C I T Y O F F O R T P I E R C E

CITY COMMISSION AGENDA

Regular Meeting - Monday, April 21, 2014 - 6:30 p.m.
City Hall - City Commission Chambers, 100 North U.S. #1, Fort Pierce, Florida

1. **CALL TO ORDER**

2. **OPENING PRAYER -** Reverend Robert Smith, Deliverance Holy Temple

3. **PLEDGE OF ALLEGIANCE**

4. **ROLL CALL**

5. **APPROVAL OF MINUTES**

   a. Approval of Minutes of April 7, 2014 meeting.

6. **PROCLAMATIONS**

   a. Proclamation declaring April 24, 2014, as Arbor Day; being received by Shirley Walker, President, City of Fort Pierce Tree Board.

   b. Proclamation declaring May 1, 2014, as Law Day; being received by Lillian Ewen, St. Lucie County Bar Association President.

   c. Proclamation declaring May 3 - 11, 2014, as Travel and Tourism Week; being accepted by St. Lucie County Commissioner Chris Dzadovsky, Chairman of the St. Lucie County Tourist Development Council.

7. **LETTERS TO COMMISSION**

8. **COMMENTS FROM THE PUBLIC**

Any person who wishes to comment on any subject which is not under Public Hearings on the Agenda may be heard at this time. Please limit your comments to three (3) minutes or less, as directed by the Mayor, as this section of the Agenda is limited to thirty minutes. The City Commission will not be able to take any official actions under Comments from the Public. Speakers will address the Mayor, Commissioners, and the Public with respect. Inappropriate language will not be tolerated.

ANY PERSON SEEKING TO APPEAL ANY DECISION BY THE CITY COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT THIS MEETING IS ADVISED THAT A RECORD OF PROCEEDINGS IS REQUIRED IN ANY SUCH APPEAL AND

THAT SUCH PERSON MAY NEED TO INSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE INCLUDING THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

9. **CONSENT AGENDA**

a. Approve Specific Authorization No. 1 to Design Build Contract for RFP No. 2013-26 City Hall Wind Retrofit Project - Expansion with Windtech Products, Inc. in the amount of $1,388,260.00, pending review as to form and correctness by City Attorney.

b. Reduce Code Enforcement Lien in the amount of $215,900.00 against 603 S. 24th Street, owned by Emilie Alouption, to $1,750.00, contingent upon payment within 6 months.

c. Approval of travel expenses in the amount of $1,050.90 for Commissioner Alexander to attend the 29th National Conference on Preventing Crime in the Black Community being held May 28 - 30, 2014 in Jacksonville, FL.

d. Acceptance of the Appointment of Mr. Dan Flaherty to the City of Fort Pierce Police Officers' Supplemental Pension Fund Board of Trustees

e. Approval to submit and accept the U.S. Department of Justice Byrne Criminal Justice Innovation Program 2014-2015 grant in the amount of $1,000,000.

f. Execution of FDEP Grant Agreement No. S0696 providing funding in the amount of $462,000 for the construction and operation of a stormwater treatment system at the Veterans Memorial Park.

g. Approval of improvements at the Old Library site in the amount of $12,942.50 for the construction of a fence and sod replacement.

10. **PUBLIC HEARINGS**

a. Ordinance No. 14-012 - Budget Amendment of the 2012-13 Budget. SECOND READING

b. Ordinance No. 14-013, Amending Chapter 16 - Nuisance Definitions. FIRST READING

c. Ordinance No. 14-014 Creating Article VI - Florida Friendly Fertilizer Use FIRST READING

11. **MISCELLANEOUS REPORTS & REQUESTS**

a. 2012-13 Final Budget Amendment

b. Presentation of the City of Fort Pierce Fiscal Year 2013 Audit Report by DiBartolomeo, McBee, Hartley & Barnes, P.A.

c. Single Stream Recycling Update

12. **CITY COMMISSION**

a. Finance Director's Quarterly Report for the Quarter Ending March 31, 2014.

b. Request by Commissioner Alexander to allocate the travel funds he did not use for the Legislative Conference in Tallahassee in the amount of $1,086.44 to Community Outreach Youth Program, Inc. (COYP) to support the attendance of youth and young adults at the National Preventing Crime in the Black Community Conference being held May 29-May 30, 2014.

c. Consideration of the FPUA's FY 2013 Final Budget Amendment.

d. Consider acceptance of the FPUA Comprehensive Annual Financial Report (CAFR) for FY2013.

e. Resolution No. 14-R16 appointing members of the Civil Service Appeals Board.

f. Resolution No. 14-R17 appointing members to the Sunrise Theatre Advisory Board.

13. **COMMENTS FROM THE CITY MANAGER**

a. Department Activity Report

14. **COMMENTS FROM THE COMMISSION**

15. **ADJOURNMENT**

City Commission Regular Meeting **Agenda Item # 5. a.**

Meeting Date: 04/21/2014

Re: minutes for April 7, 2014

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Approval of Minutes of April 7, 2014 meeting.

Attachments

04.07.14 Minutes

D R A F T

MINUTES OF A REGULAR MEETING OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, HELD IN THE CITY HALL COMMISSION CHAMBERS, 100 NORTH U.S. #1, FORT PIERCE, FLORIDA, AT 6:30 P.M. ON MONDAY, APRIL 7, 2014.

1. CALL TO ORDER - Mayor Hudson called the meeting to order at 6:31 p.m.

2. OPENING PRAYER - Reverend Eddie Oliver of Neighborhood Bible Way Church offered the opening prayer.

3. PLEDGE OF ALLEGIANCE

4. ROLL CALL

Present: Mayor Linda Hudson; Commissioner Rufus Alexander; Commissioner Thomas Perona; Commissioner Reginald Sessions

Absent: Commissioner Edward Becht

Staff Present: City Clerk Linda Cox
City Manager Robert Bradshaw
City Attorney Robert Schwerer

Motion was made by Commissioner Thomas Perona, seconded by Commissioner Rufus Alexander to excuse Commissioner Edward Becht.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

5. APPROVAL OF MINUTES

a. Approval of Minutes of March 17, 2014 meeting.

Motion was made by Commissioner Thomas Perona, seconded by Commissioner Rufus Alexander to approve Minutes of the Regular Meeting on March 17, 2014.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

6. **PROCLAMATIONS**

a. Mayor Hudson issued a Proclamation in honor of Sylvie Kramer Marceau as a Public Health Hero. It was received by Marc Malloy.

b. Mayor Hudson issued a Proclamation declaring April, 2014, as Guardian ad Litem Month. It was received by Vern Melvin, Circuit Director of the 19th Circuit Guardian ad Litem Program, Gail Griffith, Volunteer Recruiter for the 19th Circuit Guardian ad Litem Program and James Pawlak, President of Voices for Children of Okeechobee and the Treasure Coast.

c. Mayor Hudson issued a Proclamation declaring the month of April, 2014, as Water Conservation Month. It was received by Kathy LaMartina, SFWMD.

d. Mayor Hudson issued a Proclamation declaring the month of April, 2014, as Child Abuse Prevention Month. It was received by Courtney Gurtowski, CASTLE Community Relations.

7. **LETTERS TO COMMISSION -** the following letter will be kept on file in the City Clerk's Office.

a. Letter from Ken Milner, Commodore - Fort Pierce Yacht Club, commending the work and cooperation in appreciation for Michelle Kubitschek and Steve Strong.

8. **COMMENTS FROM THE PUBLIC**

Rev. John Lee Sr. - 1204 Avenue K
Mr. George L. Gibson - World of Unite Muslim
Mr. Rick Reed
Capt. Chop Lege - 20 Harbour Isle Drive West
Ms. Cristin Ryan - St. Lucie County Aquarium
Ms. Laura Dietrich - Smithsonian Marine Station
Ms. Camie Sellin - Treasure Coast Boat Rentals Bait & Tackle
Mr. Alan Hayes - Tours on Horseback
Mr. Bill Gibson - Motorized Kayak Adventures
Ms. Betty Bradwell
Ms. Rena Jordan Wyatt - 2017 Avenue D
Ms. Barbara Copeland - 105 North 15th Street
Ms. Miranda Mozell - 105 North 15th Street
Mr. Tavares Moore - 105 North 15th Street
Mr. Terrance Bulford - 105 North 15th Street
Ms. Kimberly Clark - 101 North 15th Street
Mr. James Buchheit

9. CONSENT AGENDA

a. Waive interest and penalties for Lot Clearing Lien in the amount of $372.27 against 503 N. 14th Street, owned by P. Serge Camille, contingent upon payment of $256.77 in 60 days.

b. Waive interest, penalties and administrative fees for Lot Clearing Lien in the amount of $1,795.16 against 503 N. 14th Street, owned by P. Serge Camille, contingent upon payment of $533.77 in 60 days.

c. Waive interest and penalties for Demolition Lien in the amount of $5,256.48 against 503 N. 14th Street, owned by P. Serge Camille, contingent upon payment of $2,820.00 in 60 days.

d. Waive interest, penalties and administrative fees for Lot Clearing & Demolition Liens in the amount of $12,772.40 against 2604 Avenue E, owned by P. Serge Camille, contingent upon payment of $6,114.85 in 60 days.

e. Waive interest, penalties and administrative fees for Lot Clearing Lien in the amount of $2,785.75 against 507 N. 14th Street, owned by P. Serge Camille, contingent upon payment of $1,027.23 in 60 days.

f. Waive interest and penalties for Demolition Lien in the amount of $7,883.40 against 507 N. 14th Street, owned by P. Serge Camille, contingent upon payment of $4,100.00 in 60 days.

g. Waive Code Enforcement Lien in the amount of $1,000.00 against 2604 Avenue E, owned by P. Serge Camille.

h. Waive Code Enforcement Lien in the amount of $8,800.00 against 118 N. 11th Street, owned by Michele Mayhew.

i. Request to reduce Code Enforcement Lien in the amount of $60,840.00 against 5496 Altman Road, owned by Mariner Cove Fort Pierce LTD, to $2,300.00, contingent upon payment within 60 days.

j. Waive interest, penalties, and administrative fees for Lot Clearing Lien in the amount of $251.50 against 1113 Avenue F, owned by Aaron Richardson, Jr., contingent upon payment of $150.00 within 60 days.

k. Waive interest, penalties, and a percentage of administrative fees for Lot Clearing Lien in the amount of $336.28 against N. 12th Street, owned by Marie M. Joseph, contingent upon payment of $175.00 within 60 days.

l. Deny request for reduction of Code Enforcement Lien in the amount of $109,540.00 against 2729 S US Highway 1, owned by Mr. Juan E. Garcia.

m. Request approval to piggyback to Collier County "Storm Drain Cleaning, Documenting & Repairs" Contract No. ITB 10-5507 with Shenandoah General Construction Company, and award of contract for the emergency stormwater lining of 980 LF of 60" RCP storm drain to Shenandoah in the amount of $315,194.00.

n. Request approval of Kimley-Horn and Associates Specific Authorization No. 2 for compensation of additional engineering services in the amount of $31,172.00 for the Heathcote Botanical Park and Gardens Stormwater Project - Phase I Improvements AKA Indian Hills Recreation Area Stormwater Improvement Project.

o. Acceptance of proposal from Yamaha Motor Corp. for 60 month extension of golf car lease at the current cost of $40,572.00 per year for 73 new Yamaha standard gasoline and 2 electric golf cars.

p. Accept Teamsters Local 769 Settlement Agreement and Memorandum of Understanding.

Motion was made by Commissioner Thomas Perona, seconded by Commissioner Rufus Alexander to approve the Consent Agenda in its entirety, items **9a - 9p**.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

10. PUBLIC HEARINGS

a. Ordinance No. 14-007 - A Zoning Atlas Amendment request for 4100 Glades Cut-Off Road. SECOND READING

City Clerk, Linda Cox, read the title of the Ordinance into the record.

Ms. Clarissa Davis, Planning Specialist, appeared with a brief presentation and staff recommendation that the City Commission approve the zoning map amendment.

Mayor Hudson opened the Public Hearing.

Seeing no one, the Mayor closed the Public Hearing.

Motion was made by Commissioner Thomas Perona, seconded by Commissioner Reginald Sessions to approve Ordinance No. 14-007 on second and final reading.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

b. Ordinance No. 14-010 - Amending the Future Land Use Map for property located at 1210 S 25th Street from OP to NC. SECOND READING

City Clerk, Linda Cox, read the title of the Ordinance into the record.

Mr. Kori Benton, Historic Preservation Officer, appeared and was available for questions.

Mayor Hudson opened the Public Hearing.

Seeing no one, the Mayor closed the Public Hearing.

Motion was made by Commissioner Reginald Sessions, seconded by Commissioner Rufus Alexander to approve Ordinance No. 14-010 on second and final reading.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

c. Ordinance No. 14-011 - Rezoning Properties Generally Located at 1210 S 25th Street from C-1, Office Commercial to C-2, Neighborhood Commercial. SECOND READING

City Clerk, Linda Cox, read the title of the Ordinance into the record.

Mr. Kori Benton, Historic Preservation Officer, appeared and was available for questions.

Mayor Hudson opened the Public Hearing.

Ms. Joyce Calvert opposes the change in zoning. Ms. Calvert briefly explained it was originally zoned as P-1, allowing for professional offices. She said the zoning was originally designed to protect anybody that was going to abut commercial zones. She feels the parcel should remain a C-1 zone, previously known as P-1.

Seeing no one else, the Mayor closed the Public Hearing.

Mr. Benton responded to Commissioner Perona and explained the difference between a C-1 and a C-2 zone as it pertained to allowable types of businesses. He also spoke of the required buffers as well as structure height requirements.

Motion was made by Commissioner Rufus Alexander, seconded by Commissioner Reginald Sessions to approve Ordinance No. 14-011 on second and final reading.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

d. Ordinance No. 14-012 - Budget Amendment of the 2012-13 Budget. FIRST READING

City Clerk, Linda Cox, read the title of the Ordinance into the record.

Ms. Gloria Johnson, Finance Director, appeared and was available for questions. The City's original budget was $32,326,046 with the same in expenditures. The budget decreased by $296,792 amending the budget to $32,029,254. She responded to Commissioner Perona about the Revenue Fund Balance. She explained because the City originally had more expenditures than revenues they appropriated $1.2 million to fund the general fund balance; the City did not need it all and only used $564,000 of this.

Mayor Hudson opened the Public Hearing.

Seeing no one, the Mayor closed the Public Hearing.

Motion was made by Commissioner Thomas Perona, seconded by Commissioner Reginald Sessions to approve Ordinance No. 14-012 on first reading.

AYE: Mayor Linda Hudson, Commissioner Rufus Alexander, Commissioner Thomas Perona, Commissioner Reginald Sessions

Passed

11. MISCELLANEOUS REPORTS & REQUESTS

a. Presentation on Fort Pierce Authentic Tours (FPAT) Program

Ms. Libby Woodruff appeared with a presentation. She stated they have applied for a grant for funding to design and print brochures that will be put into every visitor's center in the state of Florida.

Commissioner Perona commented on the number of kayaks and bicycles he has seen around recently, he said that it was good to see a lot of the local people enjoy their own community.

12. CITY COMMISSION

a. Approval of the FPUA’s FY 2013 Final Budget Amendment.

Mr. William Thiess, Director of Utilities, appeared with a combined presentation for the Final Budget Amendment and Comprehensive Annual Financial Report (CAFR) and a request for approval. Ms. Nina Hurtubise, Director of Finance, was available for questions.

The city's distribution amount is $5,605,157 and will be payable within 60 days of approval and acceptance of FPUA's audit report. Funds will be sent this week if approved.

Commissioner Alexander inquired if this is not approved tonight will it fall into place anyway. Mr. Schwerer responded, "Yes it would unless disapproved by a four fifths vote".

Motion was made by Commissioner Perona, Mayor Hudson relinquished the gavel to acting Mayor Pro Tem Sessions and seconded the vote to approve the Final Budget Amendment.

AYE: Mayor Linda Hudson, Commissioner Thomas Perona
NAY: Commissioner Rufus Alexander, Commissioner Reginald Sessions
Failed

b. Presentation of the FPUA Comprehensive Annual Financial Report (CAFR) for FY2013.

Motion was made by Commissioner Perona, Mayor Hudson relinquished the gavel to acting Mayor Pro Tem Sessions and seconded the vote to approve the FPUA (CAFR).

AYE: Mayor Linda Hudson, Commissioner Thomas Perona
NAY: Commissioner Rufus Alexander, Commissioner Reginald Sessions
Failed

c. Discussion requested by Commissioner Sessions regarding the cost effectiveness of an in-house street paving program.

Mr. Nick Mimms, Mr. Mike Reals and Mr. Jack Andrews appeared and were available for questions. Mr. Mimms stated the City does have a significant need for preventative maintenance as well as reactive maintenance within our street network. This has not been done due to the city's restrictive budget.

Mr. Andrews stated if we just resurface, there is a possibility we could do this, but we are in the unfortunate circumstance that the city streets have gone beyond that. A lot of the streets are in need of curb and gutter replacement, millings and base work must be done prior to resurfacing. The necessary equipment and crews gets costly. He commented that it will take a while to obtain the expertise of the contractors who perform this type of work on a regular basis, it is going to take a while to get production rates up to that. If we had money that could be set aside for a year for a program we would be better able to budget.

Mr. Reals stated the cost to obtain the equipment to do just resurfacing would be a capital outlay of $200,000. In order to take care of roads that require milling, the equipment would cost upwards of $380,000 to $400,000 if the city were to purchase the equipment outright. In order to handle curbing, any storm water or sanitary sewer repairs to complete road reconstruction, the costs for that necessary equipment would be around $725,000. Mr. Reals stated he looked into a lease option to lease all of the equipment needed. A five year lease would have a yearly payment of $115,000 and at the end of the term there is a $200,000 buyout if the city decides to keep the equipment. Additional staff would be needed to conduct this work.

Mr. Bradshaw stated when we get into budget discussions this is an item to be discussed, maybe lay out a 5 year, an 8 or 10 year plan. The funding opportunities are not there right now.

d. Submittal of Applications for Appointment/Re-Appointment to the Civil Service Appeals Board

e. Submittal of Applications for Appointment and/or Reappointment to the Sunrise Theatre Advisory Board

13. COMMENTS FROM THE CITY MANAGER

a. Department Activity Report - Mr. Bradshaw had no comments.

14. COMMENTS FROM THE COMMISSION

Commissioner Alexander requested for consideration at the next meeting that the funds he did not use for travel to Tallahassee, be used to assist the children to travel to Jacksonville for the Crime Prevention seminar.

Commissioner Sessions had no comment.

Commissioner Perona wanted to thank staff and the Mayor for attending the Treasure Coast Regional Planning meeting in March. There was a representative from All Aboard Florida and it seems that everybody in the surrounding areas share a lot of the feelings that we have. The FECI applied for a railroad and improvement investment loan and one of the requirements is an environmental impact study. As part of this study, there will be public input. As frustrating as it is, there is little that we can do unless we amass public opinion and be able to talk to our congressmen. This is an ongoing process and he invites anyone who is interested in All Aboard Florida to get on the Treasure Coast Regional Planning website and view the March meeting minutes.

Mayor Hudson said there was a great crowd this past weekend; between the market and OysterFest, you could hardly move through downtown Fort Pierce. This coming Saturday at the Farmer's Market it is Empty Bowls Day, a great fundraiser. High school art students make pottery bowls they then decorate and autograph; the culinary arts students make a soup to serve in the bowls that are sold. All proceeds go to the Treasure Coast Food Bank.

15. ADJOURNMENT

There being no further business, Mayor Hudson declared the meeting adjourned at 8:52 p.m.

ATTEST:

_____ _____

CITY CLERK MAYOR COMMISSIONER

City Commission Regular Meeting **Agenda Item # 6. a.**

Meeting Date: 04/21/2014

Re: Arbor Day Proclamation 2014

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Proclamation declaring April 24, 2014, as Arbor Day; being received by Shirley Walker, President, City of Fort Pierce Tree Board.

Attachments

Arbor Day Proclamation

WHEREAS, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

WHEREAS, the holiday called Arbor Day was first observed with the planting of more than a million trees in Nebraska and is now observed throughout the nation and world; and

WHEREAS, trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife; and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products; and

WHEREAS, trees in our City increase property values, enhance the economic vitality of business areas, and beautify our community; and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal.

NOW, THEREFORE, I, Linda Hudson, Mayor of the City of Fort Pierce, Florida, do hereby proclaim April 24, 2014, as:

"ARBOR DAY"

in the City of Fort Pierce and urge all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands; and further urge all citizens to plant trees to gladden the heart and promote the well-being of this and future generations.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Official Seal of the City of Fort Pierce, Florida, to be affixed this 21st day of April, 2014.

_____

MAYOR COMMISSIONER

City Commission Regular Meeting **Agenda Item # 6. b.**

Meeting Date: 04/21/2014

Re: Law Day Proclamation 2014

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Proclamation declaring May 1, 2014, as Law Day; being received by Lillian Ewen, St. Lucie County Bar Association President.

Attachments

Law Day Proclamation 2014

WHEREAS, May 1st was declared as "Law Day" by the United States Congress in 1958, and it continues to be our Nation's and the State of Florida's day of public acknowledgment of our heritage of justice, liberty and equality under the law; and

WHEREAS, in honor of the 50th Anniversary of the Civil rights Act of 1964 and the Voting Rights Act of 1965, two landmark pieces of legislation, the theme for Law Day 2014 is "Rule of Law: Why Every Vote Matters"; and

WHEREAS, voting is the cornerstone of our democratic government with citizen participation in the political process ensuring that government is truly by the people and reinforcing the legitimacy of the rule of law; and

WHEREAS, every eligible voter is entitled to have an equal opportunity to be heard at the ballot box; and

WHEREAS, local, state and federal government all benefit when citizens exercise their right to vote, thereby ensuring that our government truly reflects the people whom it represents.

NOW, THEREFORE, I, Linda Hudson, Mayor of the City of Fort Pierce, Florida, do hereby proclaim May 1, 2014 as:

"LAW DAY"

in the City of Fort Pierce and urge the citizens, schools, businesses, legal professionals and media to use this occasion to preserve and strengthen the rule of law.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official Seal of the City of Fort Pierce, Florida, to be affixed this 21st day of April, 2014.

_____

MAYOR COMMISSIONER

City Commission Regular Meeting **Agenda Item # 6. c.**

Meeting Date: 04/21/2014

Re: Tourism Week Proclamation 2014

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Proclamation declaring May 3 - 11, 2014, as Travel and Tourism Week; being accepted by St. Lucie County Commissioner Chris Dzadovsky, Chairman of the St. Lucie County Tourist Development Council.

Attachments

Travel and Tourism Week Proclamation - 2014

WHEREAS, travel to and within the United States provides significant economic benefits for the nation, generating $2 trillion in economic output, with $855.4 billion spent directly by travelers that spurred and additional $1.1 trillion in other industries; and

WHEREAS, the travel industry ranks among the top 10 industries in the 48 states and supports 14.6 million jobs, including 7.7 million directly in the travel industry and 6.9 million in other industries; and

WHEREAS, tourism is the number one industry in the State of Florida, responsible for welcoming 94.7 million visitors in 2013 who spent more than $71.8 billion, generating 23% of the State's sales tax revenue and employing over 1 million Floridians; and

WHEREAS, the travel industry supports the interests of the City of Fort Pierce by contributing to employment, economic prosperity, international trade and relations, and understanding and goodwill; and

WHEREAS, travel can serve as a catalyst to help move national and local economies forward.

NOW, THEREFORE, I, Linda Hudson, Mayor of the City of Fort Pierce, Florida, do hereby proclaim the week of May 3 - 11, 2014, as:

"Travel and Tourism Week"

in the City of Fort Pierce and urge all to join in this special observance with appropriate events, commemorations and festivals.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Official Seal of the City of Fort Pierce, Florida, to be affixed this 21st day of April, 2014.

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MAYOR COMMISSIONER

City Commission Regular Meeting **Agenda Item # 9. a.**

Meeting Date: 04/21/2014

Re: Specific Authorization No. 1 to Design Build Contract for RFP No. 2013-26 betwee the City of Fort Pierce and Windtech Products, Inc.

Submitted For: Linda Whalen, Program Analyst, Urban Redevelopment

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SUBJECT:

Approve Specific Authorization No. 1 to Design Build Contract for RFP No. 2013-26 City Hall Wind Retrofit Project - Expansion with Windtech Products, Inc. in the amount of $1,388,260.00, pending review as to form and correctness by City Attorney.

SUMMARY:

This design build contract covers three City locations: River Walk, Police Department, and Public Works compound buildings. Specific Authorization No. 1 will add St. Anastasia located at 110 N. 10th Street to the contract. Services to be provided are "Turn Key" material and installation, removal of existing storefront systems and doors including disposal of existing product and replacement of impact rated systems, glass, and glazing. The budget for St. Anastasia is $1,388,260.00, which will increase the contract from $1,490,543.00 to $2,878,803.00.

RECOMMENDATION:

Recommend approval.

ALTERNATIVES:

None

RESPONSIBLE STAFF:

Nick Mimms, Deputy City Manager; Mike Reals, Public Works Manager; Linda Whalen, Project Administrator

COORDINATED WITH:

City Attorney's Office

Fiscal Impact

Budgeted Y/N:	N/A
Fiscal Year:	N/A
Account:	N/A
Amount:	N/A

FISCAL IMPACT:

Fully financed by Division of Emergency Management (DEM). No City funds involved.

Attachments

Specific Authorization No. 1 St. Anastasia

ADDITIONAL SERVICES

SPECIFIC AUTHORIZATION

NO. 1

Pursuant to the provisions contained in the "Design Build Contract for RFP No. 2013-26 City Hall Wind Retro Fit Project - Expansion" between the City of Fort Pierce (hereinafter referred to as "CITY") and Wind Tech Products, Inc. (Hereinafter referred to as "CONTRACTOR") dated _____ , authorizes the CONTRACTOR to provide services under the terms and conditions set forth herein and in the AGREEMENT, which is incorporated herein by reference as though set forth in full.

The CITY desires design build additional services related to, hereinafter referred to as the "Project".

Section 1 - Scope of Work

CONTRACTOR will provide the following services in accordance with this AGREEMENT at 110 N. 10th Street, St. Anastasa:

"Turn Key" material and installation, removal of existing exterior storefront systems and doors. Specific tasks under this authorization phase include:

TASK 1- Disposal of existing product

TASK 2 - Replacement of Impact Rated Systems, glass, and glazing

Section 2 Deliverables:

CONTRACTOR will provide the following Deliverables to the City:

1. Shop Drawings, Permit Fees
2. Payment and Performance Bonds
3. Full Submittal
4. Approved Samples
5. Field Verification
6. Project Manager
7. Dumpster, Container Storage
8. OSHA approved Safety guidelines
9. Jobsite daily cleaning
10. JeldWen Aluminum clad Hurricane Impact Window System

Section 3 - Time of Performance

Execution of this AGREEMENT shall constitute Notice to Proceed. CONTRACTOR and CITY agree the project will be completed no later than July 31, 2014.

Section 4 - Method and Amount of Compensation

4.1 CITY will compensate CONTRACTOR for services under this AGREEMENT in accordance with the payment method as set forth in Section 3 of the AGREEMENT.

4.2 The budget (or fee) for the required services is: $1,388,260.00.

Section 5 - CITY's Responsibilities

CITY hereby designates City Manager or designee as CITY's representative pursuant to Section 10 of the AGREEMENT.

Section 6 - Other Provisions

All applicable portions of the AGREEMENT not specifically modified herein shall remain in full force and effect and are incorporated by reference.

IN WITNESS WHEREOF, this AGREEMENT, consisting of two pages, has been fully executed on behalf of the CONTRACTOR by its duly authorized officer, and the CITY has the same to be duly executed in its name and in its behalf, effective as of the date herein above written.

THE CITY OF FORT PIERCE

By:_____

Linda Hudson. Mayor

Date: _____

APPROVED AS TO FORM
AND CORRECTNESS

By: _____
City Attorney

CONTRACTOR:

By:_____
Ken Campbell

Title: Executive Vice President

City Commission Regular Meeting **Agenda Item # 9. b.**

Meeting Date: 04/21/2014

Re: Lien Reduction Request - 603 S. 24th Street

Submitted For: Peggy Arraiz, Code Compliance Manager, Code Enforcement

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SUBJECT:

Reduce Code Enforcement Lien in the amount of $215,900.00 against 603 S. 24th Street, owned by Emilie Alouption, to $1,750.00, contingent upon payment within 6 months.

SUMMARY:

Request by Emilie Alouption, 603 S. 24th St., to waive the code enforcement lien in the amount of $215,900.00.

RECOMMENDATION:

After considering the seven criteria for a lien reduction, the Special Magistrate recommends reducing the lien from $215,900.00 to $1,750.00 payable within 6 months. Failure to pay within that time will result in the lien reverting to staff's original recommendation of $3,500.00.

ALTERNATIVES:

1. Deny the request.
2. Amend the reduced amount.

RESPONSIBLE STAFF:

Colleen Greer, Code Enforcement Executive Secretary

COORDINATED WITH:

Peggy Arraiz, Code Compliance Manager

Fiscal Impact

Budgeted Y/N:

Fiscal Year: 2014

Account:

Amount: 1750.00

OTHER INFORMATION:

$1,750.00 to the general fund

Attachments

Tax Card

Breakdown

Minutes

Reduction Request

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

REQUEST FOR A REDUCTION OR RESCINDMENT OF CODE ENFORCEMENT FINES / LIENS

Date:	1-28-2014				
Property address:	6035. 24TH Street Fort pierce FL 34950				
Owner(s) of record:	Emilie & Joseph Alouption				
Mailing address:	6035. 24TH street Fort pierce FL. 34950				
Property tax ID #:	~~April 1996~~ 2409-710-0024-00015				
Original purchase date:	04-1996	Original purchase price:	35.000.00		
Other Information:	☐ Inherited Property	☐ Purchased at Tax Sale	☑ Adjoining Property Owner		
Property is used for:	☑ Single Family	☐ Multi-family	☐ Commercial	☐ Industrial	☐ Vacant Lot
Name of person requesting reduction:	Emilie Alouption	Relationship to owner(s):	I am the owner		
Telephone #:	772-940.6937	Mobile phone #:	Same		
E-mail:	N/A	Preferred contact method:	phone		
What are owner(s) intentions for property:	short sale				
Amount of Fine:	$ 215,890.00	Date Fine Initiated:	2/18/2010		

Are there current code violations?	☑ No	☐ Yes	Explain: (please attached notice)	
Is a lien filed against the property?	☐ No	☑ Yes	If yes, what is the lien amount?	215,890.00
Is property listed for sale?	☐ No	☑ Yes	If yes, what is listing price?	79.000.00
Is property under contract for sale?	☐ No	☑ Yes	If yes, what is the sale price?	67.000.00

AMOUNT OF FINE / LIEN $215,890.00

DOLLAR AMOUNT REQUESTING TO BE WAIVED $215,890.00

DOLLAR AMOUNT I AGREE TO PAY $ 0

If the city waives any fees, interest, penalties, fine or lien amount, the undersigned does hereby agree to pay the remainder within sixty (60) days from the date of the Board, Magistrate or Commission's decision unless an alternate time frame is specified in the motion.

Emilie Alouption
(Signature of Owner or Representative)

EMILIE Alouption
(Printed Name)

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

REQUEST FOR REDUCTION OF PENALTY

By completing this form, you are making statements under oath. Failure to be truthful is a violation of Fort Pierce City Code and Florida Statutes pertaining to perjury, which is a felony punishable by up to fifteen (15) years imprisonment.

INSTRUCTIONS:

1. Please fill in blanks completely.
2. Be specific when writing your statement. Use additional pages if necessary.
3. If you are claiming medical or financial hardship, attach supporting documentation (i.e. doctor's statement or proof of income).
4. Complete either the application for Waiver of Penalties (lot clearing / demolition) or Request for Reduction / Rescindment (code enforcement fines).
5. For lot clearing or demolition liens, contact Kathy D'Arton in the Finance Department (772-467-3076) for cost / fees breakdown.
6. For code enforcement liens (those imposed by a Special Magistrate or Code Enforcement Board), contact Colleen Greer (772-467-3149) for cost / fees breakdown.
7. If you do not have access to a Notary of the Public, one will be provided to you by the Department at no charge. All forms must be signed in the presence of the Notary to be valid.
8. Return this form, the application and any other pertinent documentation to the Code Enforcement Department.
9. Requests for Reduction / Rescindment of code enforcement liens must be heard before either the Code Enforcement Board or Special Magistrate prior to being heard before the City Commission.

Property Address: 603 S. 24TH Street Ft. Pierce FL 34950

Property Owner: Emilee x Joseph Hampton

Mailing Address: 603 S. 24th street Ft. Pierce FL 34950

Telephone #: 772-940-6933 Cell Phone #: _____

E-Mail Address: N/A

Is the property in compliance? Yes If no, please explain _____

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

I, Emilie Aloupt ion, do hereby submit this Petition in request for a reduction in the total amount of the penalty imposed and in support offer the following statement:

I am financially unable to pay these fines. I'm not working and have disability to work. Have not received disability funds yet but have applied for it.
Trying to sell property on a short sale Value not worth the fines.
Please consider my request for this matter.

Date: 1-28-2014

Signed: Emilie Aloupt ion

Print Name: Emilie Aloupt ion

STATE OF FLORIDA
COUNTY OF ST. LUCIE

PERSONALLY APPEARED before me, the undersigned authority Emilie Aloupt ion who acknowledged before me that the information contained herein is true and correct. He / (She is not) personally known to me and has produced FL DL A413-200-65-560-0 as identification.

SWORN TO AND SUBSCRIBED before me this 28th day of January, 2014.

COLLEEN GREER
MY COMMISSION # EE 216024
EXPIRES: November 13, 2016
Bonded Thru Budget Notary Services

Colleen Greer
Notary Public, State of Florida

MEMORANDUM

TO: The Honorable Mayor and Members of the City Commission

THROUGH: Robert J. Bradshaw, City Manager

FROM: Colleen Greer, Executive Assistant to Code Enforcement

SUBJECT: **CODE ENFORCEMENT LIEN REDUCTION**
Address: 603 S 24th Street, Fort Pierce, FL
Owner: Emilie Alouption
Case No: 09-1815

DATE: April 21, 2014

The following is a breakdown of the above property:

CASE #	Costs (General Fund)	Interest & Penalties	Administrative Fees
09-1815	$215,850.00	$50.00	$.00
TOTAL	$215,850.00	$50.00	$.00

CAN BE WAIVED (ALL COSTS) $215,900.00

MINUTES
SPECIAL MAGISTRATE
CITY OF FORT PIERCE
100 NORTH U.S. # 1
FORT PIERCE, FL 34950
APRIL 2, 2014

Special Magistrate Blandino called the meeting to order at 9:10 AM.

All present stood for the Pledge of Allegiance.

The first item on the agenda was the swearing in of code officers: Code Compliance Manager Margaret Arraiz, Code Officers Shaun Coss, Andy Avery, and City Forester Paul Bertram.

Staff present was Recording Secretary, Colleen Greer and Assistant City Attorney, Steve McCain.

The next item on the agenda was **Massey Hearing.**

Item 6A-7 is case #13-1962, 3300 S US Highway 1, Ft. Pierce, Florida. The property is currently owned by Capstone Residential Development LLC, P.O. Box 25999, Overland Park, KS 66225. The code sections in violation were 22-31 (E) (4) open space character.

Margaret Arraiz presented the Facts of the Case explaining that the case was initiated on September 19, 2013 came before the Special Magistrate on December 4, 2013 who gave the property owners 30 days to comply or a fine of $250.00 per day be assessed. An inspection was made on January 13, 2014 the property was not in compliance and the fines began. On March 14, 2014 an inspection was made and the property was now in compliance; the fines stopped. The total amount of fines is $16,280.00 of which $30.00 is recording fees. There were no liens recorded. An offer was made to resolve this case for $1,000.00 and Staff is agreeable.

Hoyt C. Murphy Jr. was sworn in. Mr. Murphy expressed his concerns about property owners being permitted to secure their property and Staff said this issue was being addressed.

Special Magistrate Blandino went over the 3 criteria required by Rule 16 and agreed to the $1,000.00 reduction payable within 30 days. If the payment is not received within that 30 days the fine would revert back to the original amount and a lien would be recorded.

The next items on the agenda are **New Violation Cases.**

Item 5A-2 is case #13-2343, 113 Maple Avenue, Ft. Pierce, Florida. The owner is Margaret Evans (Est), 113 Maple Avenue, Ft. Pierce, Florida 34982. The code violations are 5-368 (1) (4) property maintenance, 5-368 (6) fence maintenance, 16-46, 16-47, 16-48 (8) nuisance – stagnant water.

Officer Shaun Coss read in the case and explained what the violations consisted of. Officer Coss stated that the stagnant water violation has been complied and presented photographs to be considered as evidence.

Harry Evans was sworn in for testimony. Mr. Evans stated that he has been working on the violations but needs a little more time to complete it.

Attorney Steve McCain asked what Mr. Evans relationship is to the owner, Margaret Evans and he stated he was her husband and she is deceased. The house was not titled in his name but he is trying to get it changed back.

Special Magistrate ordered that a violation did exist and allowed Mr. Evans 30 days to bring the property into compliance. If he sees he needs a little more time contact Officer Coss who has the ability to give an administrative extension. If the violations are not cured within the 30 days a fine of $250.00 a day will be assessed. He has 30 days in which to appeal his decision.

Item 5A-4 is case #14-0298, 1223 Raymond Avenue, Ft. Pierce, Florida. The owner is Ricky D. Nichols (Lf Est), 1223 Raymond Avenue, Ft. Pierce, Florida 34950. The code violations are 22-194 (f) tree protection and mitigation which refers to excessive pruning of trees. The City Forester has put together a recommendation that was submitted for review. There were also photos submitted and marked as Composite Exhibit 1.

Rick Nichols was sworn in for testimony. He explained that he pruned the trees because the insurance company recommended it for safety reasons. City Forester Paul Bertram said that most of the trees are set back a distance from the house. Margaret Arraiz stated if Mr. Nichols had applied and received a permit the department would have been allowed to inspect the trees prior to being pruned and determine whether they

should or should not be cut. Mr. Nichols admitted it was his fault and said he knew there would be a fine but not more than the property was worth. Mr. Bertram explained that most the homes in this area have little value but because Ft. Pierce is known as the "city of trees" there is an aesthetic value. Attorney McCain asked Mr. Bertram if Mr. Nichols had followed proper procedure and had applied for a permit how much would it have cost. Mr. Bertram stated if he had applied for a permit, it probably would have been denied and the tree closest to the house would have been the only one allowed to be pruned and or cut down. The permit would have cost $35.00. Attorney McCain recommended that the parties take a recess and go out to see if they could come to an agreeable solution.

The next item on the agenda is a **Request for Lien Reduction.**

Item 6B-8 is case #09-1815, 603 S 24th Street, Ft. Pierce, FL. The owner is Emilie Alouption. The code sections in violation were 16-46, 16-47, 16-48 (11) outside storage-indoor furniture, 22-67 (B) (5) fence maintenance-permit required, 11-24 parking on r/o/w.

Margaret Arraiz presented the Facts of the Case and explained that the case was initiated on June 22, 2009. The case came before the Special Magistrate on January 6, 2010 and he gave the property owner 15 days to comply or a fine of $150.00 per day would be assessed. An inspection was made on February 16, 2010; the property was not in compliance and the fine began. A lien was recorded on April 28, 2010. Another inspection was made on January 27, 2014 and the property was now in compliance; the fines were stopped. The total amount of the fines is $215,900.00 which includes $50.00 in recording fees. On January 28, 2014 Staff received a lien reduction request from Ms. Alouption to waive all fines. Staff's recommendation is to reduce the fine to $3,500.00 and make it contingent upon payment at closing.

Emilie Alouption was sworn in for testimony. A translator was also sworn in should it be necessary. Mrs. Alouption explained that when she had a permit in 2006 to work on the house she also put up the wall. The engineering department told her she would have to have plans and they would tell her whether she could have the wall or not. She did not do this so they issued a violation notice. After a period of time passed she took the wall down which complied the violation.

Special Magistrate Blandino reviewed the 7 criteria required by Rule 17 and recommended the City Commission reduce the lien to $1,750.00 payable out of proceeds at closing. If it is not paid or there is no sale within 6 months the lien would revert back to the original settlement offer of $3,500.00.

The concerned parties from case #14-0298 returned to the Chambers and the case was continued.

Officer Coss stated that Mr. Bertram and he had discussed the issue with Mr. Nichols and they came to a settlement agreement of $3,600.00 payable to the city tree fund.

Special Magistrate found that a violation did exist and established the fine to be $3,500.00. payable within 30 days from the date of the order.

The next items on the agenda **New Violation Cases Where No One is Present.**

Item 5A-1 is case #13-2297, 711 Parkway Dr., Ft. Pierce, Florida. The property owner is Glenn & Kimberly Spaulding, 711 Parkway Dr., Ft. Pierce, Florida. The code violations were 5-368 (4) property maintenance.

Item 5A-3 is case #14-0093, 408 N 24th St., Ft. Pierce, Florida. The property owner is Benjamin Tullis, 408 N. 24th St., Ft. Pierce, Florida. The code violations were 5-369 vacant buildings.

Special Magistrate Blandino ruled that the violations do exist and the violators that are not present are deemed to have admitted guilt. He further ordered that they be given the number of days recommended by the Code Enforcement Officer on the case summary sheet to come into compliance or they would be fined the amount also shown on the summary sheet.

There being no further business the meeting was adjourned at 10:05 A.M.

ATTEST:

Colleen Greer

SECRETARY TO THE SPECIAL MAGISTRATE

Margaret Arraiz by mcgrew

CODE ENFORCEMENT MANAGER

A Taped Recording of this Meeting has been saved.

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

REQUEST FOR A REDUCTION OR RESCINDMENT OF CODE ENFORCEMENT FINES / LIENS

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Property is used for:	☑ Single Family	☐ Multi-family	☐ Commercial	☐ Industrial	☐ Vacant Lot
Name of person requesting reduction:	Emilie Alouption	Relationship to owner(s):	I am the owner		
Telephone #:	772-940.6937	Mobile phone #:	Same		
E-mail:	N/A	Preferred contact method:	phone		
What are owner(s) intentions for property:	short sale				
Amount of Fine:	$ 215,890.00	Date Fine Initiated:	2/18/2010		

Are there current code violations?	☑ No	☐ Yes	Explain: (please attached notice)	
Is a lien filed against the property?	☐ No	☑ Yes	If yes, what is the lien amount?	215,890.00
Is property listed for sale?	☐ No	☑ Yes	If yes, what is listing price?	79.000.00
Is property under contract for sale?	☐ No	☑ Yes	If yes, what is the sale price?	67.000.00

AMOUNT OF FINE / LIEN $215,890.00

DOLLAR AMOUNT REQUESTING TO BE WAIVED $215,890.00

DOLLAR AMOUNT I AGREE TO PAY $ 0

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Emilie Alouption
(Signature of Owner or Representative)

EMILIE Alouption
(Printed Name)

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

REQUEST FOR REDUCTION OF PENALTY

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Property Address: 603 S. 24TH Street Ft. Pierce FL 34950

Property Owner: Emilee x Joseph Hampton

Mailing Address: 603 S. 24th street Ft. Pierce FL 34950

Telephone #: 772-940-6933 Cell Phone #: _____

E-Mail Address: N/A

Is the property in compliance? Yes If no, please explain _____

CITY OF FORT PIERCE

DIVISIONS OF CODE ENFORCEMENT & ANIMAL CONTROL

MARGARET M. ARRAIZ, CODE COMPLIANCE MANAGER

I, Emilie Aloupt ion, do hereby submit this Petition in request for a reduction in the total amount of the penalty imposed and in support offer the following statement:

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Trying to sell property on a short sale Value not worth the fines.
Please consider my request for this matter.

Date: 1-28-2014

Signed: Emilie Aloupt ion

Print Name: Emilie Aloupt ion

STATE OF FLORIDA
COUNTY OF ST. LUCIE

PERSONALLY APPEARED before me, the undersigned authority Emilie Aloupt ion who acknowledged before me that the information contained herein is true and correct. He / (She is not) personally known to me and has produced FL DL A413-200-65-560-0 as identification.

SWORN TO AND SUBSCRIBED before me this 28th day of January, 2014.

COLLEEN GREER
MY COMMISSION # EE 216024
EXPIRES: November 13, 2016
Bonded Thru Budget Notary Services

Colleen Greer
Notary Public, State of Florida

City Commission Regular Meeting **Agenda Item # 9. c.**

Meeting Date: 04/21/2014

Re: Commissioner Alexander Travel Expenses to Preventing Crime in the Black Community 2014

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Approval of travel expenses in the amount of $1,050.90 for Commissioner Alexander to attend the 29th National Conference on Preventing Crime in the Black Community being held May 28 - 30, 2014 in Jacksonville, FL.

SUMMARY:

Commissioner Alexander would like for the City Commission to approve travel expenses in order to attend the 29th National Conference on Preventing Crime in the Black Community. It will take place in Jacksonville, Florida, from May 28 - 30, 2014. The conference is being held by Attorney General Pam Bondi in conjunction with other sponsors to promote communication and to encourage the sharing of ideas and prevention strategies. The agenda showcases successful programs and initiatives which provide alternatives to violence among our young people. The conference brings together educators, law enforcement officers, local and state government professionals and faith-based community leaders to share their knowledge and experience.

RECOMMENDATION:

Approval of travel expenses for Commissioner Alexander to attend the 29th national Conference on Preventing Crime in the Black Community.

ALTERNATIVES:

Denial of travel expenses for Commissioner Alexander to attend the 29th National Conference on Preventing Crime in the Black Community.

RESPONSIBLE STAFF:

Angela Wilkinson, Executive Assistant

COORDINATED WITH:

Linda W. Cox, City Clerk

Fiscal Impact

Budgeted Y/N:	Y
Fiscal Year:	2013/2014
Account:	00110005114030
Amount:	1050.90

OTHER INFORMATION:

No fiscal impact other than that included on the Travel Expense Statement.

Attachments

Alexander Travel Expense 2014

REGISTRATION INFORMATION

HOTEL INFORMATION

TRAVEL EXPENSE STATEMENT

DATE:

1. TRAVELER'S NAME: Rufus Alexander
2. DEPARTURE DATE: 5/28/2014
3. RETURN DATE: 5/31/2014
4. DESTINATION: Jacksonville, FL
5. CODE CHARGE: **001-1000-511-40-30**
6. AMT BUDGETED:

7. BALANCE AVAILABLE: _____

DEPARTMENT: City Commission
DEPARTURE TIME: 1:00 PM
RETURN TIME: 10:00 AM
PURPOSE: Attend the 29th National Conference on Preventing Crime in the Black Community

Expenses must comply with City Code of Ordinances 1-158.
Per Diem Allowance $50.00 or $12.50 per quarter day.
Class A Travel 24-hour day.

	PREPAID EXPENSES	CREDIT CARD	ESTIMATED CASH EXPENSES	ACTUAL CASH EXPENSES
* REGISTRATION FEE:	265.00			
* HOTEL BILL: Confirmation #327XFM63 (3 nts @ $128.00)			384.00	
BAGGAGE ALLOWANCE ($5 PER PERSON)			5.00	
* COMMUNICATION:				
* FARES: AIR FARE				
* TAXI, BUS				
* CAR RENTAL				
* MILEAGE @ 0.565 448 miles round trip			253.12	
* GASOLINE EXPENSE				
* TOLL ROAD FEES OR PARKING FEES (4 days @ $8)			32.00	
* MISC. EXPENSES				
MEALS				
3 BREAKFAST @ $8.00			24.00	
1 LUNCH @ $8.00 (2 lunches provided)			8.00	
3 DINNER @ $20.00			60.00	
SPECIAL LUNCHEON/BANQUET			0.00	
6.5% STATE TAX			5.98	
15% GRATUITIES			13.80	

BREAKFAST = When travel begins before 6:00 a.m. and extends beyond 8:00 a.m.
LUNCH = When travel begins before 12:00 noon and extends beyond 2:00 p.m.
DINNER = When travel begins before 6:00 p.m. and extends beyond 8:00 p.m.

TOTALS	265.00	0.00	785.90	

ADVANCE CASH RECEIVED: _____
REFUND DUE CITY: _____
REFUND DUE EMPLOYEE: _____

TRAVEL APPROVED BY: _____
DEPARTMENT SUPERVISOR

_____
CITY MANAGER
(220 WITH CITY MANAGER SIGNATURE ACCEPTED)

EXPENSES ARE ALSO INCLUDED FOR THE FOLLOWING PERSONS:

_____
_____
_____
_____

* RECEIPT REQUIRED
REV 10/10 DLN

Florida Attorney General Pam Bondi
Florida Consortium of Urban League Affiliates
Derrick Brooks Charities
29th National Conference on
Preventing Crime in the Black Community
May 28 - 30, 2014, Jacksonville, Florida

Conference Sponsors/Hosts

Platinum Level Sponsors

Derrick Brooks Charities
Florida Consortium of Urban League Affiliates
Florida Department of Corrections
Florida Department of Juvenile Justice
Office for Victims of Crime, U.S. Department of Justice
Palm Beach County Sheriff's Office

Gold Level Sponsors

Florida A & M University
Florida Department of Education
Florida Department of Health

Silver Level Sponsors

Florida Parole Commission

Hosts

Alachua County Sheriff's Office
Big Brothers/Big Sisters of Northeast Florida
Boys and Girls Clubs of Northeast Florida
City of Jacksonville, Office of the Mayor
City of Jacksonville, Victim Services Center
Clay County Sheriff's Office
Community Foundation
CSX Transportation
Deloris Barr Weaver
Deprince, Race and Zollo
Derrick Brooks Charities Youth Programs
Duval County School Police
Edward Waters College
Fraternal Order of Police, Lodge #530
First Coast Crime Stoppers
Hyatt Regency Jacksonville Riverfront Hotel
Jacksonville Association of Firefighters
Jacksonville Brotherhood of Police Officers, Inc.
Jacksonville Housing Authority
Jacksonville Police Athletic League
Jacksonville Police & Fire Pension Fund
Jacksonville Sheriff's Office
Jacksonville Urban League
Lake City Police Department
Men Against Destruction Defending Against Drugs and Social Disorder (MADDADS)
Minority Law Enforcement Council of Palm Beach County
Nassau County Sheriff's Office
Noah's Ark Project
Ocala Police Department
Office of Representative Reggie Fullwood, Florida House of Representatives, District 13
Office of Senator Audrey Gibson, Florida Senate, District 9
Office of the State Attorney, Fourth Judicial Circuit of Florida
Office of the United States Attorney, Middle District of Florida
Orange County Sheriff's Office
Robert Klausner, P.A.
Urban League of Palm Beach County
Visit Jacksonville

What is the conference about?

The 29th Preventing Crime in the Black Community Conference is sponsored by Attorney General Pam Bondi in conjunction with the Florida Consortium of Urban League Affiliates and Derrick Brooks Charities. It's purpose is to promote communication and encourage action among practitioners through the sharing of innovative ideas and prevention strategies. It brings together law enforcement officers, faith-based and community leaders, local and state government professionals, and educators. A major component of the program involves initiatives and strategies that provide alternatives to violence among our young people. The agenda is designed to showcase successful programs and allow a positive exchange of ideas on the subject. Over 1,100 people attended last year's conference in Orlando.

Who should attend?

Concerned citizens (adults and teens) and professionals from law enforcement, juvenile justice, corrections, victim services, educational institutions, local, state, and federal governments, religious and social services, labor and employment relations.

Why should YOU attend?

To learn from subject matter experts; network with colleagues and friends from other programs; identify successful programs for your community; professional and personal development.

When and Where?

Hyatt Regency Jacksonville Riverfront Hotel
225 East Coastline Drive
Jacksonville, Florida 32202
(888) 421-1442 or (904) 588-1234
$83.00 (plus tax) Guest Room Rate, single/double occupancy
Reservation Deadline: April 26, 2014
Valet Parking, $15.00 (in/out privileges)
Self Parking, $8.00 per vehicle (in/out privileges)
Daily Self Parking, $8.00 per vehicle

29th National Conference on Preventing Crime in the Black Community
May 28 - 30, 2014, Jacksonville, Florida

Conference Schedule


The Honorable Pam Bondi

The Honorable Pam Bondi, Florida Attorney General

You are invited to come and meet Florida's 37th Attorney General and first woman to serve in this capacity as she opens this 29th National Conference. She looks forward to sharing her thoughts and priorities about the crime and violence issues we face in Florida and the nation.


Willie E. Gary

Attorney Willie E. Gary earned his reputation as "The Giant Killer" by challenging some of America's most well-known corporate giants on behalf of his clients. His rise to the top, however, is no overnight success story. It stems from his desire, passion and work ethic, as one of 11 children. His unwavering desire to earn a college education led him to a B.A. degree from Shaw University in Raleigh, North Carolina, and a Juris Doctorate from North Carolina Central University. Gary is committed to enhancing the lives of young people. In 1994, he and his wife, Gloria, formed The Gary Foundation which provides scholarships and other resources to youth, so they can realize their dreams.


Malik Yoba

Malik Yoba is an actor and writer, known for his roles in New York Undercover (1994), Cool Runnings (1993) and Cop Land (1997). Born September 17, 1967, in New York City, Yoba came of age in the crime-ridden ghettoes of the Bronx and Harlem -- so crime-ridden and dangerous, in fact, that he found it impossible to escape the reach of violence. He fell into the path of a bullet at age 15, which hit him in the neck but (fortunately) did not inflict permanent injury or disability. A self-described "misunderstood child," Yoba empathizes deeply, with troubled inner-city youth, and thus has opted to devote much of his time to volunteering, and even counseling when his busy schedule permits with NYC youth organizations, secondary schools, homeless shelters and penitentiaries. He is one young actor who has truly learned to not only "talk-the-talk," but he also "walks-the-walk," when it comes to giving back to the community.


Joye E. Frost

"Bridging the System"

There is increasing recognition that children and youth who experience violence and victimization early in life are at much greater risk of committing crimes later in life—as youth and adults. Although research and anecdotal evidence supports this victim to offender cyclical phenomenon, government agencies and non government organizations still struggle to align services and responses in a way that identifies victimization and provides early support and intervention. Leadership from the U.S. Departments of Justice's Office for Victims of Crime and Office on Juvenile Justice and Delinquency Prevention will share their common goals in this area and describe current policies, practices, and programs that are being put in place to "bridge the systems."


Robert Listenbee

Wednesday, May 28, 2014

08:30 a.m. - 06.00 p.m.	Registration Opens
12:00 p.m. -	Job/Resource/Vendor Fairs Opens

Thursday, May 29, 2014

08:00 a.m. - 05:00 p.m.	Registration Continued Job/Resource/Vendor Fairs Continued
09:00 a.m. - 10:30 a.m.	Opening Plenary Session Remarks: Pam Bondi, Florida Attorney General
10:30 a.m. - 10:45 a.m.	Break
10:45 a.m. - 11:45 a.m.	Keynote Address: "Bridging the Systems"
12:00 p.m. - 02:00 p.m.	Luncheon A (Adults) Keynote Address
12:00 p.m. - 02:00 p.m.	Luncheon B (Teens/Chaperons) Keynote Address
02:00 p.m. - 05:15 p.m.	Concurrent Sessions A-L (Adults/Teens)

Friday, May 30, 2014

07:30 a.m. - 05:00 p.m.	Registration Continued Job/Resource/Vendor Fairs Continued
08:30 a.m. - 12:00 p.m.	Concurrent Sessions M-X (Adults/Teens)
12:00 p.m. - 02:00 p.m.	Luncheon A (Adults) Keynote Address
12:00 p.m. - 02:00 p.m.	Luncheon B (Teens/Chaperons) Keynote Address
02:00 p.m. - 03:30 p.m.	Concurrent Sessions Y-DD (Adults/Teens)
03:45 p.m. - 05:15 p.m.	Youth Speak-up, Speak-out Plenary Session
03:00 p.m. - 07:00 p.m.	Issuance of Certificates
07:00 p.m. - 11:00 p.m.	Youth Anti-Crime Rally

Visit: preventblackcrime.com, for full schedule

For more information, contact any of the following agencies:

Office of the Florida Attorney General -- Daniel Gilmore, (850) 414-3350
Derrick Brooks Charities -- Darrell B. Daniels, (813) 241-1415
Jacksonville Sheriff's Office -- Asst. Chief Bobby Deal, (904) 630-2160 or Asst. Chief Evander Collier, (904) 630-7998

29th National Conference on Preventing Crime in the Black Community
Registration Form
preventblackcrime.com

If registration fee received by May 12, 2014 ..... $265.00
(includes two luncheons and conference materials)

If registration fee received after May 12, 2014 ..... $290.00
(includes two luncheons and conference materials)

Teen registration if received by May 12, 2014 ..... $150.00
(includes two luncheons and conference materials)

Teen registration if received after May 12, 2014 ..... $175.00
(includes two luncheons and conference materials)

Registration Information: Registrations may be submitted preferably on-line at: www.preventblackcrime.com; faxed to: (850) 413-0633; or mailed to: Preventing Crime in the Black Community Registration, Bureau of Criminal Justice Programs, Office of the Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050

Deadlines and Cancellations: After May 12, 2014, participants must register on-site (May 28-30). Luncheon tickets cannot be guaranteed for participants who register after May 12, 2014. Cancellations and requests for refunds must be received in writing no later than May 12, 2014. Refunds will not be processed until after June 30, 2014.

Payment Information: Conference participants can pay by check or money order. All checks and money orders should be made payable to the **URBAN LEAGUE OF BROWARD COUNTY, INC.** (FEID NO. 59-1564384). Checks or money orders made payable to the **URBAN LEAGUE OF BROWARD COUNTY, INC.** should be received on or before May 12, 2014. Mail to: Preventing Crime in the Black Community Registration, Bureau of Criminal Justice Programs, Office of the Attorney General, PL-01, The Capitol, Tallahassee, Florida 32399-1050. Telephone (850) 414-3350.

PAYMENT NOTE FOR STATE AGENCIES: Florida state agencies must pay by check or money order made payable to the **URBAN LEAGUE OF BROWARD COUNTY, INC.** (Journal Transfers are not acceptable)

NOTE: Do not mail any payments (checks, money orders), registration forms, or other correspondence directly to the URBAN LEAGUE OF BROWARD COUNTY, INC.

Teen Registration: All teen participants must be accompanied by a registered adult chaperon. For (1) teen please use the form below; for two or more teens, use the "Group Registration" form located at: www.preventblackcrime.com, FORMS. Teens cannot register themselves.

Adult [X] - Full Conference Reg. - $265.00 Teen [ ] - Grades 6-12, Full Conference Reg. - $150.00
Teen Chaperon [ ] - Full Conference Reg. - $265.00 Email: awilkinson@city-ftpierce.com

NOTE: Other Registration Types Must Register at: www.preventblackcrime.com

Mr. [X] Ms. [ ] Last Name: Alexander First Name: Rufus M.I.: J.

Job Title: Commissioner Agency: City of Fort Pierce

Mailing Address: P.O. Box 1480

City: Fort Pierce County: St. Lucie State: FL Zip Code: 34954-1480

Daytime
Telephone: (772) 467-3025 Are you a sworn law enforcement officer? Yes [ ] No [X]
(Area Code) Number

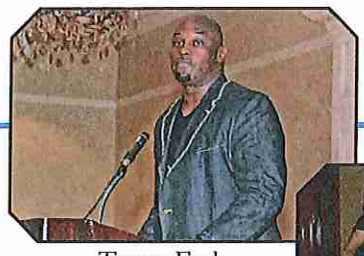
Describe any special accommodations that you may require to participate in the conference pursuant to the Americans with Disabilities Act (ADA):

Office of Attorney General Pam Bondi
Bureau of Criminal Justice Programs
PL-01, The Capitol
Tallahassee, FL 32399-1050

PRESORTED STANDARD
U.S. POSTAGE PAID
TALLAHASSEE, FL
PERMIT NO. 174

YOUTH SPEAK-UP SPEAK-OUT

Best known for his role as "Tommy" on the hit FOX television comedy, "MARTIN," actor and community activist Tommy Ford will lead the discussion in this unique session. Teens and adults have been asked to participate in a joint training session on Friday afternoon. It is designed to be a thought-provoking exploration of issues associated with community-based violence and prevention initiatives. Teens and adults will participate in an open discussion to share their experiences and insight on factors that contribute to crime and violence. The session will feature speakers, and a celebrity teen panel. Of course, we want to hear from as many teens in attendance as possible. There will be door prizes and other surprises.



Tommy Ford







Hyatt Regency Jacksonville Reservation Confirmation
Hyatt Regency Jacksonville to: awilkinson 03/31/2014 03:47 PM
Please respond to tracking

Nat'l Conference on Preventing Crime In The Black Community ~ 23-May-2014 - 04-Jun-2014 ~ Hyatt Regency Jacksonville Riverfront

Dear RUFUS ALEXANDER,

We are pleased to confirm your reservations at Hyatt Regency Jacksonville Riverfront. The staff of Hyatt Regency Jacksonville Riverfront is looking forward to your arrival as part of the Nat'l Conference on Preventing Crime In The Black Community. Should your travel plans change and you need to make changes to your reservations, please click here or call 888-421-1442.

We look forward to welcoming you to Hyatt Regency Jacksonville Riverfront.

- The Staff of Hyatt Regency Jacksonville Riverfront

Reservation Details

Online Confirmation :	327XFM63
Date Booked:	31-Mar-2014
Reservation Name:	RUFUS ALEXANDER
Arrival Date:	28-May-2014

Departure Date:	31-May-2014
Room Type:	River View Deluxe 1 King Bed Room
Number of Rooms:	1
Number of Guests:	1
Night by Night Rate:	**Date Guest(s) Status Rate** 28-May-2014 1 Confirmed 128.00 29-May-2014 1 Confirmed 128.00 30-May-2014 1 Confirmed 128.00 **Additional Guest Rate** Second Guest 0.00 Third Guest 10.00 Fourth Guest 10.00 Fifth Guest 0.00
Total Charge:	384.00
Tax Disclosure:	Room rates do not include 14.13% room tax (subject to change).
Add-Ons:	
Cancel Policy:	Cancel by 3PM EST 24 hours prior to arrival

Google

Directions from 100 U.S. 1 to Hyatt Regency Jacksonville Riverfront Drive 224 mi, 3 h 12 min

○ 100 U.S. 1

Fort Pierce, FL 34950

Get on I-95 N from Co Rd 68/FL-68 W/Orange Ave

4.5 mi / 9 min

1. Head northwest on U.S. 1 N toward Ave A

269 ft

2. Turn left onto Ave A

0.2 mi

3. Turn left onto N 7th St

72 ft

4. Take the 1st right onto Co Rd 68/FL-68 W/Orange Ave

3.7 mi

5. Merge onto I-95 N via the ramp to Daytona Beach

0.5 mi

Follow I-95 N to E Bay St in Jacksonville

220 mi / 3 h 2 min

6. Merge onto I-95 N

219 mi

7. Keep right to continue on FL-10 W, follow signs for Prudential Dr/Main St/Riverside Ave/Mary St

0.2 mi

8. Take the Main Street Bridge exit toward Prudential Drive/Ocean Street

328 ft

9. Merge onto FL-10 W

0.4 mi

10. Continue onto FL-10 W/U.S. 1 N/US-90 W

0.5 mi

Drive to Newnan St

0.2 mi / 46 s

11. Turn right onto E Bay St

400 ft

12. Turn right onto Newnan St

0.1 mi

◉ Hyatt Regency Jacksonville Riverfront

City Commission Regular Meeting **Agenda Item # 9. d.**

Meeting Date: 04/21/2014

Re: Appointment to Police Officers' Supplemental Pension Board

Submitted For: Robert Bradshaw, City Manager

SUBJECT:

Acceptance of the Appointment of Mr. Dan Flaherty to the City of Fort Pierce Police Officers' Supplemental Pension Fund Board of Trustees

SUMMARY:

At their March 21, 2014 meeting, the Board of Trustees for the Police Officers' Supplemental Fund appointed Mr. Dan Flaherty as the 5th Trustee for a four year term. Commission approval of Mr. Flaherty's appointment is requested.

RECOMMENDATION:

Approval of Mr. Dan Flaherty's appointment to the Board of Trustees.

ALTERNATIVES:

N/A

RESPONSIBLE STAFF:

This item is scheduled for Commission consideration at the request of Nick Schiess, Administrator for the Police Officers' Supplemental Pension Fund.

COORDINATED WITH:

N/A

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

Letter from Nick Schiess, Administrator

THE PENSION RESOURCE CENTER, LLC

4360 Northlake Boulevard, Suite 206 ❖ Palm Beach Gardens, FL 33410
Phone (561) 624-3277 ❖ Fax (561) 624-3278 ❖ WWW.RESOURCECENTERS.COM

RECEIVED
TIME
APR - 7 2014
CITY OF FT. PIERCE
CITY MANAGER'S OFFICE

April 2, 2014

Robert Bradshaw
City Manager
City of Ft. Pierce
P.O. Box 1480
Fort Pierce, FL 34954

RE: City of Ft. Pierce Police Officers' Supplemental Pension Fund
Board of Trustees

Dear Mr. Bradshaw:

As you know, we serve as Administrator for the City of Ft. Pierce Police Officers' Supplemental Pension Fund. Please be advised that at their meeting held on March 21, 2014, the Board of Trustees appointed Mr. Dan Flaherty as the 5th Trustee to the Board effective March 21, 2014. This appointment must be brought before the City Council, which shall ratify the appointment of this person as a ministerial act.

If you have any additional questions regarding this matter, please do not hesitate to contact me at 561-624-3277, extension 2977.

Sincerely,

Nick Schiess

Nick Schiess
Administrator

City Commission Regular Meeting **Agenda Item # 9. e.**

Meeting Date: 04/21/2014

Re: U.S. Department of Justice Byrne Criminal Justice Innovation Program 2014-2015

Submitted For: Sean Baldwin, Chief of Police, Police Department

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SUBJECT:

Approval to submit and accept the U.S. Department of Justice Byrne Criminal Justice Innovation Program 2014-2015 grant in the amount of $1,000,000.

SUMMARY:

The police department requests approval to submit and accept the 2014-2015 U.S. Department of Justice Byrne Criminal Justice Innovation Program grant in the amount of $1,000,000. There is no match requirement.

The Byrne Criminal Justice Innovation Program grant provides 100% funding to projects that improve community safety by designing and implementing effective, comprehensive approaches to addressing crime within a targeted neighborhood as part of a broader strategy to advance neighborhood revitalization through cross-sector community-based partnerships.

The police department proposes to utilize funds to implement the Office of Juvenile Justice and Delinquency Prevention's Comprehensive Gang Model in the northwest section of Fort Pierce. The Comprehensive Gang Model is a data-driven, collaborative approach to reducing and preventing gang violence using five strategies - community mobilization, opportunities provision, social intervention, suppression and organizational change and development.

RECOMMENDATION:

Approve the request.

ALTERNATIVES:

None.

RESPONSIBLE STAFF:

Deputy Chief Frank J. Amandro, Support Services Bureau.

COORDINATED WITH:

Lt. Chris Bender, Support Services Bureau.
Stephanie Smith, Fiscal Manager.
Jackie Esposito, Program and Grant Coordinator.

Fiscal Impact

Budgeted Y/N:	N
Fiscal Year:	2015

Account: 101.3005.521.3190

Amount: 0

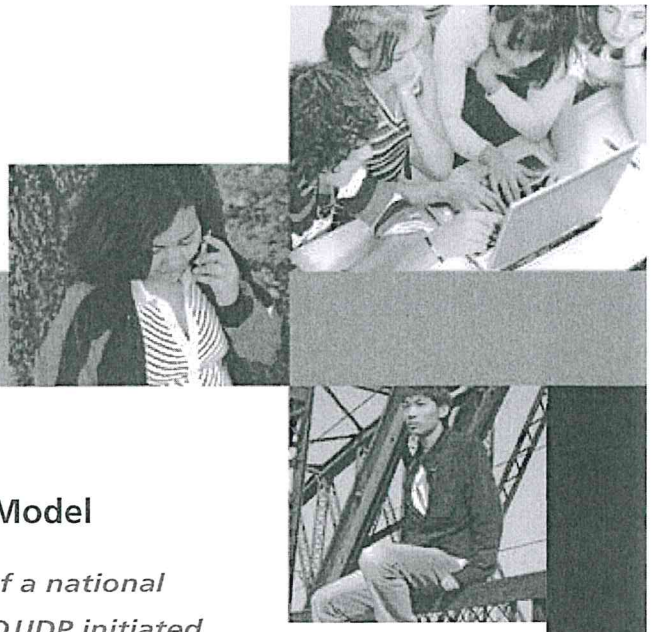
FISCAL IMPACT:

The Byrne Criminal Justice Innovation Program grant is 100% funded by the U.S. Department of Justice. There is no local match requirement.

Attachments

OJJDP Comprehensive Gang Model

BCJI Grant Information



Section 1:
Development of OJJDP's Comprehensive Gang Model

Research Foundation of the Comprehensive Gang Model

The Comprehensive Gang Model is the product of a national gang research and development program that OJJDP initiated in the mid-1980s. A national assessment of gang problems and programs provided the research foundation for the Model, and its key components mirror the best features of existing and evaluated programs across the country.

National Assessment of Gang Problems and Programs

In 1987, OJJDP launched a Juvenile Gang Suppression and Intervention Research and Development Program that Dr. Irving Spergel of the University of Chicago directed. In the initial phase, the researchers conducted the first comprehensive national assessment of organized agency and community group responses to gang problems in the United States (Spergel, 1990, 1991; Spergel and Curry, 1993). It remains the only national assessment of efforts to combat gangs. In the second phase, Spergel and his colleagues developed a composite youth gang program based on findings from the national assessment.

In the research phase of the project (phase one), Spergel's research team attempted to identify every promising community gang program in the United States based on a national survey. At the outset, this study focused on 101 cities in which the presence of gangs was suspected. The team found promising gang programs in a broad range of communities across the Nation. Once programs and sites were identified, the team collected information on the magnitude and nature of local gang problems from representatives of each agency or organization that other participants identified as being affiliated with or being a partner in each local program. Spergel and his team of researchers interviewed program developers and reviewed all available program documentation.

The more demanding project goal was to identify the contents of each program and self-reported measures of success. The team made an effort to identify the "most promising" programs. In each of the most promising community programs, the research team identified the agencies that were essential to the success of the program. Finally, Spergel and his team made site visits to selected community programs and agencies.

Spergel and Curry (1993, pp. 371–72) used agency representatives' responses to five survey questions[1] to determine the strategies that communities across the country employed in dealing with gang problems. From respondents' answers to these questions, the research team identified five strategies—community mobilization, social intervention, provision of opportunities, organizational change and development, and suppression (see "Five Strategies in OJJDP's Comprehensive Gang Model" on page 2).[2]

Development of the Comprehensive Community-Wide Gang Program Model

Spergel and his colleagues (Spergel, 1995; Spergel et al., 1992; Spergel and Curry, 1993) developed the Comprehensive Community-Wide Gang Program Model as the final product of the gang research and development program that OJJDP funded. From the information gathered through its multimethod study in phase one (Spergel, Curry, et al., 1994), the Spergel team developed technical assistance manuals for each of the 12 types of agencies that should be part of a successful local community response to gangs, including organizations that range from grassroots child-serving agencies to law enforcement, courts, and prosecutors' offices (Spergel, Chance, et al., 1994).

Spergel and his colleagues also offered the general community design of an ideal Comprehensive Community-Wide Gang Program Model. An ideal program should undertake several action steps (Spergel, Chance, et al., 1994, pp. 2–5):

- **Addressing the problem.** A community must recognize the presence of a gang problem before it can do anything meaningful to address the problem.
- **Organization and policy development.** Communities must organize effectively to combat the youth gang problem.
- **Management of the collaborative process.** In a typical community, the mobilization process evolves through several stages before fruition.
- **Development of goals and objectives.** These must include short-term suppression and outreach services for targeted youth, and longer term services, such as remedial education, training, and job placement.
- **Relevant programming.** The community must systematically articulate and implement rationales for services, tactics, or procedures.
- **Coordination and community participation.** A mobilized community is the most promising way to deal with the gang problem.
- **Youth accountability.** While youth gang members must be held accountable for their criminal acts, they must at the same time be provided an opportunity to change or control their behavior.
- **Staffing.** Youth gang intervention and control efforts require a thorough understanding of the complexity of gang activity in the context of local community life.
- **Staff training.** Training should include prevention, intervention, and suppression in gang problem localities.

Five Strategies in OJJDP's Comprehensive Gang Model

Community Mobilization: Involvement of local citizens, including former gang-involved youth, community groups, agencies, and coordination of programs and staff functions within and across agencies.

Opportunities Provision: Development of a variety of specific education, training, and employment programs targeting gang-involved youth.

Social Intervention: Involving youth-serving agencies, schools, grassroots groups, faith-based organizations, police, and other juvenile/criminal justice organizations in "reaching out" to gang-involved youth and their families, and linking them with the conventional world and needed services.

Suppression: Formal and informal social control procedures, including close supervision and monitoring of gang-involved youth by agencies of the juvenile/criminal justice system and also by community-based agencies, schools, and grassroots groups.

Organizational Change and Development: Development and implementation of policies and procedures that result in the most effective use of available and potential resources, within and across agencies, to better address the gang problem.

Source: Spergel, 1995, pp. 171–296.

- **Research and evaluation.** Determining what is most effective, and why, is a daunting challenge.
- **Establishment of funding priorities.** Based on available research, theory, and experience, community mobilization strategies and programs should be accorded the highest funding priority.

In 1993, Spergel began to implement this model in a neighborhood in Chicago. Soon thereafter, OJJDP renamed the model the Comprehensive Gang Prevention and Intervention Model (Spergel, Chance, et al., 1994, p. iii).

OJJDP's Comprehensive Gang Model

The 1992 amendments to the Juvenile Justice and Delinquency Prevention Act authorized OJJDP to carry out additional activities to address youth gang problems. An OJJDP Gang Task Force outlined plans for integrated officewide efforts to provide national leadership in the areas of gang-related program development, research, statistics, evaluation, training, technical assistance, and information dissemination (Howell, 1994; Tatem-Kelley, 1994).

This background work led to the establishment of OJJDP's Comprehensive Response to America's Youth Gang Problem. The Comprehensive Response was a five-component initiative that included establishment of the National Youth Gang Center, demonstration and testing of OJJDP's Comprehensive Gang Model, training and technical assistance to communities implementing this Model, evaluation of the demonstration sites implementing the Model, and information dissemination through the Juvenile Justice Clearinghouse. Implementation and testing of the Comprehensive Gang Model were the centerpiece of the initiative. OJJDP prepared two publications specifically to support demonstration and testing of the Model: *Gang Suppression and Intervention: Problem and Response* (Spergel, Curry, et al., 1994), and *Gang Suppression and Intervention: Community Models* (Spergel, Chance, et al., 1994).

Communities that use the Comprehensive Gang Model will benefit from the simplified implementation process that OJJDP has created. OJJDP synthesized the elements of the Comprehensive Gang Model into five steps:

1. The community and its leaders acknowledge the youth gang problem.
2. The community conducts an assessment of the nature and scope of the youth gang problem, leading to the identification of a target community or communities and population(s).
3. Through a steering committee, the community and its leaders set goals and objectives to address the identified problem(s).
4. The steering committee makes available relevant programs, strategies, services, tactics, and procedures consistent with the Model's five core strategies.
5. The steering committee evaluates the effectiveness of the response to the gang problem, reassesses the problem, and modifies approaches, as needed.

These steps have been tested in several settings. Information on those initiatives is provided in appendix A.

The Comprehensive Gang Model in Action—OJJDP's Gang Reduction Program

Over the years, OJJDP has tested and refined the Comprehensive Gang Model to meet new challenges and address gang problems in new locations. Most recently, OJJDP developed and funded the Gang Reduction Program.

Gangs are often the result of system failures or community dysfunction. So, to address youth gang violence, the OJJDP Administrator decided to test whether the Model could be used to initiate community change in certain cities. In 2003, OJJDP identified four demonstration sites: Los Angeles, CA; Richmond, VA; Milwaukee, WI; and. North Miami Beach, FL. Each test site faced a different gang problem.

Once sites had been identified, OJJDP held meetings with senior political and law enforcement officials and made an offer: OJJDP would provide resources to support a test of the Comprehensive Gang Model if the city agreed to change how they currently addressed youth gang problems. Each city would now focus on balancing gang prevention with enforcement and commit to using community organizations and faith-based groups to ultimately sustain the work. Additionally, each site would have a full-time coordinator, funded by OJJDP, with direct access to senior political and police leadership. This coordinator would be free from substantive program responsibilities and would ensure that each participating agency or organization met its obligations. He or she would also ensure and that the data and information generated by the effort would be collected and shared. Each participating agency remained independent, but was under the oversight of the gang coordinator, who had the ability to obtain support or intervention from OJJDP leadership and local authorities (e.g., mayor, police chief, or governor).

In addition to reducing gang violence, the goal of GRP was to determine the necessary practices to create a community environment that helps reduce youth gang crime and violence in targeted neighborhoods. Because of this, GRP focused on two goals: to learn the key ingredients for success and to reduce youth gang delinquency, crime, and violence. GRP accomplishes these goals by helping communities take an integrated approach when targeting gangs:

- **Primary prevention** targets the entire population in high-crime and high-risk communities. The key component is a One-Stop Resource Center that makes services accessible and visible to members of the community. Services include prenatal and infant care, afterschool activities, truancy and dropout prevention, and job programs.
- **Secondary prevention** identifies young children (ages 7–14) at high risk and—drawing on the resources of schools, community-based organizations, and faith-based groups—intervenes with appropriate services before early problem behaviors turn into serious delinquency and gang involvement.
- **Intervention** targets active gang members and close associates, and involves aggressive outreach and recruitment activity. Support services for gang-involved youth and their families help youth make positive choices.
- **Suppression** focuses on identifying the most dangerous and influential gang members and removing them from the community.
- **Reentry** targets serious offenders who are returning to the community after confinement and provides appropriate services and monitoring. Of particular interest are displaced gang members who may cause conflict by attempting to reassert their former gang roles.

The program has several key concepts:

- Identify needs at the individual, family, and community levels, and address those needs in a coordinated and comprehensive response.
- Conduct an inventory of human and financial resources in the community, and create plans to fill gaps and leverage existing resources to support effective gang-reduction strategies.
- Apply the best research-based programs across appropriate age ranges, risk categories, and agency boundaries.
- Encourage coordination and integration in two directions: vertically (local, State, and Federal agencies) and horizontally (across communities and program types).

Highlights of activities from each of the Gang Reduction Program sites—Richmond, VA; Los Angeles, CA; North Miami Beach, FL; and Milwaukee, WI—are presented in the next section.

U.S. Department of Justice

Office of Justice Programs
Bureau of Justice Assistance

OMB No. 1121-0329
Approval Expires 07/31/2016

The U.S. Department of Justice (DOJ), Office of Justice Programs (OJP), Bureau of Justice Assistance (BJA) is seeking applications from eligible entities to plan and implement place-based, community-oriented strategies to address targeted crime issues within a neighborhood as a part of a broader neighborhood revitalization initiative. Byrne Criminal Justice Innovation (BCJI) resources will target hot spots of crime where a significant proportion of crime occurs as compared to the overall jurisdiction. BCJI furthers the Department's mission by leading efforts to enhance the capacity of local and tribal communities to effectively target and address significant crime issues through collaborative cross-sector approaches that help advance broader neighborhood development goals.

Byrne Criminal Justice Innovation Program FY 2014 Competitive Grant Announcement

Eligibility

Eligible entities to serve as fiscal agent include states, unit of local governments, non-profit organizations (including tribal non-profit organizations), and federally recognized Indian tribal governments as determined by the Secretary of the Interior.

The BCJI application requires a consortium of partners (hereinafter referred to as "cross-sector partnership") to design a strategy addressing a targeted crime problem. The application must contain a strategy that responds to the scope and requirements of this solicitation. The cross-sector partnership must designate one eligible entity to serve as the fiscal agent.[1] The fiscal agent must ensure that the cross-sector partnership is committed to and can successfully oversee key enforcement, prevention, intervention, and community engagement strategies AND access and analyze key data (crime and other) with regular input from the research partner and law enforcement agency.

The fiscal agent will oversee coordination of the cross-sector partnership and manage any subawards for services. The fiscal agent will be legally responsible for complying with all applicable federal rules and regulations in receiving and expending federal funds. The application must demonstrate that the fiscal agent has the capacity, commitment, and community support to serve as fiscal agent. The fiscal agent must demonstrate such capacity by showing experience engaging residents as well as core criminal justice and other partners in the implementation and sustainment of community justice strategies, especially in the targeted neighborhood. The application must also show commitment from the local law enforcement agency, community leaders, and a research partner through detailed letters of support outlining their participation and partnership in the project.

[1] Throughout this solicitation, "fiscal agent" and "applicant" are used interchangeably.

Jurisdictions are strongly encouraged to coordinate with and seek the support of their local U.S. Attorney and local policymakers.

BJA may elect to make awards for applications submitted under this solicitation in future fiscal years, dependent on the merit of the applications and on the availability of appropriations.

Deadline

Applicants must register with Grants.gov prior to submitting an application. (See "How to Apply," page 31.) All applications are due by 11:59 p.m. eastern time on May 6, 2014. (See "Deadlines: Registration and Application," page 5.)

All applicants are encouraged to read this **Important Notice: Applying for Grants in Grants.gov.**

Contact Information

For technical assistance with submitting an application, contact the Grants.gov Customer Support Hotline at 800-518-4726 or 606-545-5035, or via e-mail to support@grants.gov. The Grants.gov Support Hotline hours of operation are 24 hours a day, 7 days a week, except federal holidays.

Applicants that experience unforeseen Grants.gov technical issues beyond their control that prevent them from submitting their application by the deadline must e-mail the BJA contact identified below **within 24 hours after the application deadline** and request approval to submit their application.

For assistance with any other requirement of this solicitation, contact the BJA Justice Information Center at 1–877–927–5657, via e-mail to JIC@telesishq.com, or via live web chat at www.justiceinformationcenter.us. The BJA Justice Information Center hours of operation are 8:30 a.m. to 5:00 p.m. eastern time, Monday through Friday, and 8:30 a.m. to 8:00 p.m. eastern time on the solicitation close date.

Grants.gov number assigned to this announcement: BJA-2014-3822

Release date: March 10, 2014

City Commission Regular Meeting **Agenda Item # 9. f.**

Meeting Date: 04/21/2014

Re: Veterans Memorial Park FDEP TMDL Grant Agreement No. S0696

Submitted For: John Andrews, City Engineer, Engineering

SUBJECT:

Execution of FDEP Grant Agreement No. S0696 providing funding in the amount of $462,000 for the construction and operation of a stormwater treatment system at the Veterans Memorial Park.

SUMMARY:

FDEP has agreed to provide funding in an amount of $462,000 which is to be applied towards the estimated $1,003,500 stormwater improvement cost proposed to be constructed at the Veterans Memorial Park. Improvements include pervious paver parking areas, pervious paver sidewalks, construction of a retention pond with fountains, bio-swales, floc-loc system, control structures and outfall improvements. These improvements will treat the re-directed run-off from the existing 44.1 acre drainage basin and will result in the reduction of suspended solids, phosphorous, nitrogen, organics and heavy metals in the basin's stormwater run-off discharging into the Indian River Lagoon.

RECOMMENDATION:

Staff recommends execution of the FDEP Agreement No. S0696.

ALTERNATIVES:

Do not execute and abandon the proposed construction.

RESPONSIBLE STAFF:

Engineering Department

COORDINATED WITH:

Public Works, Planning, and River Walk Center staff

Fiscal Impact

Budgeted Y/N:	N/A
Fiscal Year:	N/A
Account:	40343005383490
Amount:	$541,500.00

FISCAL IMPACT:

The FDEP Grant is a 46% match providing $462,000 towards the estimated $1,003,500 construction cost. The remaining $541,500 required funding will be encumbered from our Stormwater Management Utility Fund, Account No. 403-4300-538-3490.

Attachments

FDEP Agreement

DEP AGREEMENT NO. S0696

STATE OF FLORIDA
GRANT AGREEMENT
PURSUANT TO LINE ITEM 1663 OF THE 2012-2013 GENERAL APPROPRIATIONS ACT AND PURSUANT TO LINE ITEM 1620 OF THE 2013-2014 GENERAL APPROPRIATIONS ACT

THIS AGREEMENT is entered into between the STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION, whose address is 3900 Commonwealth Boulevard, Tallahassee, Florida 32399-3000 (hereinafter referred to as the "Department") and the CITY OF FORT PIERCE, whose address is 100 North US 1, Fort Pierce, Florida 34950 (hereinafter referred to as "Grantee"), a local government, to provide financial assistance for the Fort Pierce Phase 1 Veterans' Memorial Park Stormwater Improvements.

In consideration of the mutual benefits to be derived herefrom, the Department and the Grantee do hereby agree as follows:

1. The Grantee does hereby agree to perform in accordance with the terms and conditions set forth in this Agreement, **Attachment A, Grant Work Plan**, and all attachments and exhibits named herein which are attached hereto and incorporated by reference. For purposes of this Agreement, the terms "Grantee", and "Recipient" are used interchangeably.

2. This Agreement shall begin upon execution by both parties and remain in effect for a period of thirty (30) months, inclusive. The Grantee shall be eligible for reimbursement for work performed on or after the date of execution through the expiration date of this Agreement. This Agreement may be amended to provide for additional services if additional funding is made available by the Legislature.

3. A. As consideration for the satisfactory completion of services rendered by the Grantee under the terms of this Agreement, the Department shall pay the Grantee on a cost reimbursement basis up to a maximum of $462,000 towards the total estimated project cost of $1,003,500. The parties hereto understand and agree that this Agreement requires at least a 54% match on the part of the Grantee. Therefore, the Grantee is responsible for providing $541,500 through cash or third party in-kind towards the work funded under this Agreement. It is understood that any additional funds necessary for the completion of this project is the responsibility of the Grantee. The Grantee will report those expenditures to the Department in the Final Report as required under Task 6 in Attachment A.

B. The Grantee shall be reimbursed on a cost reimbursement basis for all eligible project costs upon the completion, submittal and approval of deliverables identified in **Attachment A**, in accordance with the schedule therein. Reimbursement shall be requested utilizing **Attachment B, Payment Request Summary Form**. All bills for amounts due under this Agreement shall be submitted in detail sufficient for a proper pre-audit and post-audit thereof. A final payment request should be submitted to the Department no later than sixty (60) days following the completion date of the Agreement, to assure the availability of funds for payment. Each payment request submitted shall document all matching funds and/or match efforts (i.e. in-kind services) provided during the period covered by each request. The final payment will not be processed until the match requirement has been met.

C. The State Chief Financial Officer requires detailed supporting documentation of all costs under a cost reimbursement agreement. In accordance with the **Attachment C, Contract Payment Requirements**, the Grantee shall comply with the minimum requirements set forth therein. The Payment Request Summary Form shall be accompanied by supporting documentation and other requirements as follows for each deliverable:

i. Contractual (Subcontractors) - Reimbursement requests for payments to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from the Grantee. Subcontracts which involve payments for direct salaries shall clearly identify the personnel involved, salary rate per hour, and hours/time spent on the project. All multipliers used (i.e. fringe benefits, overhead, and/or general and administrative rates) shall be supported by audit. If the Department determines that multipliers charged by any subcontractor exceeded the rates supported by audit, the Grantee shall be required to reimburse such funds to the Department within thirty (30) days of written notification. Interest on the excessive charges shall be calculated based on the prevailing rate used by the State Board of Administration. For fixed price (vendor) subcontracts, the following provisions shall apply:

a. The Grantee may award, on a competitive basis, fixed price subcontracts to consultants/contractors in performing the work described in Attachment A. Invoices submitted to the Department for fixed price subcontracted activities shall be supported with a copy of the subcontractor's invoice and a copy of the tabulation form for the competitive procurement process (Invitation to Bid or Request for Proposals) resulting in the fixed price subcontract.

b. The Grantee may request approval from the Department to award a fixed price subcontract resulting from procurement methods other than those identified in the paragraph above. In this instance, the Grantee shall request the advance written approval from the Department's Grant Manager of the fixed price negotiated by the Grantee. The letter of request shall be supported by a detailed budget and Scope of Services to be performed by the subcontractor. Upon receipt of the Department Grant Manager's approval of the fixed price amount, the Grantee may proceed in finalizing the fixed price subcontract.

c. All subcontracts are subject to the provisions of paragraph 12 and any other appropriate provisions of this Agreement which affect subcontracting activities.

ii. Other Expenses – e.g., Materials, supplies, non-excluded phone expenses, reproduction, mailing, and other expenses must be documented by itemizing and including copies of receipts or invoices. Additionally, independent of the Grantee's contract obligations to the subcontractor, the Department shall not reimburse any of the following types of charges: cell phone usage, attorneys fees, civil or administrative penalties, handling fees, such as set percent overages associated with purchasing supplies or equipment.

D. In addition to the invoicing requirements contained in paragraphs 3.B. and C. above, the Department will periodically request proof of a transaction (invoice, payroll register, etc.) to evaluate the appropriateness of costs to the Agreement pursuant to State and Federal guidelines (including cost allocation guidelines), as appropriate. This information, when requested, must be provided within thirty (30) calendar days of such request. The Grantee may also be required to submit a cost allocation plan to the Department in support of its multipliers (overhead, indirect, general administrative costs, and fringe benefits). State guidelines for allowable costs can be found in the Department of Financial Services' Reference Guide for State Expenditures at http://www.fldfs.com/aadir/reference%5Fguide.

E. i. The accounting systems for all Grantees must ensure that these funds are not commingled with funds from other agencies. Funds from each agency must be accounted for separately. Grantees are prohibited from commingling funds on either a program-by-program or a project-by-project basis. Funds specifically budgeted and/or received for one project may not be used to support another project. Where a Grantee's, or subrecipient's, accounting system cannot comply with this requirement, the Grantee, or

subrecipient, shall establish a system to provide adequate fund accountability for each project it has been awarded.

ii. If the Department finds that these funds have been commingled, the Department shall have the right to demand a refund, either in whole or in part, of the funds provided to the Grantee under this Agreement for non-compliance with the material terms of this Agreement. The Grantee, upon such written notification from the Department shall refund, and shall forthwith pay to the Department, the amount of money demanded by the Department. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the original payment(s) are received from the Department by the Grantee to the date repayment is made by the Grantee to the Department.

iii. In the event that the Grantee recovers costs, incurred under this Agreement and reimbursed by the Department, from another source(s), the Grantee shall reimburse the Department for all recovered funds originally provided under this Agreement. Interest on any refund shall be calculated based on the prevailing rate used by the State Board of Administration. Interest shall be calculated from the date(s) the payment(s) are recovered by the Grantee to the date repayment is made to the Department by the Grantee.

4. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. The parties hereto understand that this Agreement is not a commitment of future appropriations.

5. The Grantee shall utilize **Attachment D, Progress Report Form**, to describe the work performed during the reporting period, problems encountered, problem resolution, schedule updates and proposed work for the next reporting period. Quarterly reports shall be submitted to the Department's Grant Manager no later than twenty (20) days following the completion of the quarterly reporting period. It is hereby understood and agreed by the parties that the term "quarterly" shall reflect the calendar quarters ending March 31, June 30, September 30 and December 31. The Department's Grant Manager shall have thirty (30) calendar days to review the required reports and deliverables submitted by the Grantee. Final payment, of up to ten (10) percent of the total Agreement amount identified in paragraph 3.A., may be withheld until all work is completed, all deliverables have been submitted, match requirements have been met and the Final Project Report has been received and approved.

6. Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Section 768.28, Florida Statutes.

7. A. The Department may terminate this Agreement at any time in the event of the failure of the Grantee to fulfill any of its obligations under this Agreement. Prior to termination, the Department shall provide thirty (30) calendar days written notice of its intent to terminate and shall provide the Grantee an opportunity to consult with the Department regarding the reason(s) for termination.

B. The Department may terminate this Agreement for convenience by providing the Grantee with thirty (30) calendar days written notice.

8. No payment will be made for deliverables deemed unsatisfactory by the Department. In the event that a deliverable is deemed unsatisfactory by the Department, the Grantee shall re-perform the services needed for submittal of a satisfactory deliverable, at no additional cost to the Department, within ten (10) days of being notified of the unsatisfactory deliverable. If a satisfactory deliverable is not submitted within the specified timeframe, the Department may, in its sole discretion, either: 1) terminate this Agreement for failure to perform, or 2) the Department Grant Manager may, by letter specifying the failure of performance under this Agreement, request that a proposed Corrective Action Plan (CAP) be submitted by the Grantee to the Department. All CAPs must be able to be implemented and performed in no more than sixty (60) days.

A. A CAP shall be submitted within ten (10) calendar days of the date of the letter request from the Department. The CAP shall be sent to the Department Grant Manager for review and approval. Within ten (10) calendar days of receipt of a CAP, the Department shall notify the Grantee in writing whether the CAP proposed has been accepted. If the CAP is not accepted, the Grantee shall have ten (10) calendar days from receipt of the Department letter rejecting the proposal to submit a revised proposed CAP. Failure to obtain the Department approval of a CAP as specified above shall result in the Department's termination of this Agreement for cause as authorized in this Agreement.

B. Upon the Department's notice of acceptance of a proposed CAP, the Grantee shall have ten (10) calendar days to commence implementation of the accepted plan. Acceptance of the proposed CAP by the Department does not relieve the Grantee of any of its obligations under the Agreement. In the event the CAP fails to correct or eliminate performance deficiencies by Grantee, the Department shall retain the right to require additional or further remedial steps, or to terminate this Agreement for failure to perform. No actions approved by the Department or steps taken by the Grantee shall preclude the Department from subsequently asserting any deficiencies in performance. The Grantee shall continue to implement the CAP until all deficiencies are corrected. Reports on the progress of the CAP will be made to the Department as requested by the Department Grant Manager.

C. Failure to respond to a Department request for a CAP or failure to correct a deficiency in the performance of the Agreement as specified by the Department may result in termination of the Agreement

The remedies set forth above are not exclusive and the Department reserves the right to exercise other remedies in addition to or in lieu of those set forth above, as permitted by the Agreement.

9. This Agreement may be unilaterally canceled by the Department for refusal by the Grantee to allow public access to all documents, papers, letters, or other material made or received by the Grantee in conjunction with this Agreement, unless the records are exempt from Section 24(a) of Article I of the State Constitution and Section 119.07(1)(a), Florida Statutes.

10. The Grantee shall maintain books, records and documents directly pertinent to performance under this Agreement in accordance with generally accepted accounting principles consistently applied. The Department, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this Agreement and for five (5) years following Agreement completion. In the event any work is subcontracted, the Grantee shall similarly require each subcontractor to maintain and allow access to such records for audit purposes.

11. A. In addition to the requirements of the preceding paragraph, the Grantee shall comply with the applicable provisions contained in **Attachment E, Special Audit Requirements**, attached hereto and made a part hereof. **Exhibit 1** to **Attachment E** summarizes the funding sources supporting the Agreement for purposes of assisting the Grantee in complying with the requirements of **Attachment E**. A revised copy of **Exhibit 1** must be provided to the Grantee for each amendment which authorizes a funding increase or decrease. If the Grantee fails to receive a revised copy of **Exhibit 1**, the Grantee shall notify the Department's Grants Development and Review Manager at 850/245-2361 to request a copy of the updated information.

B. The Grantee is hereby advised that the Federal and/or Florida Single Audit Act Requirements may further apply to lower tier transactions that may be a result of this Agreement. The Grantee shall consider the type of financial assistance (federal and/or state) identified in **Attachment E, Exhibit 1** when making its determination. For federal financial assistance, the Grantee shall utilize the guidance provided under OMB Circular A-133, Subpart B, Section ___.210 for determining whether the relationship represents that of a subrecipient or vendor. For state financial assistance,

the Grantee shall utilize the form entitled "Checklist for Nonstate Organizations Recipient/Subrecipient vs. Vendor Determination" (form number DFS-A2-NS) that can be found under the "Links/Forms" section appearing at the following website:

https://apps.fldfs.com/fsaa

The Grantee should confer with its chief financial officer, audit director or contact the Department for assistance with questions pertaining to the applicability of these requirements.

12. A. The Grantee may subcontract work under this Agreement without the prior written consent of the Department's Grant Manager. The Grantee shall submit a copy of the executed subcontract to the Department within ten (10) days after execution. Regardless of any subcontract, the Grantee is ultimately responsible for all work to be performed under this Agreement. The Grantee agrees to be responsible for the fulfillment of all work elements included in any subcontract and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the Grantee that the Department shall not be liable to any subcontractor for any expenses or liabilities incurred under the subcontract and that the Grantee shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

B. The Department of Environmental Protection supports diversity in its procurement program and requests that all subcontracting opportunities afforded by this Agreement embrace diversity enthusiastically. The award of subcontracts should reflect the full diversity of the citizens of the State of Florida. A list of minority owned firms that could be offered subcontracting opportunities may be obtained by contacting the Office of Supplier Diversity at (850) 487-0915.

13. In accordance with Section 216.347, Florida Statutes, the Grantee is hereby prohibited from using funds provided by this Agreement for the purpose of lobbying the Legislature, the judicial branch or a state agency.

14. The Grantee shall comply with all applicable federal, state and local rules and regulations in providing services to the Department under this Agreement. The Grantee acknowledges that this requirement includes, but is not limited to, compliance with all applicable federal, state and local health and safety rules and regulations. The Grantee further agrees to include this provision in all subcontracts issued as a result of this Agreement.

15. Any notices between the parties shall be considered delivered when posted by Certified Mail, return receipt requested, or overnight courier service, or delivered in person to the Grant Managers at the addresses below.

16. The Department's Grant Managers (which may also be referred to as the Department's Project Managers) for this Agreement are identified below.

Technical	
Taufiqul Aziz	
Florida Department of Environmental Protection	
Bureau of Watershed Restoration	
2600 Blair Stone Road	
Tallahassee, Florida 32399	
Telephone No.:	(850) 245-8415
Fax No.:	(850) 245-8434
E-mail Address:	Taufiqul.aziz@dep.state.fl.us

Administrative	
Connie Becker	
Florida Department of Environmental Protection	
Bureau of Watershed Restoration	
2600 Blair Stone Road, MS# 3510	
Tallahassee, Florida 32399	
Telephone No.:	(850) 245-5505
Fax No.:	(850) 245-8434
E-mail Address:	Connie.L.Becker@dep.state.fl.us

17. The Grantee's Grant Manager for this Agreement is identified below.

Tracy S. Telle, Assistant City Engineer	
Engineering Department	
City of Fort Pierce	
100 North US 1	
Fort Pierce, Florida 34950	
Telephone No.:	(772) 467-3776
Fax No.:	(772) 460-6847
E-mail Address:	ttelle@city-ftpierce.com

18. To the extent required by law, the Grantee will be self-insured against, or will secure and maintain during the life of this Agreement, Workers' Compensation Insurance for all of its employees connected with the work of this project and, in case any work is subcontracted, the Grantee shall require the subcontractor similarly to provide Workers' Compensation Insurance for all of the its employees unless such employees are covered by the protection afforded by the Grantee. Such self-insurance program or insurance coverage shall comply fully with the Florida Workers' Compensation law. In case any class of employees engaged in hazardous work under this Agreement is not protected under Workers' Compensation statutes, the Grantee shall provide, and cause each subcontractor to provide, adequate insurance satisfactory to the Department, for the protection of his employees not otherwise protected.

19. A. The Grantee shall secure and maintain Commercial General Liability insurance including bodily injury and property damage. The minimum limits of liability shall be $300,000 each occurrence and $1,000,000 aggregate. This insurance will provide coverage for all claims that may arise from the services and/or operations completed under this Agreement, whether such services and/or operations are by the Grantee or anyone directly or indirectly employed by him.

B. The Grantee shall secure and maintain Commercial Automobile Liability insurance for all claims which may arise from the services and/or operations under this Agreement, whether such services and/or operations are by the Grantee or by anyone directly, or indirectly employed by him. The minimum limits of liability shall be as follows:

$300,000 Automobile Liability Combined Single Limit for Company Owned Vehicles, if applicable

$300,000 Hired and Non-owned Liability Coverage

C. All insurance policies shall be with insurers licensed or eligible to do business in the State of Florida. The Grantee's current certificate of insurance shall contain a provision that the insurance will not be canceled for any reason except after thirty (30) days written notice (with the exception of non-payment of premium which requires a 10 day notice) to the Department's Procurement Administrator. Such insurance shall include the State of Florida as an Additional Insured for the entire length of the Agreement.

20. The Grantee covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

21. Reimbursement for equipment purchases costing $1,000 or more is not authorized under the terms and conditions of this Agreement.

22. The Department may at any time, by written order designated to be a change order, make any change in the Grant Manager information or task timelines within the current authorized Agreement period. All change orders are subject to the mutual agreement of both parties as evidenced in writing. Any change, which causes an increase or decrease in the Grantee's cost or time, shall require formal amendment to this Agreement.

23. If the Grantee's project involves environmentally related measurements or data generation, the Grantee shall develop and implement quality assurance practices consisting of policies, procedures, specifications, standards, and documentation sufficient to produce data of quality adequate to meet project objectives and to minimize loss of data due to out-of-control conditions or malfunctions. All sampling and analyses performed under this Agreement must conform with the requirements set forth in Chapter 62-160, Florida Administrative Code, and the Quality Assurance Requirements for Department Agreements, attached hereto and made part hereof as **Attachment F, Quality Assurance Requirements.**

24. A. No person, on the grounds of race, creed, color, national origin, age, sex, or disability, shall be excluded from participation in; be denied the proceeds or benefits of; or be otherwise subjected to discrimination in performance of this Agreement.

B. An entity or affiliate who has been placed on the discriminatory vendor list may not submit a bid on a contract to provide goods or services to a public entity, may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work, may not submit bids on leases of real property to a public entity, may not award or perform work as a contractor, supplier, subcontractor, or consultant under contract with any public entity, and may not transact business with any public entity. The Florida Department of Management Services is responsible for maintaining the discriminatory vendor list and posts the list on its website. Questions regarding the discriminatory vendor list may be directed to the Florida Department of Management Services, Office of Supplier Diversity, at (850) 487-0915.

25. Land acquisition is not authorized under the terms of this Agreement.

26. This Agreement has been delivered in the State of Florida and shall be construed in accordance with the laws of Florida. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement. Any action hereon or in connection herewith shall be brought in Leon County, Florida.

27. This Agreement represents the entire agreement of the parties. Any alterations, variations, changes, modifications or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing, duly signed by each of the parties hereto, and attached to the original of this Agreement, unless otherwise provided herein.

REMAINDER OF PAGE INTENTIONALLY LEFT BLANK

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed, the day and year last written below.

CITY OF FORT PIERCE

By:_____
Title: *Linda Hudson, Mayor

Attest:_____
Linda W. Cox, City Clerk

Date:_____

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

By:_____
Secretary or designee

Date:_____

Taufiqul Aziz, DEP Grant Manager

Connie Becker, DEP Grant Manager

DEP Contracts Administrator

Approved as to form and correctness:

Robert V. Schwerer, City Attorney

Approved as to form and legality:

Linda C. Williams
DEP Attorney

FEID No.: 59-6000322

*For Agreements with governmental boards/commissions: If someone other than the Chairman signs this Agreement, a resolution, statement or other document authorizing that person to sign the Agreement on behalf of the Grantee must accompany the Agreement.

List of attachments/exhibits included as part of this Agreement:

Specify Type	Letter/ Number	Description (include number of pages)
Attachment	A	Grant Work Plan (8 Pages)
Attachment	B	Payment Request Summary Form (2 Pages)
Attachment	C	Contract Payment Requirements (1 Page)
Attachment	D	Progress Report Form (1 Page)
Attachment	E	Special Audit Requirements (5 Pages)
Attachment	F	Quality Assurance Requirements (14 Pages)

ATTACHMENT A
GRANT WORK PLAN

PROJECT NAME: Fort Pierce Phase I Veterans' Memorial Park Stormwater Improvements

PROJECT FUNDING: $462,000.00 **MATCH:** $541,500.00 (CITY SMU FUNDS)

TOTAL PROJECT COST: $1,003,500.00

LEAD ORGANIZATION: City of Fort Pierce Engineering Department

PROJECT LOCATION AND WATERSHED CHARACTERISTICS:

Geographic Location: City of Fort Pierce, St. Lucie County – Refer to Exhibit 1
Impacted Watershed Name: Indian River Lagoon
Size of Project Impact: 8 Acres – Refer to Exhibit 2
Size of Area Being Treated: 44.1 Acres – Refer to Exhibit 1
Latitude: 27.7553
Longitude: 80.3206
Hydrologic Unit Code: 03080202-009
WBID: 5003A
Impaired waterbody affected: 5003A – Indian River Lagoon
Impairment: This project will reduce the Total Nitrogen, Total Phosphorus, Suspended Solids and Copper prior to discharging into the Indian River Lagoon.
TMDL Status: Indian River Lagoon – Total Maximum Daily Load (TMDL) is being reviewed
BMAP Status: Moore's Creek Watershed Basin - A BMAP is being developed
Land Uses within the area being treated

Land Use	Acres	%
Residential Low Density (1100)	3.3	7.5
Residential Medium Density (1200)	6.4	14.5
Residential High Density (1300)		
Commercial and Services (1400)	26.4	59.9
Industrial (1500)		
Extractive (1600)		
Institutional (1700)		
Recreational (1800)	8	18.1
Open Land (1900)		
Agriculture (2000)		
Upland Non-Forested (3000)		
Upland Forests (4000)		
Water (5000)		
Wetlands (6000)		
Barren Land (7000)		
Transportation, Communication, and Utilities (8000)		
Land Use Totals (Acreage and %)	**44.1**	**100**

LAND OWNERSHIP STATUS:

☑ Land necessary for the construction of treatment infrastructure has been acquired. Title is held by City of Fort Pierce.

PROJECT OVERVIEW: The City of Fort Pierce will initially treat the 8.0 acre Veteran's Park with subsequent treatment of the remaining 36.1 acre drainage basin that currently discharges untreated into the Indian River Lagoon, refer to Exhibit 1.

The project will initially pretreat stormwater runoff via pervious pavers within the parking areas and the pedestrian plaza area. Any excess run-off will be collected into two bio-swales that will then discharge into a 0.50 acre lake. The treated water will then discharge through a control structure into the Indian River Lagoon, refer to Exhibit 2.

Water quality monitoring is proposed during and after construction and the project will include public education aspects with the use of an educational kiosk at the park and informational pamphlets inside the River Walk Center building located on site. The Grantee will provide a large display board of the project near the entrance to the City Commission chambers and also on the park property so as to permit the general public viewing rights of the project along with applicable funding amounts and funding entities. The construction will be featured in the Grantee's newsletter and have write-ups in the local paper.

ESTIMATED POLLUTANT LOAD REDUCTION MODEL USED:

☑ This Agreement is for a structural Best Management Practice (BMP) project. In the below estimated pollutant load reduction, the applicant used the following model: The STEPL Model was used to obtain the load reductions.

BMPs Installed		**TSS lbs/yr**	**TP lbs/yr**	**TN lbs/yr**	**Sediment lbs/yr**	**BOD lbs/yr**	**Other lbs/yr**	**Other lbs/yr**
BMP #1 Pervious Pavers (Phase 1)							**LEAD**	**ZINC**
Pollutant Loads	Pre-Project	882.28	2.75	18.11		118.15	0.08	1.44
	Post-Project	88.23	0.96	2.72		118.15	0.00	0.00
	Load Reduction	877.34	1.79	15.39		0.00	0.08	1.44
	% Reduction	90.0	65.0	85.1		0.00	100.0	100.0
BMP #2 Bio-Swales (Phase 2)		**TSS lbs/yr**	**TP lbs/yr**	**TN lbs/yr**	**Sediment lbs/yr**	**BOD lbs/yr**	**Other lbs/yr**	**Other lbs/yr**
							LEAD	**ZINC**
Pollutant Loads	Pre-Project	88.32	0.96	2.72		1118.15	0.00	0.00
	Post-Project	12.35	0.30	1.22		33.08	0.00	0.00
	Load Reduction	75.88	0.66	1.49		85.07	0.00	0.00
	% Reduction	86.0	68.5	55.0		72.0	0.0	0.0
BMP #3 Wet Pond (Phase 1)		**TSS lbs/yr**	**TP lbs/yr**	**TN lbs/yr**	**Sediment lbs/yr**	**BOD lbs/yr**	**Other lbs/yr**	**Other lbs/yr**
							LEAD	**ZINC**
Pollutant	Pre-Project	12.35	0.30	1.22		33.08	0.00	0.00
	Post-Project	4.94	0.06	0.70		33.08	0.00	0.00
	Load Reduction	7.41	0.24	0.52		0.00	0.00	0.00

	% Reduction	60.0	79.0	42.7		0.0	0.0	0.0
TOTAL		**TSS lbs/yr**	**TP lbs/yr**	**TN lbs/yr**	**Sediment lbs/yr**	**BOD lbs/yr**	**Other lbs/yr LEAD**	**Other lbs/yr ZINC**
Pollutant Loads	Pre-Project	882.28	2.75	18.11		118.15	0.08	1.44
	Post-Project	4.94	0.06	0.70		33.08	0.00	0.00
	Load Reduction	877.34	2.68	17.41		85.07	0.08	1.44
	% Reduction	99.4	97.7	96.1		72.0	100.0	100.0

EMCS USED IN MODEL: Event Mean Concentrations (EMCs) listed were used in the model to estimate pre-project pollutant loads.

ESTIMATED RESIDENCE TIME OF ANY PONDS, SWALES, ETC.: Estimated Pond Residence Time is seventy-four (74) days.

TASKS and DELIVERABLES:

Task 1: Design and Permitting (Match: $66,900.00)
Complete engineering design plans for all BMPs, including bio-swales, wet pond, floc-logs, and pervious pavers.
Deliverables: A complete set of design and construction drawings and the required permit for the project.
Timeline for completion: Start Month 1 **Complete** Month 6
Performance Standard: The Department's Grant Manager will review the Design, Construction Drawings, and Permits for their completeness and to ensure compliance with state and federal laws specific to this Agreement.
Budget Information: DEP Amount: $0.00; Match from City Stormwater Utility: $66,900.00

Task 2: Bidding (Match: $5,000.00)
Prepare, send, receive, evaluate and award construction bid.
Deliverables: Copy of the bid tabulation and copy of the Notice of Award for construction to the selected contractor.
Timeline for completion: Start Month 7 **Complete** Month 10
Performance Standard: The Department's Grant manager will review the bid package to ensure compliance with state and federal laws specific to this Agreement.
Budget Information: DEP Amount: $0.00; Match from City Stormwater Utility: $5,000.00

Task 3: BMP Implementation/Construction (DEP Amount: $382,000; Match: $434,600)
Acceptance of the constructed facilities according to the design for a stormwater treatment train facilities for BMPs (bio-swales, pervious pavers, floc-logs and wet detention pond). The constructed facilities are to include an 8' deep, 0.5 acre wet detention lake w/ aeration fountains; 16,000 SF +/- of pervious sidewalk and parking spaces; 320 LF of 40' wide bio-swales with littoral shelf plantings; control structure with floc-logs; and 520 LF of 24" RCP storm drain.
Deliverables: Copies of As-Builts; photographs of before, during and after construction; and Certificate of Completion from Engineer
Timeline for completion: Start Month 11 **Complete** Month 23
Performance Standard: The Department's Grant Manager will review the photographs and as built drawings for all components to verify that construction has been completed in accordance with the approved plans.
Budget Information: DEP Amount: $382,000.00; Match from City Stormwater Utility: $434,600.00.

Task 4: BMP Effectiveness Monitoring (DEP Amount: $80,000.00)
Complete and submit to the Department a Quality Assurance Project Plan for monitoring prior to commencement of the project's monitoring. The monitoring plan will specify the sampling locations, sampling instruments, and parameters to be sampled. The parameters shall include, but are not limited to: TN (lbs/yr), TP (lbs/yr), TSS (lbs/yr), Cd, Cr, Cu, Zn, NO2/NO3, TKN, NH3, Orthophosphate, oil/grease, Fecal coliform, rainfall and flow. Monitored

events shall include 7 – 10 discrete rain events, generally greater than 0.20 inches and less than 1.5 inches. Monitoring is to be performed at inflow and outflow locations of the treatment BMP train installed and in accordance with the approved QAPP. Sampling locations shall be recorded and verified using a GPS device. Project-specific details must be added during QAPP development.
Deliverables: Approved QAPP and Monitoring Report.
Timeline for completion: Start Month 24 **Complete** Month 30
Performance Standard: Draft QAPP, final approved QAPP and Monitoring report will be reviewed by the Department's Grant Manger for compliance with the Department's standard operating procedures for Monitoring.
Budget Information: DEP Amount: $80,000.00; Match from City Stormwater Utility: $0.00

Task 5: Public Education (Match: $15,000.00)
Complete an on-site kiosk with display of the stormwater project, attendance of at least one City Friday Fest to show project progress and educate the public, display at the entrance to the City Commission Chambers, and provide articles in the City's website and/or local newspaper.
Deliverables: Photos, meeting notes, sign-in sheets, copies of articles.
Timeline for completion: Start Month 12 **Complete** Month 30
Performance Standard: The Department's Grant Manager will review the photographs of kiosk, meeting notes and copies of articles to ensure they meet the objectives of the task description.
Budget Information: DEP Amount: $0.00; Match from City Stormwater Utility: $15,000.00

Task 6: Draft and Final Reports (Match: $20,000.00)
Complete and submit to the Department a Final Report. This Final Report is intended to capture the outcome and results of the selected project, including all tasks included in this project. This shall include, where applicable, why a BMP did not obtain or exceeded the expected removal efficiency; any problems encountered and how those problems were overcome; an explanation of any project delays; a brief summary of any additional phases yet to be completed; pollutant load reduction in kg/year; and more. The Final Report template, available from the Department's contract manager, should be followed as much as possible. Quarterly information regarding the status of the project conveyed to the public. Slides will be taken throughout the construction.
Deliverables: Draft final report; Final report
Timeline for completion: Start Month 24 **Complete** Month 30
Performance Standard: The Department's Grant Manager will review the draft final report and provide comments to the Grantee. The Department's Grant Manager will review the Final Report for completeness and to ensure all comments were addressed.
Budget Information: DEP Amount: $0.00; Match from City Stormwater Utility: $20,000.00

TIMELINE:

Task No.	Task Title	Start	Complete
1	Design and Permitting	Month 1	Month 6
2	Bidding	Month 7	Month 10
3	BMP Implementation / Construction	Month 11	Month 23
4	BMP Effectiveness Monitoring	Month 24	Month 30
5	Public Education	Month 12	Month 30
6	Draft and Final Reports	Month 24	Month 30

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PROJECT BUDGET BY CATEGORY and TASK:

Task No.	Category	Grant Funding	Match Funding	Match Source
1	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$0	$66,900.00	Grantee
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$0	
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$0	$66,900.00	
2	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$0	$5,000.00	Grantee
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$0	
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$0	$5,000.00	
3	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$382,000.00	$434,600.00	Grantee
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$0	
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$382,000.00	$434,600.00	
4	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$80,000.00	$0	
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$0	
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$80,000.00	$0	
5	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$0	$10,000.00	Grantee
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$5,000.00	Grantee
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$0	$15,000.00	

6	Salaries	$0	$0	
	Fringe Benefits	$0	$0	
	Travel	$0	$0	
	Contractual	$0	$20,000.00	Grantee
	Equipment Purchases	$0	$0	
	Supplies/Other Expenses	$0	$0	
	Land	$0	$0	
	Indirect	$0	$0	
	Total for Task	$0	$20,000.00	
Total:		$462,000.00	$541,500.00	
Total Project Cost:		$1,003,500.00		
Percentage Match:		46.0%	54.0%	

PROJECT BUDGET CATEGORY TOTALS:

Category Totals	Grant Funding	Match Funding	Match Source
Salaries Total	$0	$0	
Fringe Benefits Total	$0	$0	
Travel Total	$0	$0	
Contractual Total	$462,000.00	$536,500.00	Grantee
Equipment Purchases Total	$0	$0	
Supplies/Other Expenses Total	$0	$5,000.00	Grantee
Land Total	$0	$0	
Indirect Total	$0	$0	
Total:	$462,000.00	$541,500.00	
Total Project Cost:	$1,003,500.00		
Percentage Match:	46.0%	54.0%	

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EXHIBIT 1

Drainage Basin/Treatment Area Map
(Includes drainage sub-basins)

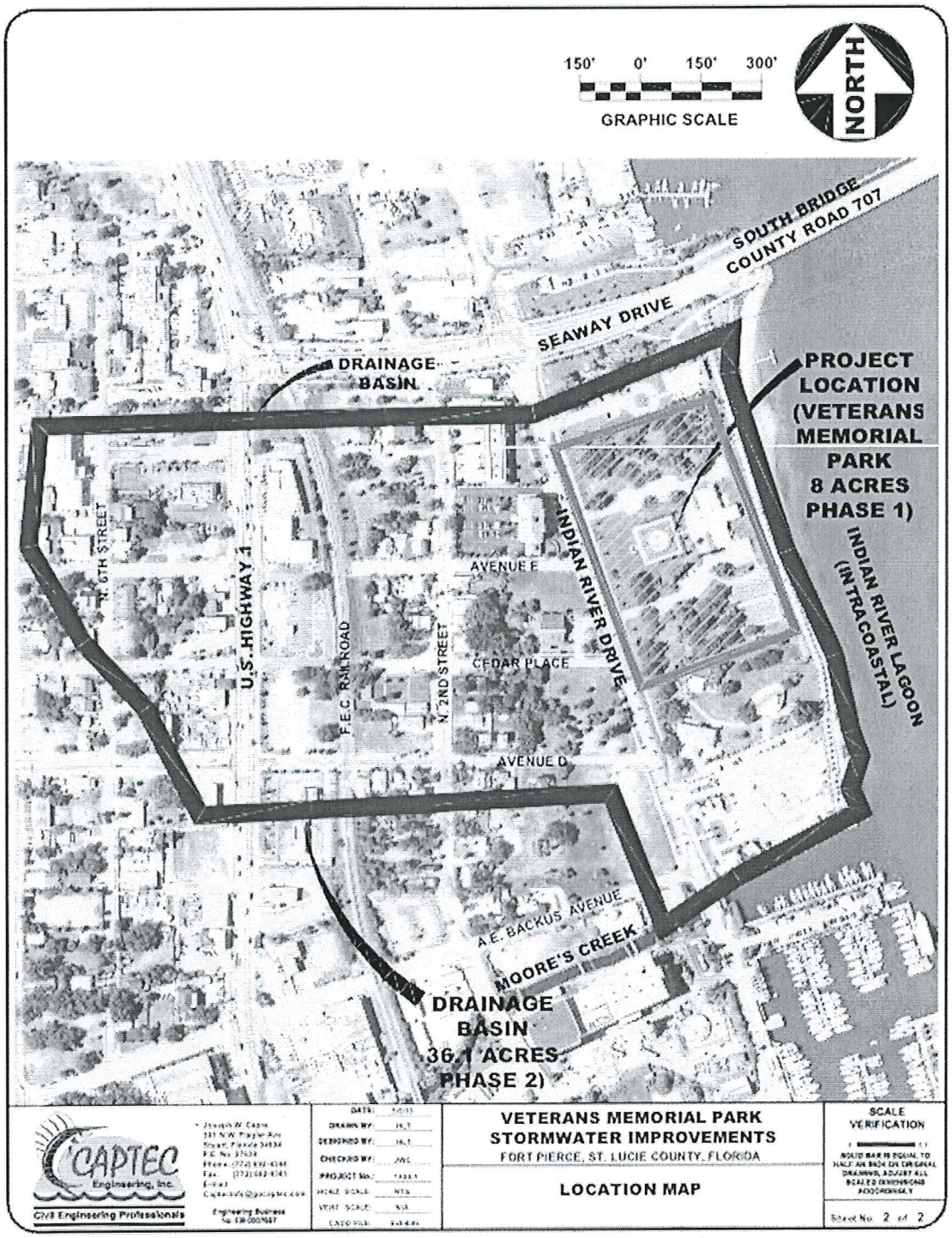
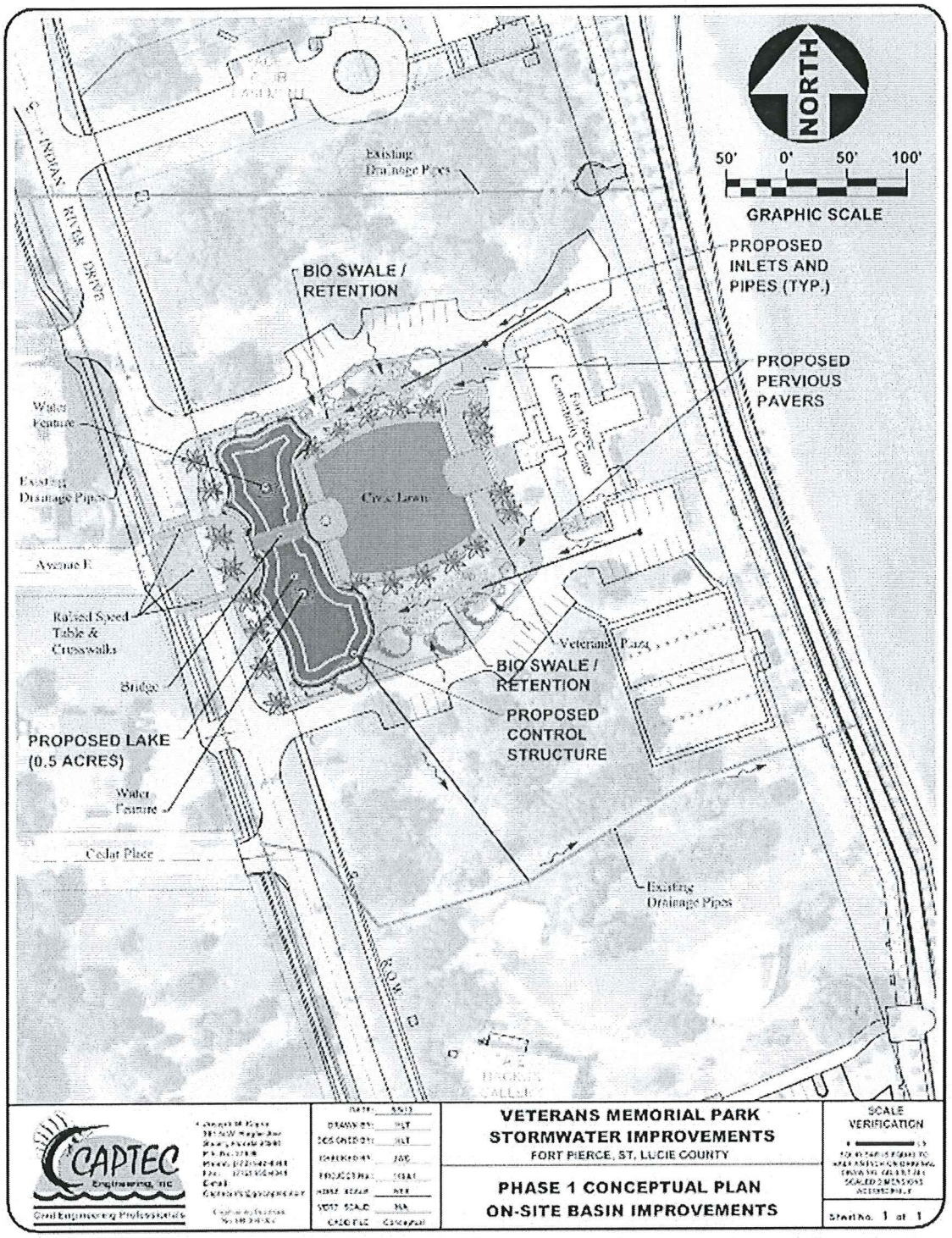


EXHIBIT 2


NORTH
50' 0' 50' 100'
GRAPHIC SCALE
Existing Drainage Pipes
BIO SWALE / RETENTION
PROPOSED INLETS AND PIPES (TYP.)
PROPOSED PERVIOUS PAVERS
Water Feature
Existing Drainage Pipes
Civic Lawn
Avenue E
Raised Speed Table & Crosswalks
Bridge
PROPOSED LAKE (0.5 ACRES)
Water Feature
Cedar Place
Veterans Plaza
BIO SWALE / RETENTION
PROPOSED CONTROL STRUCTURE
Existing Drainage Pipes
CAPTEC Engineering, Inc.
VETERANS MEMORIAL PARK
STORMWATER IMPROVEMENTS
FORT PIERCE, ST. LUCIE COUNTY
PHASE 1 CONCEPTUAL PLAN
ON-SITE BASIN IMPROVEMENTS
SCALE VERIFICATION
Sheet No. 1 of 1

ATTACHMENT B
PAYMENT REQUEST SUMMARY FORM

Grantee: _____
Mailing Address: _____
_____
DEP Agreement No.: S0696
Date Of Request: _____

Grantee's Grant Manager:
_____
Payment Request No.: _____

Performance Period: _____

Task/Deliverable Amount Requested:$ _____

Task/Deliverable No.: _____

GRANT EXPENDITURES SUMMARY SECTION

[Effective Date of Grant through End-of-Grant Period]

CATEGORY OF EXPENDITURE	AMOUNT OF THIS REQUEST	TOTAL CUMULATIVE PAYMENT REQUESTS	MATCHING FUNDS	TOTAL CUMULATIVE MATCHING FUNDS
Salaries	$N/A	$N/A	$N/A	$N/A
Fringe Benefits	$N/A	$N/A	$N/A	$N/A
Travel (if authorized)	$N/A	$N/A	$N/A	$N/A
Subcontracting:				
Contractual Services	$	$	$	$
Equipment Purchases	$N/A	$N/A	$N/A	$N/A
Supplies/Other Expenses	$N/A	$N/A	$	$
Land	$N/A	$N/A	$N/A	$N/A
Indirect	$N/A	$N/A	$N/A	$N/A
TOTAL AMOUNT	$	$	$	$
TOTAL TASK/DELIVERABLE BUDGET AMOUNT	$		$	
Less Total Cumulative Payment Requests of:	$		$	
TOTAL REMAINING IN TASK	$		$	

GRANTEE CERTIFICATION

The undersigned certifies that the amount being requested for reimbursement above was for items that were charged to and utilized only for the above cited grant activities.

Grantee's Grant Manager's Signature	Grantee's Fiscal Agent
Print Name	Print Name
Telephone Number	Telephone Number

INSTRUCTIONS FOR COMPLETING PAYMENT REQUEST SUMMARY FORM

GRANTEE: Enter the name of the grantee's agency.
MAILING ADDRESS: Enter the address that you want the state warrant sent.
DEP AGREEMENT NO.: This is the number on your grant agreement.
DATE OF REQUEST: This is the date you are submitting the request.
TASK/DELIVERABLE AMOUNT REQUESTED: This should match the amount on the "*TOTAL TASK/DELIVERABLE BUDGET AMOUNT*" line for the "*AMOUNT OF THIS REQUEST*" column.
GRANTEE'S GRANT MANAGER: This should be the person identified as grant manager in the grant Agreement.
PAYMENT REQUEST NO.: This is the number of your payment request, not the quarter number.
PERFORMANCE PERIOD: This is the beginning and ending date of the performance period for the task/deliverable that the request is for (this must be within the timeline shown for the task/deliverable in the Agreement).
TASK/DELIVERABLE NO.: This is the number of the task/deliverable that you are requesting payment for and/or claiming match for (must agree with the current Grant Work Plan).

GRANT EXPENDITURES SUMMARY SECTION:

"AMOUNT OF THIS REQUEST" COLUMN: Enter the amount that was expended for this task during the period for which you are requesting reimbursement for this task. This must agree with the currently approved budget in the current Grant Work Plan of your grant Agreement. Do not claim expenses in a budget category that does not have an approved budget. Do not claim items that are not specifically identified in the current Grant Work Plan. Enter the column total on the "*TOTAL AMOUNT*" line. Enter the amount of the task on the "*TOTAL TASK BUDGET AMOUNT*" line. Enter the total cumulative amount of this request **and** all previous payments on the "*LESS TOTAL CUMULATIVE PAYMENT REQUESTS OF*" line. Deduct the "*LESS TOTAL CUMULATIVE PAYMENT REQUESTS OF*" from the "*TOTAL TASK BUDGET AMOUNT*" for the amount to enter on the "*TOTAL REMAINING IN TASK*" line.

"TOTAL CUMULATIVE PAYMENT REQUESTS" COLUMN: Enter the cumulative amounts that have been requested to date for reimbursement by budget category. The final request should show the total of all requests; first through the final request (this amount cannot exceed the approved budget amount for that budget category for the task you are reporting on). Enter the column total on the "*TOTALS*" line. **Do not enter anything in the shaded areas.**

"MATCHING FUNDS" COLUMN: Enter the amount to be claimed as match for the performance period for the task you are reporting on. This needs to be shown under specific budget categories according to the currently approved Grant Work Plan. Enter the total on the "*TOTAL AMOUNT*" line for this column. Enter the match budget amount on the "*TOTAL TASK BUDGET AMOUNT*" line for this column. Enter the total cumulative amount of this and any previous match claimed on the "*LESS TOTAL CUMULATIVE PAYMENTS OF*" line for this column. Deduct the "*LESS TOTAL CUMULATIVE PAYMENTS OF*" from the "*TOTAL TASK BUDGET AMOUNT*" for the amount to enter on the "*TOTAL REMAINING IN TASK*" line.

"TOTAL CUMULATIVE MATCHING FUNDS" COLUMN: Enter the cumulative amount you have claimed to date for match by budget category for the task. Put the total of all on the line titled "*TOTALS*." The final report should show the total of all claims, first claim through the final claim, etc. **Do not enter anything in the shaded areas.**

GRANTEE CERTIFICATION: Must be signed by both the Grantee's Grant Manager as identified in the grant agreement and the Grantee's Fiscal Agent.

NOTES:
If claiming reimbursement for travel, you must include copies of receipts and a copy of the travel reimbursement form approved by the Department of Financial Services, Chief Financial Officer.

Documentation for match claims must meet the same requirements as those expenditures for reimbursement.

ATTACHMENT C

Contract Payment Requirements
Florida Department of Financial Services, Reference Guide for State Expenditures
Cost Reimbursement Contracts

Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.). Supporting documentation must be provided for each amount for which reimbursement is being claimed indicating that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved contract budget should be reimbursed.

Listed below are examples of the types of documentation representing the minimum requirements:

(1) Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

(2) Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

(3) Travel: Reimbursement for travel must be in accordance with Section 112.061, Florida Statutes, which includes submission of the claim on the approved State travel voucher or electronic means.

(4) Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using State funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with Department of Management Services Rule 60A-1.017, Florida Administrative Code, regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in Section 273.02, Florida Statutes, for subsequent transfer to the State.

(5) In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed on a usage log which shows the units times the rate being charged. The rates must be reasonable.

(6) Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Contracts between state agencies, and or contracts between universities may submit alternative documentation to substantiate the reimbursement request that may be in the form of FLAIR reports or other detailed reports.

The Florida Department of Financial Services, online Reference Guide for State Expenditures can be found at this web address: http://www.fldfs.com/aadir/reference_guide.htm

ATTACHMENT D

PROGRESS REPORT FORM

DEP Agreement No.:	S0696		
Grantee Name:			
Grantee Address:			
Grantee's Grant Manager:		**Telephone No.:**	
Reporting Period:			
Project Number and Title:			

Provide the following information for all tasks and deliverables identified in the Grant Work Plan: a summary of project accomplishments for the reporting period; a comparison of actual accomplishments to goals for the period; if goals were not met, provide reasons why; provide an update on the estimated time for completion of the task and an explanation for any anticipated delays and identify by task.
NOTE: Use as many pages as necessary to cover all tasks in the Grant Work Plan.

The following format should be followed:
Task 1:
Progress for this reporting period:
Identify any delays or problems encountered:

This report is submitted in accordance with the reporting requirements of DEP Agreement No. S0696 and accurately reflects the activities associated with the project.

Signature of Grantee's Grant Manager

Date

ATTACHMENT E

SPECIAL AUDIT REQUIREMENTS

The administration of resources awarded by the Department of Environmental Protection *(which may be referred to as the "Department", "DEP", "FDEP" or "Grantor", or other name in the contract/agreement)* to the recipient *(which may be referred to as the "Contractor", Grantee" or other name in the contract/agreement)* may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this attachment.

MONITORING

In addition to reviews of audits conducted in accordance with OMB Circular A-133 and Section 215.97, F.S., as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this Agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit. The recipient further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Chief Financial Officer or Auditor General.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the recipient expends $500,000 or more in Federal awards in its fiscal year, the recipient must have a single or program-specific audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this Agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal resources received from the Department of Environmental Protection. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part.

2. In connection with the audit requirements addressed in Part I, paragraph 1, the recipient shall fulfill the requirements relative to auditee responsibilities as provided in Subpart C of OMB Circular A-133, as revised.

3. If the recipient expends less than $500,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than $500,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal resources (i.e., the cost of such an audit must be paid from recipient resources obtained from other than Federal entities).

4. The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at **https://www.cfda.gov/.**

PART II: STATE FUNDED

This part is applicable if the recipient is a nonstate entity as defined by Section 215.97(2)(m), Florida Statutes.

1. In the event that the recipient expends a total amount of state financial assistance equal to or in excess of $500,000 in any fiscal year of such recipient, the recipient must have a State single or project-specific audit for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. EXHIBIT 1 to this Attachment indicates state financial assistance awarded through the Department of Environmental Protection by this Agreement. In determining the state financial assistance expended in its fiscal year, the recipient shall consider all sources of state financial assistance, including state financial assistance received from the Department of Environmental Protection, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

2. In connection with the audit requirements addressed in Part II, paragraph 1; the recipient shall ensure that the audit complies with the requirements of Section 215.97(7), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

3. If the recipient expends less than $500,000 in state financial assistance in its fiscal year, an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, is not required. In the event that the recipient expends less than $500,000 in state financial assistance in its fiscal year, and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the non-state entity's resources (i.e., the cost of such an audit must be paid from the recipient's resources obtained from other than State entities).

4. For information regarding the Florida Catalog of State Financial Assistance (CSFA), a recipient should access the Florida Single Audit Act website located at https://apps.fldfs.com/fsaa for assistance. In addition to the above websites, the following websites may be accessed for information: Legislature's Website at http://www.leg.state.fl.us/Welcome/index.cfm, State of Florida's website at http://www.myflorida.com/, Department of Financial Services' Website at http://www.fldfs.com/ and the Auditor General's Website at http://www.state.fl.us/audgen.

PART III: OTHER AUDIT REQUIREMENTS

(NOTE: This part would be used to specify any additional audit requirements imposed by the State awarding entity that are solely a matter of that State awarding entity's policy (i.e., the audit is not required by Federal or State laws and is not in conflict with other Federal or State audit requirements). Pursuant to Section 215.97(8), Florida Statutes, State agencies may conduct or arrange for audits of State financial assistance that are in addition to audits conducted in accordance with Section 215.97, Florida Statutes. In such an event, the State awarding agency must arrange for funding the full cost of such additional audits.)

PART IV: REPORT SUBMISSION

1. Copies of reporting packages for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this Attachment shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at the following address:

Audit Director
Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

Submissions of the Single Audit reporting package for fiscal periods ending on or after January 1, 2008, must be submitted using the Federal Clearinghouse's Internet Data Entry System which can be found at http://harvester.census.gov/fac/

C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

2. Pursuant to Section .320(f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320(c), OMB Circular A-133, as revised, and any management letters issued by the auditor, to the Department of Environmental Protection at the following address:

Audit Director
Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

3. Copies of financial reporting packages required by PART II of this Attachment shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at the following address:

Audit Director
Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

B. The Auditor General's Office at the following address:

State of Florida Auditor General
Room 401, Claude Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1450

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4. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to the Department of Environmental Protection at the following address:

Audit Director
Florida Department of Environmental Protection
Office of the Inspector General, MS 40
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

5. Any reports, management letters, or other information required to be submitted to the Department of Environmental Protection pursuant to this Agreement shall be submitted timely in accordance with OMB Circular A-133, Florida Statutes, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

6. Recipients, when submitting financial reporting packages to the Department of Environmental Protection for audits done in accordance with OMB Circular A-133, or Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date that the reporting package was delivered to the recipient in correspondence accompanying the reporting package.

PART V: RECORD RETENTION

The recipient shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of **5** years from the date the audit report is issued, and shall allow the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General access to such records upon request. The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, Chief Financial Officer, or Auditor General upon request for a period of **3** years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

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EXHIBIT – 1

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

Federal Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following:					
Federal Program Number	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Appropriation Category

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Matching Resources for Federal Programs:					
Federal Program Number	Federal Agency	CFDA	CFDA Title	Funding Amount	State Appropriation Category

State Resources Awarded to the Recipient Pursuant to this Agreement Consist of the Following Resources Subject to Section 215.97, F.S.:						
State Program Number	Funding Source	State Fiscal Year	CSFA Number	CSFA Title or Funding Source Description	Funding Amount	State Appropriation Category
Original Agreement	Water Quality Assurance Trust Fund Line Item 1663 and 1620	2013 and 2014	37.039	Statewide Surface Water Restoration and Wastewater Projects	$462,000.00	140076

Total Award	$462,000.00	

For each program identified above, the recipient shall comply with the program requirements described in the Catalog of Federal Domestic Assistance (CFDA) [http://12.46.245.173/cfda/cfda.html] and/or the Florida Catalog of State Financial Assistance (CSFA) [https://apps.fldfs.com/fsaa/searchCatalog.aspx]. The services/purposes for which the funds are to be used are included in the Contract scope of services/work. Any match required by the recipient is clearly indicated in the Contract.

Attachment F
Quality Assurance Requirements
For State Funded NPS BMP Monitoring Agreements

1. All sampling and analyses performed under this Agreement must conform to the requirements set forth in Chapter 62-160, Florida Administrative Code (F.A.C.) and "Requirements for Field and Analytical Work performed for the Department of Environmental Protection under Contract" (DEP-QA-002/02), February 2002.
2. **LABORATORIES**
   a. The GRANTEE shall ensure that all laboratory testing activities are performed by laboratories certified by the Florida Department of Health Environmental Laboratory Certification Program (DoH ELCP) for all applicable matrix/method/analyte combinations to be measured. For non-potable water matrix, the certification requirement is considered satisfied if the laboratory is certified for the contracted analyte in at least one method that uses the same analytical technology as the contract-proposed method.
   b. If the laboratory is not certified for some or all of the proposed test measurements, the laboratory shall apply for certification within one month of Contract execution. Within six months of Contract execution, the laboratory shall be fully certified for all applicable matrix/method/analyte combinations to be performed. Regardless of when the laboratory receives certification, the laboratory must implement all applicable standards of the National Environmental Laboratory Accreditation Conference (NELAC) upon Contract execution.
   c. Laboratories shall maintain certification as specified in item 2.a above during the life of the Contract. Should certification for an analyte or test method be lost, all affected tests shall be immediately sub-contracted to a laboratory with current DoH ELCP certification in the appropriate matrix/method/analyte combination(s). The GRANTEE shall notify the DEP Grant Manager in writing before any change to a sub-contracted laboratory is made.
   d. A copy of the DoH ELCP Certificate and the associated list of specific fields of accreditation for each contracted or sub-contracted laboratory shall be provided to the DEP contract manager upon Contract execution or upon receiving DoH certification (see items 2.a and 2.b above).
   e. The GRANTEE shall ensure that an acceptable initial demonstration of capability (IDOC), as described in Appendix C of Chapter 5 of the NELAC Standards is performed. Each laboratory that performs any of the proposed matrix/method/analyte combination(s) must have the requisite IDOC documentation and supporting laboratory records. IDOCs shall be performed before the test procedure is used to generate data for this Contract. If requested by the Department, documentation that supports the IDOC shall be made available for review.
   f. When performance test samples are not required by DoH ELCP for certification, the laboratory shall obtain, analyze and evaluate performance test samples, standard reference materials (SRM) or other externally assayed quality control (QC) samples, hereinafter known collectively as quality control check (QCC) samples.
      (i) The laboratory shall ensure that the selected QCC samples(s) represent all matrix/method/analyte combinations that are not subject to certification requirements.
      (ii) These samples shall be analyzed at six-month intervals and the results shall be within the acceptable range established by the QCC sample provider.
      (iii) Before providing analytical services for this Agreement, the laboratory must provide to the DEP contract manager the results of the QCC sample(s) and the associated acceptable range(s) as established by the QCC sample provider. The submitted results must be from QCC samples that have been completed within the previous six months prior to the submission date.
   g. Any non-standard laboratory procedures or methods that are proposed for use (i.e., those not approved by DEP for standard environmental analyses) shall be submitted for review and approval in accordance with DEP-QA-001/01, "New and Alternative Analytical Laboratory Methods," February 1, 2004. These procedures or methods shall be approved by the DEP Grant Manager before use under this Agreement and must be cited or described in the required planning document (see Section 6).
   h. The GRANTEE shall ensure that Practical Quantitation Limits (PQLs) and Method Detection Limits (MDLs) required by the Contract are listed in the planning document (see Section 6).
   i. The GRANTEE shall ensure that the selected laboratory test methods listed in the planning document can provide results that meet the Contract data quality objectives.
   j. The GRANTEE shall ensure that all laboratory testing procedures follow the analytical methods as approved in the planning document (see Section 6).

k. The GRANTEE shall ensure that the all laboratory quality control measures are consistent with Chapter 5 of the NELAC standards.

l. In addition, the GRANTEE shall ensure that the quality control requirements specified in the attached addenda are followed.

m. The GRANTEE shall ensure that all sample results are calculated according to the procedures specified in the analytical methods approved in the planning document.

3. **FIELD ACTIVITIES**

a. "Sample" refers to samples that have been either collected or analyzed under the terms of this Agreement.

b. The GRANTEE shall ensure that all sample collection and field testing activities are performed in accordance with the Department's "Standard Operating Procedures for Field Activities" (DEP-SOP-001/01, March 31, 2008). The specific standard operating procedures (SOPs) to be used for this Agreement shall be cited in the planning document (see Section 6).

c. Any non-standard field procedure shall be submitted for review and approval to the DEP Grant Manager in accordance with section FA 2000 of DEP-SOP-001/01. All non-standard procedures and methods must be approved by the DEP Grant Manager before use under this Agreement and must be cited or described in the planning document.

d. Per the quality control measures outlined in the DEP SOPs (FQ 1000 and the calibration requirements of the FT-series for field testing), the GRANTEE shall ensure that the following field quality controls (and any additional quality control measures specified in the addenda) are incorporated into the project design:

(i) Matrix-Related Quality Controls - The GRANTEE shall ensure that the laboratory is provided with sufficient sample volume to analyze at least one set of matrix spikes and either matrix spike duplicates or laboratory duplicates as follows:

(1) The first time a sample from a sample collection matrix (see Table FA 1000-1) is collected;

(2) One in each additional 20 samples of the sample collection matrix, after the first 20 samples; and

(3) The last time samples are collected for the sample collection matrix.

(ii) Field-generated Quality Control duplicates or replicates (not to be confused with laboratory duplicates) shall be collected and analyzed at a frequency of 5% of the total number of samples collected for each matrix/analyte combination (see FQ 1220).

(1) All field duplicate results greater than the contracted PQL should agree within 20% RPD for each measured analyte. In the event that the field duplicate agreement is not observed, the GRANTEE shall investigate and attempt to determine the cause of poor precision. The outcome of these investigations shall be reported, including the corrective measures taken to minimize future problems.

(iii) Field-Generated Quality Control (QC) Blanks – Blanks associated with field activities as defined in FQ 1210 of the DEP SOPs shall be collected according to the requirements of FQ 1230.

(1) If an analyte detected in the sample is also found in any field-generated QC blank that is associated with the sample, the GRANTEE shall investigate and attempt to determine the cause of the QC blank contamination. The outcome of this investigation shall be reported and shall include a discussion of the corrective measures taken to minimize future occurrences of QC blank contamination.

(2) If an analyte detected in the sample is also found in any field-generated QC blank that is associated with the sample, the GRANTEE shall ensure that the analyte in the affected sample is reported as estimated ("J" with a narrative explanation) unless the analyte concentration in the affected sample is at least 10 times the reported QC blank value concentration.

(iv) The GRANTEE shall identify a second laboratory that meets the requirements in Section 1 and shall arrange to have split samples collected using the sampling procedures specified in the Contract and analyzed by the primary and secondary laboratories. Split samples shall be collected at least once during the project and at least annually thereafter. The GRANTEE shall specify the procedure for splitting the samples in the planning document.

(1) The results from the two laboratories shall be assessed using a precision criterion of no greater than 20% RPD as an initial guide to assessment of the split sample results.

(2) All differences between split sample results from the two laboratories shall be investigated and resolved.

4. **REPORTING, DOCUMENTATION AND RECORDS RETENTION**
   a. The GRANTEE shall ensure that all laboratory and field records as outlined in Rules 62-160.240 and .340, F.A.C. are retained for a minimum of five years after the project completion.
   b. All field and laboratory records that are associated with work performed under this Agreement shall be organized so that any information can be quickly and easily retrieved for inspection, copying or distribution.
   c. The GRANTEE shall ensure that all laboratory reports are issued in accordance with NELAC requirements. These reports shall be submitted to the DEP Grant Manager and shall include the following information:
      - Laboratory sample identification (ID) and associated Field ID
      - Analytical/test method
      - Parameter/analyte name
      - Analytical result (including dilution factor)
      - Result unit
      - Applicable DEP Qualifiers per Table 1 of Chapter 62-160, F.A.C.
      - Result comment(s) to include corrective/preventive actions taken for any failed QC measure (e.g., QC sample, calibration failure, etc.) or other problem related to the analysis of the samples
      - Date and time of sample preparation (if applicable)
      - Date and time of sample analysis
      - Results of laboratory verification of field preservation
      - Sample matrix
      - DoH ELCP certification number for each laboratory (must be associated with the test result(s) generated by the laboratory)
      - MDL
      - PQL
      - Sample type (such as blank type, duplicate type, etc.)
      - Field and laboratory QC blank results:
        - Laboratory QC blank analysis results as required by the method, NELAC Chapter 5 and the planning document (see Section 6 below);
        - Field quality control results including trip blanks, field blanks, equipment blanks, and field duplicates (or replicates) as specified in the planning document (see Section 6)
      - Results of sample matrix spikes, laboratory duplicates or matrix spike duplicates, as applicable
      - Results of surrogate spike analyses (if performed)
      - Results of laboratory control samples (LCS)
      - Link between each reported quality control measure (e.g., QC blanks, matrix spikes, LCS, duplicates, calibration failure, etc.) and the associated sample result(s)
      - Acceptance criteria used to evaluate each reported quality control measure
   d. The GRANTEE shall ensure that the following field-related information is reported to the DEP Grant Manager:
      - Site and/or facility name, address and phone number
      - Field ID for each sample container and the associated analytes (test methods) for which the container was collected
      - Date and time of sample collection
      - Sample collection depth
      - Sample collection method identified by the DEP SOP number, where applicable
      - If performed, indicate samples that were filtered
      - Field test measurement results:
        - DEP SOP number (FT-series), where applicable
        - Parameter name
        - Result
        - Result unit
        - Applicable Data Qualifiers per Table 1 of Chapter 62-160, F.A.C.

- Narrative comments discussing corrective/preventive actions taken for any failed QC measure (e.g., blank contamination, meter calibration failure, split sample results, etc.), unacceptable field measurement or other problems related to the sampling event.

e. The GRANTEE shall submit the lab and field data above electronically in either Excel or Access format.

5. **AUDITS**

a. AUDITS BY THE DEPARTMENT – Pursuant to Rule 62-160.650, F.A.C., the Department may conduct audits of field and/or laboratory activities. In addition to allowing Department representatives to conduct onsite audits, the GRANTEE, upon request by the Department, must provide all field and laboratory records pertinent to the contracted field and laboratory activities. If an audit by the Department results in a determination that the reported data are not usable for the purpose(s) or do not meet the data quality objectives specified by the Contract, the DEP Grant Manager shall pursue remedies available to the Department, including those outlined in Section 8 below.

b. PLANNING REVIEW AUDITS –

(i) Initial: Within 15 days of completing the first sampling and analysis event, the GRANTEE and all associated subcontractors shall review the planning document (see Section 6 below) relative to the completed field and laboratory activities to determine if the data quality objectives are being met, identify any improvements to be made to the process, and refine the sampling and/or analytical design or schedule. Within one month of the review, a summary of the review, including any corrective action plans or amendments to the planning document, shall be sent to the DEP Grant Manager and a copy shall be maintained with the permanent project records.

(ii) Ongoing: Planning reviews as described in item (i) above shall occur annually.

c. QUALITY SYSTEMS AUDITS – The GRANTEE and all subcontractors shall ensure that any required laboratory and field quality system and management systems audits are performed according to the respective Quality Manuals for each contracted and sub-contracted entity. These audits shall be documented in the GRANTEE's and subcontractors' records.

d. STATEMENTS OF USABILITY – As a part of the audit process and the final report, the GRANTEE shall provide statements about data usability relative to the Contract Data Quality Objectives and Data Quality Indicators specified in the planning document, this attachment and the addenda.

(i) The GRANTEE shall ensure that all acceptance and usability criteria required by this Agreement not specified above are listed in the planning document.

(ii) The GRANTEE shall ensure that the results of all quality control measures described above are evaluated according to the acceptance criteria listed in this attachment, the addenda and the planning document.

(iii) The GRANTEE shall ensure that all sample results are evaluated according to the additional usability criteria specified in the planning document.

6. **PLANNING DOCUMENT**

a. The GRANTEE shall submit the planning document identified below to the DEP Grant Manager no later than 120 days prior to the commencement of field and laboratory activities. Failure to submit the planning document in this required timeframe shall result in a delay of approval to begin work until the document has been submitted to the Department and approved by the DEP Grant Manager. The document shall be submitted as a *Sampling and Analysis Plan or, if desired, as the final monitoring plan submitted to the DEP Grant Manager*. In either case, the plan shall include/discuss the information contained in the document "Requirements for Field and Analytical Work Performed for the Department of Environmental Protection Under Contract", DEP-QA-002/02.

b. The GRANTEE and subcontractors may submit a version of the planning document to the Department for approval no more than three times. If the GRANTEE fails to obtain approval for the planning document after the third (final) submission to the Department, the DEP Grant Manager may suspend or terminate the Contract.

c. The DEP Agreement number shall appear on the title page of the submitted planning document. Within forty-five (45) days of receipt of the properly identified planning document by the Department, the Department shall review and either approve the planning document or provide comments to the GRANTEE and affected subcontractors as to why the planning document is not approved. If further revisions are needed, the GRANTEE shall then have fifteen (15) days from the receipt of review comments to respond. The Department shall respond to all revisions to the planning document within thirty (30) days of receipt of any revisions.

d. If the review of the planning document by the Department is delayed, through no fault of the GRANTEE, beyond sixty (60) days after the planning document is received by the Department, the GRANTEE shall have the option, after the planning document is approved, of requesting and receiving an extension in the term of the Agreement for a time period not to exceed the period of delayed review and approval. This option must be exercised at least sixty (60) days prior to the current termination date of the Agreement.

e. Work may not begin for specific Contract tasks until approval has been received by the GRANTEE from the DEP Grant Manager. Sampling and analysis for the Agreement may not begin until the planning document has been approved.

f. Once approved, the GRANTEE shall follow the protocols specified in the approved planning document including, but not limited to:
   - Ensuring that all stated quality control measures are collected, analyzed and evaluated for acceptability;
   - Using only the protocols approved in the planning document; and
   - Using only the equipment approved in the planning document.

g. If any significant changes in procedures or test methods, changes in equipment, changes in subcontractor organizations or changes in key personnel occur, the GRANTEE shall submit appropriate revisions of the planning document to the DEP Grant Manager for review. The proposed revisions may not be implemented until they have been approved by the DEP Grant Manager. If the GRANTEE fails to submit the required revisions, the DEP Grant Manager may suspend or terminate the Agreement.

h. When the approved planning document requires modification, the amendments shall be
   (i) Provided in a new planning document, or
   (ii) Provided as amended sections of the current planning document, or
   (iii) Documented through written or electronic correspondence with the DEP Grant Manager and incorporated into the approved planning document.

7. **DELIVERABLES**

a. The following lists the expected schedule for the deliverables that are associated with the Quality Assurance requirements of this Agreement:
   (i) Copy of DoH ELCP Certificate(s) and the associated list(s) of specific fields of accreditation, per item 2.d above.
   (ii) Copies of the QCC sample results per item 2.f. above.
   (iii) Non-standard laboratory or field procedures – The GRANTEE shall submit to the DEP Grant Manager all required information necessary for review of non-standard procedures per items 2.h. and 3.b. above.
   (iv) Reports of planning review audits as specified in item 5.b. above.
   (v) Statements of Usability as specified in item 5.d. above.
   (vi) Planning document per Section 6, above.

8. **CONSEQUENCES**

a. Failure to comply with any requirement of this attachment may result in:
   (i) Immediate termination of the Agreement.
   (ii) Withheld payment for the affected activities.
   (iii) Contract suspension until the requirement(s) has been met.
   (iv) A request to refund already disbursed payments.
   (v) A request to redo work affected by the non-compliant activity.
   (vi) Other remedies available to the Department.

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Addendum 1
Quality Control Requirements for Laboratories Performing Chemical Analysis

In addition to the quality control requirements outlined in Chapter 5 of the NELAC Standards, the following quality control measures shall be implemented for this Agreement. Note: "Sample" refers to samples that have been either collected or analyzed under the terms of this Agreement.

1. Matrix-Related Quality Control Samples - The GRANTEE shall ensure that samples associated with this Agreement are used for matrix spikes, and either laboratory duplicates or matrix spike duplicates. The laboratory shall analyze these samples:
   a. The first time samples from a sample collection matrix (see Table FA 1000-1) are submitted to the laboratory under this Agreement for analysis. The laboratory shall select one or more of the received samples for use in composition of the matrix spike and duplicates.
   b. After the first 20 samples from the sample collection matrix have been analyzed, at least one matrix spike and either laboratory duplicates or matrix spike duplicates shall be composed using a sample or samples selected from each additional 20 samples of the sample collection matrix submitted to the laboratory.
   c. The last time samples from the sample collection matrix are received and analyzed. The laboratory shall select one or more of the received samples for use in composition of the matrix spike and duplicates.
   d. Spike levels must be at the concentrations specified in item 3 below.
   e. If the selected sample concentration is expected to be below the Contract-specified practical quantitation limit (PQL) listed in the planning document, then matrix spike duplicates must be used.
2. Per NELAC Chapter 5 requirements, as least one Laboratory Control Sample (LCS; also known as Laboratory Fortified Blank) shall be prepared, analyzed and evaluated with each batch of 20 samples or less.
   a. The acceptance criteria for the LCS shall be specified in the planning document.
   b. If the LCS is unacceptable, the samples associated with the LCS shall be reprocessed with a new LCS. If the samples cannot be reprocessed, the data must be appropriately qualified.
3. For applicable analytes denoted in the planning document, a QC check sample, standard reference material (SRM) or other quality control sample, hereinafter identified collectively as quality control check samples (QCCS), shall be processed with each sample preparation batch and analyzed for evaluation according to the acceptance limits established for the QCCS.
   a. Analysis of a QCCS is required for but not limited to the following analyses:
      (i) Chlorophyll – the assay for the QCCS or its original formulation shall have been determined by an organization external to the laboratory ;
      (ii) Biochemical oxygen demand (BOD) or carbonaceous BOD (CBOD) – the method-specified glucose/glutamic acid check solution shall be used; and,
      (iii) Copper in seawater – the QCCS shall be any seawater-matrix SRM assayed by an organization external to the laboratory.
   b. If the QCCS is unacceptable, the samples associated with the QCCS shall be reprocessed with a new QCCS. If the samples cannot be reprocessed, the data must be appropriately qualified for all contracted samples in the preparation batch.
4. Spiking/Fortification Requirements - All spike fortifications must take place prior to any required sample preparation steps (e.g., sample extraction, sample digestion, pH adjustment, etc.). The final concentration of any spike fortification shall be at the applicable level identified below.
   a. If any of the samples in the preparation batch are non-detect (i.e., below the MDL specified in the planning document), the spiking level must not be greater than 2 times the Contract-specified PQL.
   b. The concentration of a spiked sample cannot exceed 5 times the highest concentration of any contracted sample in the preparation batch.
5. Evaluation of Matrix Spikes - The results of matrix spikes must meet the acceptance criteria specified by the Contract and listed in the planning document or the data must be appropriately qualified.
   a. If the failure is reported to be due to *sample* matrix interference, the laboratory shall document the process by which this conclusion is determined.
6. Evaluation of Laboratory Duplicate/Replicate Samples – All replicate samples (sample duplicates, matrix spike duplicates, LCS duplicates or other replicates) must be evaluated for a precision criterion not to exceed 20 % RPD. This criterion shall be listed in the planning document.
   a. In the event that laboratory replicate agreement is not observed, the laboratory must investigate the poor precision and report the results with appropriate qualifiers and/or comments.

7. Instrument Calibration – In addition to calibration procedures specified in the analytical methods listed in the planning document, the GRANTEE shall ensure that the following requirements are met:
   a. All sample results shall be chronologically bracketed between acceptable calibration verifications.
   b. Initial Calibration Requirements
      (i) The minimum number of calibration standards required to calibrate each instrument used for the contracted analyses shall conform to the analytical method approved in the planning document. If the minimum number of calibration standards is not specified in the method, the number must be specified in the planning document and shall be consistent with the NELAC Chapter 5 standards.
      (ii) Unless otherwise specified by the method, all sample results shall be based on the initial calibration curve responses.
      (iii) If linear regressions are used, the correlation coefficient shall be equal to or greater than 0.995 for all regressions.
      (iv) Immediately after performing an initial calibration, the accuracy of the calibration shall be verified using a second source. A second source may be a standard, a Standard Reference Material (SRM), or other sample type with a verified concentration such as a QC Check Sample. Standards must have been prepared from a different lot or vendor.
      (v) The acceptance criteria for second-source verifications shall be specified in the planning document.
      (vi) Sample analysis cannot proceed if an initial calibration is unacceptable.
   c. Continuing Calibration Requirements:
      (i) When an initial calibration is not performed on the day of analysis, a continuing calibration standard shall be analyzed, evaluated and determined to be acceptable prior to analyzing samples.
      (ii) A continuing calibration standard shall be analyzed and evaluated at the end of the analytical run.
      (iii) The acceptance criteria for continuing calibration verifications shall be specified in the planning document.
      (iv) For each analytical run, the analytical sensitivity must be evaluated using a continuing calibration standard prepared at the Contract-specified PQL. The analyzed value of this standard must be within 70% – 130% of the expected value. If this PQL check fails, the blank and associated sample results must be reported as "estimated" per Chapter 62-160, F.A.C. unless the affected results are at least 10 times the absolute value of the observed bias of the PQL check.
      (v) If a continuing calibration verification fails, samples not chronologically bracketed by acceptable calibration verifications must be reanalyzed or appropriately qualified.
   d. Sample results below the Contract-specified PQL and above the highest calibration standard shall be appropriately qualified.
8. Quality Control Blanks
   a. If a Contracted analyte is detected in any analytical QC blank, the sample results that are associated with the blank must be reported with the appropriate qualifier from Chapter 62-160, F.A.C., unless the affected sample concentrations are at least 10 times higher than the calculated QC blank concentration.
   b. Sample results must be chronologically bracketed with acceptable beginning and ending analytical QC blanks.
   c. If a Contracted analyte is detected in the field blank, equipment blank or trip blank, the result must be confirmed by reanalyzing a new aliquot of the blank unless the sample concentration results associated with the blank are at least 10 times the calculated blank concentration. The laboratory must investigate the blank contamination to determine that positive blank results are not due to a laboratory error and report the affected samples and field-generated blank results with appropriate qualifiers and/or comments.
9. If any quality control measure or calibration verification fails (including those specified above), samples that are associated with the failure must be reanalyzed, if possible. Sample data that are associated with a failed quality control measure or calibration must be appropriately qualified as specified in Chapter 62-160, F.A.C. An explanatory comment must be attached to the final report for each result that has a qualifier code other than U, I, or A. Any additional qualifier codes used but not explicitly listed in Chapter 62-160, F.A.C. must be identified and defined in the report.
10. The reported MDL and PQL for each sample must be adjusted for dilution factors and any relevant preparation weights and volumes.
11. Field QC duplicates or replicates - The GRANTEE shall ensure that field duplicates (not to be confused with laboratory duplicates) are analyzed. All field duplicate results greater than the contracted PQL should agree within 20% RPD for each measured analyte. In the event that field duplicate agreement is not observed, the

laboratory must investigate sufficiently to determine that poor precision is not due to a laboratory error and report the results with appropriate qualifiers and/or comments.

12. For all organic analyses using either gas chromatography or HPLC, analytes with concentrations above the method detection limit shall be confirmed by at least one of the qualitative identification measures listed below. Confirmation must occur the first time an analyte is detected at a sampling point.
    - Second column/same detector
    - Second column/alternate detector
    - Same column/alternate detector
    - Mass spectrometry
    - Alternate wavelength

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Addendum 2

Quality Control Requirements for Laboratories Performing Microbiological Testing

In addition to the quality control requirements outlined in Chapter 5 of the NELAC Standards, the following quality control measures shall be implemented for this Agreement. Note: "Sample" refers to samples that have been either collected or analyzed under the terms of this Agreement.

1. All microbiological analyses must conform to the requirements for facilities, personnel qualifications, equipment specifications and quality control measures discussed in *AWWA Standard Methods, section 9020 (*all acceptable editions*)*
2. Holding Times – Any sample that exceeds the holding time specified in 40 CFR Part 136 (for non-potable water) or 40 CFR Part 141 (for drinking water compliance) must be appropriately qualified with a "Q". The holding begins with the sample collection date and time and ends with the date and time of the placement of the processed sample into or on the applicable growth medium.
   a. For non-potable water, the maximum transport time to the laboratory is 6 hours and samples should be processed within 2 hours of receipt at the laboratory. **For purposes of contractual services and to determine compliance with this requirement, the Department will allow no greater than 6 hours from time of collection to the time of receipt by the laboratory AND no greater than 8 hours from time of collection to** the placement of the processed sample into or on the applicable growth medium
   b. All samples that are either received after 6 hours **OR** placed into or on growth medium after 8 hours will be considered outside of holding time and must be qualified with a "Q" qualifier.
      (i.) All samples that exceed the method-specified incubation period (range of minimum to maximum) shall be qualified with a "J" qualifier.
   c. For drinking water compliance, the time from sample collection to placement of the processed sample into or on the applicable growth medium may not exceed 30 hours.
      (i.) All samples that are processed after 30 hours will be considered outside of holding time and must be qualified with a "Q" qualifier.
      (ii.) All samples that exceed the method-specified incubation period (range of minimum to maximum hours) shall be qualified with a "J" qualifier.
   d. In order to evaluate the holding time for each sample, the following information shall be documented.
      (1) Date and time of sample collection
      (2) Date and time of laboratory receipt of the sample
      (3) Date and time the analysis begins – (The time at which the sample is placed in or on the appropriate media for incubation).
      (4) Date and time incubation begins
      (5) Date and time analysis ends - The date and time incubation ends and plates/tubes are read.
3. Dilutions for membrane filter analysis - In order to achieve the recommended range of target organisms (20 – 60 colony forming units (CFU) for fecal coliform, enterococci and fecal streptococcus or 20 – 80 for total coliforms and E.coli), multiple dilutions of a sample must be run. While the general history of a sample site may be well known, the water will be influenced by many environmental factors at any one time.
   a. **A minimum of 3 dilutions will be run for each sample analysis (except blanks).** The three dilution volumes may vary according to the range of expected values or an understanding of the environmental conditions at the time of sampling. Waters of a higher quality (low microbial density) may benefit from a dilution series of 100 mL, 50 mL, and 25 mL of sample volume, whereas, lower quality waters (high microbial density) might require only 10 mL, 1.0 mL, and 0.1 mL. Use a 100 mL dilution for all blanks (including field and equipment blanks). Table 1 provides suggested volumes for varying water sources and has been adapted from Table 9222:III, *Standard Methods,* 20th Edition, and can be used for microbiological samples:

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Table 1: Suggested sample dilutions	
Water source	**Dilutions (Sample Volume, mL)**
Equipment, field blanks	100
Lakes, reservoirs, rivers	100, 50, 10 or 50, 10, 25
Wells, springs	100, 50, 10 or 100, 50, 25
Water supply intake	50, 10, 1
Natural bathing waters	50, 10, 1
Sewage treatment plant	10, 1, 0.1
Farm ponds, rivers	1, 0.1, 0.01
Stormwater runoff	1, 0.1, 0.01
Raw municipal sewage	0.1, 0.01, 0.001
Feedlot runoff	0.1, 0.01, 0.001
Sewage sludge	0.01, 0.001, 0.0001

4. QUALITY CONTROL BLANKS
   a. The number and types of blanks to be run shall follow method requirements with these modifications:
      (i.) If the membrane filter technique is used, the sample set(s) shall be associated with a beginning and ending filtration blank processed within a time period not to exceed 30 minutes. The environmental field samples shall be filtered after the beginning blank and before the ending blank.
      (ii.) If filtration funnels are not sanitized by U light between samples, additional sterility blanks shall be filtered after every 10 samples processed within the 30-minute set
   b. The results of any blank must be < 1 CFU/100 mL or the associated sample results must be reported with the appropriate qualifier from Chapter 62-160, F.A.C. ("V" for filtration blanks and "J" for field-generated blanks).
5. Laboratory Quality Control Duplicates
   a. At least 10% of the samples (or one per test run) shall be duplicated.
   b. All duplicate results shall be evaluated per method specifications using the precision criterion. The range of the transformed duplicates shall not exceed the precision criterion established by the laboratory. In the event that laboratory duplicate agreement is not observed, the laboratory must investigate the poor precision and report the results with appropriate qualifiers and/or comments.
   c. Field Quality Control Duplicates or Replicates - In the event that agreement (less than or equal the laboratory established precision criterion) is not observed between results from field-generated replicate samples, the laboratory must investigate the replicate analyses to determine that poor precision is not due to a laboratory error and report the results with appropriate qualifiers and/or comments. The laboratory shall use the analytical method specifications for precision control as a guide to evaluation of the field-generated replicate results.
6. Colony Counts
   a. In addition to the requirements listed below, all analytical results shall be calculated by the procedures established in the microbiological method(s) approved for the Contract and listed in the planning document.
   b. The laboratory shall make every attempt to ensure that colony counts are in the method-specified ideal range (20 – 60 colony forming units (CFU) for fecal coliform, enterococci and fecal streptococcus or 20 – 80 for total coliforms and E.coli). Reported values from colony plate counts outside this range shall be qualified with a "B" (unless the reported value is from a 100 mL sample and the count is less than 20).
   c. If all counts are above 60, the result shall be calculated and reported from the highest dilution. This result must be reported as "estimated".
7. Calculating Raw Data for Final Reporting - Standard Methods (SM) 9222D and EPA Method 1600 offer slightly differing guidance on the calculation and reporting of microbiological data. Although this guidance is not intended to capture every scenario possible in the calculation and reporting of the test data, the most common scenarios are discussed with the emphasis on reporting the data result, the dilution factor, and the data qualifier. For detailed discussions on additional scenarios, see the applicable method.

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a. Interpretation of **Standard Methods** SM 9222, B.6, 20th Ed. and EPA 1600, Appendix B. calculations:

$$\text{CFU/100 mL} = \frac{C \times 100}{V}$$

Where,

CFU/100 mL = Number of enterococci or fecal coliform colony forming units per 100 mL of sample.

C = Total number of positive colonies counted on all acceptable dilutions.

V = Total volume, equal to the sum of all acceptable dilutions (sample volumes used, in mL

(i.) When one dilution in a series has a count within the ideal CFU range (see above):

(a) Use the count from the dilution that is within range to calculate the final result in the equation above.

(ii.) When more than one dilution in a series has an acceptable count within the ideal range use the applicable method below. Since this calculation is not a laboratory sample replicate, do not use an "A" qualifier.

(1) SM 9222D - Use the sum of all dilutions within the ideal range and the sum of the counts from all dilutions in the ideal range in the equation above.

(2) EPA 1600 - Independently calculate a final value for each dilution within the ideal range in the equation above and report the average of these values.

(iii.) When no dilutions fall within the ideal range:

(1) For both methods: A "B" qualifier is not required if all dilutions were less than the lower acceptable limit (20 CFUs), and one of the dilutions was 100 mL. For this situation, report the calculated value from the 100 mL dilution without a "B".

(2) SM 9222D - Use the sum of all dilutions in the equation to calculate the final result. Include dilutions that have a zero count. Report the final result with a "B" qualifier.

(3) EPA 1600:

(a) If all counts are under the lower acceptable limit (20 CFUs) or are both above and below the limit, choose the dilution with the count that is closest to the ideal range to calculate final result and report with a "B" qualifier.

(b) If all counts are above the upper acceptable limit (60 or 80 CFUs), use the dilution with the smallest volume filtered to calculate final result and report with a "B" qualifier.

(iv.) If counts from all dilutions are zero:

(1) For SM 9222D- Use "1" as the total number of colonies counted and include all dilutions in the equation to calculate final result. Report with a "U" qualifier.

(2) For EPA 1600 - Use "1" as the total number of colonies counted and use only the highest filtration volume as total volume in the equation above to calculate final result. Report with a "U" qualifier.

(v.) If there are >200 target colonies in all dilutions:

(vi.) For both methods - Use the upper limit of the ideal range (60 or 80) and the smallest filtration volume in mL to calculate an estimated final result. Report with a "Z" qualifier.

(vii.) If there are >200 non-target colonies, or if the colonies are not distinct enough to count (confluent growth) in all dilutions:

(1) For both methods - Report as "No Result" with a "Z" qualifier.

8. Use of Dilution Factor (DF) field

a. Use the following equation to determine dilution factor for all samples:

$$DF = \frac{100}{V}$$

Where,

DF = Dilution Factor

V = Total volume (sum of dilutions in mL used in final calculation)

9. Verification

a. Frequency

(i.) Independently verify at least 10 isolated colonies from a positive sample per month.

(ii.) Verify atypical colonies of different morphological types to check for false negatives.

(iii.) Also, verify any ambiguous colonies as needed.

b. Procedure
   (i.) Use aseptic techniques to transfer growth from each colony into individual tubes. For 10 colonies, there should be 10 tubes total, for each verification test media.
   (ii.) See Table 2 for the method requirements for fecal coliform and Enterococci. Follow the method requirements for all others.

Table 2: Verification Tests

Method	Verify with the following:					
Enterococci EPA 1600	BHI Agar Slant 35 ± 0.5°C 48 ± 3 h **(use growth for gram staining)**	BHI 35 ± 0.5°C 24 ± 2 h **(turbidity)**	Gram stain **(gram positive cocci)**	BHI 45 ± 0.5°C 48 ± 3 h **(turbidity)**	BEA 35 ± 0.5°C 48 ± 3 h **(growth w/ black/brown precipitate)**	BHI w/6.5% NaCl 35 ± 0.5°C 48 ± 3 h **(turbidity)**
Fecal Coliforms SM9222D	LTB 35 ± 0.5°C 48 ± 3 h **(turbidity and gas)**	EC 44.5 ± 0.2°C 24 ± 2 h **(turbidity and gas)**				

The response bolded in parentheses indicate the positive result for each test.

c. Reporting
   (i.) Adjust colony counts for the original positive sample based on percent of colonies verified positive.
      (1) For example: A sample dilution has a colony count of 30 fecal coliforms. Ten of these positive blue colonies were used in the verification tests, but only 8 verified positive for both EC and LTB. This means only 80% were verified positive and therefore the final count of 30 is adjusted by 80% to 24 colonies.
   (ii.) For verified samples, report as "Verified" in the comment field.

10. Data Qualifier Codes - The use of Data Qualifier Codes is not discussed in the methods, but the Department's QA-Rule 62-160 F.A.C. requires that data qualifiers be used when the data is being submitted to the State. The purpose of the Data Qualifier Codes is to communicate the reliability of the reported data to the consumer. Table 3 identifies those Data Qualifier codes that are generally associated with microbiological data reporting. Others may apply. The laboratory must apply any applicable data qualifiers as listed in Table 1 of the Quality Assurance Rule (62-160, F.A.C.)
    a. Any data point which is derived from any analysis other than the direct calculation of the number of colonies on a membrane filter that were within the recommended range of the method must be qualified with one or more of the Data Qualifier Codes listed below.
    b. Any result associated with a failed QC test must be reported with applicable data qualifiers.
    c. Any result that is associated with a failure to meet test requirements (e.g., holding time, incubation time, etc.) shall also be qualified with applicable data qualifiers.
    d. Failure to report data with appropriate data qualifier codes will be returned to the laboratory without payment for services until corrections are made.

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Table 3

Typical Data Qualifier Codes to be used when Reporting Microbiological Data to the FDEP under the Overflow Purchase Order or Contract (others may apply)

Qualifier	62-160 Regulatory Meaning (rule) or Contract Requirement/Interpretation (contract)	
A	Rule	Value reported is the arithmetic mean (average) of two or more determinations. This code shall be used if the reported value is the average of results for two or more discrete and separate samples. These samples shall have been processed and analyzed independently. Do not use this code if the data are the result of replicate analysis on the same sample aliquot, extract or digestate.
	Contract Requirement	*Two or more replicates of the same volume of sample are run and the data averaged.*
B	Rule	Results based upon colony counts outside the acceptable range. This code applies to microbiological tests and specifically to membrane filter colony counts. The code is to be used if the colony count is generated from a plate in which the total number of coliform colonies is outside the method indicated ideal range. This code is not to be used if a 100 mL sample has been filtered and the colony count is less than the lower value of the ideal range.
	Contract Requirement	*Based on colony counts outside the method specified range of 20 – 60 colonies per membrane filter.* ***This code is not required if a 100 mL sample has been run, the density reported is below 20 and only this sample value was reported.***
J	Rule	Estimated value. A "J" value shall be accompanied by a detailed explanation to justify the reason(s) for designating the value as estimated. Where possible, the organization shall report whether the actual value is estimated to be less than or greater than the reported value. A "J" value shall not be used as a substitute for K, L, M, T, V, or Y, however, if additional reasons exist for identifying the value as an estimate (e.g., matrix spiked failed to meet acceptance criteria), the "J" code may be added to a K, L, M, T, V, or Y. Examples of situations in which a "J" code must be reported include: instances where a quality control item associated with the reported value failed to meet the established quality control criteria (the specific failure must be identified); instances when the sample matrix interfered with the ability to make any accurate determination; instances when data are questionable because of improper laboratory or field protocols (e.g., composite sample was collected instead of a grab sample); instances when the analyte was detected at or above the method detection limit in a blank other than the method blank (such as calibration blank or field-generated blanks and the value of 10 times the blank value was equal to or greater than the associated sample value); or instances when the field or laboratory calibrations or calibration verifications did not meet calibration acceptance criteria.
	Contract Requirement	*In addition to the above examples, other "J" code situations are: quality control duplicate failures, ongoing precision recovery (OPR) spike failures, matrix spike failures, incubation period or temperature failures, other QC check failures.*
O	Rule	Sampled, but analysis lost or not performed.
	Contract Requirement	*Sample taken but analysis lost, invalidated, or not performed.*
Q	Rule	Sample held beyond the accepted holding time. This code shall be used if the value is derived from a sample that was prepared or analyzed after the approved holding time restrictions for sample preparation or analysis.

Table 3

Typical Data Qualifier Codes to be used when Reporting Microbiological Data to the FDEP under the Overflow Purchase Order or Contract (others may apply)

Qualifier	62-160 Regulatory Meaning (rule) or Contract Requirement/Interpretation (contract)	
	Contract Requirement	*Sample received after 6 hours OR analyzed beyond 8 hours.*
U	Rule	Indicates that the compound was analyzed for but not detected. This symbol shall be used to indicate that the specified component **was not** detected. The value associated with the qualifier shall be the laboratory method detection limit. Unless requested by the client, less than the method detection limit values shall not be reported (see "T" above).
	Contract Requirement	*Organism was analyzed for but not detected.*
V	Rule	Indicates that the analyte was detected at or above the method detection limit in both the sample and the associated method blank and the value of 10 times the blank value was equal to or greater than the associated sample value. Note: unless specified by the method, the value in the blank shall not be subtracted from associated samples.
	Contract Requirement	*Analyte was detected in both samples and method blank. Use this code when the sample result is less than or equal to 10 times the value of the blank. Do not subtract the value of the blank from the sample result.*
Y	Rule	The laboratory analysis was from an improperly preserved sample. The data may not be accurate.
Z	Rule	Too many colonies were present for accurate counting. Historically, this condition has been reported as "too numerous to count" (TNTC). The "Z" qualifier code shall be reported when the total number of colonies of all types is more than 200 in all dilutions of the sample. When applicable to the observed test results, a numeric value for the colony count for the microorganism tested shall be estimated from the highest dilution factor (smallest sample volume) used for the test and reported with the qualifier code.;
	Contract Requirement	*Colonies on plate too numerous to count (TNTC).* ***Results shall be reported as the maximum recommended count of typical target colonies (60 CFU /lowest volume used x 100 mL). If atypical, non-target, spreading colonies or other interferences occur where typical target organisms cannot be determined, report "No Result" in the results column and "Z" in the Data Qualifier column.***

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City Commission Regular Meeting **Agenda Item # 9. g.**

Meeting Date: 04/21/2014

Re: Old Library Site Improvements

SUBJECT:

Approval of improvements at the Old Library site in the amount of $12,942.50 for the construction of a fence and sod replacement.

SUMMARY:

The Public Works Department seeks the procurement of materials to construct a fence and replace the sod at the above referenced location. This project will enhance the appearance of this site, prevent vehicular traffic/parking and provide an area that could be used for events or as a passive park.

RECOMMENDATION:

The Public Works Department recommends approving the purchase of the requested materials.

ALTERNATIVES:

Leave area as-is.

RESPONSIBLE STAFF:

Public Works Department

COORDINATED WITH:

Finance Department

Fiscal Impact

Budgeted Y/N:	N
Fiscal Year:	2014
Account:	001-4005-572-3490
Amount:	12,942.50

FISCAL IMPACT:

Funds are currently available in the City's Tree Fund account.

Attachments

Conceptual Layout



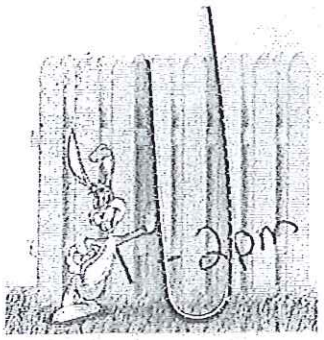
C:\Private\ALL\300 GB Drive\DGN\FACILITIES\OLD LIBRARY SITE.dwg

CITY OF FORT PIERCE
DEPARTMENT OF ENGINEERING

DATE:	4/10/14
SCALE:	1" = 60'
DRAWN:	

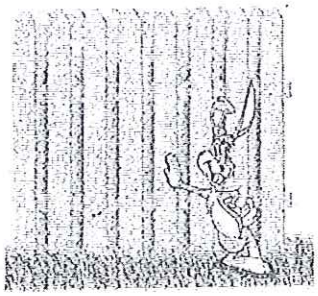
No.	DATE	BY	REVISIONS

SHEET 1 OF 1



A Great Fence, LLC

(772) 812-0223
Licensed and Insured
(772) 408-0272 Fax
www.AGreatFence.com



Proposal / Contract

Customer's Name: David City of Ft Pierce			Date: 3-24-14
Address: 1 Ave A	City: Ft. Pierce	ST: FL.	Zip: 3
Phone: (772) 359-8847	Cell:	Work:	Fax:

RESIDENTIAL | COMMERCIAL | INDUSTRIAL

To be Installed at: david.williams@city-ftpierce.com

Total Footage	Height
647'	4'

Walk Gate (s)	Drive Gate (s)
—	1

Size (s)	Size (s)
	12'

Pool Barrier		Removal	
Yes	(No)	Yes	(No)

Additional Instructions:

WOOD

Type		Style
Hand Build	Pre Fab	

Good Side		Gate Frame	
In	Out	Metal	Wood

CHAIN LINK

Type		Color
Galv.	Vinyl	

Knuckles		Tension Wire	
Up	Down	Top	Bottom

Rail		Middle Rail	
Top	Bottom	Yes	No

PVC VINYL

Type		
(Picket)	Semi Private	Privacy

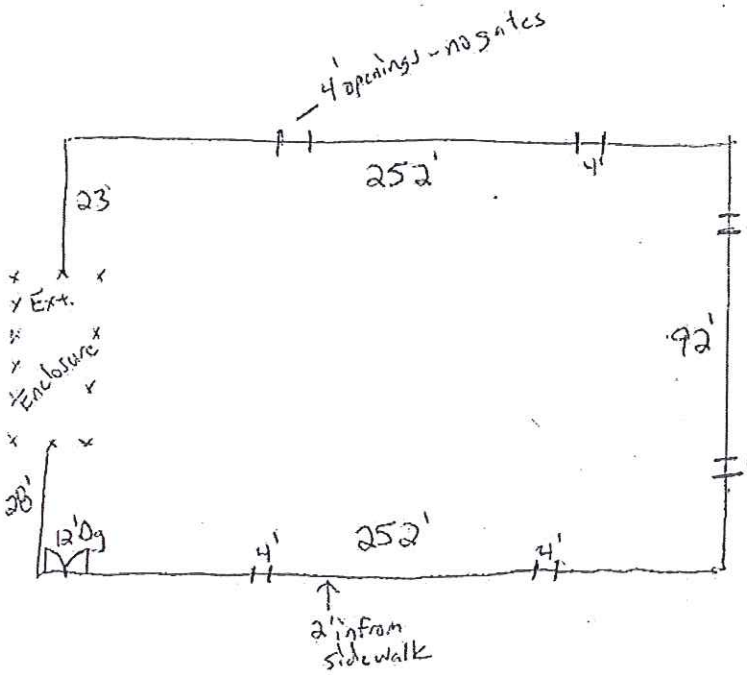
Style	Color
2rail	White

ORNAMENTAL

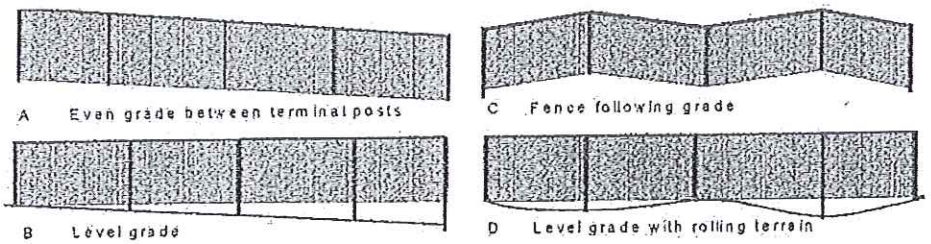
Style	Type	
	Alum	Iron

Color	Other

PVC



647' of 4' tall 2 rail white "horse fence" w/ 1-12' Drive gate = $8360



Additional Instructions:

PROJECT PRICE

DEPOSIT

BALANCE DUE

PERMIT 1permit

Approval of Proposal – Contract: The project price, specifications and Terms / Conditions on reverse side are accepted. A Great Fence, LLC Is authorized to do the work specified. Upon signing by Purchaser this becomes a binding contract. SEE REVERSE SIDE FOR TERM / CONDITIONS AND WARRANTY INFORMATION

CUSTOMER'S SIGNATURE: DATE:

SALES REP: Darrick 772 209-2845 CELL #:

Natures Keeper Inc.
3795 Sneed Rd
Fort Pierce, FL 34945
PH: 772-467-1230
FX: 772-467-8923

Bid Date: 3/29/14 Roberta@natures-keeper.com

Quote#
2105

Project Title: City of Fort Pierce - Liberty- vacant lot

Attn: David Star

DESCRIPTION	*SPECIFICATION*	*UNIT*	*QTY*	*UNIT PRICE*	*TOTAL*
Scope of Work:					$ -
					$ -
Bahia Sod	*DELIVERED ONLY*	*SF*	*30,550*	$ *0.10*	$ *3,055.00*
Bahia Sod	*INSTALLED*	*SF*	*30,550*	$ *0.15*	$ *4,582.50*
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
					$ -
TOTAL BID PROPOSAL					

General Notes:

****Bid unit price includes initial water only.*

****Removal and replacement of unsuitable soils is not included in Bid Proposal, and to be done by others.*

****Clearing and grubbing of vegetation, exotic or nusance plants, removal or relocation of trees is not included in Bid Proposal unless specifically noted.*

****Hardscape elements such as walls, rock, pavers, fencing, etc. not included in Bid Proposal unless specifically noted.*

****Final grade to be within 1/10 of 1" and ready to receive plant material/sod*

****Unit pricing has been provided and billing is to be based on final installed quantities.*

****Division of Proposal may require a unit price adjustment.*

additional cost of 3% of Contract Price.

****Pricing is good for 90 days*

****No Night Work*

City Commission Regular Meeting **Agenda Item # 10. a.**

Meeting Date: 04/21/2014

Re: Ordinance No. 14-012, Amending the 2012-13 Budget

Submitted For: Gloria Johnson, Finance Director, Finance Department

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SUBJECT:

Ordinance No. 14-012 - Budget Amendment of the 2012-13 Budget. SECOND READING

SUMMARY:

The General Fund budget is being amended to adjust budgeted revenues and expenditures to the final actual figures.

RECOMMENDATION:

City Commission approve the budget amendment ordinance.

ALTERNATIVES:

None.

RESPONSIBLE STAFF:

Finance Director

COORDINATED WITH:

City Clerk for Advertising

Fiscal Impact

Budgeted Y/N:

Fiscal Year: 2013

Account:

Amount:

OTHER INFORMATION:

See attached schedule for fiscal impact.

Attachments

Ordinance 14-012 Budget Amendment

ORDINANCE NO. 14-012

AN ORDINANCE **AMENDING THE 2012-13 BUDGET** OF THE CITY OF FORT PIERCE, FLORIDA BY INSERTING THEREIN A SCHEDULE CONSISTING OF FOUR (4) PAGES ATTACHED HERETO AND DESIGNED AS THE 2012-13 FINAL BUDGET AMENDMENT. THE SAID SCHEDULE PROVIDES FOR THE INCREASES AND/OR DECREASES IN REVENUES AND APPROPRIATIONS IN THE GENERAL FUND, AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA:

SECTION 1. The Budget of the City of Fort Pierce, Florida for the year 2012-13 be amended by increasing or decreasing various items as set out in the schedule consisting of four (4) pages, hereto attached and made a part hereof and designed as the 2012-13 final budget amendment and that the City Manager and Director of Finance are hereby instructed and directed to transfer said funds to said accounts and increase and decrease in conformity with said schedule.

SECTION 2. This ordinance shall become effective upon passage.

APPROVED AS TO FORM
AND CORRECTNESS:

_____
Robert V. Schwerer, Esq.
City Attorney

STATE OF FLORIDA)
ST. LUCIE COUNTY)SS

WE, THE UNDERSIGNED, Mayor Commissioner and the City Clerk of the City of Fort Pierce, Florida, do hereby certify that the foregoing and above Ordinance No. 14-012 was duly advertised by title only in the St. Lucie News Tribune on March 28, 2014; copy of said ordinance was made available at the office of the City Clerk to the public upon request; said ordinance was duly introduced, read by title only, and passed on first reading by the City Commission of the City of Fort Pierce, Florida, on April 7, 2014; and was duly introduced, read by title only, and passed on second and final reading on April 21, 2014, by the City Commission of the City of Fort Pierce, Florida.

IN WITNESS HEREWITH, we hereunto set our hands and affix the Official Seal of the City of Fort Pierce, Florida, this the 21st day of April, 2014.

_____
Linda Hudson,
Mayor Commissioner

_____
Linda W. Cox,
City Clerk

(CITY SEAL)

CITY OF FORT PIERCE

Budget Amendment

Fiscal Year 2012-2013

General Fund Revenues	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Over Under Budget***
Taxes	17,074,272		351,581	16,722,691	2.06%
Licenses and Permits	355,000		27,443	327,557	7.73%
Inter-Government Revenue	2,718,000	343,856		3,061,856	12.65%
Charges for Services	179,900	35,929		215,829	19.97%
Fines and Forfeitures	173,000	29,035		202,035	16.78%
Miscellaneous Revenues	1,868,448	328,610		2,197,058	17.59%
Interfund Transfers	1,920,890	117,758		2,038,648	6.13%
Enterprise Contributions	6,816,603		117,081	6,699,522	1.72%
Fund Balance	1,219,933		655,875	564,058	53.76%
Totals	32,326,046	855,188	1,151,980	32,029,254	

CITY OF FORT PIERCE

Budget Amendment

Fiscal Year 2012-2013

General Fund Expenditures	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Over Under Budget***
City Commission	279,781		37,987	241,794	13.58%
City Manager	518,749		29,864	488,885	5.76%
City Attorney	617,608	28,874		646,482	4.68%
City Clerk	296,632	3,380		300,012	1.14%
Administrative Services	648,358		32,713	615,645	5.05%
Finance	686,384		185	686,199	0.03%
MIS	916,300	8,484		924,784	0.93%
Planning	641,880		174,319	467,561	27.16%
Building & Community Response	772,492		2,619	769,873	0.34%
Police	12,193,520		131,973	12,061,547	1.08%
Engineering	1,045,350		76,564	968,786	7.32%
PW/Director's Office	345,216	15,114		360,330	4.38%
PW/Fleet Maintenance	524,833		100,332	424,501	19.12%
PW/Facilities Maintenance	987,109		19,376	967,733	1.96%
PW/Parks & Grounds	1,904,770		95,122	1,809,648	4.99%
PW/Streets & Drainage	2,264,478		143,393	2,121,085	6.33%
Riverwalk Center	155,050	3,504		158,554	2.26%
Administrative	7,527,536	488,299		8,015,835	6.49%
Totals	32,326,046	547,655	844,447	32,029,254	

City of Fort Pierce
Final Budget Amendment
Fiscal Year 2012-2013
Revenues and Expenditures

Below are the major revenue categories that are responsible for the increase and decrease in revenues during the City of Fort Pierce Budget year 2012-2013.

(1) Taxes Decrease: $351,581 or 2.06%

Ad valorem taxes budget to actual collection rate was 97.43% leaving a differential of **$266,449**. Local Option Taxes were **$67,000** less than anticipated. Finally, utility and other taxes added to the decrease in tax revenue by **$19,000**.

(2) Licenses and Permits Decrease: $27,443 or 7.73%

Occupational licenses collections were down **$11,000** and other permits **$16,000**.

(3) Intergovernmental Revenues Increase: $343,856 or 12.65%

The major increases are: State revenue sharing **$88,983**; Half cent sales tax **$179,000** and other intergovernmental **$75,000**.

(4) Charges for Services Increase: $35,929 or 19.97%

Record search, investigative and application fees provided **$17,700** and community center **$51,000** in additional income. Rotation and towing missed the budget mark by **$33,000**.

(5) Fines and Forfeitures Increase: $29,035 or 16.78%

Violation of local ordinances produced **$31,272** more and court fines **$2,200** less in the fines and forfeitures category.

(6) Miscellaneous Revenues Increase: $328,610 or 17.59%

The increases are: Revenues from the State of Florida **$147,000**; other contractual **$218,000**; interest, special assessments and other miscellaneous brought to the fund **$69,000** in extra revenues. City contractual services reductions were **$106,130**.

(7) Inter-fund Transfer Increase: $117,758 or 6.13%

General Fund received **$136,000** from Restricted Revenue Fund and **$18,000** less from FPRA.

(8) Enterprise Contributions Decrease: $117,081 or 1.72%

FPUA transfer was **$37,769** less and the **$307,955** advance was not needed. Additional transfers were received from the following funds: Solid Waste **$121,000**, Golf Course **$28,000**, Marina **$51,111** and Stormwater **$28,532**.

(9) Fund Balance Decrease: $655,875 or 53.76%

Fund balance appropriation was $1,219,933; $576,596 was needed for fiscal 2013.

Below are the departments and an explanation for the notable **increases** and **decreases** in their expenditure budgets during the City of Fort Pierce 2012-2013 budget year.

(1) City Commission Department Decrease: $37,987 or 13.58%

Mayor elected not to receive approximately **$40,000** in compensation.

(2) City Manager Department Decrease: $29,864 or 5.76%

City Manager annual pay and benefits **$14,000** less and reported to work in November saving about **$14,000**.

(3) City Attorney Department Increase: $28,874 or 4.68%

The City Attorney's budget overage is the result of non-budgeted litigation and related issues.

(4) Administrative Services Decrease: $32,713 or 5.05%

Savings were achieved in personnel services; **$18,000** in retirement and the **$14,000** remaining in other benefits.

(5) Planning Decrease: $174,319 or 27.16%

A budget reduction of **$49,913** was required to assist in UR transfer; Planning Director position, **$95,000** was not filled until September, 2013; additionally, **$32,000** in savings was realized in expenditure line items.

(6) Police Decrease: $131,973 or 1.08%

To assist in funding of the FY 2014 Budget the Police Department was to save $285,000 for wage increases. The saving from the budget was $153,027 less than anticipated.

(7) Engineering Decrease: $76,564 or 7.32%

During the year, due to Marina project, personnel services increased by **$32,000**; traffic signal material decreased by **$100,000** and a budget reduction of **$7,000.**

(8) PW/Fleet Decrease: $100,332 or 19.12%

A budget reduction of **$24,750** was required to assist in UR transfer; retirement **$18,000;** a position with related benefits **($53,000)** was not filled; and **$5,000** in other expenses.

(9) PW/ Parks & Grounds Decrease: $95,122 or 4.99%

A budget reduction of **$60,000** was required to assist in UR transfer; salaries and benefits of **$20,000** and utilities **$16,000**.

(10) PW/Streets & Drainage Decrease: $143,393 or 6.33%

A budget reduction of **$63,149** was required to assist in UR transfer; salaries and benefits of **$10,000**; street light energy **$45,000** and remaining expenses **$25,000**.

(11) Administrative Department Increase: $488,299 or 6.49%

The major increases were: Cost for DROP was **$57,450**; grants and aids **$64,000** for Christmas; Interfund transfers, (Urban Redevelopment **$316,114**, CDBG **$161,417**, Grants **$25,000**); contractual **$63,000** and the remaining expenses **$33,000**. The major decreases were: A capital budget reduction of **$50,000** was required to assist in UR transfer; utilities **$36,000**; insurance $**147,000**.

City Commission Regular Meeting **Agenda Item # 10. b.**

Meeting Date: 04/21/2014

Re: Proposed Ordinance Amendment - Chapter 16 Nuisance Definitions

Submitted For: Peggy Arraiz, Code Compliance Manager, Code Enforcement

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SUBJECT:

Ordinance No. 14-013, Amending Chapter 16 - Nuisance Definitions. FIRST READING

SUMMARY:

Periodic review and update of the following City's Nuisance Definitions:

- Adding watercraft to the types of wrecked / non-operative vehicles that can be considered a nuisance
- Correcting error that previously made it a nuisance to park in your driveway
- Changing "occupational license" to "business tax receipt"
- Adding unregistered vehicles to the types of vehicles that cannot be parked within 15 feet from the edge of the road
- Adding a definition for graffiti
- Adding a definition for overgrown and unsightly landscaping

RECOMMENDATION:

Approve the proposed amendments as submitted

ALTERNATIVES:

Deny the proposed amendments in full
Deny the proposed amendments in part
Make alternate recommendations

RESPONSIBLE STAFF:

Peggy Arraiz, Code Compliance Manager

COORDINATED WITH:

Steve McCain, Assistant City Attorney

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact

Attachments

Ordinance 14-016

ORDINANCE NO. 14-013

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA AMENDING THE CODE OF ORDINANCES OF THE CITY OF FORT PIERCE, FLORIDA; AMENDING **CHAPTER 16, ARTICLE III, SECTION 16-48 "DEFINITIONS"** AND; REPEALING ORDINANCES OR PARTS THEREOF IN CONFLICT HEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Code of Ordinances of the City of Fort Pierce, Florida prohibits any objects or conditions defined as a nuisance from being kept or maintained upon any private or public property within the City limits; and

WHEREAS, the definitions of Nuisance as an Object and Nuisance as a Condition must be periodically reviewed and amended; and

NOW THEREFORE, BE IT ORDAINED by the City Commission of the City of Fort Pierce, Florida:

SECTION 1. 16-48 of the Code of Ordinances of the City of Fort Pierce, Florida, is hereby amended so that the same shall read thereinafter as follows:

Sec. 16-48. Definitions.

The following words, terms and phrases, when used in this article, shall have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning;

Department means the Department of Code Enforcement.

Motor vehicle means any vehicle or conveyance which is self-propelled and designed to travel along the ground. This includes, but is not limited to, automobiles, buses, mopeds, motorcycles, trucks, tractors, trailers, go-carts, golf carts, motor homes and recreational vehicles.

Nuisance as an object means one of the following:

(1) Junk, consisting of unsightly, worn-out or discarded material of little or no residual value including scrap metal, scrap lumber, wastepaper products, discarded building materials, or other debris, the accumulation of which has an adverse effect upon neighborhood or city property values, health, safety or general welfare;

(2) Abandoned property, meaning any personal property, including motor vehicles, left in plain view under circumstances reasonably indicating that the possessor or owner thereof has relinquished any rights of ownership therein;

(3) Wrecked motor vehicle or watercraft, meaning any motor vehicle or watercraft the condition of which is wrecked, dismantled, partially dismantled, incapable of operation by its own power ~~on any public street,~~ or from which the wheels, engine, transmission or other substantial part thereof is or are removed;

(4) A motor vehicle kept in the front yard of a residence on other than pavement unless parked in a driveway, whether such driveway is paved or unpaved;

(5) Any garbage; rubbish; trash; refuse; cans; bottles; boxes; container; paper; tobacco products; tires; abandoned or inoperative appliance; mechanical equipment or parts; building or construction materials; tools; machinery; wood; vessels; aircraft; farm machinery or equipment; sludge from a waste treatment facility, water supply treatment plant, or air pollution control facilities; or a

substance in any form resulting from domestic, industrial, commercial, mining or agricultural operations; or dead or decaying plants (except for compost piles) or exotic animals of any kind;

(6) Any building or structure, or part thereof, which is in a dilapidated, unsanitary or unsafe condition, or which constitutes a fire hazard;

(7) Any building, structure, lot, place or location where any activity in violation of law is conducted, performed maintained or allowed;

(8) Stagnant or insufficiently treated water, in a pool, pond or container of any kind, including water in which algae is allowed to grow or in which mosquitos or other insects are able to breed;

(9) Animal excrement;

(10) Non-operative or unlicensed motor vehicles, located and specifically restricted as follows:

(a) All non-operative or unlicensed vehicles wholly or partially within any public right-of-way or on any public property are hereby prohibited, unless specifically authorized by item 10(b) of this code;

(b) On property for which a current and valid ~~occupational license~~ business tax receipt has been issued for any automobile, truck, or motor vehicle business, all non-operative or unregistered vehicles shall be kept, stored, or maintained at least fifteen (15) feet from the paved edge of the nearest roadway, at all times;

(c) On, property having a land use and zoning designation for commercial use, and having a current and valid ~~occupational license~~ business tax receipt for a commercial business, all unlicensed vehicles shall be kept, stored or maintained at least fifteen (15) feet from the paved edge of the nearest roadway at all times, and no unlicensed vehicle shall be allowed to remain on any property for a period in excess of thirty (30) days in any ninety-day period, unless such vehicle is kept, stored or maintained with a fully enclosed building or legally permitted fenced storage area. Any vehicle found on the same property, outside of an enclosed building or fenced storage area, during two (2) separate inspections by the city more than thirty (30) but less than ninety (90) days apart, shall be presumed to have remained on the subject property outside of an enclosed building or fenced storage area for in excess of thirty (30) days in any ninety-day period, irrespective of whether said vehicle had been removed during said period;

(d) On properties within the city not described by the immediately foregoing subsections, all non-operative or unlicensed vehicles shall be kept, stored or maintained within a fully enclosed building at all times.

(11) Furniture kept or stored outdoors where such furniture is of the kind and sort normally and customarily kept inside such as, for example, upholstered sofas, and where such furniture is not in actual use.

(12) Any operable appliance kept or maintained outside in the open air and not under roof such as a garage or carport.

(13) Graffiti, which includes but is not limited to any unauthorized inscription, word, figure, painting or other defacement that is written, etched, sprayed, drawn, painted, or engraved on or otherwise affixed to any surface of any public or private property by any graffiti implement including but not limited to aerosol paint container, marker, gum label, paint stick or graffiti stick, etching equipment, brush

or any other device capable of scarring or leaving a visible mark on any natural or manmade surface.

Nuisance as a condition means a certain state of being or situation located on property which:

(1) Injures or endangers the comfort, repose, health or safety of any person; or

(2) Offends decency; or

(3) Is offensive to the senses; or

(4) Interferes with, obstructs or renders dangerous for passage on any public or private street, alley, highway, right-of-way, easement, sidewalk, stream, ditch, channel or drainage of any property; or

(5) Renders other persons insecure in life or the use of property; or

(6) Interferes with the comfortable and quiet enjoyment of life or property; or

(7) Tends to or could depreciate the value of property of any persons; or

(8) Is declared otherwise by ordinance or statute to be a nuisance, unlawful or prohibited; or

(9) Any trash, litter, debris, garbage, bottles, paper, plastic, metals, cans, ~~rages [~~rags~~]~~, offal, bricks, concrete, lumber, building materials, or dead or decaying plants, (except for compost piles) or animals of any kind; or

(10) Any condition which provides, or could provide, harborage for rats, mice, snakes, insects or other vermin; or

(11) Any noises or vibrations, including animal noises, which disturb the peace of the surrounding area or are otherwise unlawful; or

(12) Any foul, offensive or unlawful emissions, odors or stenches and the causes thereof; or

(13) The pollution of any well, body of water or drainage system by sewage, dead animals, industrial wastes, debris or other substances; or

(14) Dense smoke, noxious or lethal fumes, lethal gas, soot or cinders; or

(15) Any condition constituting a fire hazard; or

(16) Blocking of drainage inlets, pipes, ditches, swales, channels, culverts or streams; or

(17) The accumulation of garbage and trash in violation of section 16-23 of this chapter.

(18) Any landscaping element that is not well-maintained including but not limited to lawns, hedges, bushes and trees. Such landscaping elements shall be kept trimmed and free from becoming overgrown and unsightly where exposed to public view and where the same may constitute a blighting factor thereby depreciating adjoining property.

Person means any natural person, firm, partnership, association, corporation, organization or entity of any kind.

Person or individual means any natural person, firm, partnership, association, corporation, organization or entity of any kind.

Private property means any real property within the city which is privately owned and is not defined as public property.

Public property means lands and improvements owned by the federal government, the state, a county or municipality and includes sovereignties submerged lands located adjacent to the county or municipality, beaches, buildings, grounds, parks, playgrounds, streets, sidewalks, parkways, rights-of-way and similar public property.

SECTION 3. All Ordinances or parts of Ordinances in conflict herewith are and the same shall be repealed and shall be of no further force or effect whatsoever.

SECTION 4. This Ordinance is and the same shall become effective immediately upon final passage hereof.

APPROVED AS TO FORM
AND CORRECTNESS:

_____
Robert V. Schwerer, Esq.
CITY ATTORNEY

(STATE OF FLORIDA)
(ST. LUCIE COUNTY)SS

WE, THE UNDERSIGNED, Mayor Commissioner and the City Clerk of the City of Fort Pierce, Florida, do hereby certify that the foregoing and above Ordinance No. 14-013 was duly advertised by title only in the St. Lucie News Tribune on April 11, 2014; copy of said ordinance was made available at the office of the City Clerk to the public upon request; said ordinance was duly introduced, read by title only, and passed on first reading by the City Commission of the city of Fort Pierce, Florida, on April 21, 2014; and was duly introduced, read by title only, and passed on second and final reading on May 5, 2014 by the City Commission of the City of Fort Pierce, Florida.

In witness herewith, we hereunto set our hands and affix the Official Seal of the City of Fort Pierce, Florida, this the 5th day of May, 2014.

_____
LINDA HUDSON, MAYOR COMMISSIONER

_____
LINDA W. COX, CITY CLERK

(CITY SEAL)

City Commission Regular Meeting **Agenda Item # 10. c.**

Meeting Date: 04/21/2014

Re: Ordinance No. 14-014 - Florida Friendly Fertilizer

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Ordinance No. 14-014 Creating Article VI - Florida Friendly Fertilizer Use FIRST READING

SUMMARY:

To follow up on Commission consensus on the proposed passage of an ordinance requiring the use of Florida-Friendly fertilizer. This ordinance addresses timing of fertilizer application, fertilizer free zones, low maintenance zones, application rates, training and public education. Due to the City of Fort Pierce draining storm water into the impaired waters of the Indian River Lagoon, the City is mandated to enact some form of fertilizer ordinance. This ordinance is proposed to be adopted in conjunction with area municipalities in an effort to protect and preserve our local waterways, particularly the Indian River Lagoon.

RECOMMENDATION:

Approve Ordinance No. 14-014

ALTERNATIVES:

Don't approve Ordinance No. 14-014

RESPONSIBLE STAFF:

John R. Andrews, P.E., City Engineer

COORDINATED WITH:

Linda W. Cox, City Clerk and Robert V. Schwerer, City Attorney

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Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

Ordinance 14-014

ORDINANCE NO. 14-014

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA; AMENDING CHAPTER 17 – "STREETS AND SIDEWALKS", OF THE FORT PIERCE CODE OF ORDINANCES ESTABLISHING REGULATIONS FOR PROPER USE OF FERTILIZER WITHIN THE CITY OF FORT PIERCE, FLORIDA; CREATING **ARTICLE VI – "FLORIDA-FRIENDLY FERTILIZER USE"**; CREATING SEC. 17-122 "DEFINITIONS"; CREATING SEC. 17-124 "TIMING OF FERTILIZER APPLICATION" PROHIBITING APPLICATION OF CERTAIN FERTILIZERS FROM JUNE 1 THROUGH SEPTEMBER 30 DURING CERTAIN WEATHER EVENTS OR WHEN HEAVY RAINS ARE EXPECTED; CREATING SEC. 17-125 "FERTILIZER FREE ZONES" TO PROBHIBIT FERTILIZER APPLICATION WHEN TEN (10) FEET OF ANY POND, STREAM, WATERCOURSE, LAKE, CANAL, OR WETLAND; CREATING SEC. 17-126 "LOW MAINTENANCE ZONES" TO ESTABLISH A VOLUNTARY TEN (10) FOOT ZONE; CREATING SEC. 17-127 "FERTILIZER CONTENT AND APPLICATION RATES" TO PROVIDE THAT NO FERTILIZER CONTAINING PHOSPHOROUS SHALL BE APPLIED TO TURF OR LANDSCAPE PLANTS UNLESS A SOIL OR PLANT TISSUE DEFICIENCY IS VERIFIED BY AN APPROVED TESTING METHODOLOGY ; PROVIDING THAT THE NITROGEN CONTENT OF FERTILIZER APPLIED TO TURF OR LANDSCAPE PLANTS SHALL CONTAIN AT LEAST 50% SLOW RELEASE NITROGEN PER GUARANTEED ANALYSIS LABEL; CREATING SEC. 17-128 "APPLICATION PRACTICES" REQUIRING DEFLECTOR SHIELDS WHEN FERTILIZING VIA ROTARY (BROADCAST) SPREADERS; PROHIBITING FERTILIZER ON ANY IMPERVIOUS SURFACE OR DEPOSITED INTO STORMWATER DRAINS, DITCHES OR WATER BODIES; CREATING SEC. 17-129 "MANAGEMENT OF GRASS CLIPPING AND VEGETATIVE MATTER" TO PROVIDE THAT GRASS CLIPPINGS BE BLOWN ON LAWN OR REMOVED; CREATING SEC. 17-130 PROVIDING GENERAL AND SPECIFIC "EXEMPTIONS"; CREATING SEC. 17-131 "TRAINING" REQUIRING COMMERCIAL AND INSTITUTIONAL APPLICATORS TO COMPLETE A"FLORIDA-FRIENDLY, BEST MANAGEMENT PRACTICES" TRAINING PROGRAM AND ENCOURGING PRIVATE APPLICATORS TO FOLLOW RECOMMENDATIONS OF UNIVERSITY OF FLORIDA IFAS FLORIDA YARDSD AND NEIGHBORHOODS PROGRAM; CREATING SEC. 17-132 "LICENSING OF COMMERCIALS APPLICATORS" REQUIRING COMMERCIAL APPLICATORS TO CARRY EVIDENCE OF CERTIFICATION; CREATING SEC. 17-133 "ENFORCEMENT"; PROVIDING FOR SEVERABILITY; REPEALING ORDINANCES OR PARTS THEREOF IN CONFLICT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, pursuant to Section 403.9337, Florida Statures, each county and municipal government located within the watershed of a water body or water segment that is listed as "impaired" by nutrients pursuant to Section 403.067, Florida Statures, shall, at a minimum, adopt the Florida Department of Environmental Protection's Model Ordinance for Florida–Friendly Fertilizer Use on Urban Landscapes; and

WHEREAS, the Florida Department of Environmental Protection has identified specific surface water bodies in the City of Fort Pierce as "impaired" as a result of excess nutrients as defined by the Florida Impaired Waters Rule, Chapter 62-303, Florida Administrative Code; and

WHEREAS, the regulation of nutrients, including both phosphorus and nitrogen contained in fertilizer, is an important step in improving and maintaining water and habitat quality; and

WHEREAS, surface water runoff containing excess nutrients leaves residential neighborhoods, farms, commercial centers, industrial areas and other lands of St. Lucie County with high permeability soils; and

WHEREAS, the detrimental effects of nutrient-laden runoff are magnified in a coastal community such as Fort Pierce, due to the proximity of stormwater and drainage conveyances to coastal waters; and

WHEREAS, this ordinance provides for the enactment of such regulations governing the use of fertilizers on lands within the City of Fort Pierce that contribute to adverse impacts on the Indian River Lagoon and other surface water bodies; and

WHEREAS, as a result of the impairment of the Indian River Lagoon caused by excessive nutrients and the mandates of Section 403.067, Florida Statutes, the City Commission of the City of Fort Pierce desires to adopt more stringent provisions to the Florida Department of Environmental Protection's August 2010 model ordinance for "Florida-Friendly Fertilizer Use on Urban Landscapes", to protect and enhance the water quality of the St. Lucie River and the Indian River Lagoon. The City Commission has determined that the regulations are science based and are economically and technically feasible.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, THAT:

SECTION 1. That Article VI, Chapter 17, is hereby created so that the same shall read hereinafter as follows:

ARTICLE VI FLORIDA-FRIENDLY FERTILIZER USE ON URBAN LANDSCAPES.

Sec. 17-120. Findings.

As a result of impairment to the City of Fort Pierce's surface waters caused by excessive nutrients, or, as a result of increasing levels of nitrogen in the surface and/or ground water within the aquifers or springs within the boundaries of the City of Fort Pierce, the City Commission has determined that the use of fertilizers on lands within the City of Fort Pierce creates a contributing risk that adversely effects surface and/or ground water which ultimately flows to the Indian River Lagoon.

Sec. 17-121. Purpose and Intent.

This Article regulates the proper use of fertilizers by any applicator; requires proper training of Commercial and Institutional Fertilizer Applicators; establishes training and licensing requirements; establishes a Prohibition Application Period; specifies allowable fertilizer application rates and methods, fertilizer-free zones, low maintenance zones, and exemptions. Such Article further requires the use of Best Management Practices which provide specific management guidelines to minimize negative secondary and cumulative environmental effects associated with the misuse of fertilizers. These secondary and cumulative effects have been observed in and on the City of Fort Pierce's natural and constructed stormwater conveyances, rivers, creeks, canals, springs, lakes, estuaries and other water bodies. Collectively, these water bodies are an asset critical to the environmental, recreational, cultural and economic well-being of the City of Fort Pierce's residents and the health of the public. Overgrowth of algae and vegetation hinder the effectiveness of flood attenuation provided by natural and constructed stormwater conveyances. Regulation of nutrients, including both phosphorus and nitrogen contained in fertilizer, will help improve and maintain water and habitat quality.

Sec. 17-122. Definitions.

For this Article, the following terms shall have the meanings set forth in this section unless the context clearly indicates otherwise.

"*Administrator"* means the City Manager, or any other City official designated by the City Manager.

"*Application"* or *"Apply"* means the actual physical deposit of fertilizer to turf or landscape plants.

"*Applicator"* means any Person who applies fertilizer on turf and/or landscape plants in the City of Fort Pierce.

"*Board"* or "*Governing Board"* means City Commission of the City of Fort Pierce.

"*Best Management Practices*" means turf and landscape practices or combinations of practices based on research, field-testing, and expert review, determined to be the most effective and practicable on-location means, including economic and technological considerations, for improving water quality, conserving water supplies and protecting natural resources.

"*City Approved Best Management Practices Training Program*" means a training program approved per 403.9338 F.S., or any more stringent requirements set forth in this Article that includes the most current version of the Florida Department of Environmental Protection's "Florida-friendly Best Management Practices for Protection of water Resources by the Green Industries, 2008" as revised and approved by the City Manager.

"Code Enforcement Officer, Official or Inspector" means any designated employee or agent of the City of Fort Pierce whose duty is to enforce codes and ordinances enacted by the City of Fort Pierce.

"Commercial Fertilizer Applicator", except as provided in 482.1562(9) F.S., means any person who applies fertilizer for payment or other consideration to property not owned by the person or firm applying the fertilizer or the employer of the applicator.

"Damaged Turf or Landscape Plants", means turf or landscape plants that have been deleteriously affected by environmental or biotic stress. Environmental stresses are a result of prolonged exposure to shade drought, nutrient deficiency, the effects of vehicle and foot traffic salinity and occasional cold temperatures. Biotic stresses result from living organisms such as insects, diseases or nematodes.

"*Fertilize", "Fertilizing",* or "*Fertilization"* means the act of applying fertilizer to turf, specialized turf, or landscape plants.

"*Fertilizer",* means any substance or mixture of substances that contains one or more recognized plant nutrients and promotes plant growth, or controls soil acidity or alkalinity, or provides other soil enrichment, or provides other corrective measures to the soil.

"*Guaranteed Analysis*" means the percentage of plant nutrients or measures of neutralizing capability claimed to be present in a fertilizer.

"*Heavy Rain",* means rainfall greater than or equal to 2 inches (50 mm) in a 24 hour period.

"*Impervious surfaces",* means a constructed surface such as sidewalks, roads, parking lots or driveways covered by water impenetrable materials such as asphalt, concrete, brick, pavers, stone and/or highly compacted soils.

"*Institutional Applicator*" means any person, other than a private, non-commercial or a Commercial Applicator (unless such definitions also apply under the circumstances), that applies fertilizer for the purpose of maintaining turf and/or landscape plants. Institutional Applicators shall include, but shall not be limited to, owners, managers or employees of public lands, schools, parks, religious institutions, utilities, industrial or business sites and any residential properties maintained in condominium and/or common ownership.

"*Landscape Plant*", means any native or exotic tree, shrub or groundcover (excluding turf).

"*Lawn Care and Maintenance or Landscaping"* shall include, but not be limited to mowing, trimming, pruning, edging, liming, fertilizing, mulching, seeding and aerating of turf and/or landscaping plants.

"*Low Maintenance Zone*" means an area a minimum of ten (10) feet wide adjacent to water courses which is planted and managed in order to minimize the need for fertilization, watering, mowing, etc.

"*Non-Commercial Applicator"* means any person other than a Commercial or Institutional Applicator who performs lawn care and maintenance on Turf and/or Landscape Plants in the City, such as an individual owner or tenant of a single-family residential unit.

"*Person*" means any natural person, business, corporation, limited liability company, partnership, limited partnership, association, club, organization, and/or any group of people acting as an organized entity.

"*Prohibited Application Period*" means June 1 through September 30 or the time period during which a Flood Watch or Warning, or a Tropical Storm Watch or Warning, or a Hurricane Watch or Warning is in effect for any portion of the City of Fort Pierce, issued by the National Weather Service, or if heavy rainfall is likely.

"*Saturated soil*", means a soil in which the voids are filled with water. Saturation does not require flow. For the purpose of this section, soils shall be considered saturated if standing water is present or the pressure of a person standing on the soil causes the release of free water.

"*Slow Release*", "*Controlled Release*", "*Timed Release*", *Slowly Available*" or "*Water Insoluble Nitrogen*" means nitrogen in a form which delays its availability for plant uptake and use after application, or which extends its availability to the plant longer than a reference rapid or quick release product.

"*Turf*", "*Sod*", or *"Lawn*" means a piece of grass-covered soil held together by the roots of the grass.

"*Urban landscape"* means pervious areas on residential, commercial, industrial, institutional, highway right-of-way, or other nonagricultural lands that are planted with turf or horticultural plants. For the purposes of this section, agriculture has the same meaning as in section 570.02 F.S."

Sec. 17-123. Applicability.

This Article shall be applicable to and shall regulate all applicators of fertilizer and areas of application of fertilizer within the City of Fort Pierce, unless such applicator is specifically exempted by the terms of this Article from the regulatory provision of this Article. This regulation shall be prospective only, and shall not impair any existing contracts in effect on May 1, 2014.

Sec. 17-124. Timing of Fertilizer Application.

No applicator shall apply fertilizers containing nitrogen and/or phosphorus to turf and/or landscape plants during the following prohibited application periods:

1) June 1 through September 30,

2) The time period during which the National Weather Service has issued a Flood Watch or Warning, or a Tropical Storm Watch or Warning, or a Hurricane Watch or Warning for any portion of the City,

3) Heavy rains are expected,

4) Saturated soils

Sec. 17-125. Fertilizer Free Zones.

Fertilizer shall not be applied within ten (10) feet of any pond, stream, watercourse, lake, canal, or wetland as defined by the Florida Department of Environmental Protection (Chapter 62-340, Florida Administrative Code) or from the top of a seawall. If more stringent City of Fort Pierce Code regulations apply, this provision does not relieve the requirement to adhere to the more stringent regulations. Newly planted turf and/or landscape plants may be fertilized in this Zone only for a sixty (60) day period beginning thirty (30) days after planting if need to allow the plants to become well established. Caution shall be used to prevent direct deposition of nutrients into the water.

Sec. 17-126. Low Maintenance Zones.

A voluntary ten (10) foot low maintenance zone is strongly recommended, but not mandated, from any pond, stream, water course, lake, wetland or from the top of a seawall. A swale/berm system is recommended for installation at the landward edge of this low maintenance zone to capture and filter runoff. If more stringent City of Fort Pierce Code regulations apply, this provision does not relieve the requirement to adhere to the more stringent regulations. No mowed or cut vegetative material may be deposited or left remaining in this zone or deposited in

the water. Care should be taken to prevent the over-spray of aquatic weed products in this zone.

Sec. 17-127. Fertilizer Content and Application Rates.

1) No fertilizer containing phosphorous shall be applied to turf or landscape plants in the City of Fort Pierce unless a soil or plant tissue deficiency is verified by a University of Florida, Institute of Food and Agriculture Sciences, approved testing methodology. In the case that a deficiency has been verified, the application of a fertilizer containing phosphorous shall be in accordance with the rates and directions for the Southern Region of Florida as provided by Rule 5E-1.003, Florida Administrative Code. Deficiency verification shall be no more than two years old. However, recent application of compost, manure, or top soil shall warrant more recent testing to verify current deficiencies.

2) The nitrogen content of fertilizer applied to turf or landscape plants within the City of Fort Pierce shall contain at least 50% slow release nitrogen per guaranteed analysis label.

3) Fertilizers applied to an urban lawn or turf within the City of Fort Pierce shall be applied in accordance with requirements and directions set forth on the label or tag for packaged fertilizer products, or in the printed information accompanying the delivery of bulk fertilizer products, as provided by Rule 5E-1.003(2), Florida Administrative Code, Labeling Requirements For Urban Turf Fertilizers. All packaged and bulk fertilizer products sold in the City of Fort Pierce shall be sold in packages with labels or tags, or, if sold in bulk, be accompanied by printed information, which complies with the requirements of Rule 5E-1.003(2), Florida Administrative Code.

4) Fertilizer containing nitrogen or phosphorus shall not be applied before seeding or sodding a site, and shall not be applied for the first 30 days after seeding or sodding, except when hydro-seeding for temporary or permanent erosion control in an emergency situation (wildfire, etc.), or in accordance with the Stormwater Pollution Prevention Plan for that site.

Sec. 17-128. Application Practices.

1) Spreader deflector shields are required when fertilizing via rotary (broadcast) spreaders. Deflectors must be positioned such that fertilizer granules are deflected away from all impervious surfaces, fertilizer-free zones and water bodies, include wetlands.

2) Fertilizer shall not be applied, spilled or otherwise deposited on any impervious surfaces.

3) Any fertilizer applied, spilled, or deposited, either intentionally or accidentally, on any impervious surface shall be immediately and completely removed to the greatest extent practicable.

4) Fertilizer released on an impervious surface must be immediately contained and either legally applied to turf or any other legal site, or returned to the original or other appropriate container.

5) In no case shall fertilizer be washed, swept, or blown off impervious surfaces into stormwater drains, ditches, conveyances, or water bodies.

Sec. 17-129. Management of Grass Clipping and Vegetative Matter.

In no case shall grass clippings, vegetative material, and/or vegetative debris be washed swept, or blown off into stormwater drains, ditches, conveyances, water bodies, wetlands, or sidewalks or roadways. Any material that is accidentally so deposited shall be immediately removed to the maximum extent practicable. Grass clippings should be blown back onto lawn areas or removed.

Sec. 17-130. Exemptions.

The provisions set forth in this Article shall not apply to:

1) Bona fide farm operations as defined in the Florida Right to Farm Act, Section 823.14, F.S.;

2) Other Properties not subject to or covered under the Florida Right to Farm Act that have pastures used for grazing livestock;

3) Any lands used for bona fide scientific research, including, but not limited to, research on the effects of fertilizer use on urban stormwater, water quality, agronomics, or horticulture.

4) Golf courses when landscaping is performed within the provisions of the Florida Department of Environmental Protection document, "Best Management Practices for the Enhancement of Environmental Quality on Florida Golf Courses", these provisions shall be followed when applying fertilizer to golf course practice and play areas;

5) Athletic fields at public parks and school facilities that apply the concepts and principles embodied in the Florida Green BMPs, while maintaining the health and function of their specialized turf areas;

6) Vegetable gardens owned by individual property owners or a community, and trees grown for their edible fruit.

Sec. 17-131. Training.

1) All commercial and institutional applicators or fertilizer within the City of Fort Pierce, shall abide by and successfully complete the six-hour training program in the "Florida-friendly Best Management Practices for Protection of Water Resources by the Green Industries" offered by the Florida Department of Environmental Protection through the University of Florida Extension "Florida-Friendly Landscapes" program, or an approved equivalent.

2) Private, non-commercial applicators are encouraged to follow the recommendations of the University of Florida IFAS Florida Yards and Neighborhoods program when applying fertilizers.

Sec. 17-132. Licensing of Commercial Applicators.

1) After December 31, 2014, all commercial applicators of fertilizer with the City of Fort Pierce, shall abide by and successfully complete training and continuing education requirements in the "Florida-friendly Best Management Practices for Protection of Water Resources by the Green Industries", offered by the Florida Department of Environmental Protection through the University of Florida IFAS "Florida-friendly Landscapes" program, or an approved equivalent program, prior to obtaining a City of Fort Pierce Local Business Tax Receipt for any category of occupation which may apply any fertilizer to turf and/or landscape plants.

2) After December 31, 2014, all commercial applicators of fertilizer within the City of Fort Pierce, shall have and carry in their possession at all times when applying fertilizer, evidence of certification by the Florida Department of Agriculture and Consumer Services as a Commercial Fertilizer Applicator per 5E-14.117(18) F.A.C.

3) All businesses applying fertilizer to turf and/or landscape plants (including but not limited to residential lawns, golf courses, commercial properties, and multi-family and condominium properties) must ensure that at lease one employee has a "Florida-friendly Best Management Practices for Protection of Water Resources by the Green Industries" training certificate prior to the business owner obtaining a Local Business Tax Receipt. Owners for any category of occupation which may apply and fertilizer to turf and/or landscape plants shall provide proof of completion of the program to the City of Fort Pierce.

Sec. 17-133. Enforcement.

The provisions of this Article may be enforced pursuant to any method provided for by the Code or Ordinances or general law.

SECTION 2. Special acts of the Florida legislature applicable only to the City, City ordinances and City resolutions, or parts thereof, in conflict with this ordinance are hereby superseded by this ordinance to the extent of such conflict.

SECTION 3. If any portion of this ordinance is for any reason held or declared to be unconstitutional, inoperative, or void, such holding shall not affect the remaining portions of this ordinance. If this ordinance or any provision thereof shall be held to be inapplicable to any person, property, or circumstance, such holding, or circumstance, shall not affect its applicability to any other person, property, or circumstance.

SECTION 4. All ordinances or parts thereof are and the same shall be repealed and shall be of no further force or effect whatsoever.

SECTION 5. The effective date of this Ordinance shall be immediately upon its passage by the City Commission.

APPROVED AS TO FORM
AND CORRECTNESS:

_____
ROBERT V. SCHWERER, ESQ.
CITY ATTORNEY

(STATE OF FLORIDA)
(ST. LUCIE COUNTY)SS

WE, THE UNDERSIGNED, Mayor Commissioner and the City Clerk of the City of Fort Pierce, Florida, do hereby certify that the foregoing and above Ordinance No. 14-014 was duly advertised by title only in the St. Lucie News Tribune on April 11, 2014; copy of said ordinance was made available at the office of the City Clerk to the public upon request; said ordinance was duly introduced, read by title only, and passed on first reading by the City Commission of the city of Fort Pierce, Florida, on April 21, 2014; and was duly introduced, read by title only, and passed on second and final reading on May 5, 2014 by the City Commission of the City of Fort Pierce, Florida.

In witness herewith, we hereunto set our hands and affix the Official Seal of the City of Fort Pierce, Florida, this the 5th day of May, 2014.

_____
LINDA HUDSON, MAYOR COMMISSIONER

_____
LINDA W. COX, CITY CLERK

(CITY SEAL)

City Commission Regular Meeting **Agenda Item # 11. a.**

Meeting Date: 04/21/2014

Re: Final Budget Amendments for Grant Funds: CDBG, SHIP, NSP, HHR and Grant Administration

Submitted For: Gloria Johnson, Finance Director, Finance Department

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SUBJECT:

2012-13 Final Budget Amendment

SUMMARY:

The Grant Funds: CDBG, SHIP, NSP, HHR and Grant Administration are being amended to adjust the budgeted revenues and expenditures to the final actual figures.

RECOMMENDATION:

City Commission approve.

ALTERNATIVES:

None.

RESPONSIBLE STAFF:

Finance Director

COORDINATED WITH:

None

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

Grant Funds Final Budget Amendments 2013

City of Fort Pierce
Community Development Block Grant
Final Budget Amendment
Fiscal Year 2012-2013

Fund 103 - CDBG ***Operating Revenues***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase*** ***Decrease***
Inter-Government Revenue	485,698	15,000		500,698	3.09%
Program Income	373,228	124,995		498,223	33.49%
Miscellaneous Revenues	3,500	80,957		84,457	2313.06%
Transfers	0	161,417		161,417	---
Prior Year Revenue	725,000		694,668	30,332	95.82%
Totals	1,587,426	382,369	0	1,275,127	

Fund 103 - CDBG ***Operating Expenditures***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase*** ***Decrease***
Personnel Services	69,043		6,946	62,097	10.06%
Operating Expenditures	28,096	6,946		35,042	24.72%
Capital Outlay	0			0	---
Debt Service	345,768	91		345,859	0.03%
Other Programs & Projects	1,144,519		638,341	506,178	55.77%
Totals	1,587,426	7,037	645,287	949,176	

City of Fort Pierce

Final Budget Amendment

Fiscal Year 2012-2013

Fund 105 - SHIP ***Operating Revenues***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Inter-Government Revenue	0	16,533		16,533	---
Program Income	106,200		105,642	558	99.47%
Fund Balance	65,000	33,911	0	98,911	52.17%
Totals	171,200	16,533	105,642	116,002	

Fund 105 - SHIP ***Operating Expenditures***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Operating Expenditures	5,310	205		5,515	---
Programs & Projects	165,890		55,403	110,487	33.40%
Totals	171,200	205	55,403	116,002	

City of Fort Pierce

Final Budget Amendment

Fiscal Year 2012-2013

Fund 106 -HHR & ADMIN Operating Revenues	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Inter-Government Revenue	0			0	---
Program Income	100,000		27,209	72,791	27.21%
Miscellaneous Revenues	210,036		55,731	154,305	26.53%
Interfund Transfer	60,000	316,114		376,114	526.86%
Fund Balance	0			0	
Totals	370,036	316,114	82,940	603,210	

Fund 106 -HHR & ADMIN Operating Expenditures	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Personnel Services	487,730		5,992	481,738	1.23%
Operating Expenditures	6,200		1,275	4,925	20.56%
Capital	0	1,323		1,323	---
Programs and Projects	0	42,880		42,880	---
Interfund Transfer	100,000		100,000	0	100.00%
Totals	593,930	0	7,267	530,866	

City of Fort Pierce

Final Budget Amendment

Fiscal Year 2012-2013

Fund 107 - NSP ***Operating Revenues***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Inter-Government Revenue				0	---
Miscellaneous Revenues	320,000		184,807	135,193	57.75%
Interfund Transfer	0			0	---
Totals	320,000	0	0	135,193	

Fund 107 - NSP ***Operating Expenditures***	***Approved Budget***	***Increase***	***Decrease***	***Amended Budget***	***Percentage Increase Decrease***
Operating Expenditures	16,000	83,341		99,341	---
Programs & Projects	304,000		277,354	26,646	91.23%
Totals	320,000	83,341	277,354	125,987	

City Commission Regular Meeting **Agenda Item # 11. b.**

Meeting Date: 04/21/2014

Re: City of Fort Pierce Fiscal 2013 Audit Presentation

Submitted For: Gloria Johnson, Finance Director, Finance Department

---

SUBJECT:

Presentation of the City of Fort Pierce Fiscal Year 2013 Audit Report by DiBartolomeo, McBee, Hartley & Barnes, P.A.

SUMMARY:

The City has an audit done annually on all funds at the end of the fiscal year, September 30. The City's external auditors are here to present and answer questions on the funds financial statements, opinion letters and notes to the financials. The audit report presented includes all Governmental, Proprietary and Fiduciary Funds' financial statements for the period ending September 30, 2013. Also included are Notes to the Financials and the Auditor's Reports on the statements.

RECOMMENDATION:

Accept the 2013 Audit Report

ALTERNATIVES:

Accept with recommendations

RESPONSIBLE STAFF:

Finance Department Staff

COORDINATED WITH:

Finance Department and DiBartolomeo, McBee, Hartley & Barnes, P.A.

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

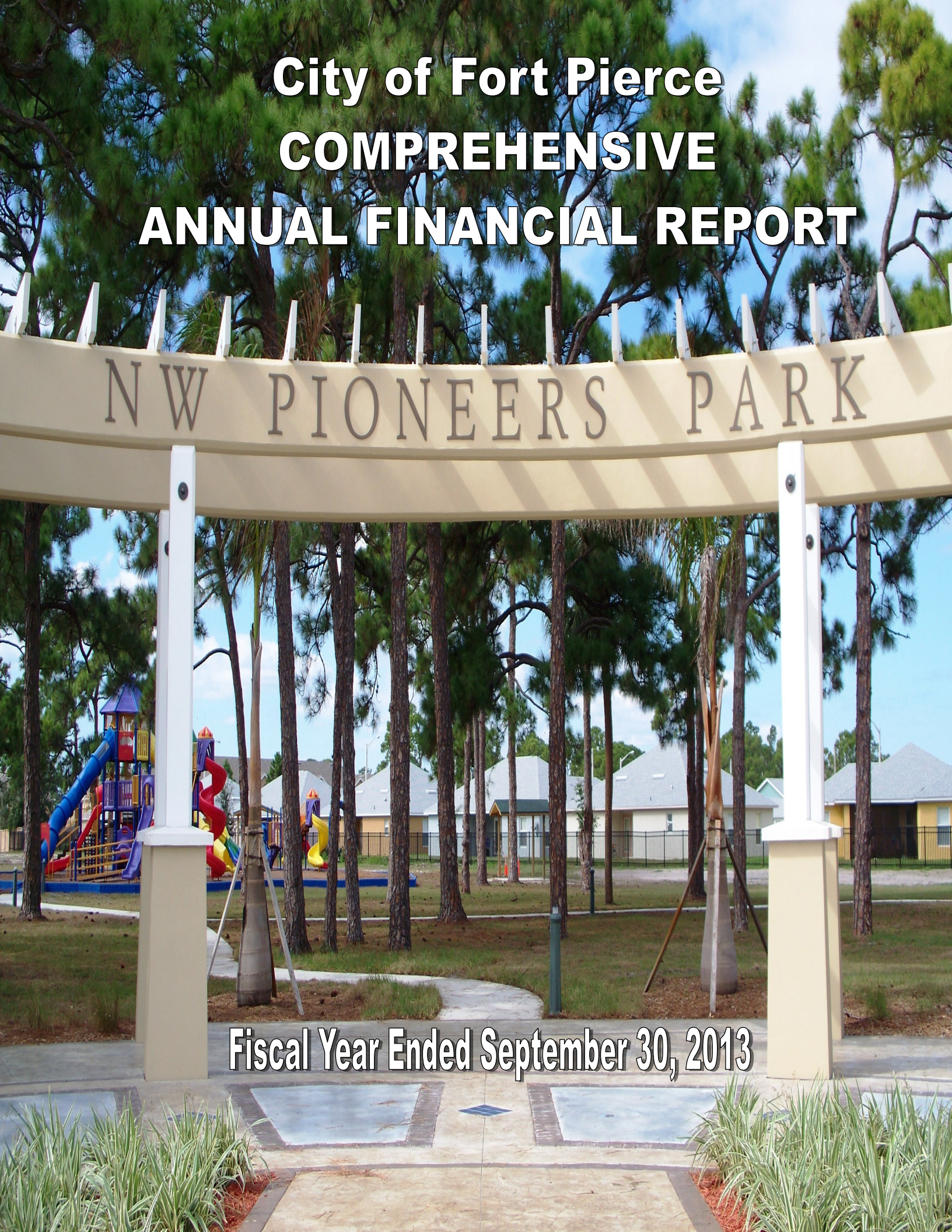
OTHER INFORMATION:

No fiscal impact.

Attachments

2013 CAFR

City of Fort Pierce
COMPREHENSIVE
ANNUAL FINANCIAL REPORT



Fiscal Year Ended September 30, 2013

COMPREHENSIVE ANNUAL FINANCIAL REPORT of the CITY OF FORT PIERCE, FLORIDA

For Fiscal Year Ended September 30, 2013

Prepared by:

Gloria J. Johnson
Director of Finance

City of Fort Pierce Finance Department

FORT PIERCE CITY HALL



Built in 1991, City Hall serves as the center for government in Fort Pierce, Florida

Mission Statement

"To provide community leadership, quality public service, and a safe environment for all citizens, by an empowered team of employees motivated by pride in themselves and in their work."

I. *INTRODUCTORY SECTION*

- Table of Contents
- City Commission
- City Officials and Department Heads
- Finance Director's Letter of Transmittal
- Organizational Chart
- Certificate of Achievement for Excellence in Financial Reporting


THE SUNRISE
CITY

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CITY COMMISSION



Linda Hudson, Mayor



Rufus J. Alexander II



Edward Becht



Thomas K. Perona



Reginald Sessions

CITY OFFICIALS



Robert Bradshaw, City Manager

Nicholas Mimms, Deputy City Manager

Robert V. Schwerer
City Attorney

Cassandra Steele
City Clerk

Samuel L. Barnes, *Director of Administrative Services*
Gloria J. Johnson, *Director of Finance*
R. Sean Baldwin, *Chief of Police*
John R. Andrews, *City Engineer*
Marjorie B. Gaskin, *Director of Management Information Systems*
Marc Meyers, *Building Official*
Jon Ward, *Director of Urban Redevelopment*
David Carlin, *Planning & Zoning Manager*
Robert Reals, *Deputy Director of Public Works/Solid Waste*
Anne Satterlee, *Communications & Riverwalk Manager*
Dean Kubitschek, *Marina Manager*
Peggy Arraiz, *Code Compliance Manager*
Lucille Posa, *Golf Course Manager*
John Wilkes, *Director, Sunrise Theatre*

DiBartolomeo, McBee, Hartley & Barnes, P.A.
City Auditors

CITY OF FORT PIERCE
Florida

OFFICE OF
DIRECTOR OF FINANCE
CITY HALL, 100 NORTH U.S. 1
P.O. BOX 1480
FORT PIERCE, FLORIDA 34954-1480

TEL. (772) 467-3000
FAX (772) 489-2594

March 31, 2014

Honorable Mayor, Members of the
City Commission and Citizens
of the City of Fort Pierce, Florida

Dear Mayor, Commissioners, and Citizens:

It is our pleasure to submit this *Comprehensive Annual Financial Report* for the City of Fort Pierce, Florida for the fiscal year ended September 30, 2013. The report fulfills the requirements set forth in the *City Code of Ordinances*, *Florida Statutes*, Chapter 166.241; and the *Rules of the Florida Auditor General*, Chapter 10.550. The organization, form and contents of this report, plus the accompanying financial statements and statistical tables, are formulated in accordance with the principles prescribed by the Governmental Accounting Standards Board, the American Institute of Certified Public Accountants, the State of Florida, the city Code of Ordinances, and the Government Finance Officers Association.

This report consists of management's representations concerning the finances of the City of Fort Pierce. Consequently, management assumes full responsibility for the completeness and reliability of all information presented in this report. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not outweigh their benefits, the City's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Florida Statutes and the *City Code of Ordinances* require that an annual financial audit be performed by independent certified public accountants. This year the audit was performed by DiBartolomeo, McBee, Hartley & Barnes. The goal of the independent audit was to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the

amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the City's financial statements for the fiscal year ended September 30, 2013, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors.

The Reporting Entity and Its Services

The City of Fort Pierce, Florida was incorporated in 1901 and covers an area of approximately 29.14 square miles. The City operates under an elected City Commission (5 members) and provides a full range of municipal services including general government, public safety, public improvements, planning and zoning, and related general and administrative services to over 42,645 residents. In addition, the City operates a solid waste enterprise activity, a marina, a golf course, a theatre and a stormwater utility fund. This report includes two component units and one related organization.

Component Units. The financial data of the City's two component units, the Fort Pierce Utilities Authority (FPUA), a proprietary fund, is discreetly presented, and the Community Redevelopment Agency (CRA), a governmental fund, is blended in the Combined Financial Statement. The FPUA is reported in a separate column to emphasize that it is legally separate from the City.

The FPUA provides electric, water, wastewater and natural gas services to residents and businesses of Fort Pierce. The CRA was established for the purpose of carrying out redevelopment activities for areas existing in the City that are defined as slum or blighted. The members of the FPUA governing board are appointed or removed from office by the Fort Pierce City Commission. The members of the governing board of the CRA are the Fort Pierce City Commissioners. The CRA's budget and the FPUA's budget and rates for service are subject to the approval of the City Commission. Complete financial statements of the FPUA can be obtained from its administrative office located at 206 South Sixth Street, Fort Pierce, Florida 34948.

Fort Pierce Retirement and Benefit System and the Municipal Police Officers' Retirement Trust Fund. The accounts of these two retirement plans are included in the financial statements as the General Employees' Pension Trust, and the Police Officers' Pension Trust. Both of the pension trust funds are governed by a separate Board of Trustees subject to the requirements of local ordinances and by applicable provisions of Florida Law which require participation in the respective governing

authorities by certain key City officials. Additional criteria include the scope of public service provided by organizations which exist for the benefit of the employees of the City of Fort Pierce.

Related Organizations. The Mayor of Fort Pierce is responsible for appointing the members of the Board of the Fort Pierce Housing Authority (FPHA), but the City's accountability for this organization does not extend beyond making these appointments. The FPHA's operating and capital expenditures, including debt service, are funded entirely from federal grants and rentals. The City has no involvement in the determination of FPHA's budget or rental rates, and has no obligation for FPHA's outstanding debt.

Economic Condition and Outlook

The City of Fort Pierce, Florida is located on the southeastern coast of the state in an area categorized as the Fort Pierce Metropolitan Statistical Area.

The major factors in the economy of Fort Pierce and surrounding St. Lucie County are agri-business, construction, retail and wholesale trade, light manufacturing, tourism, and sport and commercial fishing.

For years the local economy has counted on construction as the number one industry in the county. However, with the downturn of the housing market this has created the greatest percentage of the unemployment rate which has been as high as 16%.

The slowdown in the real estate market and the construction industry has had a significant impact on the local economy. The unemployment rate has been adversely impacted along with the revenues generated by the businesses associated with the real estate and construction activities.

Local business and community leaders continue to recruit new light industrial activity to the area. It is anticipated this type of activity will assist in improving the unemployment rate and the overall economy.

Emphasis is being made on expanding the capabilities of both the St. Lucie County Airport and the Port of Fort Pierce, and ecotourism are activities which will act as catalysts in promoting future business and industrial growth.

The City continues its pursuit of an aggressive annexation program which in the past has increased the tax base, and also provided additional customers for the City's owned and operated utility systems. The City has annexed mostly agricultural land which was massive in area but provided very little tax base. All of the enhanced activity resultant of the area's growth, while having a positive impact, also presents challenges for the future. The City will need to maintain the high level of service standards that are in effect through effective utilization of both natural and financial resources. A comprehensive plan has been developed to establish goals, objectives and policies for growth management.

Major Initiatives

Reconstruction of the floating dock system and island breakwater protection system began for the City Marina. This $28,000,000 project is primarily funded by FEMA and insurance proceeds for the renovation of damages caused by hurricanes Jeanne and Frances. A breakwater island design was

constructed to mitigate damages that could be caused by future hurricanes. This mitigation project or barrier island was an $18 million dollar project. The environmental cleanup of the H.D. King power plant downtown continues to be underway. The old plant has been demolished and clean-up of the property has begun using a $600,000 brownfield grant. This land is contemplated as being used to expand the City's existing Marina and or building a five star hotel. An energy savings performance contract, involving several citywide capital improvements, was executed in order to garner greater operational efficiency; this is estimated to be a $5.5 million project. Currently, numerous stormwater improvement projects are being managed by the City's Engineering Department.

The A1A to Blue Heron Blvd transportation project includes a roundabout, landscaping, underground utilities, lighting, and road construction improvements. This construction project was finalized by the end of the fiscal year. Due to major shortfalls in the Urban Redevelopment department, a $552,531 transfer was made. This was accomplished by all departments reducing their operational budgets, including the capital budget by $50,000. The 2013 budget had very little funding for capital equipment. The budget, with limited resources, has not been able to support capital equipment purchases in over six years. The capital improvements constructed were through bond proceeds or grant funding. The City's bonded long-term debt at 9/30/2013 was $86,705,180.

2013-2014 Budget Issues

The City of Fort Pierce budget for fiscal 2014 is financed at the same level as fiscal 2013. The budget for 2013 was $32,326,046 and 2014, $34,046,521, an increase of $1,720,475

The City's taxable valuation is $1,870,902,366 compared to last year's final valuation of $1,867,999,879. This represents an increase by approximately .16% or $2,902,487. This increase in property values and the City Commission electing to increase the millage rate helped ease the task of balancing the budget. The City has experienced a reduction of $6.8 million in property taxes in the last 6 years. The increase in the millage rate (6.6050) for FY 2014 has helped to stabilize further reduction in tax revenues. The increased millage rate generated $1.5 million, which was restricted to be used to finance fiscal 2015 budget.

The City will receive from the Utilities Authority approximately $111,168 in additional transfers under the 6% computation; using the power cost adjustment for electric ($30) and gas for twelve months.

The City appropriated $723,634 from fund balance to balance General Fund's budget.

The 2014 budget (General Fund) included a 4% pay increase for police officers, as result of the implantation of a step plan. There were also 2 police officers added to the General Fund roster, due to the expiration of a Federal Grant. Health insurance premiums for employees increased 6.4%; retirement rates for general members are 16.20%, down from 16.50%, Police officers 15.33% down from 15.83%. These wage and benefit changes equated to an increase of $269,443.

General Fund's $1,689,274 transfer to Fort Pierce Redevelopment Agency, to assist in its operations, is approximately $278,481 more than last year due to the continual decline of property values.

Reserve Policy

The City adopted a formal policy setting the requirement as to what is the level of unreserved funding that should be set aside for unforeseen expenditures. The policy established and require ten percent (10%) of General Fund's annual budget be set aside and held for any unexpected costs.

Fiscal Year	Budget	10% Reserve	Beginning Fund Balance
2012	32,215,962	3,221,596	5,098,537
2013	32,326,046	3,232,604	4,808,371

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Fort Pierce, Florida for its comprehensive annual financial report for the fiscal year ended September 30, 2012. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of the state and local government financial reports.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City of Fort Pierce, Florida has received a Certificate of Achievement for the last twenty-five consecutive years. We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

Acknowledgments

I thank the Mayor and members of the City Commission for their interest and support in planning and conducting the financial operations of the City in a responsible and progressive manner.

The preparation of the comprehensive financial report was made possible by the dedicated service of the entire staff of the Finance Department. Special recognition is given to the City's Chief Accountant and Accountant.

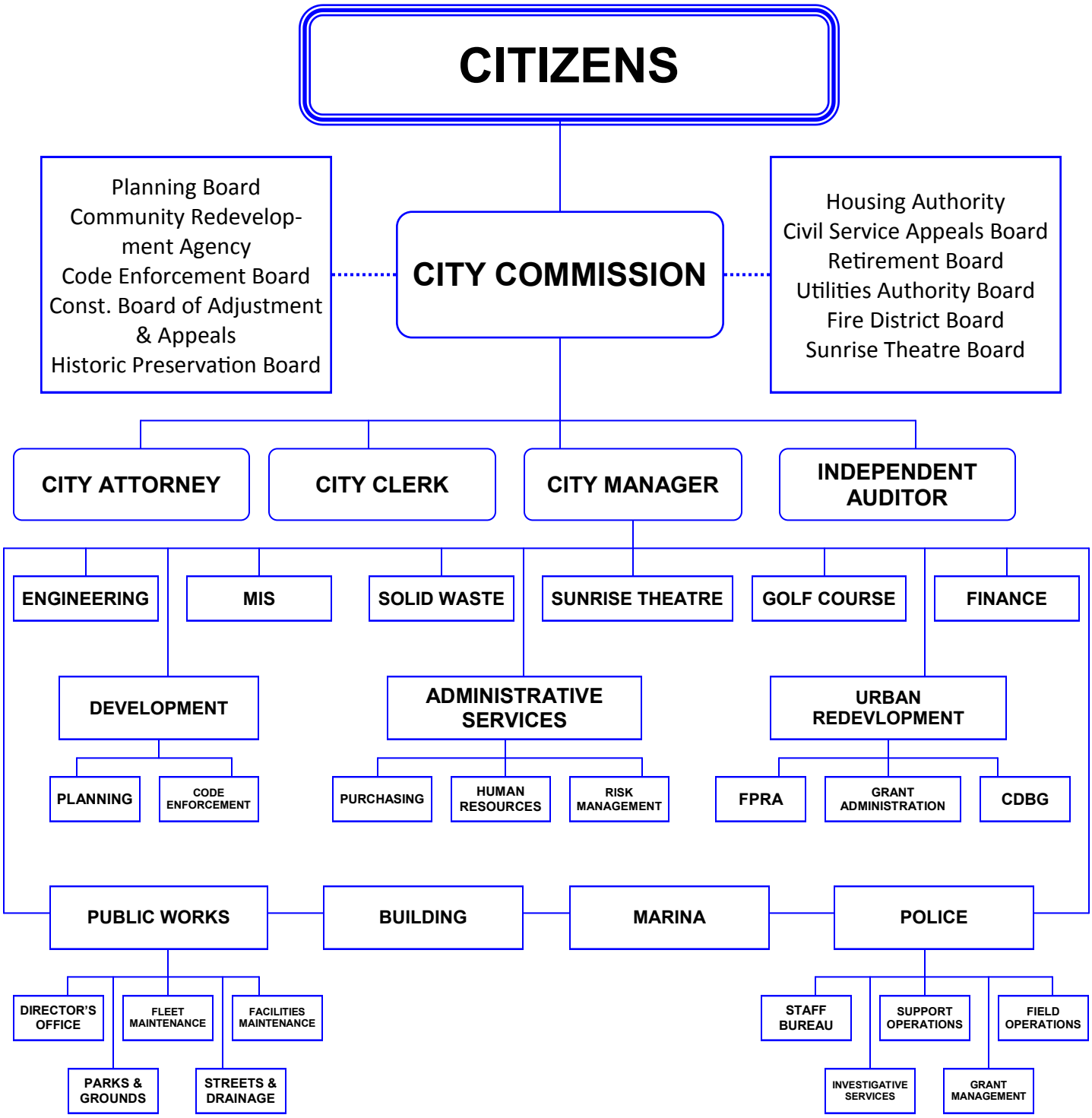
Sincere appreciation is extended to the firm of DiBartolomeo, McBee, Hartley & Barnes for their professional approach and high standard in the conduct of their independent audit of the City's financial records and transactions.

Respectfully submitted,



Gloria J. Johnson
Director of Finance

CITY OF FORT PIERCE , FLORIDA
ORGANIZATIONAL CHART





Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Fort Pierce

Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

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I. *FINANCIAL SECTION*

- Report of Independent Certified Public Accountants
- Management Discussion and Analysis
- Basic Financial Statements
- Notes to the Basic Financial Statements
- Combining and Individual Fund Financial Statements and Schedules

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Independent Auditors' Report

To the City Commission
Fort Pierce, Florida

March 28, 2014

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Pierce, Florida (the "City") as of and for the year ended September 30, 2013, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on the financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Pierce, Florida as of September 30, 2013, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General Fund, Community Development Block Grant Fund , Community Redevelopment Agency Fund, and Hurricane Housing Recovery Fund for the year ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2014 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

To the City Commission March 28, 2014
Fort Pierce, Florida

Accounting principles generally accepted in the United State of America require that the management's discussion and analysis, and the schedule of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The introductory section, combining and individual fund statements, statistical tables, and other schedules listed in the Table of Contents section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual fund financial statements, budgetary comparison information, and other schedules listed in the Table of Contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and the statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

DiBartolomeo, McBee, Hartley & Barnes

Certified Public Accountants

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Fort Pierce (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2013. Management's Discussion and Analysis is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial positions, (d) identify any material deviations from the financial plans, and (e) identify individual fund issues or concerns. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at the front of this report and the City's financial statements which follow this section.

Financial Highlights

- The assets of the City exceeded its liabilities at the close of the fiscal year by $126,225,671 of which $48,569,589 is governmental and $77,656,082 is the total for business-type activities.

- The City's revenues for Governmental Activities at year end were $35,166,751 a .16% increase before transfers in of $914,408, and expenses were $37,376,488 a 3.81% decrease. The expenses exceeded the revenues by $1.295 million. The revenue increase from 2012 was $.058 million; this can be attributed to an increase in charges for services of $1.08 million and an increase of $.324 million in capital grants; the decrease in operating grants was ($1.96 million). The decrease in expenses in comparison to last year was ($1.48 million), resulting from decreases in all categories except public safety. The expense decreases include general government ($.295 million), transportation ($.09 million), economic environment ($1.59 million), culture and recreation ($.04 million) and interest on long-term debt (.09 million). The expense increase was in public safety ($.84 million).

- Business-type funds revenues were $29,610,145 an increase of 9.74% or $2,627,912 before transfers out ($914,408), and expenses were $17,835,040, 1.49% or a $261,602 increase from the previous year.

- At the close of the fiscal year, the City's governmental funds reported combined ending fund balances of $10,179,185, a decrease of $1,284,259; of which there was an decrease of $.56 million in General Fund, $.57 million in debt service reserve, a $.25 million decrease in restricted revenue and grant funding and finally a ($.29 million) decrease in capital project funds.

The long-term bonded debt of the City on 9/30/13 was $86,705,180 a decrease of ($3.28 million) or 3.64%. The debt services requirements were met financially.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The *statement of activities* presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a significant portion of their costs through user fees and charges *(business-type activities)*. The governmental activities of the City include general government, public safety, transportation, economic environment, culture and recreation, and interest on long-term debt. The business-type activities include refuse collection, a marina, a golf course, a theatre and a stormwater utility and building and code fund.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

Proprietary funds. The City maintains one of the two different types of proprietary funds.

Enterprise funds are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City maintains six enterprise funds to account for the following operations; a solid waste collection and disposal system, a marina, a golf course, a theatre and a stormwater utility and a building and code fund.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's compliance with its General Fund budget and the City's progress in funding its obligation to provide pension benefits to its employees. The combining and individual fund statements are included along with statistical, historic and trend information about the government's operations.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by $126,225,671 at the close of the most recent fiscal year.

Approximately 77% of the City's net assets reflect its investment in capital assets (e.g., land, buildings, improvements, machinery and equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to its citizens; consequently these assets are *not* available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

City of Fort Pierce Net Position - FY 2013 and 2012

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Current and other Assets	23,025,809	25,772,617	17,046,443	18,930,690	40,072,252	44,703,307
Capital Assets	105,197,061	105,885,921	82,082,611	70,685,165	187,279,672	176,571,086
Total Assets	128,222,870	131,658,538	99,129,054	89,615,855	227,351,924	221,274,393
Long-term Liabilities O/S	73,875,083	76,385,737	17035,134	17,622,378	90,910,217	94,008,115
Other Liabilities	5,778,198	5,407,883	4,437,838	5,198,092	10,216,036	10,605,975
Total Liabilities	79,653,281	81,793,620	21,472,972	22,820,470	101,126,253	104,614,090
Net Assets:						
Invested in Capital Assets, Net of Related Debt	32,136,904	30,700,782	65,104,588	53,122,423	97,241,492	83,823,205
Restricted	3,612,651	4,469,991			3,612,651	4,469,991
Unrestricted	12,820,034	14,694,145	12,551,494	13,672,962	25,371,528	28,367,107
Total Net Assets	48,569,589	49,864,918	77,656,082	66,795,385	126,225,671	116,660,303

The City's net position increased by $9,565,368 during the fiscal year, the net assets of the Governmental Funds decreased by ($1.30 million) and business type funds increased by $10.86 million. Assets of the Governmental Funds decreased ($3.44 million) and liabilities decreased by ($2.14 million). However, for the enterprise funds, the assets had an increase of 11% or approximately $9.51 million and liabilities had a decrease of 5.9% or approximately ($1.35 million.)

City of Fort Pierce Statement of Activities- FY 2013 and 2012

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenues						
Program Revenues						
Charges for Services	7,044,224	5,961,706	16,107,059	16,091,808	23,151,283	22,053,514
Operating grants and Contributions	1,013,850	2,968,721			1,013,850	2,968,721
Capital Grants and Contributions	1,635,302	1,311,204	13,354,340	10,145,196	14,989,642	11,456,400
General Revenues:						
Ad Valorem Taxes	10,082,823	10,009,972	-	-	10,082,823	10,009,972
Other Taxes	6,639,868	6,977,030	-	-	6,639,868	6,977,030
Unrestricted grants and contributions	-	-	-	-	-	-
Intergovernmental	2,794,797	2,725,485	-	-	2,794,797	2,725,485
Miscellaneous	346,124	191,827	84,179	665,346	430,303	857,173
Contributions from Component Units	5,365,879	4,767,268	-	-	5,365,879	4,767,268
Unrestricted investment earnings	243,884	196,028	64,567	79,883	243,884	275,911
Total Revenues	35,166,751	35,109,241	29,610,145	26,982,233	64,776,896	62,091,474
Expenses						
General government	9,073,474	9,368,691			9,073,474	9,368,691
Public safety	14,305,679	13,758,635			14,305,679	13,758,635
Transportation	6,263,011	6,277,776			6,263,011	6,277,776
Economic Environment	1,774,472	3,361,379			1,774,472	3,361,379
Culture & recreation	2,231,912	2,268,586			2,231,912	2,268,586
Interest on long-term debt	3,727,940	3,821,411			3,727,940	3,821,411
Solid Waste			4,974,739	5,440,958	4,974,739	5,440,958
Marina			2,605,281	2,155,455	2,605,281	2,155,455
Stormwater			3,368,903	3,241,933	3,368,903	3,241,933
Golf Course			1,658,894	1,610,301	1,658,894	1,610,301
Sunrise Theatre			4,223,143	4,173,135	4,223,143	4,173,135
Building Department			1,004,080	951,656	1,004,080	951,656
Total Expenses	37,376,488	38,856,478	17,835,040	17,573,438	55,211,528	56,429,916

City of Fort Pierce Statement of Activities- FY 2013 and 2012 (Cont.)

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Increase (Decrease) in net position before transfers	(2,209,737)	(3,747,237)	11,775,105	9,408,795	9,565,368	5,661,558
Transfers In (Out)	914,408	1,243,024	(914,408)	(1,243,024)	0	0
Changes in net assets	(1,295,329)	(2,504,213)	10,860,697	8,165,771	9,565,368	5,661,558
Net Position - Beginning	49,864,918	52,369,131	66,795,385	58,629,614	116,660,303	110,998,745
Net Position – Ending	48,569,589	49,864,918	77,656,082	66,795,385	126,225,671	116,660,303

Go**vernmental activities.** Governmental activities accounted for a negative growth of $1,295,329 in net assets of the City.

Revenues increased $57,510 or .16% in Fiscal Year 2013. There are increases and decreases in a few categories; charges for services increased $1.08 million and grants and contributions decreased ($1.6 million). Property values are slowly beginning to recover, resulting in an increase of $72,851 in ad valorem revenue. The 3.81% or ($1.48 million) decrease in expenses was attributed to a decrease of ($1.59 million) in economic environment and the remaining increases of $.51 million are between the following categories: general government transportation, interest on debt service cost and culture and recreation; the exception being in public safety, which increased $.84 million.

Business-type activities. The business-type activities include the activities of a stormwater utility program, golf course, city marina, theatre, solid waste and building and code operations. Expenses increased $.26 million, which most funds were consistent with 2012; the exceptions being the stormwater utility program and the golf course, where expenses increased $.45 million and $.13 million. Revenues increased $2.6 million, operating and capital grants counted for $3.2 million of the increase; charges for services recorded an increase of $.02 million.

Financial Analysis of the Government's Funds

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the City's net resources available for spending at the end of a fiscal year.

As of the end of the current fiscal year, the City's *governmental funds* reported combined ending fund balances of $10,179,185 a decrease of ($1,284,259) in comparison with the prior year. The non-spendable portion is $78,134, restricted is $5,749,885, $723,134 is committed, $3,589,636 is assigned and $38,396 is unassigned and available for spending at the government's discretion.

The *general fund* is the chief operating fund of the City. The ending fund balance in 2013 is $4,244,316, which decreased ($564,055). The debt service reserve fund balance was $991,103 a decrease of ($.57 million). Capital projects fund balance was $2,621,548 a reduction of ($.29 million), which represent construction of infrastructure and other capital improvements. Finally the fund balance in the special revenue funds at 9/30/2013 is $2,322,218 an increase of $137,136.

Business Type Funds. The enterprise funds have unrestricted net position of $12,551,494. Investment in capital assets net of related debt is $65,104,588 with a combined net asset total of $77,656,082.

General Fund Budgetary Highlights

The General Fund 2013 budget revenue was $31,106,113; the amount realized was $31,465,197, an increase of $359,084 or 1.15%. The expenditure budget was $32,326,046, and the actual amount was $32,029,252, a reduction of ($296,794) or (.92%). All the budget numbers are presented without the netting of transfers in this section. Differences between the original and final revenue and expenditure budget increased fund balance by $655,875; the changes were substantial in some categories and listed below are the major notable amendments:

- $351,581 or 2.06% decrease in taxes; $266,449 less in ad valorem taxes, $67,000 less in local option taxes and $19,000 less in utility and other taxes.
- $27,443 or 7.73% decrease in licenses and permits; $11,000 less in occupational licenses and $16,000 in other permits.
- $29,035 or 16.78% increase in fines and forfeitures; violation of local ordinances produced $31,272 more and court fines $2,200 less in this category.
- $343,856 or 12.65% increase in intergovernmental revenue; $88,983 increase in state shared revenue, $179,000 increase in half cent sales tax and $75,000 increase in other intergovernmental.
- $328,610 or 17.59% increase in miscellaneous revenue; revenues from the State of Florida $147,000 more, interest and special assessments and other miscellaneous contractual increased $69,000. City contractual decreased by $106,130.
- $117,758 or 6.13% increase in interfund transfers; $136,000 increase from restricted revenue and 18,000 less from FPRA.
- $117,081 or 1.72% decrease enterprise contributions; increased transfer from Solid Waste, Golf Course, Marina and Stormwater in the amounts of $121,000, $28, 000, 51,111 and 28532, FPUA transfer $37,769 less and the $307,955 advance not needed.
- $655,875 or 53.76% decrease in Fund Balance Appropriation; only $576,596 was needed for fiscal 2013.
- $488,299 or 6.49% was the administrative division increase in expenditures. The major increases were: Cost for DROP was $57,450, grants and aids $64,000 for Christmas events; Interfund transfers, (Urban Redevelopment $316,114, CDBG $161,417, Grants $25,000); contractual $63,000 and the remaining expenses $33,000. The major decreases were: A capital budget reduction of $50,000 was required to assist in UR transfer; utilities $36,000; insurance $147,000.
- All other departments decreased $822,267; departments reduced their operation costs to assist with the revenue shortfalls in Urban Redevelopment, CDBG and Grants.

Capital Asset and Debt Administration

Capital assets. The City's investments in *capital assets* for its governmental and business type activities as of September 30, 2013 amounts to $126,025,671 (this is net of accumulated depreciation). Significant additions during the year consisted of building improvements for economic development, street reconstruction, park improvement, and traffic calming improvements. See Note H for detail information on the primary government's Capital Assets.

City of Fort Pierce' Capital Assets- FY 2013 and 2012
(net of depreciation)

	Governmental Activities		Business Type Activities		Total	
	2013	2012	2013	2012	2013	2012
Land & CIP	27,989,855	28,206,509	674,008	14,428,953	28,663,863	42,635,462
Buildings	24,131,456	23,101,422	13,028,143	13,573,913	37,159,599	36,675,335
Improvements Other than Buildings	20,571,595	19,775,956	66,953,238	41,329,923	87,524,833	61,105,879
Machinery & Equipment	1,089,613	1,903,630	1,427,222	1,352,376	2,516,835	3,256,006
Infrastructure	31,414,542	32,898,404	0	0	31,414,542	32,898,404
Total	105,197,061	105,885,921	82,082,611	70,685,165	187,279,672	176,571,086

Bonded debt. At the end of the current fiscal year, the City had total long-term debt outstanding of $86,705,180.

City of Fort Pierce Outstanding Debt
Revenue Bond, Road Improvement Notes & Intergovernmental Notes

	Governmental Activities		Business-type Activities		Total	
	2013	2012	2013	2012	2013	2012
Revenue bonds, road improvement notes & intergovernmental notes	70,342,157	73,017,139	16,363,023	16,972,742	86,705,180	89,989,881

The City's bonded debt decreased during the year by a net $2.52 million. The City continues to work on redevelopment projects issued under previous bond issues. The Notes to the Financial Statements (Note K) has additional information on all debt activity.

All bonded debt is insured and carries ratings from Moody's of Aaa, as of September 30. 2013. No direct ad valorem tax-supported debt exists at this time.

Economic Factors and Next Year's Budgets and Rates

The budget process for the 2014 budget began with a 5.3% increase or $1,720,475 General Fund Budget, of which $1.5 million was restricted, and expenditures exceeding revenues by approximately $723,634 million dollars; savings from the 2012 and 2013 budgets were used to fund the shortfall.

Some of the significant factors considered in preparing the City's Annual Fund Budget for Fiscal Year 2014, that caused and closed the budget gap are listed below:

- In the General Fund, the City's taxable valuation is $1,870,902,366 compared to last year's final valuation of $1,867,999,879. This represents an increase of approximately .16% or $2,902,487. This increase in property values and the City Commission electing to raise the millage rate to 6.6050 helped to balance the budget and stabilize further reduction in tax revenues. The millage rate increase generated $1.5 million, which was restricted to be used to finance fiscal 2015 budget.
- The City received from the Utilities Authority approximately $111,168 in additional transfers under the 6% computation; using of the power cost adjustment for electric ($30) and gas for twelve months.
- The City appropriated $723,634 from fund balance to balance General Fund's budget.
- In the 2014 budget (General Fund) the personnel services included a 4% pay increase for police officers, as result of the implantation of a step plan. There were also 2 police officers added to the General Fund roster, due to the expiration of a Federal Grant. Health insurance premiums for employees increased 6.4%; retirement rates for general members are 16.20%, down from 16.50%. Police officers 15.33% down from 15.83%. These wage and benefit changes equated to an increase of $269,443.
- The Fort Pierce Redevelopment Agency tax increment financing (TIF) soared to a high of $8.6 million in 2008 and to a low of $3.9 million in 2014. The housing appears to be rebounding, seen in a slight increase in property values. The increase in the valuation of property has resulted in a 6% increase in taxable value from 2013 to 2014. The budget is unable, as it has in the past, to support a number of special projects under historic preservation and restoration; funding for neighborhood and business grants; and other cultural and community events and functions.
- As for the business-type activities, the Marina and Solid Waste operations had to make up their budget shortfalls by appropriating retained earnings of $345,008 and $387,284 in 2014. Transfers from other funds were used to balance the budget of the Sunrise Theatre ($350,000 from Redevelopment Agency).

Requests for Information

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information in this report or requests for additional financial information should be addressed to the Finance Director, 100 North US 1, P. O. Box 1480, Fort Pierce, Florida 34954.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Fort Pierce, Florida
STATEMENT OF NET POSITION
September 30, 2013

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	Fort Pierce Utilities Authority
ASSETS				
Current assets:				
Cash and investments	$ 10,666,318	$ 10,841,198	$ 21,507,516	$ 32,533,031
Receivables (net of allowance for uncollectibles)	2,382,053	1,835,951	4,218,004	12,515,696
Due from component unit	218,321	679,574	897,895	-
Internal balances	124,262	(124,262)	-	-
Due from other governments	939,351	3,418,438	4,357,789	446,970
Inventories and other current assets	78,134	2,196	80,330	4,717,319
Restricted Assets:				
Temporarily restricted:				
Cash and investments	-	235,997	235,997	28,656,939
Total current assets	14,408,439	16,889,092	31,297,531	78,869,955
Noncurrent assets:				
Deferred charges	1,656,217	157,351	1,813,568	930,321
Notes Receivable	6,961,153	-	6,961,153	-
FMPA working capital receivable	-	-	-	1,918,608
Investment in Public Gas Partners Pool	-	-	-	658,206
Capital assets, not being depreciated:				
Land	27,165,338	674,008	27,839,346	10,219,000
Construction in progress	824,517	-	824,517	15,749,745
Capital assets (net of accumulated depreciation):				
Buildings	35,368,321	17,897,477	53,265,798	-
Improvements other than buildings	36,689,761	81,725,489	118,415,250	-
Equipment	13,547,094	9,390,180	22,937,274	-
Infrastructure	108,831,427	-	108,831,427	401,342,254
Accumulated depreciation	(117,229,397)	(27,604,543)	(144,833,940)	(210,950,843)
Total noncurrent assets	113,814,431	82,239,962	196,054,393	219,867,291
Total assets	$ 128,222,870	$ 99,129,054	$ 227,351,924	$ 298,737,246

The accompanying notes are an integral part of this statement.

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	Fort Pierce Utilities Authority
LIABILITIES				
Current liabilities:				
Accounts payable and accrued liabilities	$ 1,906,574	$ 2,827,128	$ 4,733,702	$ 9,295,305
Unearned revenue	273,367	387,193	660,560	3,566,976
Accrued compensated absences	187,049	32,852	219,901	-
Capital leases payable	-	-	-	21,661
Due to other governments	-	-	-	731,640
Notes and revenue bonds-current	2,718,000	615,000	3,333,000	6,653,001
Accrued interest payable	686,558	339,668	1,026,226	1,356,249
Liabilities payable from restricted assets:				
Customer deposits	6,650	235,997	242,647	7,205,380
Total current liabilities	5,778,198	4,437,838	10,216,036	28,830,212
Noncurrent liabilities:				
Notes and bonds payable, net	70,342,157	16,363,023	86,705,180	87,492,999
Capital Leases	-	-	-	105,199
Pollution remediation	-	-	-	756,524
Accrued compensated absences	2,886,550	561,764	3,448,314	1,829,989
Other post employment benefits	646,376	110,347	756,723	563,999
Total noncurrent liabilities	73,875,083	17,035,134	90,910,217	90,748,710
Total liabilities	79,653,281	21,472,972	101,126,253	119,578,922
NET POSITION				
Invested in capital assets, net of related debt	32,136,904	65,104,588	97,241,492	122,015,813
Restricted for:				
Capital projects	2,621,548	-	2,621,548	-
Capital improvement charges	-	-	-	6,740,141
Debt service	991,103	-	991,103	4,139,000
Unrestricted	12,820,034	12,551,494	25,371,528	46,263,370
Total net position	$ 48,569,589	$ 77,656,082	$ 126,225,671	$ 179,158,324

City of Fort Pierce, Florida
STATEMENT OF ACTIVITIES
Year ended September 30, 2013

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 9,073,474	$ 1,578,442	$ -	$ 1,393,358
Public safety	14,305,679	434,898	346,820	-
Transportation	6,263,011	28,068	-	-
Economic environment	1,774,472	4,876,129	667,030	241,944
Culture and recreation	2,231,912	126,687	-	-
Interest on long-term debt	3,727,940	-	-	-
Total governmental activities	37,376,488	7,044,224	1,013,850	1,635,302
Business-type activities:				
Solid waste	4,974,739	6,348,420	-	-
Marina	2,605,281	1,800,958	-	10,601,164
Storm Water	3,368,903	2,598,840	-	2,753,176
Golf Course	1,658,894	1,418,505	-	-
Sunrise Theatre	4,223,143	2,887,153	-	-
Building Fund	1,004,080	1,053,183	-	-
Total business-type activities	17,835,040	16,107,059	-	13,354,340
Total primary government	$ 55,211,528	$ 23,151,283	$ 1,013,850	$ 14,989,642
Component units:				
Fort Pierce Utilities Authority	$ 94,561,641	$ 97,032,774	$ 11,637	$ 1,393,385
Total component units	$ 94,561,641	$ 97,032,774	$ 11,637	$ 1,393,385

General revenues:
Ad valorem taxes
General sales and use taxes
Utility service and franchise taxes
State revenue sharing-unrestricted
Additional one cent sales taxes
Insurance premium tax
Contributions from component unit
Miscellaneous
Unrestricted investment earnings
Extraordinary Item
Transfers
Total general revenues, extraordinary items, and transfers
Change in net position
Net position - beginning

Net position - ending

The accompanying notes are an integral part of this statement.

Net (expense) Revenue and Change in Net Assets				
Primary Government				Component Unit
Governmental Activities	Business-type Activities	Total	Fort Pierce Utilities Authority
$ (6,101,674)	$ -	$ (6,101,674)	$ -
(13,523,961)	-	(13,523,961)	-
(6,234,943)	-	(6,234,943)	-
4,010,631	-	4,010,631	-
(2,105,225)	-	(2,105,225)	-
(3,727,940)	-	(3,727,940)	-
(27,683,112)	-	(27,683,112)	-
-	1,373,681	1,373,681	-
-	9,796,841	9,796,841	-
-	1,983,113	1,983,113	-
-	(240,389)	(240,389)	-
-	(1,335,990)	(1,335,990)	-
-	49,103	49,103	-
-	11,626,359	11,626,359	-
$ (27,683,112)	$ 11,626,359	$ (16,056,753)	$ -
$ -	$ -	$ -	$ 3,876,155
$ -	$ -	$ -	$ 3,876,155
$ 10,082,823	-	$ 10,082,823	$ -
2,183,003	-	2,183,003	-
4,456,865	-	4,456,865	-
1,166,983	-	1,166,983	-
1,378,666	-	1,378,666	-
249,148	-	249,148	-
5,365,879	-	5,365,879	(5,365,879)
346,124	84,179	430,303	-
243,884	64,567	308,451	1,961,425
-	-	-	(761,000)
914,408	(914,408)	-	-
26,387,783	(765,662)	25,622,121	(4,165,454)
(1,295,329)	10,860,697	9,565,368	(289,299)
49,864,918	66,795,385	116,660,303	179,447,623
$ 48,569,589	$ 77,656,082	$ 126,225,671	$ 179,158,324

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FUND FINANCIAL STATEMENTS

- **Governmental Funds**
- **Proprietary funds**
- **Fiduciary funds**

City of Fort Pierce, Florida
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2013

	General Fund	Community Development Block Grant	Community Redevelopment Agency
ASSETS			
Cash and investments	$ 4,881,728	$ 624,232	$ 60,165
Accounts receivables	5,347,735	-	250,506
Liens receivables	3,385,418	-	-
Due from component unit	218,321	-	-
Due from other funds	267,091	184,899	-
Due from other governments	181,113	69,948	-
Inventories	78,134	-	-
Notes receivable	-	3,521,494	-
Total assets	$ 14,359,540	$ 4,400,573	$ 310,671
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts payable and accrued liabilities	$ 1,273,466	$ 8,719	$ 55,575
Contracts payable - retainage	-	-	-
Deposits	6,650	-	-
Due to other funds	101,708	-	14,774
Revenue in advance	198,918	-	-
Deferred revenues	8,534,482	3,521,465	236,670
Total liabilities	10,115,224	3,530,184	307,019
FUND BALANCES			
Nonspendable	78,134	-	-
Restricted	-	870,389	3,652
Committed	723,134	-	-
Assigned	3,404,652	-	-
Unassigned	38,396	-	-
Total fund balances	4,244,316	870,389	3,652
Total liabilities and fund balances	$ 14,359,540	$ 4,400,573	$ 310,671

The accompanying notes are an integral part of this statement.

Hurricane Housing Recovery Grant Fund	Other Governmental Funds	Totals
$ 87,974	$ 5,012,219	$ 10,666,318
100	126,754	5,725,095
-	-	3,385,418
-	-	218,321
-	10,124	462,114
-	688,290	939,351
-	-	78,134
3,413,202	26,457	6,961,153
$ 3,501,276	$ 5,863,844	$ 28,435,904
$ 15,502	$ 374,639	$ 1,727,901
-	178,673	178,673
-	-	6,650
-	221,370	337,852
-	74,449	273,367
3,413,202	26,457	15,732,276
3,428,704	875,588	18,256,719
-	-	78,134
72,572	4,803,272	5,749,885
-	-	723,134
-	184,984	3,589,636
-	-	38,396
72,572	4,988,256	10,179,185
$ 3,501,276	$ 5,863,844	$ 28,435,904

City of Fort Pierce, Florida

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE TO NET POSITION OF GOVERNMENTAL ACTIVITIES

September 30, 2013

Total fund balance per this statement	$	10,179,185
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are reported in the funds. The cost of the assets is $222,426,458 and the accumulated depreciation is $117,229,397		105,197,061
Long-term liabilities (capital lease obligations, intergovernmental notes, other post employment benefits, and accrued compensated absences) of $77,260,118 net of unamortized costs of $479,986 are not due and payable and therefore, are not reported in the funds.		(76,780,132)
Governmental funds do not report a liability for accrued interest until it is due and payable. Accrued interest must be reported as a liability in the government-wide financial statements.		(686,558)
Debt issuance costs are financial uses in the fund statement; for full accrual, however these expenses are reported as non-current assets in the government-wide financial statements.		1,656,217
Various receivables, (liens receivable, loans receivable, notes receivable, and due from other governments are not financial resources in the current period and therefore, are reported as deferred revenue in the funds.		9,003,816
Net assets of governmental activities	$	48,569,589

The accompanying notes are an integral part of this statement.

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City of Fort Pierce, Florida
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
Year ended September 30, 2013

	General Fund	Community Development Block Grant	Community Redevelopment Agency
Revenues			
Taxes	$ 16,722,691	$ -	$ -
Licenses and permits	327,558	-	-
Intergovernmental	3,016,812	925,032	4,001,298
Charges for services	215,829	-	-
Fines and forfeitures	202,035	-	-
Contributions from component unit	5,365,879	-	-
Investment income	85,488	105,448	5,554
Other	2,156,614	83,230	212,588
Total revenues	28,092,906	1,113,710	4,219,440
Expenditures			
Current			
General government	9,753,842	-	-
Public safety	12,821,428	-	-
Transportation	3,089,871	-	-
Economic environment	-	603,408	346,123
Culture and recreation	1,968,202	-	-
Capital outlay	45,052	-	334,346
Debt service			
Principal	-	283,000	-
Interest and fees	-	62,768	-
Other	-	-	-
Total expenditures	27,678,395	949,176	680,469
Excess of revenues over (under) expenditures	414,511	164,534	3,538,971
Other financing sources (uses)			
Transfers in	3,372,291	161,417	1,475,793
Transfers out	(4,350,857)	-	(5,025,056)
Total other financing sources (uses)	(978,566)	161,417	(3,549,263)
Net change in fund balances	(564,055)	325,951	(10,292)
Fund balances - beginning of year	4,808,371	544,438	13,944
Fund balances - end of year	$ 4,244,316	$ 870,389	$ 3,652

The accompanying notes are an integral part of this statement.

Hurricane Housing Recovery Grant Fund	Other Governmental Funds	Totals
$ -	$ -	$ 16,722,691
-	-	327,558
50,058	3,391,320	11,384,520
-	-	215,829
-	20,410	222,445
-	-	5,365,879
22,732	24,662	243,884
154,305	370,497	2,977,234
227,095	3,806,889	37,460,040
-	11,099	9,764,941
-	632,078	13,453,506
-	-	3,089,871
530,867	254,609	1,735,007
-	-	1,968,202
-	3,386,115	3,765,513
-	1,885,000	2,168,000
-	3,646,692	3,709,460
-	4,207	4,207
530,867	9,819,800	39,658,707
(303,772)	(6,012,911)	(2,198,667)
376,114	5,854,190	11,239,805
-	(949,484)	(10,325,397)
376,114	4,904,706	914,408
72,342	(1,108,205)	(1,284,259)
230	6,096,461	11,463,444
$ 72,572	$ 4,988,256	$ 10,179,185

City of Fort Pierce, Florida

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF THE GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

Year ended September 30, 2013

Net change in fund balances-total governmental funds	$	(1,284,259)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmmental funds report capital outlays as expenditures, however, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation($4,452,041) exceeds capital outlay($3,765,513) in the current period.		(686,528)
Governmental funds report the sale of general capital assets as financial resources, the deletions of general capital assets is not reflected in the fund statement. This is the net amount of the proceeds and the adjusted basis of the assets deleted.		(2,333)
Repayment of bond and note principal ($2,168,000) are expenditures in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.		2,168,000
Compensated absences of ($124,822) and other post employment benefits of ($39,256)reported in the Statement of Activities, do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		(164,078)
In the Statement of Activities, interest is accrued on outstanding bonds; whereas in governmental funds interest expenditures are reported when due. This is the net amount between the prior and current year.		28,746
Bond issuance and discounts are reported as expenditures when paid. In the Statement of Net Assets these costs are amortized. Current year amortization expense was ($188,757)		(188,757)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. This is the net amount between the prior and current year.		(1,166,120)
Net position of governmental activities	$	(1,295,329)

The accompanying notes are an integral part of this statement.

City of Fort Pierce, Florida
STATEMENT OF GENERAL FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET (GAAP BASIS) AND ACTUAL GENERAL FUND
Year ended September 30, 2013

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Taxes	$ 17,074,272	$ 16,722,691	$ 16,722,691	$ -
Licenses and permits	355,000	327,558	327,558	-
Intergovernmental	2,718,000	3,016,812	3,016,812	-
Charges for services	179,900	215,829	215,829	-
Fines and forfeitures	173,000	202,035	202,035	-
Contributions from component unit	5,711,603	5,365,879	5,365,879	-
Investment income	41,750	85,488	85,488	-
Other	1,826,698	2,156,614	2,156,614	-
Total revenues	28,080,223	28,092,906	28,092,906	-
Expenditures				
General government	10,150,777	9,788,904	9,788,904	-
Public safety	12,966,012	12,831,418	12,831,418	-
Transportation	3,309,828	3,089,871	3,089,871	-
Culture and recreation	2,059,820	1,968,202	1,968,202	-
Total expenditures	28,486,437	27,678,395	27,678,395	-
Excess of revenues over expenditures	(406,214)	414,511	414,511	-
Other financing sources (uses)				
Transfers in	3,025,890	3,372,291	3,372,291	-
Transfers out	(3,839,610)	(4,350,857)	(4,350,857)	-
Total other financing sources (uses)	(813,720)	(978,566)	(978,566)	-
Net change in fund balances	(1,219,934)	(564,055)	(564,055)	-
Fund balance - beginning of year	4,149,368	4,808,371	4,808,371	-
Fund balance - end of year	$ 2,929,434	$ 4,244,316	$ 4,244,316	$ -

The accompanying notes are an integral part of this statement.

City of Fort Pierce, Florida

STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
COMMUNITY DEVELOPMENT BLOCK GRANT
Year ended September 30, 2013

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 513,158	$ 925,032	$ 925,032	$ -
Investment income	346,268	105,448	105,448	-
Other	-	83,230	83,230	-
Total revenues	859,426	1,113,710	1,113,710	-
Expenditures				
Current				
Economic environment	516,658	603,408	603,408	-
Principal	283,000	283,000	283,000	-
Interest and Fees	62,768	62,768	62,768	-
Total expenditures	862,426	949,176	949,176	-
Excess of revenues over(under) expenditures	(3,000)	164,534	164,534	-
Other financing sources (uses)				
Transfers in	-	161,417	161,417	-
Total other financing sources (uses)	-	161,417	161,417	-
Net change in fund balances	(3,000)	325,951	325,951	-
Fund balance - beginning of year	544,438	544,438	544,438	-
Fund balance - end of year	$ 541,438	$ 870,389	$ 870,389	$ -

The accompanying notes are an integral part of this statement.

City of Fort Pierce, Florida

STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
COMMUNITY REDEVELOPMENT AGENCY
Year ended September 30, 2013

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 3,942,868	$ 4,001,298	$ 4,001,298	$ -
Investment income	100	5,554	5,554	-
Other	95,000	212,588	212,588	-
Total revenues	4,037,968	4,219,440	4,219,440	-
Expenditures				
Current				
Economic environment	321,000	346,123	346,123	-
Capital outlay	160,500	334,346	334,346	-
Total expenditures	481,500	680,469	680,469	-
Excess of revenues over expenditures	3,556,468	3,538,971	3,538,971	-
Other financing sources (uses)				
Transfers in	1,410,793	1,475,793	1,475,793	-
Transfers out	(4,967,760)	(5,025,056)	(5,025,056)	-
Total other financing sources (uses)	(3,556,967)	(3,549,263)	(3,549,263)	-
Net change in fund balances	(499)	(10,292)	(10,292)	-
Fund balance - beginning of year	13,944	13,944	13,944	-
Fund balance - end of year	$ 13,445	$ 3,652	$ 3,652	$ -

The accompanying notes are an integral part of this statement.

City of Fort Pierce, Florida

STATEMENT OF SPECIAL REVENUE FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (GAAP BASIS) AND ACTUAL
HURRICANE HOUSING RECOVERY GRANT FUND
Year ended September 30, 2013

	Budgeted Amounts			
	Original	Final	Actual	Variance
Revenues				
Intergovernmental	$ 70,000	$ 50,058	$ 50,058	$ -
Investment income	30,000	22,732	22,732	-
Other	210,036	154,305	154,305	-
Total revenues	310,036	227,095	227,095	-
Expenditures				
Current				
Economic environment	493,730	530,867	530,867	-
Total expenditures	493,730	530,867	530,867	-
Excess of revenues over(under) expenditures	(183,694)	(303,772)	(303,772)	-
Other financing sources (uses)				
Transfers in	60,000	376,114	376,114	-
Total other financing sources (uses)	60,000	376,114	376,114	-
Net change in fund balances	(123,694)	72,342	72,342	-
Fund balance - beginning of year	230	230	230	-
Fund balance - end of year	$ (123,464)	$ 72,572	$ 72,572	$ -

The accompanying notes are an integral part of this statement.

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City of Fort Pierce, Florida
STATEMENT OF NET POSITION -
PROPRIETARY FUNDS
September 30, 2013

	Business-type Activities		
	Solid Waste	Marina	Storm Water
ASSETS			
CURRENT ASSETS			
Cash and investments	$ 119,168	$ 3,259,740	$ 6,942,641
Receivables - net of allowances:			
Accounts	486,178	63,242	1,087,740
Unbilled services	187,488	-	-
Due from component units	650,180	-	29,315
Due from other funds	20,000	251	-
Due from other governments	-	2,436,933	981,505
Inventories and other current assets	-	2,196	-
Restricted Assets			
Cash and investments	132,568	41,479	-
Total current assets	1,595,582	5,803,841	9,041,201
NON-CURRENT ASSETS			
Deferred charges	-	18,039	139,312
Non-depreciable capital assets			
Land	-	9,197	-
Depreciable capital assets			
Buildings	117,258	843,196	-
Improvements other than buildings	47,243	30,348,347	48,555,068
Equipment	7,772,420	141,733	590,866
Accumulated depreciation	(6,643,165)	(6,921,776)	(8,360,040)
Total non-current assets	1,293,756	24,438,736	40,925,206
Total assets	2,889,338	30,242,577	49,966,407

The accompanying notes are an integral part of this statement.

Golf Course	Sunrise Theatre	Building Fund	Business-type Activities Totals
$ 1,100	$ 339,010	$ 179,539	$ 10,841,198
-	11,303	-	1,648,463
-	-	-	187,488
-	-	79	679,574
-	-	-	20,251
-	-	-	3,418,438
-	-	-	2,196
-	61,950	-	235,997
1,100	412,263	179,618	17,033,605
-	-	-	157,351
314,811	350,000	-	674,008
877,676	16,059,347	-	17,897,477
2,774,831	-	-	81,725,489
516,019	157,762	211,380	9,390,180
(1,395,290)	(4,075,067)	(209,205)	(27,604,543)
3,088,047	12,492,042	2,175	82,239,962
3,089,147	12,904,305	181,793	99,273,567

City of Fort Pierce, Florida
STATEMENT OF FUND NET POSITION - (CONTINUED)
PROPRIETARY FUNDS
September 30, 2013

	Business-type Activities		
	Solid Waste	Marina	Storm Water
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities	$ 269,633	$ 501,539	$ 272,346
Contracts payable - retainage	-	990,825	539,950
Due to other funds	3,333	28,366	83,805
Accrued compensated absences	12,101	4,651	-
Revenue bonds - current	-	-	615,000
Accrued interest - revenue bonds and notes	-	-	339,668
Liabilities payable from restricted assets			
Customer deposits	132,568	41,479	-
Revenue in Advance	-	-	-
Total current liabilities	417,635	1,566,860	1,850,769
NON-CURRENT LIABILITIES			
Other Post Employment Benefits	52,546	10,022	-
Accrued compensated absences	255,002	102,625	-
Revenue bonds payable, net	-	1,834,207	14,528,816
Total non-current liabilities	307,548	1,946,854	14,528,816
Total liabilities	725,183	3,513,714	16,379,585
NET POSITION			
Invested in capital assets, net of related debt	1,293,756	22,586,490	25,642,078
Unrestricted	870,399	4,142,373	7,944,744
Total net position	$ 2,164,155	$ 26,728,863	$ 33,586,822

The accompanying notes are an integral part of this statement.

Golf Course	Sunrise Theatre	Building Fund	Business-type Activities Totals
$ 135,277	$ 51,381	$ 66,177	$ 1,296,353
-	-	-	1,530,775
21,960	-	7,049	144,513
4,927	6,849	4,324	32,852
-	-	-	615,000
-	-	-	339,668
-	61,950	-	235,997
-	387,193	-	387,193
162,164	507,373	77,550	4,582,351
22,417	14,814	10,548	110,347
83,724	60,353	60,060	561,764
-	-	-	16,363,023
106,141	75,167	70,608	17,035,134
268,305	582,540	148,158	21,617,485
3,088,047	12,492,042	2,175	65,104,588
(267,205)	(170,277)	31,460	12,551,494
$ 2,820,842	$ 12,321,765	$ 33,635	$ 77,656,082

City of Fort Pierce, Florida

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - PROPRIETARY FUNDS

Year ended September 30, 2013

	Business-type Activities		
	Solid Waste	Marina	Storm Water
Operating revenues			
Sales and charges for services	$ 6,167,248	$ 678,290	$ 2,598,840
Gas and oil sales	-	734,826	-
Other	181,172	387,842	-
Total operating revenues	6,348,420	1,800,958	2,598,840
Operating expenses			
Personal services	1,937,260	339,733	-
General and administrative	60,167	-	248,007
Cost of goods and services sold	1,692,259	721,752	-
Depreciation	391,388	751,602	1,422,792
Other operating expenses	893,665	693,730	1,001,154
Total operating expenses	4,974,739	2,506,817	2,671,953
Operating income (loss)	1,373,681	(705,859)	(73,113)
Non-operating revenues (expenses)			
Investment income	1,692	11,508	50,360
Intergovernmental	38,318	-	-
Interest expense	-	(98,464)	(696,950)
Total non-operating revenues (expenses)	40,010	(86,956)	(646,590)
Income (loss) before transfers and capital contributions	1,413,691	(792,815)	(719,703)
Capital Contributions	-	10,601,164	2,753,176
Transfers in	19,234	-	-
Transfers out	(1,526,000)	(51,110)	(28,532)
CHANGE IN NET POSITION	(93,075)	9,757,239	2,004,941
Total net position - beginning	2,257,230	16,971,624	31,581,881
Total net position - end of year	$ 2,164,155	$ 26,728,863	$ 33,586,822

The accompanying notes are an integral part of this statement.

Golf Course	Sunrise Theatre	Building Fund	Business-type Activities Totals
$ 1,414,130	$ 2,858,310	$ 1,051,601	$ 14,768,419
-	-	-	734,826
4,375	28,843	1,582	603,814
1,418,505	2,887,153	1,053,183	16,107,059
779,917	516,923	752,518	4,326,351
55,664	73,901	-	437,739
50,403	1,201,215	-	3,665,629
144,155	538,178	5,000	3,253,115
628,755	1,892,926	246,562	5,356,792
1,658,894	4,223,143	1,004,080	17,039,626
(240,389)	(1,335,990)	49,103	(932,567)
233	358	416	64,567
-	45,861	-	84,179
-	-	-	(795,414)
233	46,219	416	(646,668)
(240,156)	(1,289,771)	49,519	(1,579,235)
-	-	-	13,354,340
-	700,000	-	719,234
(28,000)	-	-	(1,633,642)
(268,156)	(589,771)	49,519	10,860,697
3,088,998	12,911,536	(15,884)	66,795,385
$ 2,820,842	$ 12,321,765	$ 33,635	$ 77,656,082

City of Fort Pierce, Florida
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
Year ended September 30, 2013

	Business-type Activities	
	Solid Waste	Marina
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 6,260,056	$ 1,607,369
Receipts from rental property	-	211,173
Payments to suppliers for goods and services	(2,628,354)	(2,348,616)
Payments to employees for services	(1,322,761)	(234,296)
Payments for benefits on behalf of employees	(643,448)	(96,533)
Net cash provided (used) by operating activities	1,665,493	(860,903)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Receipts from Intergovernmental	38,318	-
Transfers in	19,234	-
Transfers (out)	(1,526,000)	(51,110)
Net cash provided (used) by noncapital financing activities	(1,468,448)	(51,110)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(553,808)	(10,791,078)
Receipts from Intergovernmental	-	12,192,368
Bond and loan principal payments	-	-
Bond and loan interest payments	-	(93,864)
Net cash provided (used) by capital and related financing activities	(553,808)	1,307,426
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest on cash and investments	1,692	11,508
Net cash provided (used) by investing activities	1,692	11,508
Net increase (decrease) in cash and investments	(355,071)	406,921
Cash and investments at beginning of year	606,807	2,894,298
Cash and investments at end of year	$ 251,736	$ 3,301,219
Cash and investments-unrestricted	$ 119,168	$ 3,259,740
Cash and investments-restricted	132,568	41,479
	$ 251,736	$ 3,301,219

The accompanying notes are an integral part of this statement.

Storm Water	Golf Course	Sunrise Theatre	Building Fund	Business-type Activities Totals
$ 2,753,855	$ 1,418,912	$ 2,810,151	$ 1,051,009	$ 15,901,352
-	-	-	-	211,173
(1,145,225)	(620,190)	(3,182,733)	(243,028)	(10,168,146)
-	(552,673)	(370,132)	(501,844)	(2,981,706)
-	(209,185)	(136,458)	(234,944)	(1,320,568)
1,608,630	36,864	(879,172)	71,193	1,642,105
-	-	45,861	-	84,179
-	-	700,000	-	719,234
(28,532)	(28,000)	-	-	(1,633,642)
(28,532)	(28,000)	745,861	-	(830,229)
(3,264,346)	(38,996)	-	-	(14,648,228)
2,630,005	-	-	-	14,822,373
(590,000)	-	-	-	(590,000)
(692,636)	-	-	-	(786,500)
(1,916,977)	(38,996)	-	-	(1,202,355)
50,360	233	358	416	64,567
50,360	233	358	416	64,567
(286,519)	(29,899)	(132,953)	71,609	(325,912)
7,229,160	30,999	533,913	107,930	11,403,107
$ 6,942,641	$ 1,100	$ 400,960	$ 179,539	$ 11,077,195
$ 6,942,641	$ 1,100	$ 339,010	$ 179,539	$ 10,841,198
-	-	61,950	-	235,997
$ 6,942,641	$ 1,100	$ 400,960	$ 179,539	$ 11,077,195

City of Fort Pierce, Florida
STATEMENT OF CASH FLOWS (CONTINUED)
PROPRIETARY FUNDS
Year ended September 30, 2013

	Business-type Activities	
	Solid Waste	Marina
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income (loss)	$ 1,373,681	$ (705,859)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:		
Depreciation expense	391,388	751,602
(Increase) decrease in accounts receivable	(24,916)	(3,839)
(Increase) decrease in due from component unit	(63,448)	-
(Increase) decrease in inventories and other current assets	-	27,490
Increase (decrease) in accounts payable and accrued liabilities	37,562	(956,875)
Increase (decrease) in due to other funds	(20,000)	(3,030)
Increase (decrease) in customer deposits	-	21,422
Increase (decrease) in other post employment benefits	3,661	688
Increase (decrease) in accrued compensated absences	(32,435)	7,498
Net cash provided (used) by operating activities	$ 1,665,493	$ (860,903)

The accompanying notes are an integral part of this statement.

Storm Water	Golf Course	Sunrise Theatre	Building Fund	Business-type Activities Totals
$ (73,113)	$ (240,389)	$ (1,335,990)	49,103	$ (932,567)
1,422,792	144,155	538,178	5,000	3,253,115
(53,157)	-	(5,208)	-	(87,120)
208,172	-	-	158	144,882
-	9,838	31,145	3,836	72,309
188,703	86,188	(33,022)	1,495	(675,949)
(84,767)	20,001	(14,068)	(1,707)	(103,571)
-	407	(71,794)	-	(49,965)
-	1,261	1,079	1,463	8,152
-	15,403	10,508	11,845	12,819
$ 1,608,630	$ 36,864	$ (879,172)	$ 71,193	$ 1,642,105

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TRUST FUNDS

♦ Pension Trust

General Employees

To account for the accumulation of resources to be used for retirement benefits of all City employees. The City has a multi-employer plan; therefore, other governmental units are included in the Fund.

Police Officers

To account for State and police officer's contributions to be used for future retirement benefits of all police officers.

City of Fort Pierce, Florida
STATEMENT OF FIDUCIARY FUNDS NET POSITION
September 30, 2013

	Pension Trusts
ASSETS	
Cash and cash equivalents	$ 1,326,413
Investments, at fair value:	
U.S. Government Securities	20,632,357
Mutual Funds	105,855,833
Common Stock	18,258,647
Corporate Bonds	32,788,796
Money Market	612,071
Total investments	178,147,704
Total cash and investments	179,474,117
Accounts receivable	279,386
Accrued interest receivable	539,866
Total assets	180,293,369
LIABILITIES AND NET POSITION	
LIABILITIES	
Accounts payable and accrued liabilities	205,780
Total liabilities	205,780
NET POSITION-RESTRICTED FOR PENSION BENEFITS	$ 180,087,589

The accompanying notes are an integral part of this statement.

City of Fort Pierce, Florida
STATEMENT OF CHANGES IN FIDUCIARY FUNDS NET POSITION
Year ended September 30, 2013

		Pension Trusts
ADDITIONS		
Contributions		
Employer	$	4,266,803
Employees		1,920,330
State-Via the General Fund		249,148
Total contributions		6,436,281
Investment income		
Interest		2,760,028
Dividends		618,569
Net appreciation in fair value of investments		18,870,940
Total investment income		22,249,537
Investment expenses		(666,467)
Net investment income		21,583,070
Total additions		28,019,351
DEDUCTIONS		
Retirement benefits paid		11,993,098
Refunds of employee contributions		585,930
Administrative expenses		134,550
Insurance expense		19,416
Total deductions		12,732,994
Net Increase		15,286,357
NET POSITION-RESTRICTED FOR PENSION BENEFITS		
Beginning of year		164,801,232
End of year	$	180,087,589

The accompanying notes are an integral part of this statement.

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NOTES TO THE FINANCIAL STATEMENTS

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the City of Fort Pierce, Florida (City) have been prepared in conformity with accounting principles ("GAAP") generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board ("GASB") is the standard-setting body for governmental accounting and financial reporting.

1. REPORTING ENTITY

The City of Fort Pierce, Florida was incorporated in 1901 under the general law. This incorporation was validated by Act of the State Legislature, Chapter 5100, Acts 1901. The City covers an area of approximately 20 square miles and is located in St. Lucie County, Florida. The City operates under an elected City Commission (5 members) and provides services to its more than 42,645 residents in the form of law enforcement, street maintenance, solid waste, culture and recreation, planning and zoning, human resources and general administrative services.

The accompanying financial statements present the primary government and its component units. Component units are legally separate entities for which the primary government is financially accountable or entities which should be included in the City's financial statements because of the nature and significance of their relationship with the primary government.

The decision to include a potential component unit in the City's reporting entity is based on the criteria stated in GASB Statement No. 14 – *The Financial Reporting Entity*, as amended by GASB 39,"*Determining Whether Certain Organizations are Component Units"* and GASB 61, "*The Financial Reporting Entity; Omnibus an Amendment of GASB Statements No. 14 and No. 34"* which includes the ability to appoint a voting majority of an organization's governing body and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burden on the City, or the nature and significance of the relationship between the City and the organization is such that exclusion would cause the City's financial statements to be incomplete.

Blended component units, although legally separate entities, are, in substance, part of the City's operations. Accordingly, data from these component units are included with data of the primary government. The discretely presented component unit, on the other hand, is reported in a separate column in the financial statements to emphasize that it is legally separate from the City. The financial activities and balances for each blended and discretely presented component units are as of and for the period ended September 30, 2013.

A. BLENDED COMPONENT UNITS

Community Redevelopment Agency

The Community Redevelopment Agency (CRA) was established for the purpose of carrying out redevelopment activities for certain areas existing in the City of Fort Pierce. The members of the governing board are comprised of the Fort Pierce City Commission. The CRA's budget is subject to approval by the City Commission.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. REPORTING ENTITY (CONTINUED)

B. DISCRETELY PRESENTED COMPONENT UNIT

Fort Pierce Utilities Authority

The Fort Pierce Utilities Authority (Authority) provides electric, water, wastewater and natural gas services to residents and businesses of Fort Pierce and is responsible for the management and operations of the Manatee Observation and Education Center. The members of the governing board are appointed and/or removed from office by the Fort Pierce City Commission. The budget and rates for services are subject to the approval of the Commission. Complete financial statements of the Authority can be obtained from its administrative office located at 206 South Sixth Street, Fort Pierce, Florida 34948.

C. RELATED ORGANIZATION

Fort Pierce Housing Authority

The Mayor of Fort Pierce is responsible for appointing the members of the Board of the Fort Pierce Housing Authority (FPHA), but the City's accountability for this organization does not extend beyond making these appointments. The FPHA's operating and capital expenditures, including debt service, are financed entirely from federal grants and rentals. The City has no involvement in the determination of FPHA's budget or rental rates, and has no obligation for FPHA's outstanding debt. Hence, the FPHA is not considered a component unit of the City, and no financial information is included in these financial statements.

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The basic financial statements include both government-wide financial statements (based on the City as a whole) and fund financial statements. Separate financial statements are provided for governmental funds, propriety funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

The Government-Wide Statement of Net Position reports all financial and capital resources of the City, excluding those reported in the fiduciary funds. It is displayed in the format of assets less liabilities, equals net position, with the assets and liabilities shown in order of their relative liquidity. Net position is required to be displayed in three components: (1) net investment in capital assets, (2) restricted, and (3) unrestricted. The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. The restricted component of net position consists of restricted assets reduced by liabilities related to those assets. Restricted assets are those with constraints placed on their use that are either: (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation. The unrestricted component of net position is the net amount of the assets and liabilities that are not included in the determination of net investment in capital assets or the restricted component of net position.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. The City chooses to eliminate the general and administrative charges between governmental activities to avoid a "doubling up" effect.

Separate financial statements are provided for governmental funds, propriety funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The government-wide financial statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting*, as are the proprietary fund, internal service fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The measurement focus of the governmental funds (in the Fund Financial Statements) is upon determination of financial position and changes in financial position rather than upon net income.

These governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considered property taxes as available if they are collected within 60 days after year-end. A six-month availability period is used for revenue recognition for all other governmental fund revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Taxpayer-assessed property and other taxes, and charges for regularly billed or routinely provided services, are recorded as revenue when earned, taxpayer liability has been established and collectibility is assured, or losses can be reasonably estimated. Licenses and fees, fines and forfeitures, and miscellaneous revenues are recorded when received in cash, because they are generally not measurable until actually received. Investment income from cash deposits is recorded as revenue when earned, since it is measurable and available.

The city reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The c*ommunity redevelopment agency-special revenue fund* accounts for the redevelopment of designated areas within the City. Financing is provided by an incremental increase in ad valorem taxes levied each year.

The c*ommunity development block grant-special revenue fund* accounts for the federal grant revenues received under Title I of the Housing and Community Development Act of 1974. Such grants are used to finance the City's community development program activities and are legally restricted for that purpose.

The *hurricane housing recovery grant fund* accounts for the hurricane housing assistance from the state of Florida for down payment assistance and rehabilitation assistance for low income households within the City.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

The government reports the following major proprietary funds:

Business type activities

The *solid waste fund* is used to account for the solid waste disposal services provided to the residents of the City.

The *marina fund* is used to account for the activities of a special recreation facility for the residents of the City and the surrounding area.

The *storm water fund* is used to account for the storm water drainage and control services provided to the residents of the City.

The *golf course fund* is used to account for the activities of a special recreation facility for the residents of the City and the surrounding area.

The *sunrise theatre fund* is used to account for the activities of a historic theatre for the residents of the City and the surrounding area.

The *building fund* is used to account for the activities of a building department for the residents of the City.

Governmental activities

Additionally, the government reports the following fund types:

Fiduciary funds

The two pension trust funds account for the activities of the General Employees and the Police Officers' Pension Plans, which accumulate resources for pension benefit payments to qualified employees of the respective plans.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

3. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (CONTINUED)

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's solid waste disposal function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the solid waste, golf course, sunrise theatre, and marina enterprise funds, are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expense, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources, as they are needed.

4. ASSETS, LIABILITIES, AND NET POSITION

a. Deposits and investments

The City has defined cash and cash equivalents to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize the government and the component units to invest in various types of investments as discussed in a subsequent note.

Investments of the City, as well as for its component units, are reported at fair value. The State Board of Administration Pooled Trust Fund operates in accordance with appropriate state laws and regulations. Securities traded on a national or international exchange are valued at the last reported sales private at current exchange rates. Investments that do not have an established market are reported at estimated fair value based on market indicators regarded as measures of equity or fixed income performance results. The City does not have a significant amount of investments valued at other than quoted market prices. Except in the pension trust funds, amortization of premium and accretion of discount on investments purchased are not recorded over the term of the investment. The effect of this policy on the financial statements of the various funds is not significant. The reported value of the pool is the same as the fair value of the pool shares.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. ASSETS, LIABILITIES, AND NET POSITION(CONTINUED)

b. Receivables and payables

All trade receivables are shown net of an allowance for uncollectible accounts. Unbilled service receivables represent the estimated amount of accounts receivable for services that have not yet been billed. The amount represents a timing difference between the end of the financial statement cycle (month end) and the billing cycle (varying dates each billing period).

c. Due to/Due from

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans.) All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

d. Inventories and prepaid items

Inventories are valued at cost (using average cost) in governmental type funds and the lower of cost (weighted average) or market in business-type funds. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

e. Restricted assets

Certain proceeds from bonds, notes, and loans, as well as certain resources set aside for their repayment, are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants and restrictions. As a general rule these restricted assets are maintained in separate accounts.

The Fort Pierce Utilities Authority has similar restricted assets.

f. Capital assets

Capital assets, include property, plant, equipment, and infrastructure assets (e.g., road, bridges, sidewalks, and similar items), which are reported in the applicable governmental or business-type activities columns on the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. ASSETS, LIABILITIES, AND NET POSITION(CONTINUED)

f. Capital assets(continued)

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated lives:

Buildings and improvements	3-55 years
Improvements other than buildings	20-25 years
Equipment	3-20 years
Public domain infrastructure	15-75 years

g. Compensated absences

Accumulated unpaid vacation and sick pay and the benefits associated with them are accrued when incurred in all proprietary fund types and in the component units. In governmental and Fiduciary fund types, the cost of vacation and sick pay is recognized when payments are made to employees or when matured, as a result of employee resignation or retirement.

All sick and vacation pay is accrued when incurred in the Government-Wide Financial Statements.

h. Other Post Employment Benefits

The City provides certain health care and life insurance benefits for retired employees. The primary government recognizes the costs associated with providing these benefits as claims are paid. In the Government-Wide Financial Statements and proprietary fund types in the Fund Financial statements, other post employment benefits are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

4. ASSETS, LIABILITIES, AND NET POSITION (CONTINUED)

i. Long-term obligations

In the Government-Wide Financial Statements and propriety fund types in the Fund Financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the Fund Financial Statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

j. Fund equity

The City implemented GASB No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions", for the year ended September 30, 2011. The Statement requires the fund balance of governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

k. New Accounting Standards

Beginning with fiscal year 2013, the City implemented GASB Statement No. 63; Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position. This statement amends the net asset reporting requirements in Statement No. 34, Basic Financial Statements–and Management's Discussion and Analysis – for State and Local Governments, and other pronouncements. This statement requires a Statement of Net Position (rather than net assets) format which segregates deferred inflows and deferred outflows from assets and liabilities respectively. The implementation of this new accounting principle resulted in no change except renaming Net Asset to Net Position.

5. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE B - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

1. Budgetary Information

The appropriated budget is the expenditure authority created by the appropriation ordinance which is signed into law along with related estimated revenues for the general fund, and the following major special revenue funds; community development block grant, community redevelopment agency fund, and the hurricane housing recovery grant fund.

The amended budget reflects the appropriated budget for the general fund and special revenue funds. Budgets are not adopted for governmental funds other than the general fund and the major special revenue funds. All annual appropriations lapse at fiscal year end.

The City follows these procedures in establishing the appropriated budget reflected in the financial statement:

a. Prior to August 15, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.

b. Public hearings are conducted to obtain taxpayer comments.

c. Prior to October 1, the budget is legally enacted through passage of an ordinance.

d. Formal budgetary integration is employed as a management control device during the year for the general fund and major special revenue funds. Formal budgetary integration is not employed for debt service funds because effective budgetary control is alternately achieved through general obligation bond indenture provisions.

e. Budgets for the general fund, and major special revenue funds are adopted on a basis consistent with generally accepted accounting principles. (GAAP).

f. The level of control (level at which expenditures may not exceed budget) is the department. Department heads may move budget appropriations from one line item to another line item within his/her department with the approval of the Director of Finance. Transfers of budget appropriations between departments must be approved by the Director of Finance and the City Manager. Any increase in budget over what was appropriated must be approved by the City Commission. Unexpended balances of appropriations lapse at year end.

g. In accordance with past practices, after the close of the year, the budget has been amended to reflect changes in available revenues and transfers of appropriations between departments and programs.

NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

"Total fund balances" as reported on the City's Governmental Funds Balance Sheet $10,179,185 differs from the "net position" of governmental activities $48,569,589 that are reported in the Statement of Net Position. This difference primarily results from the long-term economic focus of the Statement of Net Position versus the current financial resources focus of the Governmental Funds Balance Sheet. The effect of the differences is illustrated below.

Capital related items

When capital assets (land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress that are to be used in governmental activities) are purchased or constructed, the cost of those assets is reported as expenditures in governmental funds. However, the Statement of Net Position includes those capital assets among the assets of the city as a whole:

Cost of capital assets, not being depreciated	$	27,989,855
Cost of capital assets, being depreciated		194,436,603
Accumulated depreciation		(117,229,397)
Total	$	105,197,061

Long-term debt transactions

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the Statement of Net Position. Balances at September 30, 2013 were:

Bonds and notes payable	$	(73,060,157)
Other post employment benefits		(646,376)
Compensated absences		(3,073,599)
Total	$	(76,780,132)

Accrued interest

Accrued liabilities in the Statement of Net Position differ from the amount reported in governmental funds due to accrued interest on bonds and revenue notes.

Bond and revenue notes	$	(686,558)

NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position (continued)

Bond issuance costs

Bond issuance costs in the Statement of Net Position differs from the amount reported in governmental funds because bond issuance costs are capitalized and amortized over the term of the bonds, whereas these costs are reported as expenditures in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balance.

Net note issuance costs	$	1,656,217

Deferred revenues

Deferred revenues in the Statement of Net Position differ from the amount reported in governmental funds due to various receivables. Governmental fund financial statements report unearned revenues or revenues which are measurable but not available, as deferred revenues. However, deferred revenues in governmental funds are subject to full accrual on the government-wide financial statements.

Liens receivable	$	2,020,865
Loans receivable		21,798
Notes receivable		6,961,153
Deferred revenues	$	9,003,816

Elimination of inter-fund receivables/payables

Inter-fund receivables and payables in the amount of $337,852 between governmental funds have been eliminated for the Statement of Net Position.

NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The "net change in fund balances" for government funds ($1,284,259) differs from the "change in net position" for governmental activities ($1,295,329) reported in the Statement of Activities. The differences arise primarily from the long-term economic focus of the Statement of Activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets are purchased or constructed for governmental activities, the resources expended for those assets are reported as expenditures in governmental funds. However, in the Statement of Activities, the costs of those assets are allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charged for the year.

Capital outlay	$	3,765,513
Depreciation expense		(4,452,041)
	$	(686,528)

In the Statement of Activities, only the gain and loss on the sale of capital assets is reported. However, in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net position differs from the change in fund balance by the adjusted basis of the capital assets sold. Also, governmental funds do not show contributions of capital assets. Thus, the change in net position differs from the change in fund balance by the fair market value of the asset at date of contribution.

Sale of capital assets	$	(2,333)

Long-term debt transactions

Repayments of principal on bonds, notes, and capital leases are reported as expenditures in the governmental funds and, thus, have the effect of reducing fund balance because current financial resources have been used. Principal payments reduce the liabilities in the Statement of Net Position, but do not result in an expense in the Statement of Activities.

Bond principal payments	$	2,168,000

NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

Some expenses reported in the Statement of Activities do not require the use of current financial resources, and therefore, are not reported as expenditures in the governmental funds. The amounts listed below are the net of prior and current fiscal years and are included in the Statement of activities.

Net change in other post employment benefits	$ (39,256)
Net change in compensated absences	$ (124,822)
Net interest adjustment	$ 28,746

Bond issuance costs

Bond issuance costs are reported as expenditures in the governmental funds. However, in the Statement of Activities, the bond issuance costs are amortized over the terms of the bond agreement.

Amortization expenses	$ (188,757)

Deferred revenues

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Net change in Deferred Revenue	$ (1,166,120)

NOTE C – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (CONTINUED)

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

Reclassification and Eliminations

The General Fund recognizes revenues in the amount of $1,124,836 for the general administrative charges to the various functions. These revenues and expenditures must be eliminated to avoid "double counting". Transfers in and transfers out in the amount of $10,325,397 between governmental activities are eliminated in the government-wide financial statements.

NOTE D – CASH AND INVESTMENTS

All deposits are held in qualified public depositories and are included on the accompanying balance sheet as cash and investments. The carrying amount of these deposits at September 30, 2013 was $21,078,848 and the bank balance was $21,750,397. The deposits are insured by federal depository insurance or collateralized under the provisions of Chapter 280, Florida Statutes.

Deposits - Florida statutes require state and local governmental units to deposit monies with financial institutions classified as "Qualified Public Depositories," a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral for their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits. The City had deposits only with qualifying institutions as of September 30, 2013, or with banks in which depository insurance was sufficient to cover the deposit balance.

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the City Finance Director. Cash equivalents consist of demand deposits, certificates of deposit, and money market accounts. Investments in the pooled fund consist of State Board of Administration (SBA) Pooled Trust Funds, Repurchase agreements (overnight), Treasury notes, and Government securities. The SBA Pooled Trust Funds is governed by Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the SBA. Additionally, the Office of the Auditor General performs the operational audit of the activities and investments of the SBA. Investments in the SBA consist of the Florida Prime and the Fund B surplus Trust Fund (Fund B). Additional information regarding the Local Government Surplus Funds Trust Fund may be obtained from the State Board of Administration.

The Florida PRIME has met the criteria as a "2a7-like" pool; this pool was assigned a rating of AAAm by the Standards and Poor's Rating Service. The City has a $0 balance and the FPUA has a $5,007,644 balance at September 30, 2013. The fair value of the position in the pool is valued the same as the pooled shares.

NOTE D – CASH AND INVESTMENTS (CONTINUED)

Fund B does not meet the requirements of a SEC 2a7 fund and therefore, is accounted for using a fluctuating net asset value pool. The weighted average life of Fund B investments is 4.04 years at September 30, 2013. However, because Fund B consists of restructured or defaulted securities, there is a considerable uncertainty regarding the weighted average life. The pool is not rated by any nationally recognized rating agency. At September 30, 2013 the City had $111,251 in Pool B with a fair value of $111,251. The FPUA had $147,699 in Pool B with a fair value of $147,699.

The Florida Municipal Investment Trust (Municipal Trust) was created under the laws of the State of Florida to provide eligible units of local government with an investment vehicle to pool their surplus funds and to reinvest such funds in one or more investment portfolios under the direction and daily supervision of an investment advisor. The Florida League of Cities serves as the administrator, investment manager and secretary-treasurer of the Trust. The Municipal Trust is not a registrant with the Securities and Exchange Commission (SEC); however the board has adopted operating procedures consistent with the requirements for a "2a-7 like" pool.

A summary of pooled cash and investments as of September 30, 2013 is as follows:

	Primary Government	Component Unit-FPUA
Cash	$ 14,107	$ 8,845,990
Investments:		
State Board of Administration pooled trust fund	111,251	5,155,343
Florida Municipal Investment trust	553,414	-
Money market	-	7,052,121
Funds-held in escrow	13,080	-
Repurchase agreements	21,051,661	40,136,516
Total investments	21,729,406	52,343,980
Total pooled cash and investments	$ 21,743,513	$ 61,189,970

All investments held in the primary government and component unit at September 30, 2013 have maturity dates less than three months.

NOTE D – CASH AND INVESTMENTS (CONTINUED)

A summary of investments held in pension trust funds as of September 30, 2013 is as follows:

	Investment Maturities in Years					
	under 1	1-5	6-10	10-20	over 20	total
U.S. Agencies	$ 37,833	$ 881,676	$ 469,798	$1,519,200	$11,628,750	$ 14,537,257
U.S. Treasuries	-	2,882,018	704,224	256,283	2,252,575	6,095,100
Corporate obligations	7,365,540	9,648,267	7,943,790	4,943,279	2,887,920	32,788,796
Common stock	18,258,647	-	-	-	-	18,258,647
Mutual funds-equity	105,855,832	-	-	-	-	105,855,832
Money market funds	612,072	-	-	-	-	612,072
	$ 132,129,924	$ 13,411,961	$ 9,117,812	$ 6,718,762	$16,769,245	$ 178,147,704

Fixed income securities have inherent financial risks, including credit risk and interest rate risk. Credit risk for fixed income securities is the risk that the issuer will not fulfill its obligations. Nationally recognized statistical rating organizations ("NSROs"), such as Moody's and Standard and Poor's, assign credit ratings to security issuers and issues that indicate a measure of potential credit risk to investors. Fixed income securities considered investment grade are those rated at least Baa by Moody's and BBB by Standard and Poor's.

Credit Risk. State law limits investments in corporate notes to the top two ratings issued by nationally recognized statistical ratings organizations (NRSROs). It is the City's policy to limit its investments in these investment types to A or better, with a maximum 15% discretionary allocation to BBB by Standard and Poor's. Money Market securities rated A1/P1 by Standard and Poor's/Moody's are allowed. The City has certain investments in an unrated 2a7-like investment pool administered by the State of Florida and the Florida League of Cities.

Interest Rate Risk. As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy discourages long-term investments. For the City's pension plans, maturities are significantly longer. The pension system may invest in various mortgaged-backed securities, such as collateralized mortgage obligations. These securities are based on cash flows on underlying mortgages. Therefore, they are sensitive to prepayments by mortgagees, which may result from a decline in interest rates.

Custodial Credit Risk. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the city will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's pension funds consist of uninsured, unregistered investments held by a counterparty's trust department but not in the City's name.

NOTE D – CASH AND INVESTMENTS (CONTINUED)

Investments - The primary government, except for the Enterprise Fund and Expendable Pension Trust Funds, is authorized by Ordinance to invest in:

1. Local Governmental Surplus Trust Funds
2. Interest-bearing time deposits or savings accounts in banks organized under the laws of this State or the United States and doing business in this State as detailed in the investment policy of the City.
3. Deposits and certificates of deposit in out-of-state banks, savings and loan associations and other regulated financial institutions as may be required by contractual agreements when approved by the City Commission.
4. Negotiable direct obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States Government at the then prevailing price for such securities.
5. Repurchase Agreements, secured by the type of investment listed above, restricted as to acquisition, term, and market value.

The FPUA (a component unit) is authorized by resolution to invest in:

1. Local Government Surplus Trust Funds.
2. Negotiable direct obligations of the United States Government, or obligations, the principal and interest which are unconditionally guaranteed by the United States Government.
3. Obligations of the Federal Farm Credit Banks, the Federal Home Loan Mortgage Corporation, including Federal Home Loan Corporation participation certificates, or the Federal Home Loan Bank or its district banks, or obligations guaranteed by the Government National Mortgage Association, U. S. Treasury, agencies, and instrumentalities.
4. Repurchase Agreements secured by the type of investment listed above, restricted as to acquisition, term and market value.
5. Interest-bearing time deposits or savings accounts in banks organized under the laws of this State, in national banks organized under the laws of the United States and doing business and situated in this State, in savings and loan associations which are under State supervision, or in federal savings and loan associations located in this State and organized under federal law and federal supervision, provided that any such deposits are secured by collateral as may be prescribed by law.
6. Deposits and certificates of deposit in out-of-state banks, savings and loan associations and other regulated financial institutions insured by the FDIC.
7. Full faith and credit direct general obligations of any state, or unlimited tax direct obligations of any political subdivision thereof, the payment of which the full faith and credit of such political subdivision is pledged, provided that at the time of purchase such obligations are rated in either of the two highest rating categories by a nationally recognized bond rating agency.

NOTE D – CASH AND INVESTMENTS (CONTINUED)

The General Employees Pension Trust Fund is authorized by resolution to invest in:

1. Common and preferred stock issues.
2. Publicly traded Government, corporate, and agency bonds.
3. Publicly traded money market securities.

The Police Officers Pension Trust Fund is authorized by resolution to invest in:

1. Common and preferred stock issues. (Limited to holdings of less than five percent of any one entity's stock, and aggregate stock holdings of less than fifty percent of total plan assets.)
2. Publicly traded Government, corporate, and agency bonds.
3. Publicly traded money market securities.
4. Interest-bearing time deposits or savings accounts in banks organized under the laws of this State or the United States and doing business in this State as detailed in the investment policy of the Police Officers' Pension Trust Fund.

NOTE E - PROPERTY TAXES

The City's property tax is levied by St. Lucie County each November 1 on the assessed value listed as of the prior January 1 for real and personal property located in the City. Property taxes become a lien on the first day of the levy year and are due on or before March 31. Assessed values are established by the St. Lucie County Property Appraiser. The assessed value at January 1, 2012, upon which the 2012-2013 levy is based, was $1,861,146,357.

The City is permitted by State law to levy taxes of up to 10 mills of assessed valuation for the General Fund. Taxes are levied at 5.4674 mills for the General Fund for the fiscal year ended September 30, 2013.

NOTE F - ACCOUNTS RECEIVABLE/NOTES RECEIVABLE

Accounts Receivable

Accounts receivable held by the primary government's enterprise funds and the FPUA (a component unit) are stated net of allowances for estimated uncollectibles of $15,639 for the marina, $27,235 for sanitation, $0 for storm water, $0 for golf course, and $3,951,021 the FPUA, respectively. The general fund accounts receivable is stated net of allowance for estimated uncollectibles of $6,728,460. No other allowance is provided for receivables held by governmental or fiduciary fund types because, in the opinion of management, all such accounts are collectible.

Notes Receivable

On October 15, 2009, the city entered into a Mortgage Note Receivable for $3,795,000 with a developer for the construction of a shopping center. The City used proceeds from a Section 108 loan from the US Department of Housing and Urban Development. The developer is paying interest quarterly at .2% above LIBOR and annual principal payments began in August 2013 to August 2024.

The remaining balance in Notes Receivable is comprised of various down payment assistance loans and Mortgage receivables on City constructed homes as part of the City's redevelopment plan. The terms of the mortgages and notes range from 5 to 30 years with interest rates from 0% to 5% based on the recipient's income level.

NOTE G - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments include $61,698 from U.S. Department of Housing & Urban Development, $1,614,900from Florida Department of Transportation, $16,814 from the State of Florida, $63,514 due from St. Lucie County, $49,787 due from St. Lucie County Housing Authority, $97,986 due from the Department of Justice, $16,157 from the Department of Law Enforcement and $2,436,933 from the Florida Executive Office of the Governor.

NOTE H - CAPITAL ASSETS

Capital asset activity of the **primary government** for the year ended September 30, 2013 was as follows:

Governmental Activities:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	$ 27,165,338	$ -	$ -	$ -	$ 27,165,338
Construction in Progress	1,041,171	408,153	-	(624,807)	824,517
Total capital assets, not being depreciated	28,206,509	408,153	-	(624,807)	27,989,855
Capital assets, being depreciated:					
Buildings	33,987,899	1,380,422	-	-	35,368,321
Improvements other than buildings	34,194,734	1,879,725	-	615,302	36,689,761
Equipment	13,604,629	47,656	(106,202)	1,011	13,547,094
Infrastructure	108,772,364	49,558	-	9,505	108,831,427
Total	190,559,626	3,357,361	(106,202)	625,818	194,436,603
Less accumulated depreciation for:					
Buildings	(10,886,477)	(350,388)	-	-	(11,236,865)
Improvements other than buildings	(14,418,778)	(1,699,388)	-	-	(16,118,166)
Equipment	(11,700,999)	(859,340)	106,202	(3,344)	(12,457,481)
Infrastructure	(75,873,960)	(1,542,925)	-	-	(77,416,885)
Total accumulated depreciation	(112,880,214)	(4,452,041)	106,202	(3,344)	(117,229,397)
Total capital assets, being depreciated, net	77,679,412	(1,094,680)	-	622,474	77,207,206
Total capital assets, net	$ 105,885,921	$ (686,527)	$ -	$ (2,333)	$ 105,197,061

Depreciation expense charged to functions/programs of the **primary government** (governmental activities) for the year ended September 30, 2013 was as follows:

Governmental activities:

General government	$ 184,254
Public safety	717,055
Transportation	3,158,459
Economic environment	78,546
Culture and recreation	313,727
Total	$ 4,452,041

NOTE H - CAPITAL ASSETS (CONTINUED)

Business-type activities:

	Beginning Balance	Increases	Decreases	Transfers	Ending Balance
Capital assets, not being depreciated:					
Land	$ 674,008	$ -	$ -	$ -	$ 674,008
Construction in Progress	13,754,945	-	-	(13,754,945)	-
Total capital assets, not being depreciated	14,428,953	-	-	(13,754,945)	674,008
Capital assets, being depreciated:					
Buildings	17,854,498	42,979	-	-	17,897,477
Improvements other than buildings	53,915,120	14,055,424	-	13,754,945	81,725,489
Equipment	8,841,366	549,825	-	(1,011)	9,390,180
Total	80,610,984	14,648,228	-	13,753,934	109,013,146
Less accumulated depreciation for:					
Buildings	(4,280,585)	(588,749)	-	-	(4,869,334)
Improvements other than buildings	(12,585,197)	(2,187,054)	-	-	(14,772,251)
Equipment	(7,488,990)	(477,312)	-	3,344	(7,962,958)
Total accumulated depreciation	(24,354,772)	(3,253,115)	-	3,344	(27,604,543)
Total capital assets, being depreciated, net	56,256,212	11,395,113	-	13,757,278	81,408,603
Total capital assets, net	$ 70,685,165	$ 11,395,113	$ -	$ 2,333	$ 82,082,611

Additions to accumulated depreciation and depreciation expense charged to functions/programs of the **primary government** (business-type activities) for the year ended September 30, 2013 was as follows:

` Solid waste	$ 391,388
Marina	751,602
Stormwater	1,422,792
Golf course	144,155
Sunrise Theatre	538,178
Building Fund	5,000
Total	$ 3,253,115

NOTE H - CAPITAL ASSETS (CONTINUED)

Capital asset activity of the **FPUA** (a component unit) for the year ended September 30, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Utility Plant, not being depreciated:				
Land	$ 10,207,000	$ 12,000	$ -	$ 10,219,000
Construction Work in Progress	15,485,179	8,683,566	(8,419,000)	15,749,745
Total Utility Plant, not being depreciated	25,692,179	8,695,566	(8,419,000)	25,968,745
Utility Plant, being depreciated:				
Transmission, distribution and collection systems	315,221,121	7,554,000	(3,450,000)	319,325,121
Equipment	43,612,256	475,877	(211,000)	43,877,133
Structures and improvements	37,106,000	1,038,000	(4,000)	38,140,000
Total Utility Plant being depreciated	395,939,377	9,067,877	(3,665,000)	401,342,254
Less accumulated depreciation for:				
Transmission, distribution and collection systems	(146,661,006)	(12,333,837)	3,450,000	(155,544,843)
Equipment	(32,689,000)	(1,258,000)	211,000	(33,736,000)
Structures and improvements	(19,944,000)	(1,730,000)	4,000	(21,670,000)
Total accumulated depreciation	(199,294,006)	(15,321,837)	3,665,000	(210,950,843)
Total Utility Plant, being depreciated, net	196,645,371	(6,253,960)	-	190,391,411
Total Utility Plant, net	$ 222,337,550	$ 2,441,606	$ (8,419,000)	$ 216,360,156

Construction work in progress at September 30, 2013 consists principally of expansions and upgrades to the electric transmission and distribution system, water supply and distribution system, wastewater collection system, and gas distribution system. FPUA capitalizes interest costs on funds borrowed to finance the construction of the utility plant in conformity with the Statements of Financial Accounting Standards 34, 42, and 62 as applicable. Total interest costs for the year ended September 30, 2013, were $4,613,000 of which $189,000 was capitalized as plant utility construction costs.

The **FPUA** has entered into contracts for the construction or expansion of various system assets as follows.

	Project Total	Expended to Date	Remaining Commitment
Water	$ 5,437,000	$ 1,839,000	$ 3,598,000
Wastewater	154,000	110,000	44,000
Gas	14,000	6,000	8,000
Electric	7,000	1,000	6,000
	$ 5,612,000	$ 1,956,000	$ 3,656,000

NOTE H - CAPITAL ASSETS (CONTINUED)

In addition, the component unit has entered into unit price contracts for the construction and renovation of system assets. These contracts are not firm commitments, and the contractors are utilized as needed. As of September 30, 2013, expenditures of $2,330,000 were authorized under these contracts, $245,000 had been spent, and authorized amounts of $2,085,000 remained.

NOTE I - EMPLOYEE RETIREMENT SYSTEMS

The City participates in two retirement and benefit plans. The General Employees' Retirement and Benefit System covers all primary government and component unit employees. The Municipal Police Officers' Retirement Trust Fund covers the City's police officers. The City and The Utilities Authority, a component unit, offer a Deferred Retirement Option Plan (DROP).

The General Employees' Retirement and Benefit System

Plan Description - The General Employees' Retirement and Benefit System (the System) is a cost-sharing multiple-employer PERS defined benefit plan administered by the City covering all municipal employees, including the Fort Pierce Utilities authority employees (FPUA). The System does not issue a stand-alone financial report but is included in the Pension Trust Fund of the City's financial statements. Participation in the Plan is compulsory for all full-time employees of the City, who are eligible upon employment.

Upon retirement, members are entitled to an annual retirement benefit, payable for life, of total service times 3.0% of final average salary, based upon the highest five consecutive years of the last ten years for General Employees and Utilities Authority.

Plan Changes effective for October 1, 2012

For members hired prior to October 1, 2012:

- Benefits vest 100% after five years of service.
- Overtime hours included in compensation are limited to 300 hours per year.
- Payments for unused sick/vacation time are limited to the September 30, 2012 balance.
- Maximum pension benefit paid is $100,000 per year.

For members hired after October 1, 2012:

- Benefits vest 100% after ten years of service.
- Overtime hours included in compensation are limited to 300 hours per year.
- Maximum pension benefit paid is the lesser of $100,000 or 5% of final five year average.

Police receive 3.0% of final average salary, based upon the highest five years out of the last ten years. (Optional benefit forms are available on an actuarial equivalent basis.) The system also provides death and disability benefits. These benefit provisions and all other requirements are established and may be amended by State Statute and City ordinance. Ad hoc increases in benefits may be granted periodically by a decision of the Retirement Board with the approval of the City Commission.

NOTE I - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Funding Policy - Per City Code Section 13-39 and 13-40, as amended by Ordinance K-121, the City and FPUA employees are required to contribute 5.16% and 6.16% respectively of their annual salary to the System whether or not they are subject to collective bargaining. The employer is required to contribute actuarially determined amounts which, together with member contributions, are sufficient to fund the System. Administrative costs are financed through investment earnings.

The System funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The normal cost and actuarial accrued liability are determined using an attained age actuarial funding method. Unfunded actuarial accrued liabilities are being amortized at a level percent of payroll over periods of 1-30 years.

At September 30, 2013**,** the Plan's membership consisted of: (1) 469 retirees and beneficiaries currently receiving benefits and 29 terminated employees entitled to benefits but not yet receiving them; (2) 395 vested active employees; and (3) 141 non-vested active employees.

For the Three years ended 2011, 2012 and 2013, employer contributions to the Plan, all made in accordance with actuarially determined requirements, were $3,377,350, $3,181,447 and $3,566,751 which was 11.81%, 13.46% and 17.29% respectively, of annual covered payroll. The total payroll for employees covered by the System for the year ended September 30, 2013 was $25,198,733 which includes $11,534,243 for Fort Pierce Utilities Authority employees. One hundred percent of required contributions were actually made for 2011, 2013 and 2013.

The annual required contribution for the current year was determined as part of the September 30, 2013 actuarial valuation of the Plan using the individual entry age actuarial cost method. Significant actuarial assumptions included (a) a rate of return on the investment (net of administrative expenses) of 8.0%; (b) projected salary increases of 4.5% to 8.7% per year; and (c) the assumption that benefits will not increase after retirement. Assumption (a) includes an inflation component of 4.5%. The unfunded actuarial accrued liability was financed at a level percent of member payroll, closed.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
9/30/2013	157,145,000	177,505,000	20,360,000	89	25,199,000	81

NOTE I - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Municipal Police Officers' Retirement Trust Fund

Plan Description - The Municipal Police Officers' Retirement Trust Fund (the Fund) is a single employer defined benefit plan administered by the City for the benefit of its police officers. The Fund is established under the provisions of Chapter 185 Florida Statutes. The Fund does not issue a stand-alone financial report, but is included in the Pension Trust Fund of the City's financial statements. Participation in the Plan is compulsory for all police officers of the City, who are eligible upon employment.

Police officers with ten or more years of continuous service with the police department are eligible for benefits. On April 15, 1985, the Fort Pierce City Commission approved an amendment to the benefit provisions of the Pension Trust. Prior to the amendment, all police officers who were eligible for benefits had the option to accept a lump sum in cash or the purchase of an annuity equal to the value of the lump sum payment at the date of retirement.

The amendment allows lump sum payments only to participants hired prior to December 17, 1984. These benefit provisions and all other requirements are established and may be amended by State Statute and City Ordinance. Ad hoc increases in benefits may be granted periodically by a decision of the Police Retirement Board with approval by the City Commission.

As of September 30, 2013, Plan membership consisted of: (1) 25 retirees and beneficiaries currently receiving benefits and 2 terminated employees entitled to benefits but not yet receiving them; (2) 48 vested active employees; and (3) 61 non-vested active employees.

Funding Policy - Contribution requirements for the Plan are established and may be amended by State law and City ordinance. Contributions for the Plan are financed principally by contributions from the State of Florida, which are financed by a .85% excise tax on casualty insurance premiums on policies covering property within the corporate limits of City of Fort Pierce, as provided under provisions of Chapter 185, Florida Statutes. Current year contributions to the plan from the State of Florida were $249,148. The revenue and corresponding expense are recorded in the general fund. In accordance with City Code Section 13-169 each Plan member is required to make contributions of 4.5 percent of their salaries to the Plan. The funding policy for the Plan is actuarially determined in that an annual actuarial valuation is made to determine if State and employee contributions are sufficient to fund the Plan. The City is not required to contribute in any way to the Plan. Administrative costs are financed through investment earnings.

NOTE I - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

The actuarial valuation as of September 30, 2013 found anticipated revenues to be sufficient to fund the current year benefits provided by the Plan in accordance with the provisions of Chapter 185, Florida Statutes.

The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a four-year period. The unfunded actuarial accrued liability was financed at a level percent of member payroll, closed.

The annual required contribution for the current year was determined as part of the September 30, 2013 actuarial valuation of the Plan using the individual entry age actuarial cost method. Significant actuarial assumptions included (a) a rate of return on the investment (net of administrative expenses) of 7.5%; (b) projected salary increases of 5.0% to 8.8% per year; and (c) the assumption that benefits will not increase after retirement. Assumption (a) includes an inflation component of 3.0%.

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
9/30/2013	10,574,340	11,160,024	585,684	95	6,149,728	10

Following is the annual pension cost and net pension obligation for the current and prior two years:

	2011	2012	2013
Annual Pension Costs (APC)	$ 676,051	$ 652,995	$ 722,876
Actual Contribution	$ 471,752	$ 642,881	$ 689,878
Percentage of APC Contributed	100%	100%	100%
Net Pension Obligation	-	-	-

The difference between the annual pension costs and actual contributions was funded with the excess contribution reserve.

NOTE I - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

Currently an annual actuarial evaluation is performed for both Plans. The most recent actuarial valuations were performed for the year ended September 30, 2013. Other information regarding contributions and funding progress is included as supplementary information to this report.

The City accounts for both plans as pension trust funds; therefore, they are accounted for in substantially the same manner as proprietary funds with an economic resources measurement focus and the accrual basis of accounting. Plan member contributions, employer contributions and contributions from other entities are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable in accordance with terms of the plans. Plan assets are valued at fair market value for financial statement purposes.

The defined benefit plans do not issue stand-alone financial reports and are not included in any other retirement system's or entity's financial report. Financial statements for the individual pension plans are presented below since separate GAAP financial reports have not been issued for the individual plans.

City of Fort Pierce, Florida
COMBINING STATEMENT OF
FIDUCIARY FUNDS NET POSITION
September 30, 2013

	Pension Trusts		
	General Employees	Police Officers	Total
ASSETS			
Cash and cash equivalents	$ 594,221	$ 732,192	$ 1,326,413
Investments, at fair value:			
U.S. Government Securities	18,559,492	2,072,865	20,632,357
Mutual Funds	102,327,641	3,528,192	105,855,833
Common Stock	15,019,168	3,239,479	18,258,647
Corporate Bonds	31,145,882	1,642,914	32,788,796
Money Market	402,271	209,800	612,071
Total investments	167,454,454	10,693,250	178,147,704
Total cash and investments	168,048,675	11,425,442	179,474,117
Accounts receivable	239,916	39,470	279,386
Accrued interest receivable	509,773	30,093	539,866
Total assets	$ 168,798,364	$ 11,495,005	$ 180,293,369
LIABILITIES			
Accounts payable and accrued liabilities	$ 35,665	$ 170,115	$ 205,780
NET POSITION-RESTRICTED FOR PENSION BENEFITS	$ 168,762,699	$ 11,324,890	$ 180,087,589

NOTE I - EMPLOYEE RETIREMENT SYSTEMS (CONTINUED)

City of Fort Pierce, Florida
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY FUNDS NET POSITION
Year ended September 30, 2013

	Pension Trusts		
	General Employees	Police Officers	Total
ADDITIONS			
Contributions			
Employer	$ 4,266,803	$ -	$ 4,266,803
Employees	1,479,600	440,730	1,920,330
State-via the general fund	-	249,148	249,148
Total contributions	5,746,403	689,878	6,436,281
Investment income			
Interest	2,650,849	109,179	2,760,028
Dividends	517,726	100,843	618,569
Net appreciation in fair value of investments	17,994,340	876,600	18,870,940
Total investment income	21,162,915	1,086,622	22,249,537
Investment expenses	(534,970)	(131,497)	(666,467)
Net investment income	20,627,945	955,125	21,583,070
Total increases	26,374,348	1,645,003	28,019,351
DEDUCTIONS			
Retirement benefits paid	11,162,497	830,601	11,993,098
Refunds of employee contributions	504,665	81,265	585,930
Administrative expenses	129,320	5,230	134,550
Insurance expense	14,562	4,854	19,416
Total deductions	11,811,044	921,950	12,732,994
Net Increase	14,563,304	723,053	15,286,357
NET POSITION-RESTRICTED FOR PENSION BENEFITS			
Beginning of year	154,199,395	10,601,837	164,801,232
End of year	$ 168,762,699	$ 11,324,890	$ 180,087,589

NOTE J - DEFERRED COMPENSATION PLAN

The primary government (the City) and the component unit (the Authority) offer employees a deferred compensation Plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation assets are not available to employees until termination, retirement, death, or unforeseeable emergency.

During the year ended September 30, 1997, the assets in the plan were transferred into trust funds. The assets are protected by the trust agreement from any claims on the employer and from any use by the employer other than paying benefits to employees and their beneficiaries in accordance with the plan. In accordance with GASB Statement No. 32, the plan's assets and related liability were removed from the City and the Authority balance sheets as of September 30, 1997.

NOTE K – LOANS AND BONDS PAYABLE

Bond and note obligations of the **primary government** as of September 30, 2013 are as follows:

	Business-type Activities	**Government Activities**
$5,880,000 Stormwater Utility System Revenue Bonds, Series 2002, payable from and secured by a first lien and pledge upon the Stormwater revenues and the monies on deposit in the various funds and accounts created pursuant to the Resolution, interest ranging from 3.5% to 4.75% payable semi-annually and sinking fund installments ranging from $205,000 to $370,000 through October 1, 2027. Proceeds used to finance stormwater system improvements throughout the City. Current portion is $205,000.	4,160,000	-
$3,170,000 Capital Improvements Revenue Bonds, Series 2004, payable from non-advalorem revenues appropriated in the annual budget to the extent permitted by law, with interest ranging from 3.75% to 5.0%, payable semi-annually and sinking fund installmants ranging from $75,000 to $200,000 through December 1, 2034. Proceeds used to reconstruct and improve the city-owned golf course. Current portion is $75,000.	-	2,770,000

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

	Business-type Activities	Government Activities
$20,200,000 Fort Pierce Redevelopment Revenue and Refunding Bonds, Series 2005, payable from and secured by a first lien and pledge upon tax increment revenues, with interest ranging from 3.5% to 5%, payable semi-annually and sinking fund installments ranging from $675,000 to $1,310,000 through December 1, 2030. Proceeds will be used to refund the Fort Pierce Redevelopment Bonds, Series 2003, and to acquire and construct redevelopment projects. Current portion is $675,000.	-	16,160,000
$20,000,000 Fort Pierce Redevelopment Revenue Bonds, Series 2006, payable from and secured by a first lien and pledge upon tax increment revenues, with interest ranging from 4.0% to 5.0%, payable semi-annually and sinking fund installments ranging from $575,000 to $2,600,000 through May 1, 2031 Proceeds will be used to to acquire and construct redevelopment projects. Current portion is $575,000.	-	16,715,000
$13,665,000 Stormwater Utility System Revenue Bonds, Series 2006, payable from and secured by a first lien and pledge upon the Stormwater revenues and the monies on deposit in the various funds and accounts created pursuant to the Resolution, interest ranging from 3.5% to 5.00% payable semi-annually and sinking fund installments ranging from $410,000 to $865,000 through October 1, 2030. Proceeds used to finance stormwater system improvements throughout the City. Current portion is $410,000.	11,025,000	-

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

	Business-type Activities	Government Activities
$23,190,000 Capital Improvement Revenue Refunding Bonds,Series 2008A, payable from Non-Ad Valorem Revenues appropriated in the City's annual budget, with interest ranging from 4.0% to 6.0%, payable semi-annually and sinking fund installments ranging from $120,000 to $2,225,000 through September 1, 2032 . Proceeds used to refund the 2007 Sunshine State Governmental Financing Commission Non-taxable Revenue Note. Current portion of new bond is $120,000.	-	22,745,000
$6,650,000 Taxable Capital Improvement Revenue Refunding Bonds, Series 2008B, payable from Non-Ad Valorem Revenues appropriated in the City's annual budget, 6.125% interest payable semi-annually and annual sinking fund installments ranging from 730,000 to 925,000 beginning in 2014 through September 1, 2018. Proceeds used to refund the 2007 Sunshine State Governmental Financing Commission Taxable Revenue Note. Current portion of new bond is 730,000.	-	4,125,000
$6,825,000 Capital Improvement Revenue Refunding Bonds, Series 2010A, payable from Non-Ad Valorem Revenues appropriated in the City's annual budget, 5% interest payable semi-annually and annual sinking fund installments ranging from 480,000 to 780,000 beginning in 2020 through September 1, 2030. Proceeds used to defease the 1998 and 2001 Capital Improvement bonds. Current portion of bond is 0.	1,846,857	4,978,143

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

	Business-type Activities	Government Activities
$2,935,000 Taxable Capital Improvement Revenue Refunding Bonds, Series 2010B, payable from Non-Ad Valorem Revenues appropriated in the City's annual budget, 5.344% interest payable semi-annually and annual sinking fund installments ranging from 260,000 to 400,000 beginning in 2014 through September 1, 2022. Proceeds used to partially refund the Taxable Capital Improvement Revenue Refunding Bonds, Series 2008. Current portion of bond is 260,000.	-	2,935,000
$3,395,000 Section 108 Loan Payable, variable interest only monthly to 2012, annual principal payments beginning in 2012 ranging from 282,000 to 283,000 to 2023, payable from proceeds of a note receivable secured by a shopping center with a pledge of the City's Community Development Block Grant revenues Current portion of note is $283,000.	-	3,112,000
	17,031,857	73,540,143
Less: current portion payable from restricted assets	(615,000)	(2,718,000)
Unamortized items	(53,834)	(479,986)
	$ 16,363,023	$ 70,342,157

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Requirements to pay principal and interest on the **primary government's** obligations in each of the years/periods ending September 30, is as follows

Governmental Activities:

	Principal	Interest	Total
2014	$ 2,718,000	3,580,356	$ 6,298,356
2015	2,833,000	3,466,338	6,299,338
2016	2,963,000	3,333,420	6,296,420
2017	3,098,000	3,203,280	6,301,280
2018	3,228,000	3,067,523	6,295,523
2019-2023	16,424,854	12,999,982	29,424,836
2024-2028	21,952,957	8,215,571	30,168,528
2029-2033	19,932,332	2,278,401	22,210,733
2034-2038	390,000	19,750	409,750
	$ 73,540,143	$ 40,164,621	$ 113,704,764

Business-Type Activities:

	Principal	Interest	Total
2014	$ 615,000	749,899	$ 1,364,899
2015	635,000	741,919	1,376,919
2016	665,000	712,089	1,377,089
2017	700,000	680,179	1,380,179
2018	725,000	652,474	1,377,474
2019-2023	4,700,146	2,688,419	7,388,565
2024-2028	6,084,043	1,418,468	7,502,511
2029-2033	2,907,668	246,008	3,153,676
	$ 17,031,857	$ 7,889,455	$ 24,921,312

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Long-term liability activity of the **primary government** for the year ended September 30, 2013 was as follows:

	Beginning Balance 10/1/2012	Additions	Reductions	Ending Balance 9/30/2013	Amounts Due within One Year	Amounts Due after One Year
Governmental Activities:						
Notes and bonds payable:						
Revenue bonds	$ 72,313,143	$ -	$ 1,885,000	$ 70,428,143	$ 2,435,000	$ 67,993,143
Unamortized items	(523,004)	-	(43,018)	(479,986)	-	(479,986)
	71,790,139	-	1,841,982	69,948,157	2,435,000	67,513,157
Section 108 Loan	3,395,000	-	283,000	3,112,000	283,000	2,829,000
	75,185,139	-	2,124,982	73,060,157	2,718,000	70,342,157
Other Liabilities:						
Other post employment benefits	607,120	39,256	-	646,376	-	646,376
Compensated absences	2,948,777	855,298	730,476	3,073,599	187,049	2,886,550
Total governmental activities	$ 78,741,036	$ 894,554	$ 2,855,458	$ 76,780,132	$ 2,905,049	$ 73,875,083
Business-type Activities:						
Notes and bonds payable:						
Revenue bonds	$ 17,621,857	$ -	$ 590,000	$ 17,031,857	$ 615,000	$ 16,416,857
Unamortized items	(59,115)	-	(5,281)	(53,834)	-	(53,834)
	17,562,742	-	584,719	16,978,023	615,000	16,363,023
Other Liabilities:						
Other post employment benefits	102,195	8,152	-	110,347	-	110,347
Compensated absences	581,797	168,752	155,933	594,616	32,852	561,764
Total business activities	$ 18,246,734	$ 176,904	$ 740,652	$ 17,682,986	$ 647,852	$ 17,035,134

Compensated absences	Beginning Balance 10/1/2012	Additions	Reductions	Ending Balance 9/30/2013
Governmental Activities:				
General Fund	$ 2,905,124	$ 842,637	$ 677,338	$ 3,070,423
Community Development Block Grant	2,941	852	617	3,176
Community Redevelopment Agency	40,712	11,809	52,521	-
	$ 2,948,777	$ 855,298	$ 730,476	$ 3,073,599

The compensated absence liability and net other postemployment obligation attributed to governmental activities are being liquidated in the General Fund, Community Development Block Grant, and Community Redevelopment Agency .

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Stormwater Utility System Revenue Bonds, Series 2002

The Series 2002 Bonds were issued pursuant to Chapter 166, Part II, Florida Statutes, The City Charter and Resolution No. 02-165 as supplemented for the purpose of (i) making certain capital improvements to the City's storm-water utility system and (ii) financing the costs of issuance of the Series 2002 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. The "reserve account requirement" is defined as the lesser of (i) the maximum debt service requirement, (ii) 125% of the average annual debt service requirement, or (iii) 10% of the proceeds of the Series 2003 Bonds. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through Ambac Assurance Corporation in the amount of $392,248, which is the maximum bond service requirement.

2. Construction Fund – Proceeds from the bond issuance, after payment of costs and expenses related to issuance of the bonds, shall be deposited into the Construction Fund for purposes of paying project costs.

The Series 2002 Bonds and interest thereon are payable from and secured by a first lien and pledge upon the (i) Storm-water Revenues of the System and(ii) the moneys on deposit in the various funds and accounts created by the resolution, with exception to the Rebate Fund.

The Series 2002 Bonds maturing on or prior to October 1, 2013, are subject to optional redemption on or after October 1, 2012. The Series 2002 Bonds maturing on October 1, 2018 are subject to mandatory sinking fund redemption beginning October 1, 2016. The Series 2002 Bonds maturing on October 1, 2022 are subject to mandatory sinking fund redemption beginning October 1, 2019. The Series 2002 Bonds maturing on October 1, 2027 are subject to mandatory sinking fund redemption beginning October 1, 2023.

Capital Improvement Revenue Bonds, Series 2004

The Series 2004 Bonds were issued pursuant to Chapter 166, Part II, and Chapter 218, Part VI, Florida Statutes, the City Charter and Resolution No. 04-20, as supplemented for the purpose of (i) financing the reconstruction and improvement of a City-owned golf course (ii) to capitalize a portion of the interest accruing on the Series 2004 Bonds, and (iii) finance the costs of issuance of the Series 2004 bonds including the financial guaranty insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Capital Improvement Revenue Bonds, Series 2004

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. The "reserve account requirement" is defined as the lesser of (i) the maximum bond service requirement, (ii) 125% of the average annual bond service requirement, or (iii) 10% of the proceeds of the Series 2004 Bonds. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through Financial Guaranty Insurance Company in the amount of $310,777, which is the maximum bond service requirement.

2. Construction Fund – For deposit of all remaining bond proceeds after payment of all costs and expenses in connection with the preparation, issuance and sale of the bonds and funding of the reserve account. Amounts deposited into the construction fund shall be used for the purpose of paying construction costs.

The Series 2004 Bonds and interest thereon are payable from amounts the City has covenanted and agreed to appropriate in its annual budget by amendment if necessary, from non-ad valorem funds sufficient to pay principal of, redemption price, if any, and interest on the Series 2004 Bonds when due.

The Series 2004 Bonds maturing on or after to December 1, 2014, are not redeemable prior to their respective maturities. The Series 2004 Bonds maturing in the year 2028 are subject to mandatory redemption.

Redevelopment Revenue and Refunding Bonds, Series 2005

The Series 2005 Bonds were issued under and pursuant to Chapter 163, Part III, Florida Statutes, the City Charter and Resolution No. 05-33, and Fort Pierce Redevelopment Agency as supplemented for the purpose of (i) acquiring and constructing community redevelopments, (ii) make a deposit to the Series 2005 Subaccount within the Reserve Account in an amount equal to the Reserve Account Requirement for the Series 2005 Bonds, (iii) to refund and defease all of the Agency's Outstanding Redevelopment Revenue Bonds, Series 2003(the "Refunded Bonds"), and (iv) financing the costs of issuance of the Series 2005 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through XL Capital Assurance.

2. Construction Fund – Proceeds from the bond issuance, after payment of costs and expenses related to issuance of the bonds, shall be deposited into the Construction Fund for purposes of paying project costs.

The Series 2005 Bonds and interest thereon are payable from and secured by a first lien and pledge upon the Tax Increment Revenues, and until applied in accordance with the provisions of the Debt resolution the City has agreed to appropriate in its annual budget, by amendment, if necessary, from non-ad valorem funds, amounts sufficient to pay principal of and interest on the Series 2005 Bonds to the extent pledged funds are insufficient thereon.

The Series 2005 Bonds maturing on or after May 1, 2016, are subject to optional redemption on or after May 1, 2015. The Series 2005 Bonds maturing on May 1, 2023 are subject to mandatory sinking fund redemption beginning May 1, 2021. The Series 2005 Bonds maturing on May 1, 2026 are subject to mandatory sinking fund redemption beginning May 1, 2024. The Series 2005 Bonds maturing on May 1, 2030 are subject to mandatory sinking fund redemption beginning May 1, 2027.

Redevelopment Revenue Bonds, Series 2006

The Series 2006 Bonds were issued under and pursuant to Chapter 163, Part III, Florida Statutes, the City Charter and Resolution No. 06-04, and Fort Pierce Redevelopment Agency as supplemented for the purpose of (i) acquiring and constructing community redevelopments, (ii) financing the costs of issuance of the Series 2006 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through XL Capital Assurance.

2. Construction Fund – Proceeds from the bond issuance, after payment of costs and expenses related to issuance of the bonds, shall be deposited into the Construction Fund for purposes of paying project costs.

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

The Series 2006 Bonds and interest thereon are payable from and secured by a first lien and pledge upon the Tax Increment Revenues and certain moneys and investments on deposit in the debt service fund.

The Series 2006 Bonds maturing on or after May 1, 2017, are subject to optional redemption on or after May 1, 2016. The Series 2006 Bonds maturing on May 1, 2031 are subject to mandatory sinking fund redemption beginning May 1, 2022. The Series 2006 Bonds maturing on May 1, 2026 are subject to mandatory sinking fund redemption beginning May 1, 2024.

Stormwater Utility System Revenue Bonds, Series 2006

The Series 2006 Bonds were issued pursuant to Chapter 166, Part II, Florida Statutes, The City Charter and Resolution No. 06-04 as supplemented for the purpose of (i) making certain capital improvements to the City's storm-water utility system and (ii) financing the costs of issuance of the Series 2006 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. The "reserve account requirement" is defined as the lesser of (i) the maximum debt service requirement, (ii) 125% of the average annual debt service requirement, or (iii) 10% of the proceeds of the Series 2006 Bonds. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through XL Capital Assurance.

2. Construction Fund – Proceeds from the bond issuance, after payment of costs and expenses related to issuance of the bonds, shall be deposited into the Construction Fund for purposes of paying project costs.

The Series 2006 Bonds and interest thereon are payable from and secured by a first lien and pledge upon the (i) Storm-water Revenues of the System and(ii) the moneys on deposit in the various funds and accounts created by the resolution, with exception to the Rebate Fund.

The Series 2006 Bonds maturing on or prior to October 1, 2016, are subject to optional redemption on or after October 1, 2016. The Series 2006 Bonds maturing on October 1, 2025 are subject to mandatory sinking fund redemption beginning October 1, 2021. The Series 2006 Bonds maturing on October 1, 2030 are subject to mandatory sinking fund redemption beginning October 1, 2026.

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Capital Improvement Revenue Refunding Bonds, Series 2008A and 2008B

The Series 2008 Bonds were issued pursuant to Chapter 166, Part II, Florida Statutes, The City Charter, Chapter 159, Part VII, Florida Statutes, and Resolution No. 08-30 as supplemented for the purpose of (i) refinancing the Sunshine State Governmental Financing Commission Revenue Notes including accrued interest (ii) financing the costs of issuance of the Series 2008 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. The "reserve account requirement" is defined as the lesser of (i) the maximum debt service requirement, (ii) 125% of the average annual debt service requirement, or (iii) 10% of the proceeds of the Series 2008 Bonds. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through Assured Guaranty Corp.

The Series 2008 Bonds and interest thereon are payable from amounts the City has covenanted and agreed to appropriate in its annual budget by amendment if necessary, from non-ad valorem funds sufficient to pay principal of, redemption price, if any, and interest on the Series 2008 Bonds when due. Since the proceeds of the Series 2008 Bonds were used to refinance Notes for community redevelopment projects, the Fort Pierce Redevelopment Agency has an obligation to repay the Series 2008 Notes.

Capital Improvement Revenue Refunding Bonds, Series 2010A and 2010B

The Series 2010 Bonds were issued pursuant to Chapter 166, Part II, Florida Statutes, The City Charter, Chapter 159, Part VII, Florida Statutes, and Resolution No. 10-34 as supplemented for the purpose of (i) refunding all of the City's outstanding Capital Improvement Revenue Bonds, Series 1998, all of the City's outstanding Capital Improvement Revenue Refunding Bonds, Series 2001 and a portion of the City's outstanding Taxable Capital Improvement Revenue Refunding Bonds, Series 2008B. (ii) financing the costs of issuance of the Series 2010 Bonds including the municipal bond insurance premium and reserve policy premium. The resolution provides for the creation and establishment of the following funds:

1. Reserve Fund – For deposit of an amount equal to the reserve requirement to be used only for the purpose of the payment of amortization installments, principal of, or interest on the outstanding bonds when the other monies are insufficient therefore, and for no other purpose. The "reserve account requirement" is defined as the lesser of (i) the maximum debt service requirement, (ii) 125% of the average annual debt service requirement, or (iii) 10% of the proceeds of the Series 2010 Bonds. As provided for in the resolution, the City elected to provide for the maximum reserve by purchasing a surety bond through Assured Guaranty municipal Corp.

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

The Series 2010 Bonds and interest thereon are payable from amounts the City has covenanted and agreed to appropriate in its annual budget by amendment if necessary, from non-ad valorem funds sufficient to pay principal of, redemption price, if any, and interest on the Series 2010 Bonds when due.

Section 108 Note Payable

The City entered into a Loan Guarantee Assistance Contract with the Secretary of Housing and Urban Development in 2009, for the construction of a shopping center by a developer. The City then executed a mortgage receivable with the developer to ensure repayment of the debt. The Note Payable requires quarterly interest payments at .2% above LIBOR. Annual principal payments begin in 2013 and continue to 2023. The loan is secured by future Community Development Block Grant funds in the event that the developer defaults.

Defeasance of Revenue Bonds Payable

In prior years, the city defeased certain outstanding Redevelopment Revenue Bonds payable from tax increment revenues. The city also defeased certain Sunshine Governmental Financing Commission Revenue Notes payable from Non-Ad Valorem Revenues appropriated in the City's annual budget. For each issue, the City deposited proceeds of the refunding bonds in an irrevocable trust account to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the City's financial statements.

At September 30, 2013 the following bonds are considered defeased:

Bond Issue	Beginning Balance 10-1-2012	Additions	Retirement	Ending Balance 9-30-2013
Capital Improvement Bonds, Series 2001	$ 1,635,000	$ -	$ 325,000	$ 1,310,000
Redevelopment Revenue Bonds, Series 2003	6,475,000	-	475,000	6,000,000
	$ 8,110,000	$ -	$ 800,000	$ 7,310,000

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Component Unit

Bond obligations of the FPUA (a component unit) as of September 30, 2013 are as follows:

	Business-type Activities
$22,445,000 Utilities Refunding Revenue Bonds, Series 1999A, collateralized by pledge of and first lien on the net revenues of the combined systems, interest varying from 5.125% to 5.375%, on the remaining annual principal amounts ranging from $200,000 to $255,000 through October 1, 2015.	735,000
$10,223,254 Utilities Revenue Capital Appreciation Bonds, Series 1999B, collateralized by pledge of and first lien on the net revenues of the combined systems, yeild varying from 5.70% to 5.90%. The accreted value at September 30, 2013 is $22,919,000. The bonds mature October 1, 2016, through October 1, 2024, with principal amounts totaling $34,970,000 due in those years in annual amounts ranging from $275,000 to $4,340,000.	22,919,000
$9,545,000 Utilities Revenue Bonds, Series 2002, collateralized by pledge of and first lien on the net revenues of the combined systems, interest at 5%. The bonds mature October 1, 2025, through October 1, 2027, with principal amounts ranging from $3,025,000 to $3,340,000.	9,545,000
$42,965,000 Utilities Refunding Revenue Bonds, Series 2003, collateralized by pledge of and first lien on the net revenues of the combined systems, interest varying from 3.90% to 5.00% on the remaining annual principal amount of $6,015,000 payable on October 1, 2013.	6,015,000

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

$34,800,000 Utilities Refunding Revenue Bonds, Series 2009, collateralized by pledge of and first lien on the net revenues of the combined systems, interest varying from 3.9% to 5.00% on the remaining annual principal amounts renging from $1,210,000 to $7,285,000 through October 1, 2029.		34,800,000
$20,896,000 Taxable Utilities Refunding Revenue Bond, Series 2012, consisting of one fully-registered bond dated November 14, 2012, bearing interest at a fixed interest rate of 1.34% ib tge remaining principal amounts ranging from $6,747,000 to $6,920,000 maturing on October 1, 2016.		20,896,000
On October 6, 2009 Fort Pierce Utilities Authority entered into an interlocal agreement with St. Lucie County. St. Lucie is performing a construction project which requires relocation of utilities. St. Lucie County is providing a portion of the funds to Fort Pierce Utilities Authority for the cost of the relocation work. Fort Pierce Utilities Authority intends to repay the advance by means of in-kind services, the value of which are subject to acceptance by St. Lucie County.		177,000
		95,087,000
Less: Unamortized portion of bond premium and discounts		279,000
Unamortized deferred bond loss		662,000
Current portion payable from restricted assets		6,653,000
	$	87,493,000

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Long-term liability activity of the **FPUA** (a component unit) for the year ended September 30, 2013 was as follows:

	Beginning Balance 10/1/2012	Additions	Reductions	Ending Balance 9/30/2013	Amounts Due within One Year
Loans and revenue bonds	$ 98,814,000	$ 28,436,000	$ (32,163,000)	$ 95,087,000	$ 6,653,000
Deferred Amounts	(177,000)	(1,910,000)	1,146,000	(941,000)	-
Capital Leases	39,000	144,000	(56,000)	127,000	22,000
Other Liabilities:					
Compensated absences	1,757,000	1,425,000	(1,352,000)	1,830,000	-
Other Post Employment Benefits	509,000	55,000	-	564,000	
Pollution Remediation	1,200,000	761,000	(13,000)	1,948,000	1,191,000
Total	$ 102,142,000	$ 28,911,000	$ (32,438,000)	$ 98,615,000	$ 7,866,000

Requirements to pay principal and interest on the **FPUA** (a component unit) obligations in each of the years/periods ending September 30, 2013 are as follows

	Principal	Interest	Total
2014	$ 6,653,000	2,762,000	$ 9,415,000
2015	6,987,000	2,394,000	9,381,000
2016	7,086,000	2,291,000	9,377,000
2017	7,195,000	2,185,000	9,380,000
2018	5,545,000	2,093,000	7,638,000
2019-2023	22,872,000	7,868,000	30,740,000
2024-2028	23,635,000	6,926,000	30,561,000
2029-2030	27,165,000	3,397,000	30,562,000
	107,138,000	29,916,000	137,054,000
Future accretion on capital appreciation bonds	(12,051,000)	12,051,000	-
	$ 95,087,000	$ 41,967,000	$ 137,054,000

NOTE K – LOANS AND BONDS PAYABLE (CONTINUED)

Other Requirements

The Series 1999, 2002, 2003, and 2009 bond issues provide that the Authority accumulate monthly 1/6 of the amount of all interest becoming due on the next semi-annual interest payment date, and 1/12 of the amount of principal which will become due and payable on the next principal maturity or sinking fund installment date. Additionally, the issues require renewal and replacement and emergency reserve and reserve subaccount funds with minimum requirements of $500,000, $900,000 and $3,744,000, respectively. These reserves are funded in the amounts of $564,000, $2,000,000, and $4,139,000, respectively, at September 30, 2013.

Series 1999A Bonds maturing on or after October 1, 2010 are redeemable prior to their stated dates of maturity, at the option of the Authority, at par plus interest accrued to the redemption date.

The 2002 Bonds maturing in the year 2027 are redeemable, prior to their stated dates of maturity, at the option of the Authority beginning April 1, 2012 at par plus accrued interest to the redemption date.

The 2003 Bonds maturing on or after October 1, 2014 are redeemable prior to their stated date of maturity, at the option of the Authority, beginning October 1, 2013 at par. On November 14, 2012, the Authority issued Taxable Utilities Refunding Revenue Bonds, Series 2012, in the amount of $20,896,000, in order to provide funds for the redemption of $19,940,000 of the 2003 bonds, in accordance with the above provisions.

The Series 2009 Bonds maturing in the year 2029 with an interest rate of 4.70% are redeemable, prior to their stated date of maturity, at the option of the Authority, on or after October 1, 2014. The Series 2009 Bonds maturing on or after October 1, 2020 (excluding those maturing in the year 2029) are redeemable, prior to their stated date of maturity, at the option of the Authority, on or after October 1, 2019 at par plus accrued interest to the redemption date.

The Series 2012 Bonds maturing on October 1, 2016 with an interest rate of 1.34% issued on November 14, 2012 call for the redemption of the Utilities Refunding Revenue Bonds, Series 2003 on the earliest possible redemption date of October 1, 2013 at 100% of par plus accrued interest to the redemption date.

In prior years, the Utilities Authority defeased certain outstanding utilities revenue bonds issued for the systems payable out of revenues derived from the operation of the utility systems. These defeasances were achieved by placing the proceeds of refunding bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liabilities (including bond discounts and finance costs) for the defeased bonds are not included in the component unit's financial statements. At September 30, 2013, Utilities Revenue Bonds Series 1991, in the amount of $27,355,000 are considered defeased.

NOTE L - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

The composition of interfund balances as of and for the year ended September 30, 2013, is as follows:

Receivable Fund	Payable Fund	Amount
General	Nonmajor	$ 128,046
General	Community Redevelopment Agency	14,774
General	Solid Waste	3,333
General	Marina	28,115
General	Stormwater	83,805
General	Golf Course	1,960
General	Building Fund	7,049
Community Development Block	Nonmajor	83,200
Community Development Block	General	101,708
Nonmajor	Nonmajor	10,124
		$ 462,114

Due to/Due from other funds:

Amounts due to the General Fund include general and administrative charges and various reimbursements. Amounts due to the Community Development Block Grant and Hurricane Housing Recovery Grant Fund relate to reimbursements due to grant administration expenditures. Amounts due to Nonmajor funds include capital projects expenditures due from other Nonmajor funds.

Due to the primary government and from the component units:

Receivable Entity	Payable Entity	Amount
General fund	FPUA	$ 218,321
Stormwater fund	FPUA	650,180
Solid waste fund	FPUA	29,315
Building Fund	FPUA	79
		$ 897,895

NOTE L - INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS (CONTINUED)

Inter-fund transfers:

	General	Community Development Block Agency	Community Redev. Agency	Hurricane Housing Recovery	Solid Waste	Sunrise Theatre	Nonmajor Funds	Total
Transfers out:								
General	$ -	$ 161,417	$ 1,410,793	$ 376,114	$ -	$ -	$ 2,402,533	$ 4,350,857
Community Redev. Agency	1,843,228	-	-	-	-	400,000	2,781,828	5,025,056
Solid Waste	1,226,000	-	-	-	-	300,000	-	1,526,000
Stormwater	28,532	-	-	-	-	-	-	28,532
Marina	51,110	-	-	-	-	-	-	51,110
Golf Course	28,000	-	-	-	-	-	-	28,000
Nonmajor	195,421	-	65,000	-	19,234	-	669,829	949,484
	$ 3,372,291	$ 161,417	$ 1,475,793	$ 376,114	$ 19,234	$ 700,000	$ 5,854,190	$ 11,959,039

Transfers into the Nonmajor funds were for debt service payments made from the various debt service funds. The transfer into the Sunrise Theatre from the Community Redevelopment Agency special revenue fund and Solid Waste enterprise fund were to provide support for operations. The General Fund received a transfer from the Community Redevelopment Agency Fund to subsidize projects in the redevelopment district. The General Fund also received an annual transfer from the Solid Waste Fund and Sunrise Theatre. The General Fund received a transfer from a Nonmajor fund for reimbursement of debt service funds. The general fund also transfers funds to the Community Development Block Grant Agency fund to subsidy administration costs in that fund.

NOTE M - TRANSACTIONS WITH COMPONENT UNITS

Fort Pierce Utilities Authority (a discretely presented component unit)

Transactions occur throughout the year in the ordinary course of operations between the City and the Fort Pierce Utilities Authority (FPUA) (a proprietary fund and component unit of the City). A summary of significant transactions follows:

Vehicle Maintenance - The City charges the FPUA, on a monthly basis, for fuel used by FPUA vehicles.

Non-metered and Metered Service Charges - The FPUA bills the City, on a monthly basis, for all nonmetered and metered services.

Charges to City residents for sanitation and utility taxes are included on the FPUA's monthly billing statements to customers as a service to the City. The FPUA acts only as an agent with all cash collections relating to the charges forwarded directly to the City. The City is charged $187,000 annually by the FPUA for performance of these services.

Total charges to the City for nonmetered and metered services for the year ended September 30, 2013 were approximately $1,974,000 of which approximately $1,787,000 was paid. Total disbursements made to the City by the FPUA, including payments of utility tax and sanitation charges collected during year ended September 30, 2013, were approximately $14,526,000. Amounts receivable from the FPUA at September 30, 2013 were $770,000.

The Fort Pierce City Charter, Article X, Section 140 (as amended by referendum on October 4, 1995), provides that each year the Utility Authority shall pay to the City of Fort Pierce a sum equal to six percent of gross revenues derived from the operation of the utilities for the preceding fiscal year. The city commission, by majority vote, may agree to accept a lesser percentage. For purposes of this section the Charter defines gross revenues as all income derived from retail sales of electricity, gas, and wastewater disposal; wholesale and retail sales of water; gains on sales of assets, interest, rents, royalties, dividends, and management fees. Where a power cost adjustment or purchase gas adjustment is utilized, gross income shall mean the amount billed based upon the applicable rate without a debit or credit for the cost adjustment. For the year ended September 30, 2013, the amount transferred to the General Fund under this provision was $5,365,879.

NOTE N - RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City's risk management program mainly encompasses obtaining property and liability insurance through commercial insurance carriers. During the year ended September 30, 2013, the City paid premiums of approximately $1,147,267 to commercial insurance carriers for provisions of various liability, property, casualty and workers compensation insurance. The City has various deductible amounts ranging from $500 to $25,000 on various policies. At year-end, the City did not have any significant claims. There were no significant changes in coverage retention, or limits during the fiscal year. The General Fund handles property claims for the City and absorbs the loss for any amounts below the deductible amounts.

NOTE N - RISK MANAGEMENT (CONTINUED)

The City contracted with Blue Cross and Blue Shield of Florida for health insurance for its employees, effective June 1, 2008. Prior to June 1, 2008, the City was a self-insurer for the health and accident claims of its employees. The City closed the Internal Service Fund as of September 30, 2009 and accordingly, no current claims liability is reported.

The City adopted the provisions of GASB No. 49, *Accounting and Reporting for Pollution Remediation Obligations,* in the fiscal year ending September 30, 2011. Fort Pierce Utilities Authority transferred property to the Fort Pierce Redevelopment Agency, for which there is a dual responsibility for post remediation monitoring. The estimated cost related to the cleanup is discussed in Note W.

NOTE O - POST-EMPLOYMENT HEALTH CARE BENEFITS

In addition to providing pension benefits, the City provides certain health care and life insurance benefits for retired employees. Substantially all of the City's employees may become eligible for those benefits if they reach normal retirement age while working for the City. The primary government recognizes the costs associated with providing these benefits as premiums are paid. The FPUA (a component unit) recognizes the cost as it is incurred. Premiums paid by retirees for the primary government and for the FPUA total approximately $78,062 and $153,000, respectively.

Section 112.0801, Florida Statutes, as amended by Sections 1 and 2 of Chapter 87-373, Laws of Florida, requires all public employers to allow their retirees to participate in the same health group plan or self-insurance plan offered to their active employees. There are currently 12 City retirees and 39 Utilities Authority retirees participating in the health insurance plan.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liabilities for benefits over time.

The Other Post Employment Benefit plan is a single-employer benefit plan administered by the City. Retiree's are charged the same rate by the insurance company as active employees. Premiums charged by the insurance company are a blended rate based on the experience of younger active employees and older retired employees. Since retirees actually have higher costs yet pay the same rate as younger active employees, the city actually subsidizes the cost of the retirees' health insurance coverage.

NOTE O - POST-EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

	City	FPUA
Annual Required Contribution	79,336	85,000
Interest on Net OPEB Obligation	46,134	20,000
Adjustment on Annual Required Distribution	-	(28,000)
	125,470	77,000
Contibutions made	(78,062)	(22,000)
Increase in Net OPEB Obligation	47,408	55,000
Net OPEB Obligation-beginning of year	709,315	509,000
Net OPEB Obligation-end of year	$ 756,723	$ 564,000

The City's and FPUA's annual OPEB cost, employer contributions toward that cost, percentage of OPEB cost contributed, and the net OPEB obligation for 2013 and two preceding years were as follows:

	Fiscal Year Ended	Annual OPEB Cost	Employer Contributions Toward OPEB Cost	% of Annual OPEB Cost Contributed	Net OPEB Obligation
City	9/30/2011	240,592	142,507	59%	693,709
	9/30/2012	120,067	75,163	63%	738,613
	9/30/2013	125,470	78,062	62%	756,723
FPUA	9/30/2011	368,000	60,000	16.3%	456,000
	9/30/2012	75,000	22,000	29.3%	509,000
	9/30/2013	77,000	22,000	28.6%	564,000

Other information regarding funding progress is included as supplementary information to this report.

Funding Policy

As of September 30, 2013, the most recent actuarial valuation date, the plans were unfunded. The unfunded actuarial accrued liability was $1,460,763 and 738,000 for the City and FPUA respectively.

The covered payroll for active employees covered by the plan was $14,672,918 and 13,977,000 for the City and FPUA. The ratio of the UAAL to covered payroll was 10.4% for the City and 5.3% for the FPUA. As of September 30, 2013, the plan remains unfunded.

NOTE O - POST-EMPLOYMENT HEALTH CARE BENEFITS (CONTINUED)

Actuarial Methods and Assumption

In any long-term actuarial valuation, certain demographics, economic and behavioral assumptions must be made concerning the population, investment discount rates, and the benefits provided. These actuarial assumptions form the basis for the actuarial model which is used to project the future population, benefits to be provided, and contributions to be collected. The investment return rate assumption is used to discount the future benefits to a present value on the valuation date. While assumptions such as future rates of retirement and mortality are similar for both OPEB and pension plans, there are some additional assumptions. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the September 30, 2013 actuarial valuation, the Individual Entry Age Normal Actuarial Cost Method was used. Using the plan benefits, the present health premiums and a set of actuarial assumptions, the anticipated future payments are projected. The entry age method then provides a systematic funding for the anticipated payments. The yearly Annual Required Contribution (ARC) is computed to cover the cost of benefits being earned by covered members as well as to amortize a portion of the unfunded accrued liability. The Amortization method is Level Percent Open with a 30 year Amortization period.

The actuarial assumptions include a 8.7% to 4.5% salary increase assumption, with an annual healthcare cost trend rate initially at 9%, reduced annually to a 4.5% rate after ten years. The assumed rate of investment return is 4.5% per year with 2.75% of this amount attributed to inflation, compounded annually, net of expenses and assumes no real rate of return. The growth rate for amortizing the Unfunded Actuarial Accrued Liabilities was also assumed to be 4.5%.

NOTE P - CONTRACT COMMITMENTS

FPUA, the "Authority" (a component unit)

FMPA All-requirements Power Supply Project

As of January 1, 1998, the Authority became a participant in Florida Municipal Power Agency's (FMPA) All-Requirements Power Supply Project (hereinafter referred to as ARP). The Authority has agreed to purchase its total bulk power requirements, in excess of certain excluded resources, from the ARP through October 1, 2033.

Prior to being involved in the ARP, the Authority had Project Support Contracts and Power Sales Contracts with FMPA regarding Stanton Unit No. 1 (Stanton and Tri-City Projects) and Stanton Unit No. 2, coal-fired plants constructed by the Orlando Utilities Commission. The Authority's resources which have been assigned include the contracts with FMPA related to Stanton Unit No. 1 and Stanton Unit No. 2, and part of the contract with Florida Gas Transmission for the purchase of firm capacity natural gas. (See below). The contracts related to the St. Lucie Project, detailed below, have not been assigned; however, as of January 1, 1998, the Authority's share of transmission costs related to the St. Lucie Project has been assigned to the ARP.

NOTE P - CONTRACT COMMITMENTS (CONTINUED)

FMPA St. Lucie Project

The Authority has entered into agreements with the Florida Municipal Power Agency (FMPA), of which it is a member, and with certain other members of FMPA, for entitlement to capacity, energy and transmission services from Florida Power & Light Company's St. Lucie Unit No. 2 (the Unit), which is located on South Hutchinson Island near Fort Pierce, and through a reliability exchange agreement in St. Lucie Unit No. 1, located on the same site. Pursuant to a Power Sales Contract and a Project Support Contract, the Authority has acquired an entitlement share of FMPA's allocation of these services. The Power Sales Contract requires payments for each month in which capacity, energy, or transmission services are available from the St. Lucie Project. Payments due each month are based upon an annual budget. Once each year the excess or deficiency of payments related to actual cost is calculated and applied to the monthly statements from FMPA to the Authority.

The Power Sales Contract will remain in effect until the latest of (i) the date principal of, premium, if any, and interest on all bonds of the Unit have been paid or funds are set aside for the payment thereof, (ii) the date the Unit is decommissioned or finally disposed of as an electric generating unit pursuant to the Participation Agreement or FMPA's interest in the Unit is terminated pursuant to the Participation Agreement or otherwise disposed of, or (iii) the date all obligations or FMPA under the Participation Agreement have been paid, performed or provided for.

In any month when electric capacity, energy, or transmission services are not made available to the Authority, payment is made to FMPA under a Project Support Contract in a like amount as would have been due under the Power Sales Contract.

Purchases under these contracts are accounted for as operating expenses by the Authority. Total cost included in operating expenses for the year ended September 30, 2013 is $6,662,000. The Authority is committed under the agreements to payments totaling $7,608,000 for the year ending September 30, 2014.

Florida Gas Transmission

The Authority executed an All Requirements Gas Service Agreement with Florida Gas Utility (FGU) on January 15, 2002. As a member of the All Requirements project, the Authority is required to purchase natural gas and the firm capacity needed for its delivery through FGU. The firm capacity of natural gas is the availability of the pipeline required to transport the natural gas to the Authority. This agreement will remain in effect until cancelled by the Authority.

On July 3, 2012, the Authority acquired additional firm capacity from the City of Sunrise, Florida in order to meet the needs of new industrial customers. This agreement will remain in effect until July 2, 2017 or until cancelled by the Authority. In fiscal 2014, the Authority will be entitled to firm capacity of 514,912 MMBtu, and will commit to purchase 146,400 MMBtu of natural gas at a cost of $574,000. The amounts purchased under these contracts for fiscal 2012 and fiscal 2013 were $1,325,000 and 1,257,000, respectively.

NOTE P - CONTRACT COMMITMENTS (CONTINUED)

FMPA Treasure Coast Energy Center

The Authority has entered into an agreement with FMPA to manage and operate their newly developed facility located in St. Lucie County near Fort Pierce. The Treasure Coast Energy Center (TCEC) is a natural gas fueled power generation site. The initial terms of this agreement(s) commenced on July 24, 2007 and expired on September 30, 2011, after which the agreement becomes a one-year evergreen protecting both parties from a long term commitment.

The Authority has been engaged to manage, operate, and maintain the TCEC. TCEC employees are on the payroll of the Authority and all costs associated with them are reimbursed bi-weekly by FMPA. TCEC employee costs and revenue for Fiscal 2013 totaled $1,654,000.

NOTE Q - CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

NOTE R - LEASES

Operating Leases:

The City entered into a 25 year lease agreement, effective October 2012, with the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida. The City, as lessee, agrees to certain conditions for the use of sovereign submerged land for the purpose of operating the Marina under an operating lease expiring September 23, 2037. Per the agreement, annual lease payments may be adjusted due to a change in the 5 year average consumer price index. Minimum future rental payments under the operating lease for each of the years/period ending September 30 are as follows:

2014	$	30,564
2015		30,564
2016		30,564
2017		30,564
2018		30,564
Thereafter		580,716
	$	865,016

Rent expense for the above referenced lease was $30,564 for the year ended September 30, 2013.

NOTE R – LEASES (CONTINUED)

Capital Leases:

FPUA(component unit) entered into a five-year capital lease on January 4, 2013 for equipment capitalized at $142,000. The interest/maintenance costs for 2013 were $19,000. The Future minimum lease payments for this capital lease are as follows:

	Amount
2014	$ 22,000
2015	26,000
2016	31,000
2017	38,000
2018	11,000
	$ 128,000

NOTE S - OPERATING LESSOR

On August 18, 1998, the City, as lessor, entered into an agreement with the Tiki Bar and Restaurant of Fort Pierce, Inc. (the "tenant"), the lessee, to rent the restaurant facility located at the City's public marina and docking facility. The lease calls for an initial term of fifteen years commencing September 1, 1998 to and including August 31, 2013. The tenant shall have the option to renew this lease for an additional five-year term. Rent is payable monthly on the last day of each month. Currently the lease terms call for rent payments equal to a certain percentage of the tenant's gross revenues. Until the tenant's calendar year-to-date revenues exceed $1,000,000, rent is equal to 10% of the tenant's gross revenues. For the remainder of the calendar year, rent is equal to 4% of the tenant's gross revenues. The City collected $181,377 from the tenant for the year ended September 30, 2013. The minimum future rental payments beyond that date cannot be determined.

On December 15, 2005 the City, as a lessor, entered into an agreement with Ianco, LLC (the "tenant"), the lessee, to rent the restaurant facility located on the western side of the City's public marina and docking facility. The lease calls for an initial term of six months commencing January 1, 2006 to and including June 30, 2006. Both parties are continuing to operate under the terms of this lease as of September 30, 2013, on a month to month basis. Rent is payable monthly within five business days of the closing of any monthly period. Rent is the computed at the greater of 7.25% of all gross revenues or $6,500 per month. The City collected $112,446 from the tenant for the year ended September 30, 2013.

On January 24, 2008 the City, as a lessor, entered into an agreement with the Boys & Girls Club of St. Lucie County, Inc (the "tenant"), the lessee, to rent the gymnasium known as the Human Development & Resources Center Gymnasium, Phase 2, located at the corner of 29th Street and Avenue D. The lease calls for an initial term of fifteen years commencing January 1, 2008 to and including December 31, 2022. Rent in the amount of $10 is payable annually. The City collected $10 from the tenant for the year ended September 30, 2013.

NOTE T-FUND BALANCE

The City implemented GASB No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions", for the year ended September 30, 2011. The Statement requires the fund balance of governmental funds to be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

As of September 30, 2013, the fund balances of the governmental funds are classified as follows:

Non-spendable-Amounts that cannot be spent because they are not in spendable form, or because they are legally or contractually required to be maintained intact.

Restricted- Amounts can be used only for specific purposes because of a constitutional provision, enabling legislation, or externally imposed constraints by creditors, grantors, contributors, or other governments.

Committed-Amounts can be used only for specific purposes because of a formal action of the City Commission such as ordinances.

Assigned- Amounts that do not meet the criteria to be classified as restricted or committed but are intended to be used for specific purposes as determined by the City Commission.

Unassigned- Residual amount retained in the general fund that has not been otherwise classified.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to been spent first. When an expenditure is incurred for purposes for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first from committed, second from assigned, and lastly from assigned balances.

Through a resolution, the City Commission established a minimum fund balance of ten percent of annual operating budgeted expenditures in the general fund to be held for unexpected unforeseen expenditures. The Commission reviews the policy annually to determine if adjustments are necessary.

NOTE T-FUND BALANCE (CONTINUED)

As of September 30, 2013, the fund balances of the governmental funds are:

	General Fund	Community Development Block Grant	Community Redevelopment Agency	Hurricane Housing Recovery Grant Fund	Other Governmental Funds	Totals
FUND BALANCES						
Nonspendable:						
Inventories	$ 78,134	$ -	$ -	$ -	$ -	$ 78,134
Restricted for:						
Law Enforcement	-	-	-	-	38,874	38,874
Debt Service	-	-	-	-	991,103	991,103
Grant-BEDI	-	870,389	-	-	-	870,389
Redevelopment Projects	-	-	3,652	-	-	3,652
State Housing Initiatives	-	-	-	-	76,624	76,624
Grant-Administration	-	-	-	72,572	10,912	83,484
Impact Fees-Capital Improv.	-	-	-	-	322,103	322,103
PSFRD-Capital Improv.	-	-	-	-	63,229	63,229
Park Improvements	-	-	-	-	622,853	622,853
Special Projects	-	-	-	-	56,026	56,026
Capital Improv-Heathcote	-	-	-	-	2,450,244	2,450,244
Capital Improv-Roads A1A	-	-	-	-	171,304	171,304
Committed to:						
Budget Appropriations	723,134	-	-	-	-	723,134
Assigned to:						
10% Reserve Policy	3,404,652	-	-	-	-	3,404,652
Art in Public Places	-	-	-	-	184,984	184,984
Unassigned:	38,396	-	-	-	-	38,396
	$ 4,244,316	$ 870,389	$ 3,652	$ 72,572	$ 4,988,256	$ 10,179,185

NOTE U - RESTRICTED ASSETS

Certain assets are restricted by bond resolution and some have been classified as restricted in accordance with governmental accounting standards for enterprise funds.

The restricted assets of the **primary government** as of September 30, 2013 are as follows:

Business-type activities:

Cash and investments:	
Customer deposits	$ 235,997

NOTE U - RESTRICTED ASSETS (CONTINUED)

The restricted assets of the **FPUA** (a component unit) as of September 30, 2013, are as follows:

Cash and investments:		
Principal and interest on debt service	$	8,008,822
Capital Improvement Charges		6,740,141
Debt service		4,139,000
Emergency reserve		2,000,000
Renewal and replacement reserve		563,596
Customer security deposits		7,205,380
	$	28,656,939

NOTE V – CONDUIT DEBT OBLIGATIONS

The City issued Capital Improvement Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of facilities deemed to be in the public's interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the facilities transfers to the private-sector entity served by the bond issuance. The City, the State, and any political subdivisions thereof are not obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of September 30, 2013, there were two series of Capital Improvement Revenue Bonds outstanding. The aggregate principal amount payable for the three series issued after October 1, 1996, is $9,238,021.

NOTE W- EXTRAORDINARY ITEM

The Authority transferred the ownership of the former site of the Henry D. King Power Plant to the city on October 15, 2009. A grant awarded to the city for cleanup, will not be sufficient to cover the remaining cost of remediation. Based upon current estimates, an independent consultant has estimated the cost over the next two years, to be approximately $3,698,000. Voluntary Cleanup Tax Credits and government backed loans have been estimated at $1,750,000. Based on these assumptions, the Authority will be responsible for the remaining $1,948,000. The amount expected to be paid in fiscal 2014 is $1,191,000. The remainder has been recorded as a long term liability in the accompanying financial statements. As this project progresses, estimates and the anticipated cost of completion will be reevaluated.

NOTE X– SUBSEQUENT EVENTS

Management has performed an analysis of the activities and transactions subsequent to September 30, 2013 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2013. Management has performed their analysis through March 17, 2014, the date the financial statements were available for issuance.

REQUIRED SUPPLEMENTARY INFORMATION

- **GASB Statement 25**
- **GASB Statement 45**

City of Fort Pierce, Florida
GASB STATEMENT 25 REQUIREMENT SUPPLEMENTARY INFORMATION
General Employee's Retirement and Benefit System
September 30, 2013
(Unaudited)

Schedule of Funding Progress

Actuarial Valuation Date		Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
		($ in millions)					
9/30/2004		171.6	186.7	15.1	92	43.5	35
9/30/2005		185.8	216.5	30.7	86	48.9	63
9/30/2006	**	120	130.9	10.9	92	30.56	36
9/30/2007	**	136	139	3	98	31.0	10
9/30/2008		143	150	7	95	33.0	21
9/30/2009		147	158.7	11.7	93	31	38
9/30/2010	**	149	165	16	90	27	59
9/30/2011	**	142	167	25	85	26	96
9/30/2012	**	147	172	25	85	26	96
9/30/2013		157	177	20	89	25	80

** After changes in benefit provisions and/or actuarial assumptions.

Schedule of Employer Contributions

Fiscal Year Ended September 30	Aggregate Contribution Rates as Percent of Valuation Payroll	Projected Dollar Contribution Based on Valuation Payroll	Actual Contribution Based On Actual Payroll @	Percentage Contributed
2004	7.34	2,893,397	3,610,663	100
2005	9.2	3,948,626	5,634,357	100
2006	13.6	6,283,117	8,975,380	100
2007	12.8	3,624,157	4,114,963	100
2008	12.1	3,939,766	4,082,846	100
2009	10.4	3,517,935	3,580,089	100
2010	11.06	3,978,173	3,377,350	100
2011	11.81	3,999,560	3,181,447	100
2012	13.46	3,937,037	3,566,751	100
2013	17.29	4,860,538	4,266,803	100

@ Actual City contributions are determined by applying the City's contribution rate to the emerging emerging payroll. Projected funding requirement is based on a stable work force and projected salary increases.

City of Fort Pierce, Florida
GASB STATEMENT 25 REQUIREMENT SUPPLEMENTARY INFORMATION
General Employee's Retirement and Benefit System
September 30, 2013
(Unaudited)

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as the latest actuarial valuation follows:

Valuation date:	September 30, 2013
Actuarial cost method	Individual Entry Age Normal
Amortization method	Level percent of payroll, closed
Remaining amortization periods	1 - 30 years
Asset valuation method	4 year smoothed market
Actuarial assumptions:	
Investment rate of return	8.0%
Projected salary increases*	General & U.A.: 4.5% - 8.7% Police: 4.5% - 8.5%
*Included inflation and other increases at	4.5%
Cost-of-living adjustments	None

City of Fort Pierce, Florida
GASB STATEMENT 25 REQUIREMENT SUPPLEMENTARY INFORMATION
Municipal Police Officers' Retirement Trust Fund
September 30, 2013
(Unaudited)

Schedule of Employer and Other Contributing Entities Contributions

- This schedule is not applicable to the aggregate actuarial cost method -

	Fiscal Year Ended September 30	Actuarial Valuation Date	Annual Calculated Contribution	* State Contribution	Percentage Contributed
	2004	9/30/2003	409,698	294,190	71.8
	2005	9/30/2004	518,466	294,190	56.7
	2006	9/30/2005	450,068	294,190	65.4
	2007	9/30/2006	530,485	294,190	55.5
*	2008	9/30/2007	456,784	303,324	66.4
	2009	9/30/2008	520,905	276,943	53.2
	2010	9/30/2009	530,943	262,634	49.5
**	2011	9/30/2010	433,051	241,312	55.7
***	2012	9/30/2011	295,499	241,799	81.8
	2013	9/30/2012	291,730	249,148	85.4

The City does not contribute to this plan, all contributions are from the state and the employees

* Reflects plan changes under Ordinance No. L-34

** Reflects plan changes under Ordinance No. L-212

*** This is the required contribution amount determined as a percentage of the actual payroll

Schedule of Funding Progress

Actuarial Valuation Date		Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
9/30/2005		7,487,837	8,936,741	1,448,904	84	5,943,309	24
9/30/2006		7,561,205	9,446,757	1,885,552	80	6,838,249	28
9/30/2007	**	7,883,635	8,940,664	1,057,029	88	6,323,737	17
9/30/2008		8,449,679	9,668,809	1,219,130	87	6,992,600	17
9/30/2009		9,062,193	10,060,601	998,408	90	6,754,679	15
9/30/2010		9,093,257	9,952,866	859,609	91	6,393,190	13
9/30/2011		9,433,638	10,081,314	647,676	94	5,696,599	11
9/30/2012		10,146,881	10,771,458	624,577	94	5,422,508	12
9/30/2013		10,574,340	11,160,024	585,684	95	6,149,728	10

City of Fort Pierce, Florida
GASB STATEMENT 25 REQUIREMENT SUPPLEMENTARY INFORMATION
Municipal Police Officers' Retirement Trust Fund
September 30, 2013
(Unaudited)

The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as the latest actuarial valuation follows:

Valuation date:	September 30, 2013
Actuarial cost method	Individual Entry Age
Amortization method	Level percent of Payroll, closed
Remaining amortization periods	30 years
Asset valuation method	4 year smoothed market
Actuarial assumptions:	
Investment rate of return	7.5%
Projected salary increases*	5.0% - 8.8%
*Included inflation and other increases at	3.0%
Cost-of-living adjustments	None

City of Fort Pierce, Florida
GASB STATEMENT 45 REQUIREMENT SUPPLEMENTARY INFORMATION
City of Ft. Pierce Other Post Employment Benefits
September 30, 2013
(Unaudited)

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
City of Ft. Pierce						
9/30/2008	-	$ 3,848,898	$ 3,848,898	0%	$ 17,923,099	21%
9/30/2009	-	$ 3,848,898	$ 3,848,898	0%	$ 17,151,291	22%
9/30/2010	-	$ 2,899,180	$ 2,899,180	0%	$ 14,962,156	19%
9/30/2011	-	$ 2,899,180	$ 2,899,180	0%	$ 13,850,285	21%
9/30/2012	-	$ 1,460,763	$ 1,460,763	0%	$ 14,041,070	10%
9/30/2013	-	$ 1,460,763	$ 1,460,763	0%	$ 14,672,918	10%
FPUA(a discretely presented component unit)						
9/30/2008	-	$ 2,094,000	$ 2,094,000	0%	$ 14,591,000	14%
9/30/2009	-	$ 2,094,000	$ 2,094,000	0%	$ 14,711,000	14%
9/30/2010	-	$ 2,274,000	$ 2,274,000	0%	$ 14,700,000	15%
9/30/2011	-	$ 2,274,000	$ 2,274,000	0%	$ 14,023,000	16%
9/30/2012	-	$ 709,000	$ 709,000	0%	$ 13,637,000	5%
9/30/2013	-	$ 738,000	$ 738,000	0%	$ 13,977,000	5%

COMBINING AND INDIVIDUAL FUND STATEMENTS

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GENERAL FUND

The General Fund is used to account for all sources and uses of financial resources applicable to the general operations of the City of fort pierce. All general operating revenue which are not restricted as to use are recorded in the General Fund.

City of Fort Pierce, Florida
SCHEDULE OF GENERAL FUND REVENUES AND OTHER FINANCING SOURCES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
Year ended September 30, 2013

	Budgeted Amounts		
	Original	Final	Actual
Revenues			
Taxes			
Ad valorem	$ 10,349,272	$ 10,083,888	$ 10,083,888
General sales and use	2,250,000	2,183,003	2,183,003
Franchise	4,475,000	4,455,800	4,455,800
	17,074,272	16,722,691	16,722,691
Licenses and permits			
Occupational licenses	280,000	268,755	268,755
Other	75,000	58,803	58,803
	355,000	327,558	327,558
Intergovernmental revenue			
State shared revenue	2,410,000	2,713,277	2,713,277
State retirement contribution	240,000	249,148	249,148
County shared revenue	68,000	54,387	54,387
	2,718,000	3,016,812	3,016,812
Charges for services			
General government	169,900	204,091	204,091
Physical environment	10,000	11,738	11,738
	179,900	215,829	215,829
Fines and forfeitures			
Court cases	78,500	76,262	76,262
Code violation	94,500	125,773	125,773
	173,000	202,035	202,035
Other			
Contributions from component unit	5,711,603	5,365,879	5,365,879
Investment income	41,750	85,488	85,488
Rents	25,440	26,936	26,936
Administrative and contractual services	520,858	664,018	664,018
Reimbursements by other funds	1,233,000	1,091,313	1,091,313
Special assessments	2,000	10,809	10,809
Impact fees	-	19,147	19,147
Miscellaneous	45,400	344,391	344,391
	7,580,051	7,607,981	7,607,981
Total revenues	28,080,223	28,092,906	28,092,906
Other financing sources			
Transfers in	3,025,890	3,372,291	3,372,291
Total other financing sources	3,025,890	3,372,291	3,372,291
Total revenues, other financing sources,	$ 31,106,113	$ 31,465,197	$ 31,465,197

City of Fort Pierce, Florida
SCHEDULE OF GENERAL FUND EXPENDITURES
AND OTHER FINANCING USES
BUDGET (GAAP BASIS) AND ACTUAL
GENERAL FUND
Year ended September 30, 2013

	Budgeted Amounts		
	Original	Final	Actual
Expenditures			
General Government			
Legislative			
City Commission	$ 279,781	$ 241,794	$ 241,794
Executive			
City Manager	518,749	488,885	488,885
City Clerk	296,632	300,012	300,012
Financial and administrative			
General administration	3,687,927	3,664,978	3,664,978
Finance	686,384	686,199	686,199
MIS	916,300	924,785	924,785
Purchasing	154,465	154,465	154,465
Personnel	493,893	461,179	461,179
Legal counsel			
City Attorney	617,608	646,482	646,482
Comprehensive planning			
Planning	641,880	467,561	467,561
Public works			
Director	345,216	360,330	360,330
Garage	524,833	424,501	424,501
Building maintenance	987,109	967,733	967,733
	10,150,777	9,788,904	9,788,904
Public safety			
Law enforcement			
Police	4,804,103	4,689,938	4,689,938
Police- Operations	6,423,922	6,351,377	6,351,377
Police- Support Operations	974,778	1,020,230	1,020,230
Code Enforcement	763,209	769,873	769,873
	12,966,012	12,831,418	12,831,418
Transportation			
Road and street facilities			
Engineering	1,045,350	968,786	968,786
Street maintenance	2,264,478	2,121,085	2,121,085
	3,309,828	3,089,871	3,089,871
Culture and recreation			
Parks and recreation	1,904,770	1,809,648	1,809,648
Riverwalk Center	155,050	158,554	158,554
	2,059,820	1,968,202	1,968,202
Total expenditures	28,486,437	27,678,395	27,678,395
Other financing uses			
Transfers out	3,839,610	4,350,857	4,350,857
Total expenditures and other financing uses	$ 32,326,047	$ 32,029,252	$ 32,029,252

NONMAJOR GOVERNMENTAL FUNDS

NONMAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. The City does not have an appropriated budget for special revenue funds.

- **The Law Enforcement Trust Fund**
  This fund is used to account for the assets confiscated by the Police Department. The money generated from the sale of confiscated property is used solely for the City's law enforcement system and is legally restricted for that purpose.

- **Police Grant Fund**
  This fund is used to account for all Federal and State Grants received for the purpose of Law Enforcement.

- **State Housing Initiative Program (SHIP)**
  This fund is used to record assistance received from the State of Florida for housing assistance for the City's low and moderate income citizens.

- **Federal Major Grant Program**
  This fund is used to account for major grants administered by Urban Redevelopment; to record grant income and related eligible expenditures.

- **Restricted Revenue Fund**
  This fund is used to account for all revenue that is restricted as to the purpose the money generated can be utilized.

- **Emergency Services Grant Fund**
  This fund is used to account for all Federal and State Grants received for the purpose of repair and replacement of City infrastructure.

NONMAJOR GOVERNMENTAL FUNDS (CONT'D)

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City does not have an appropriated budget for debt service funds.

- **City Hall Revenue Refunding Bond Fund, Series 2003**
  This fund is used to account for the accumulation of monies to pay $4,345,000 of Capital Sales Tax Revenue Refunding Bonds, Series 1993. The Local Government Half-Cent Sales Tax funds are pledged for the payments of principal and interest due from 2003-2012.

- **Capital Improvement Revenue Refunding Bond Fund, Series 2008 A&B**
  This fund is used to account for the accumulation of monies to pay $23,190,00 2008 Series A and $6,650,000 2008 Series B of the Capital Improvement Revenue Refunding Bonds, Series 2008 issue. FPRA TIF funds are pledged for the payments of principal and interest due from 2009-2034.

- **Capital Improvement Revenue Refunding Bond Fund, Series 2010 A&B**
  This fund is used to account for the accumulation of monies to pay $6,825,000 2010 Series A and $2,935,000 2010 Series B of the Capital Improvement Revenue Refunding Bonds, Series 2010 issue. FPRA TIF funds are pledged for the payments of principal and interest due from 2014-2030.

NONMAJOR GOVERNMENTAL FUNDS (CONT'D)

DEBT SERVICE FUNDS (CONT'D.)

- **Capital Improvement Revenue Fund, Series 2004**
  This fund is used to account for the accumulation of monies to pay $3,170,000 Capital Improvements Bonds for reconstruction of the City's golf course. Non-ad Valorem Revenues are pledged for the payment of principal and interest due from 2004-2034.

- **Fort Pierce Redevelopment Bonds, Series 2006**
  This fund is used to account for the accumulation of monies to pay $20,000,000 of capital improvements. Tax increment revenues are pledged for the payment of principal and interest due from 2006-2031.

Fort Pierce Redevelopment Bonds, Series 2005
This fund is used to account for the accumulation of monies to pay $20,200,000 of capital improvements. Tax increment revenues are pledged for the payment of principal and interest due from 2005-2030.

CAPITAL PROJECT FUNDS

- **Capital Improvement Fund, Redevelopment**
  This fund is used to account for the sources and uses of TIF funds to construct various capital improvements within the City including improvements to roads and buildings, and construction of infrastructure, land and other improvements.

- **Special Capital Projects Fund**
  This fund is used to account for the sources and uses of funds to account for the construction of various capital improvement of the City.

City of Fort Pierce, Florida
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and investments	$ 1,476,718	$ 991,103	$ 2,544,398	$ 5,012,219
Accounts Receivable	126,754	-	-	126,754
Due from other funds	-	-	10,124	10,124
Due from other governments	97,986	-	590,304	688,290
Notes Receivable	26,457	-	-	26,457
Total assets	$ 1,727,915	$ 991,103	$ 3,144,826	$ 5,863,844
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Accounts payable and accrued liabilities	$ 30,034	$ -	$ 344,605	$ 374,639
Contracts payable - retainage	-	-	178,673	178,673
Due to other funds	221,370	-	-	221,370
Revenue in Advance	74,449	-	-	74,449
Deferred revenues	26,457	-	-	26,457
Total liabilities	352,310	-	523,278	875,588
FUND BALANCES				
Restricted	1,190,621	991,103	2,621,548	4,803,272
Assigned	184,984	-	-	184,984
Total fund balances	1,375,605	991,103	2,621,548	4,988,256
Total liabilities and fund balances	$ 1,727,915	$ 991,103	$ 3,144,826	$ 5,863,844

City of Fort Pierce, Florida
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
Year ended September 30, 2013

	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Intergovernmental	$ 1,907,098	$ -	$ 1,484,222	$ 3,391,320
Fines and forfeitures	20,410	-	-	20,410
Investment income	5,339	6,072	13,251	24,662
Miscellaneous	370,497	-	-	370,497
Total revenues	2,303,344	6,072	1,497,473	3,806,889
Expenditures				
Current				
General Government	11,092	-	7	11,099
Public safety	632,078	-	-	632,078
Economic environment	254,609	-	-	254,609
Capital Outlay	1,391,044	-	1,995,071	3,386,115
Debt service				
Principal	-	1,885,000	-	1,885,000
Interest and fees	-	3,646,692	-	3,646,692
Other	-	4,207	-	4,207
Total expenditures	2,288,823	5,535,899	1,995,078	9,819,800
Excess of revenues over (under) expenditures	14,521	(5,529,827)	(497,605)	(6,012,911)
Other financing sources (uses)				
Transfers in	149,960	5,428,555	275,675	5,854,190
Transfers out	(415,346)	(469,138)	(65,000)	(949,484)
Total other financing sources (uses)	(265,386)	4,959,417	210,675	4,904,706
Net change in fund balances	(250,865)	(570,410)	(286,930)	(1,108,205)
Fund balance - beginning of year	1,626,470	1,561,513	2,908,478	6,096,461
Fund balance - end of year	$ 1,375,605	$ 991,103	$ 2,621,548	$ 4,988,256

City of Fort Pierce, Florida
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
September 30, 2013

	Police Grants Fund	Law Enforcement Trust Fund
ASSETS		
Cash and investments	$ 30,997	$ 37,790
Accounts Receivable	20,000	-
Due from other governments	97,986	-
Notes receivable	-	-
Total assets	$ 148,983	$ 37,790
LIABILITIES AND FUND BALANCES		
LIABILITIES		
Accounts payable and accrued liabilities	$ 22,899	$ -
Due to other funds	125,000	-
Revenue in advance	-	-
Deferred revenues	-	-
Total liabilities	147,899	-
FUND BALANCES		
Restricted	1,084	37,790
Assigned	-	-
Total fund balances	1,084	37,790
Total liabilities and fund balances	$ 148,983	$ 37,790

State Housing Initatives Program (S.H.I.P.)	Federal Major Grant Program	Restricted Revenue Fund	Disaster Relief	Total Nonmajor Special Revenue Funds
$ 152,360	$ 6,252	$ 1,239,195	$ 10,124	$ 1,476,718
-	96,754	10,000	-	126,754
-	-	-	-	97,986
26,457	-	-	-	26,457
$ 178,817	$ 103,006	$ 1,249,195	$ 10,124	$ 1,727,915
$ 1,241	$ 5,894	$ -	$ -	$ 30,034
46	86,200	-	10,124	221,370
74,449	-			74,449
26,457	-	-	-	26,457
102,193	92,094	-	10,124	352,310
76,624	10,912	1,064,211	-	1,190,621
-	-	184,984	-	184,984
76,624	10,912	1,249,195	-	1,375,605
$ 178,817	$ 103,006	$ 1,249,195	$ 10,124	$ 1,727,915

City of Fort Pierce, Florida
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
Year ended September 30, 2013

	Police Grants Fund	Law Enforcement Trust Fund
Revenues		
Intergovernmental	$ 346,820	$ -
Fines and forfeitures	-	20,410
Investment income	240	207
Miscellaneous	154,000	-
Total revenues	501,060	20,617
Expenditures		
Current		
General Government	-	-
Public safety	551,929	80,149
Economic environment	-	-
Capital outlay	25,362	-
Total expenditures	577,291	80,149
Excess of revenues over (under) expenditures	(76,231)	(59,532)
Other financing sources (uses)		
Transfers in	75,000	-
Transfers out	-	-
Total other financing sources (uses)	75,000	-
Net change in fund balances	(1,231)	(59,532)
Fund balance - beginning of year	2,315	97,322
Fund balance - end of year	$ 1,084	$ 37,790

State Housing Initatives Program (S.H.I.P.)	Federal Major Grant Program	Restricted Fund	Disaster Relief	Total Non-Major Special Revenue Funds
$ 16,533	$ -	$ 163,737	$ 1,380,008	$ 1,907,098
-	-	-	-	20,410
558	-	4,334	-	5,339
-	135,193	81,304	-	370,497
17,091	135,193	249,375	1,380,008	2,303,344
-	-	11,092	-	11,092
-	-	-	-	632,078
116,002	124,281	-	14,326	254,609
-	-	-	1,365,682	1,391,044
116,002	124,281	11,092	1,380,008	2,288,823
(98,911)	10,912	238,283	-	14,521
-	-	74,960	-	149,960
-	-	(415,346)	-	(415,346)
-	-	(340,386)	-	(265,386)
(98,911)	10,912	(102,103)	-	(250,865)
175,535	-	1,351,298	-	1,626,470
$ 76,624	$ 10,912	$ 1,249,195	$ -	$ 1,375,605

City of Fort Pierce, Florida
COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
September 30, 2013

	Fort Pierce Redevelopment Bonds	City Hall Revenue	Golf Course Improvement Bonds
ASSETS			
Cash and investments	$ 740,752	$ -	$ 95,282
Total Assets	$ 740,752	$ -	$ 95,282
LIABILITIES AND FUND BALANCES			
FUND BALANCES			
Restricted	740,752	-	95,282
Total fund balance	740,752	-	95,282
Total liabilities and fund balance	$ 740,752	$ -	$ 95,282

Capital Improvement Revenue 2008	Capital Improvement Refunding 2010	Total Nonmajor Debt Service Funds
$ 133,765	$ 21,304	$ 991,103
$ 133,765	$ 21,304	$ 991,103
133,765	21,304	991,103
133,765	21,304	991,103
$ 133,765	$ 21,304	$ 991,103

City of Fort Pierce, Florida
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
NONMAJOR DEBT SERVICE FUNDS
Year Ended September 30, 2013

	Fort Pierce Redevelopment Bonds	City Hall Revenue	Golf Course Improvement Bonds
Revenues			
Investment income	$ 3,086	$ 153	$ 213
Expenditures			
Debt service			
Principal	1,205,000	490,000	75,000
Interest and fees	1,524,331	9,800	135,426
Other	2,089	16	751
Total expenditures	2,731,420	499,816	211,177
Excess of revenues over (under) expenditures	(2,728,334)	(499,663)	(210,964)
Other financing sources (uses)			
Transfers in	3,097,799	59,339	163,363
Transfers out	-	(59,353)	-
Total other financing sources (uses)	3,097,799	(14)	163,363
Net change in fund balances	369,465	(499,677)	(47,601)
Fund balances - beginning of year	371,287	499,677	142,883
Fund balances - end of year	$ 740,752	$ -	$ 95,282

Capital Improvement Revenue 2008	Capital Improvement Refunding 2010	Total Nonmajor Debt Service Funds
$ 1,918	$ 702	$ 6,072
115,000	-	1,885,000
1,571,381	405,754	3,646,692
21	1,330	4,207
1,686,402	407,084	5,535,899
(1,684,484)	(406,382)	(5,529,827)
1,686,381	421,673	5,428,555
(80,895)	(328,890)	(469,138)
1,605,486	92,783	4,959,417
(78,998)	(313,599)	(570,410)
212,763	334,903	1,561,513
$ 133,765	$ 21,304	$ 991,103

City of Fort Pierce, Florida
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
September 30, 2013

	Capital Project Fund Redevelopment	Capital Project Fund Special Capital Projects Fund	Total Nonmajor Capital Project Funds
ASSETS			
Cash and investments	$ 357,963	$ 2,186,435	$ 2,544,398
Due from other funds	10,124	-	10,124
Due from other governments	-	590,304	590,304
Total assets	$ 368,087	$ 2,776,739	$ 3,144,826
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	$ 168,391	$ 176,214	$ 344,605
Contracts Payable-Retainage	28,392	150,281	178,673
Total liabilities	196,783	326,495	523,278
FUND BALANCES			
Restricted	171,304	2,450,244	2,621,548
Total liabilities and fund balances	$ 368,087	$ 2,776,739	$ 3,144,826

City of Fort Pierce, Florida
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
Year ended September 30, 2013

	Capital Project Fund Redevelopment	Capital Project Fund Special Capital Projects Fund	Total Nonmajor Capital Project Funds
Revenues			
Intergovernmental	$ -	$ 1,484,222	$ 1,484,222
Investment income	6,007	7,244	13,251
Total revenues	6,007	1,491,466	1,497,473
Expenditures			
Operating Expenses	1	6	7
Capital outlay	220,690	1,774,381	1,995,071
Total expenditures	220,691	1,774,387	1,995,078
Excess of revenues over (under) expenditures	(214,684)	(282,921)	(497,605)
Other financing sources (uses)			
Transfers in	-	275,675	275,675
Transfers out	(65,000)	-	(65,000)
Note Proceeeds	-	-	-
Total other financing sources (uses)	(65,000)	275,675	210,675
Net change in fund balances	(279,684)	(7,246)	(286,930)
Fund balance - beginning of year	450,988	2,457,490	2,908,478
Fund balance - end of year	$ 171,304	$ 2,450,244	$ 2,621,548

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STATISTICAL SECTION

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A-1 STATISTICAL TABLES

This section of the City of Fort Pierce's Comprehensive Annual Report contains information to assist the reader in understanding the financial Statements, notes to the financial and other supplemental information.

Financial Trends - These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity - These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity - These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information - These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information - These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report related to the services the City provides and the activities it performs.

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MISCELLANEOUS STATISTICS
September 30, 2013

Date of Incorporation:		February 2, 1901
Adoption of City Charter:		1957
Form of Govt:		Commission/City Manager
Fiscal Year:		October 1, 2012 through September 30, 2013
Area:	as of 9/30/2013	29.14 square miles
Number of Employees:		618
City	344	
Utilities Authority	274	
Police Protection:		
Number of Stations		3
Number of Arresting Personnel		115
Fire Protection:		
(County wide)		
Number of Stations		18
Number of Firemen & Officers		370
Infrastructure:		
Cemeteries (not City owned)		5
City Bridges		8
City Buildings		23
Flashing Caution Lights		30
Street Lights		5,313
Traffic & Caution Lights		177
Miles of:		
Streets		152.46
•Paved		150.43
•Unpaved		2.03
Canals		10.09
Curbs and Gutters		121.42
Seawalls		1.13
Sidewalks		79.72
Storm Sewers		73.11
Building Permits New Construction:		16
Construction Valuation	$	6,659,860

City of Fort Pierce Population:	
1940	8,040
1950	13,502
1960	25,113
1970	29,721
1980	33,802
1990	36,830
2000	38,401
2010	41,590
Recreation:	
Acres of Public Parks	294.3
Baseball Practice Fields	23
Basketball Courts	11
Boat Ramps	10
Football Fields	1
Playgrounds	12
Miles of Public Beach	2.3
Municipal Pools	2
Racquetball/Handball Courts	2
Shuffleboard Courts	1
Tennis Courts	18
Utilities Customers:	
Electric	27,770
Water	19,280
Wastewater	14,450
Natural Gas	4,190
County Schools Enrollment:	
ESE (all grades)	4,545
Elementary	19,279
Middle	9,571
High School	12,241
Total Enrollment	41,091
Solid Waste Customers:	
Commercial	1,695
Residential	11,550
Public	32

Sources: City of Fort Pierce financial records, St. Lucie County Fire Dristrict records, Ft. Pierce Utilities Authority, St. Lucie County School records and Bureau of Business and Economic Research.

City of Fort Pierce, Florida

Net Position by Component

Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Governmental activities				
Invested in capital assets, net of related debt	$ 32,136,904	$ 30,700,782	$ 31,066,247	$ 28,668,343
Restricted	3,612,651	4,469,991	7,448,269	7,448,269
Unrestricted	12,820,034	14,694,145	13,854,615	18,329,988
Total government activities net position	$ 48,569,589	$ 49,864,918	$ 52,369,131	$ 54,446,600
Business type activities				
Invested in capital assets, net of related debt	$ 65,104,588	$ 53,122,423	$ 44,669,243	$ 45,408,923
Restricted	-	-	-	-
Unrestricted	12,551,494	13,672,962	13,960,371	10,201,851
Total business-type activities net position	$ 77,656,082	$ 66,795,385	$ 58,629,614	$ 55,610,774
Primary Government				
Invested in capital assets, net of related debt	$ 97,241,492	$ 83,823,205	$ 75,735,490	$ 77,472,266
Restricted	3,612,651	4,469,991	7,448,269	7,448,269
Unrestricted	25,371,528	28,367,107	27,814,986	25,868,516
Total primary government net position	$ 126,225,671	$ 116,660,303	$ 110,998,745	$ 110,789,051

Source: Statement of Net Position

*** Data not available

Fiscal Year						
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 36,179,711	$ 39,596,736	$ 34,683,122	$ 34,940,179	$ 23,716,538	$ 30,410,138
6,262,950	8,583,007	8,630,792	5,979,367	14,793,226	17,913,369
13,913,684	9,190,260	8,813,572	8,284,023	9,249,853	2,230,886
$ 56,356,345	$ 57,370,003	$ 52,127,486	$ 49,203,569	$ 47,759,617	$ 50,554,393
$ 40,490,367	$ 28,158,381	$ 29,329,512	$ 24,776,985	$ 6,806,387	$ 3,439,331
-	-	-	-	-	-
12,419,077	18,071,190	10,548,133	11,662,622	9,901,064	3,677,445
$ 52,909,444	$ 46,229,571	$ 39,877,645	$ 36,439,607	$ 16,707,451	$ 7,116,776
$ 76,670,078	$ 67,755,117	$ 64,012,634	$ 59,717,164	$ 30,522,925	$ 33,849,469
6,262,950	8,583,007	8,630,792	5,979,367	14,793,226	17,913,369
26,332,761	27,261,450	19,361,705	19,946,645	19,150,917	5,908,331
$ 109,265,789	$ 103,599,574	$ 92,005,131	$ 85,643,176	$ 64,467,068	$ 57,671,169

City of Fort Pierce, Florida
Changes in Net Position
Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Expenses				
Government activities:				
General government	$ 9,073,474	$ 9,368,691	$ 9,578,646	$ 11,039,863
Public Safety	14,305,679	13,758,635	13,353,710	14,614,487
Transportation	6,263,011	6,277,776	6,347,717	7,375,759
Economic Environment	1,774,472	3,361,379	2,040,019	6,075,167
Culture and recreation	2,231,912	2,268,586	2,321,424	2,548,710
Interest of long-term debt	3,727,940	3,821,411	3,841,700	3,680,658
Total government activities expenses	$ 37,376,488	$ 38,856,478	$ 37,483,216	$ 45,334,644
Business-type activities				
Solid Waste	$ 4,974,739	$ 5,440,958	$ 5,486,548	$ 5,245,043
Marina	2,605,281	2,155,455	2,353,376	2,300,594
Storm Water	3,368,903	3,241,933	3,182,318	2,648,312
Golf Course	1,658,894	1,610,301	1,600,742	1,908,161
Sunrise Theater	4,223,143	4,173,135	3,816,102	3,845,893
Building Fund	1,004,080	951,656	997,636	915,411
Total business-type activities	$ 17,835,040	$ 17,573,438	$ 17,436,722	$ 16,863,414
Total primary government expenses	$ 55,211,528	$ 56,429,916	$ 54,919,938	$ 62,198,058
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 1,578,442	$ 451,139	$ 695,767	$ 1,320,108
Public Safety	434,898	335,806	338,144	480,040
Transportation	28,068	18,850	102,831	124,853
Economic Environment	4,876,129	5,021,998	5,565,047	9,151,126
Culture and recreation	126,687	133,913	132,696	721,037
Operating grants and contributions	1,013,850	2,968,721	1,977,408	3,228,715
Capital grants and contributions	1,635,302	1,311,204	659,333	510,645
Total governmental activities program revenues	$ 9,693,376	$ 10,241,631	$ 9,471,226	$ 15,536,524
Business-type activities				
Charges for services:				
Solid Waste	$ 6,348,420	$ 6,139,701	$ 6,078,244	$ 6,177,815
Marina	1,800,958	1,920,455	1,626,788	1,531,036
Storm Water	2,598,840	2,679,764	2,720,486	2,608,393
Golf Course	1,418,505	1,439,569	1,350,526	1,373,150
Sunrise Theater	2,887,153	3,066,474	2,625,109	2,156,753
Building Fund	1,053,183	845,845	976,606	1,044,916
Operating grants and contributions	-	-	-	4,727,554
Capital grants and contributions	13,354,340	10,145,196	4,046,662	-
Total business-type activities	$ 29,461,399	$ 26,237,004	$ 19,424,421	$ 19,619,617
Total primary government revenues	$ 39,154,775	$ 36,478,635	$ 28,895,647	$ 35,156,141
Net (Expense) Revenue				
Governmental activities	$ (27,683,112)	$ (28,614,847)	$ (28,011,990)	$ (29,798,120)
Business-type activities	11,626,359	8,663,566	1,987,699	2,756,203
Total primary government net expenses	$ (16,056,753)	$ (19,951,281)	$ (26,024,291)	$ (27,041,917)

	Fiscal Year					
	2009	**2008**	**2007**	**2006**	**2005**	**2004**
$	12,967,795	$ 15,157,106	$ 13,450,017	$ 13,100,535	$ 14,741,595	$ 14,229,637
	16,893,985	16,773,117	16,485,679	16,650,512	13,407,321	11,900,163
	6,647,625	7,003,523	7,024,296	6,590,194	6,261,610	5,402,102
	7,863,601	7,758,223	9,475,767	8,894,855	2,994,655	1,428,611
	2,642,486	2,825,114	2,610,912	3,467,988	5,392,943	2,241,848
	4,001,465	3,537,105	2,856,782	1,596,722	1,202,837	975,409
$	51,016,957	$ 53,054,188	$ 51,903,453	$ 50,300,806	$ 44,000,961	$ 36,177,770
$	4,747,297	$ 5,168,303	$ 5,074,554	$ 5,237,869	$ 4,976,786	$ 4,509,758
	2,233,160	2,459,231	2,554,290	2,441,381	1,944,677	2,689,567
	2,578,157	2,499,171	2,475,360	1,861,218	1,376,538	1,194,486
	1,933,926	1,813,631	1,777,562	1,622,928	1,067,884	1,094,109
	4,017,465	3,821,918	3,781,301	563,450	-	-
	-	-	-	-	-	-
$	15,510,005	$ 15,762,254	$ 15,663,067	$ 11,726,846	$ 9,365,885	$ 9,487,920
$	66,526,962	$ 68,816,442	$ 67,566,520	$ 62,027,652	$ 53,366,846	$ 45,665,690
$	2,396,587	$ 3,551,313	$ 4,249,283	$ 8,084,053	$ 5,415,316	$ 6,199,171
	1,120,931	1,724,209	2,253,572	3,164,892	3,638,404	1,544,010
	121,646	259,442	501,618	756,794	222,452	117,359
	293,568	507,295	349,130	-	-	454,361
	10,167	78,877	110,719	179,282	225,188	129,150
	12,358,009	13,141,206	15,710,657	10,569,716	5,533,452	4,311,988
	2,966,734	2,086,094	100,000	539,500	68,222	567,913
$	19,267,642	$ 21,348,436	$ 23,274,979	$ 23,294,237	$ 15,103,034	$ 13,323,952
$	6,079,811	$ 6,185,722	$ 6,235,950	$ 5,359,719	$ 5,084,531	$ 4,826,295
	1,551,310	1,630,162	1,623,322	1,501,071	1,066,132	1,969,786
	2,599,139	2,498,258	2,471,274	2,314,063	1,238,885	1,076,431
	1,471,253	1,659,221	1,641,172	1,556,868	402,752	624,922
	2,211,941	2,254,689	1,554,963	83,489	-	-
	-	-	-	-	-	-
	3,825,307	2,544,073	1,459,848	2,521,350	2,893,976	-
	4,208,215	5,164,319	1,524,028	16,423,052	-	-
$	21,946,976	$ 21,936,444	$ 16,510,557	$ 29,759,612	$ 10,686,276	$ 8,497,434
$	41,214,618	$ 43,284,880	$ 39,785,536	$ 53,053,849	$ 25,789,310	$ 21,821,386
$	(31,749,315)	$ (31,705,752)	$ (27,006,569)	$ (28,897,927)	$ (28,897,927)	$ (23,601,829)
	6,436,971	6,174,190	18,032,766	1,320,391	1,320,391	(990,486)
$	(25,312,344)	$ (25,531,562)	$ (8,973,803)	$ (27,577,536)	$ (27,577,536)	$ (24,592,315)

General Revenues and Other Changes in Net Position

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Governmental Activities:				
Taxes				
Ad valorem tax	$ 10,082,823	$ 10,009,972	$ 11,144,640	$ 11,867,277
General Sales and use tax	2,183,003	2,268,673	2,326,799	2,334,521
Utility service and franchise	4,456,865	4,708,357	4,656,869	4,771,753
State Revenue Sharing	1,166,983	1,153,572	1,149,797	1,146,272
Additional one-cent sales tax	1,378,666	1,330,114	1,387,116	1,333,339
Unrestricted grants and contributions	249,148	241,799	241,312	262,634
Component unit transfer	5,365,879	4,767,268	4,925,280	4,853,329
Investment earnings	243,884	191,827	194,349	249,136
Miscellaneous	346,124	196,028	202,640	286,804
Special Item-Sale of Land		-	-	-
Transfers	914,408	1,243,024	(294,281)	783,310
Total government activities	$ 26,387,783	$ 26,110,634	$ 25,934,521	$ 27,888,375
Business-type activities				
Investment earnings	$ 64,567	$ 79,883	$ 87,750	$ 122,060
Insurance proceeds-unrestricted			-	-
Miscellaneous	84,179	665,346	654,803	606,377
Transfers	(914,408)	(1,243,024)	294,281	(783,310)
Total business-type activities	$ (765,662)	$ (497,795)	$ 1,036,834	$ (54,873)
Total primary government	$ 25,622,121	$ 25,612,839	$ 26,971,355	$ 27,833,502
Change in Net Position				
Governmental Activities	$ (1,295,329)	$ (2,504,213)	$ (2,077,469)	$ (1,909,745)
Business-type activities	10,860,697	8,165,771	3,024,533	2,701,330
Total primary government	$ 9,565,368	$ 5,661,558	$ 947,064	$ 791,585

Source: Statement of Activities

*** Data not available

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 14,476,029	$ 15,983,798	$ 15,708,542	$ 12,155,111	$ 11,592,435	$ 10,806,049
2,523,926	2,408,440	2,586,791	2,809,910	2,755,281	2,443,899
4,886,723	4,729,859	4,361,022	4,553,618	4,699,273	4,364,647
1,148,859	1,167,446	1,371,713	1,463,753	1,428,351	1,212,058
1,353,418	1,550,221	1,715,029	2,039,174	2,060,923	1,851,659
276,943	345,472	345,742	-	4,585,395	4,919,453
5,045,811	4,951,964	4,208,790	4,651,977	-	-
273,147	1,202,125	1,949,595	115,455	469,309	327,327
237,912	521,986	300,424	961,523	194,716	127,327
-	3,207,299	-	-	-	-
512,889	879,659	(995,257)	(300,000)	(1,682,512)	(267,056)
$ 30,735,657	$ 36,948,269	$ 31,552,391	$ 28,450,521	$ 26,103,171	$ 25,785,363
$ 142,244	$ 620,760	$ 1,141,317	$ 759,369	$ 135,227	$ 537,291
-	-	-	236,345	5,996,876	-
613,547	436,635	453,974	403,676	455,669	1,186,508
(512,889)	(879,659)	995,257	300,000	1,682,512	267,056
$ 242,902	$ 177,736	$ 2,590,548	$ 1,699,390	$ 8,270,284	$ 1,990,855
$ 30,978,559	$ 37,126,005	$ 34,142,939	$ 30,149,911	$ 34,373,455	$ 27,776,218
$ (1,013,658)	$ 5,242,517	$ 2,923,917	$ 1,443,952	$ (2,794,756)	$ 2,931,545
6,679,873	6,351,926	20,623,314	3,019,781	9,590,675	1,061,451
$ 5,666,215	$ 11,594,443	$ 23,547,231	$ 4,463,733	$ 6,795,919	$ 3,992,996

City of Fort Pierce, Florida
Fund Balances, Government Funds
Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	***2011**	**2010**
General Fund				
Nonspendable	$ 78,134	$ 260,206	$ 415,980	$ -
Restricted			-	-
Committed	723,134	1,219,933	894,680	-
Assigned	3,404,652	3,232,604	3,222,160	-
Unassigned	38,396	95,628	565,717	
Unreserved	-	-	-	4,149,368
Total General Fund	$ 4,244,316	$ 4,808,371	$ 5,098,537	$ 4,149,368
All Other Government Funds				
Special Revenue:				
Restricted	$ 1,184,459	$ 1,434,093	$ 1,867,420	$ 2,196,502
Nonspendable	1,084	16,437	16,591	
Assigned	190,062	190,062	190,062	
Committed	946,613	544,490	567,140	
Debt Service:				
Restricted	991,103	1,561,513	2,168,777	3,416,600
Capital projects:				
Restricted	2,621,548	2,908,478	3,077,881	4,031,669
Total all other governmental funds	$ 5,934,869	$ 6,655,073	$ 7,887,871	$ 9,644,771
Total governmental and general funds	$ 10,179,185	$ 11,463,444	$ 12,986,408	$ 13,794,139

* Implementation of GASB 54 in 2011

Source: Balance Sheet Governmental Funds

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	3,000,000	-	-	-	-
-	-	-	-	-	-
4,525,073	4,868,200	4,837,799	3,399,430	7,528,148	6,591,240
$ 4,525,073	$ 7,868,200	$ 4,837,799	$ 3,399,430	$ 7,528,148	$ 6,591,240
$ 662,216	$ 3,495,240	$ 3,528,819	$ 5,201,199	$ 939,482	$ 607,221
2,492,069	6,044,864	6,928,848	2,451,080	2,124,375	2,180,086
8,225,425	7,273,739	13,868,386	23,528,287	12,903,101	9,825,850
$ 11,379,710	$ 16,813,843	$ 24,326,053	$ 31,180,566	$ 15,966,958	$ 12,613,157
$ 15,904,783	$ 24,682,043	$ 29,163,852	$ 34,579,996	$ 23,495,106	$ 19,204,397

City of Fort Pierce, Florida
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Revenues				
Taxes	$ 16,722,691	$ 16,987,002	$ 18,128,308	$ 18,973,552
Licenses, fees and permits	327,558	353,390	465,984	393,408
Intergovernmental	11,384,520	11,338,211	9,157,273	12,180,543
Charges for services	215,829	195,748	180,180	74,964
Fines and penalties	222,445	193,114	207,067	350,920
Contributions from component units	5,365,879	4,767,268	4,925,280	4,853,329
Investment earnings	243,884	196,028	202,640	286,804
Other revenues	2,977,234	2,799,953	3,490,107	2,970,580
Total revenues	$ 37,460,040	$ 36,830,714	$ 36,756,839	$ 40,084,100
Expenditures				
General government	$ 9,764,941	$ 10,351,426	$ 10,158,774	$ 12,178,323
Public safety	13,453,506	12,972,368	12,555,394	13,918,785
Transportation	3,089,871	3,058,459	2,981,763	3,130,854
Economic environment	1,735,007	3,277,492	1,944,850	6,042,952
Culture and recreation	1,968,202	1,943,145	1,988,264	2,144,593
Capital outlay	3,765,513	2,383,608	2,118,083	3,642,606
Debt service:				
Principal	2,168,000	1,820,000	1,695,000	1,645,484
Interest	3,709,460	3,761,440	3,813,474	3,644,993
Other	4,207	28,763	14,687	419,481
Total expenditures	$ 39,658,707	$ 39,596,701	$ 37,270,289	$ 46,768,071
Excess of Revenues over and (under) expenditures	$ (2,198,667)	$ (2,765,987)	$ (513,450)	$ (6,683,971)
Other Financing sources (Uses)				
Transfers in	$ 11,239,805	$ 10,639,613	$ 6,319,305	$ 13,083,132
Transfers out	(10,325,397)	(9,396,589)	(6,613,586)	(12,313,489)
Issuance of debt		-	-	459,099
Discount on issuance of debt		-	-	-
Proceeds from refunding		-	-	11,308,143
Total other financing		-	-	-
Payment on Current Refunding		-	-	(7,963,557)
Total sources (uses)	$ 914,408	$ 1,243,024	$ (294,281)	$ 4,573,328
Net change in fund balances	$ (1,284,259)	$ (1,522,963)	$ (807,731)	$ (2,110,643)
Debt service as a percentage of non capital expenditures	16.4%	15.0%	15.7%	12.3%

SOURCE: Statement of Revenues, Expenditures and Changes in Fund Balances

	Fiscal Year					
	2009	**2008**	**2007**	**2006**	**2005**	**2004**
	$ 21,886,678	$ 23,122,097	$ 22,656,355	$ 19,518,639	$ 19,046,989	$ 16,329,901
	946,089	1,629,310	1,997,284	2,820,335	3,417,698	1,264,681
	16,068,886	18,493,398	19,422,168	19,535,244	12,404,309	9,328,110
	93,280	85,260	94,256	101,933	110,669	202,519
	521,193	475,811	536,872	642,792	528,894	547,841
	5,045,811	4,951,964	4,208,790	4,651,977	4,585,395	4,919,453
	237,912	1,202,125	1,949,595	961,523	469,309	308,991
	3,844,946	5,272,877	6,168,564	5,085,586	3,547,218	4,630,498
	$ 48,644,795	$ 55,232,842	$ 57,033,884	$ 53,318,029	$ 44,110,481	$ 37,531,994
	$ 14,914,645	$ 16,553,623	$ 15,393,131	$ 13,627,277	$ 15,193,614	$ 11,218,205
	16,191,118	15,842,453	15,659,093	15,593,122	12,667,329	12,383,763
	3,783,786	3,794,313	3,960,131	3,735,841	3,512,083	3,257,346
	7,759,398	7,439,327	9,356,712	8,809,116	2,910,853	1,413,564
	2,389,376	2,729,348	2,317,515	3,184,392	5,121,215	2,213,207
	6,236,137	12,115,028	38,092,574	13,944,562	5,458,921	6,704,265
	1,887,041	1,777,174	4,024,196	1,605,506	1,986,452	1,656,094
	3,821,412	3,501,542	2,522,186	1,404,507	1,241,669	753,805
	912,131	48,800	279,233	238,816	550,139	226,413
	$ 57,895,044	$ 63,801,608	$ 91,604,771	$ 62,143,139	$ 48,642,275	$ 39,826,662
	$ (9,250,249)	$ (8,568,766)	$ (34,570,887)	$ (8,825,110)	$ (4,531,794)	$ (2,294,668)
	$ 18,338,952	$ 11,573,501	$ 11,088,614	$ 3,164,320	$ 3,554,512	$ 5,232,921
	(17,105,170)	(10,693,843)	(12,083,871)	(3,464,320)	(5,237,024)	(5,499,977)
	-	-	30,150,000	20,210,000	20,200,000	3,170,000
	(450,795)	-	-	-	(66,164)	-
	29,840,000	-	-	-	(9,628,821)	-
	-	-	-	-	-	-
	(30,150,000)	-	-	-	-	-
	$ 472,987	$ 879,658	$ 29,154,743	$ 19,910,000	$ 8,822,503	$ 2,902,944
		3,207,299				
	$ (8,777,262)	$ (4,481,809)	$ (5,416,144)	$ 11,084,890	$ 4,290,709	$ 608,276
	11.1%	10.2%	12.2%	6.2%	7.5%	7.3%

City of Ft. Pierce. Florida
Changes In Net Position
Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Additions				
Employer	$ 4,266,803	$ 3,566,751	$ 3,181,446	$ 3,377,350
Employees	1,920,330	1,874,591	1,738,084	1,929,755
State	249,148	241,799	241,312	262,634
Other		-	-	-
Investment income (net of expenses)	21,583,070	26,881,779	1,482,590	14,806,065
Total additions to plan net assets	$ 28,019,351	$ 32,564,920	$ 6,643,432	$ 20,375,804
Deductions				
Benefit payments	$ 11,993,098	$ 10,874,268	$ 10,413,658	$ 9,727,760
Refunds	585,930	346,839	274,419	496,099
Administrative expenses	134,550	129,911	141,620	198,932
Fire District Asset Withdrawal			-	-
Other expenses	19,416	18,992	19,122	18,218
Total deductions from plan net assets	$ 12,732,994	$ 11,370,010	$ 10,848,819	$ 10,441,009
Change in net position	$ 15,286,357	$ 21,194,910	$ (4,205,387)	$ 9,934,795

Source: Combining Statement of Changes in Fiduciary Funds Net Position

	Fiscal Year					
	2009	**2008**	**2007**	**2006**	**2005**	**2004**
	$ 3,580,089	$ 4,053,604	$ 6,475,387	$ 8,975,380	$ 5,634,357	$ 841,375
	2,168,561	2,122,748	2,045,601	1,973,325	1,791,010	1,717,985
	276,943	345,472	345,472	369,999	345,472	327,497
	-	-	699	291	3,395,780	2,769,870
	4,352,746	(23,183,079)	30,501,473	19,294,520	20,405,068	18,592,851
	$ 10,378,339	$ (16,661,255)	$ 39,368,632	$ 30,613,515	$ 31,571,687	$ 24,249,578
	$ 7,160,364	$ 6,833,788	$ 8,751,479	$ 8,975,796	$ 7,380,700	$ 6,869,866
	443,021	306,553	312,244	208,479	247,846	515,726
	186,494	126,355	127,238	115,064	159,127	161,006
	-	-	98,084,291	-	-	-
	18,479	19,984	23,403	23,985	22,791	24,886
	$ 7,808,358	$ 7,286,680	$ 107,298,655	$ 9,323,324	$ 7,810,464	$ 7,571,484
	$ 2,569,981	$ (23,947,935)	$ (67,930,023)	$ 21,290,191	$ 23,761,223	$ 16,678,094

City of Fort Pierce, Florida
Assessed Value and Actual Value of Taxable Property
Last Ten Years

Fiscal Year Ended September 30,	Real Property	Personal Property	Centrally Assessed Property
2013	$ 2,375,689,997	$ 192,499,439	$ 7,381,630
2012	2,463,908,875	209,865,288	7,135,634
2011	2,582,341,713	241,596,029	6,734,681
2010	2,539,072,299	183,522,400	11,900,267
2009	2,873,362,731	205,905,211	18,164,297
2008	3,002,624,903	214,832,817	14,072,164
2007	2,702,985,715	181,290,747	11,355,976
2006	1,646,709,160	170,369,946	9,995,714
2005	1,352,991,854	138,788,961	8,997,426
2004	1,092,799,271	139,004,863	7,691,877

Note: Property in the City of Fort Pierce is reassessed each year. Property is assessed at actual value; therefore, the assessed values are equal to actual value. Tax rates are per $1000 of assessed value.

Less: Exemption	Total Taxable Assessed Value	Total Direct Tax Rate
$ 707,571,187	$ 1,867,999,879	5.7131
707,684,181	1,973,225,616	5.4674
696,878,963	2,133,793,460	5.4674
441,744,364	2,292,750,602	5.4674
286,847,886	2,810,584,353	5.4674
169,294,535	3,062,235,349	5.4674
161,885,441	2,733,746,997	5.9823
157,605,955	1,669,468,865	6.9823
163,126,268	1,337,651,973	7.8305
160,718,229	1,078,777,782	7.8305

City of Fort Pierce, Florida
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

Fiscal Year	City of Fort Pierce	County Parks MSTU	Co Public Transit MSTU	Erosion District E	Law Enf. Jail, Judicial Sys	Co General Revenue Fund	St. Lucie County Port Bond	Childrens Services Council
2013	5.7131	0.2313	0.1269	0.0925	3.9699	2.9221	0.0154	0.4872
2012	5.4674	0.2313	0.1269	0.0925	3.9699	2.9221	0.0154	0.4872
2011	5.4674	0.2313	0.1269	0.0925	3.9699	2.8707	0.0154	0.4872
2010	5.4674	0.2313	0.0833	0.0925	3.3957	2.7694	0.0154	0.4872
2009	5.4674	0.2313	0.0833	0.0925	2.5478	3.6173	0.0154	0.3858
2008	5.4674	0.2313	0.0833	0.0925	1.9352	4.2299	0.0144	0.3858
2007	5.9823	0.2500	0.0900	0.1000	2.3778	4.2734	0.0154	0.3915
2006	6.9823	0.2500	0.0900	0.1000	2.9807	4.2619	0.0216	0.3915
2005	7.8305	0.2500	-	0.1000	3.3178	4.1248	-	0.3915
2004	7.8305	0.2500	-	0.1000	3.5066	4.0728	0.0255	0.3915

Source: St. Lucie County Property Appraisers Office

St Lucie Co Fire District	FL Inland Navigation Dist	County School District	Mosquito Control	S FL Water Mgmt District	Environ Signif Land Bond	Everglades Construction Project	Total
2.6500	0.0345	7.7710	0.2036	0.4289	-	-	18.9333
2.6500	0.0345	7.8780	0.2036	0.4363	-	-	19.0477
2.4839	0.0345	8.1770	0.2036	0.5346	0.0459	0.0894	19.3628
2.2000	0.0345	7.6760	0.2036	0.5346	0.0459	0.0894	17.8588
2.2000	0.0345	7.6850	0.2036	0.5346	0.0459	0.0894	17.7664
2.2000	0.0345	7.4900	0.2036	0.5340	0.0776	0.0894	17.6015
2.4562	0.0385	7.7370	0.2200	0.5970	0.0823	0.1000	18.7291
2.7562	0.0385	7.9220	0.2757	0.5970	0.1154	0.1000	19.9005
2.7806	0.0385	8.3130	0.1950	0.5970	-	0.1000	20.2082
2.7806	0.0385	8.5830	0.2122	0.5970	0.2500	0.1000	20.9077

City of Fort Pierce, Florida
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended September 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
		Amount	Percentage of Levy
2013	$ 10,736,076	$ 10,021,382	93.34%
2012	10,846,887	10,009,972	92.28%
2011	11,436,942	10,792,465	94.36%
2010	12,535,385	11,702,832	93.36%
2009	15,366,589	14,264,294	92.83%
2008	16,742,466	15,932,420	95.16%
2007	16,354,095	15,588,897	95.32%
2006	12,757,185	12,095,729	94.82%
2005	11,924,674	11,488,629	96.34%
2004	9,743,378	9,395,873	96.43%

Sources: City of Fort Pierce Finance Records,
St. Lucie County Tax records DR420

Collections in Subsequent Years	Total Collections to Date	
	Amount	Percentage of Levy
$ 61,442	$ 10,082,823	93.92%
46,554	10,056,526	92.71%
165,634	10,958,099	95.81%
164,012	11,866,843	94.67%
211,647	14,475,940	94.20%
51,378	15,983,798	95.47%
119,645	15,708,542	96.05%
59,382	12,155,111	95.28%
103,806	11,592,435	97.21%
125,481	9,521,354	97.72%

City of Fort Pierce, Florida
Property Tax Levies and Collections
Current Year and Ten Years Ago

	2013		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
Bellsouth Telecommunications	94,916,658	1	4.81023%
Wal-Mart Stores East Inc	71,684,497	2	3.63286%
HCA	38,219,613	3	1.93691%
Destin Beach Inc	26,013,244	4	1.31831%
Ehden NV	22,133,228	5	1.12168%
Landings Fort Pierce LLC	19,839,763	6	1.00545%
Lawnwood Medical Center	9,272,122	7	0.46990%
Morris/Satnick FP Assoc LLC	9,152,967	8	0.46386%
Riverfront Development LC	8,859,218	9	0.44897%
Treasure Cay Properties LLC.	8,608,849	10	0.43628%
Sabel Chase Assoc. Inc			
Grand Savannah Club Ltd.			
P and P Mhe Estates Lp.			
Florida East Coast Railroad			
HarborFederal Savings Bank			
Total	$ 308,700,160		10.83421%

* Total assessed valuation is $ 1,973,225,616

2004		
Taxable Assessed Value	**Rank**	**Percentage of Total City Taxable Assessed Value**
27,687,903	2	2.2338%
10,179,724	7	0.8213%
10,912,702	5	0.8804%
12,995,087	3	1.0484%
41,851,247	1	3.3765%
12,865,381	4	1.0380%
10,265,965	6	0.8282%
8,729,977	8	0.7043%
8,574,058	9	0.6917%
8,116,485	10	0.6548%
$ 152,178,529		12.2775%

$ 1,239,496,011

City of Fort Pierce, Florida
State Revenue Sharing Funds
Last Ten Fiscal Years

Fiscal Year	State Revenue Sharing	1/2 Cent Sales Tax	Mobile Home License	Beverage License	Fuel Tax Refund	Total Receipts
2013	$ 1,166,983	$ 1,378,666	$ 36,427	$ 50,183	$ 65,880	2,698,139
2012	1,153,572	1,330,114	37,212	32,681	57,159	2,610,738
2011	1,149,797	1,387,116	32,695	30,989	52,131	2,652,727
2010	1,146,272	1,333,339	30,890	32,418	57,563	2,600,482
2009	1,148,859	1,353,418	28,446	34,100	65,126	2,629,949
2008	1,167,446	1,550,221	24,896	32,598	48,950	2,824,110
2007	1,371,713	1,715,029	28,099	30,407	53,167	3,198,414
2006	1,463,753	2,039,174	30,922	29,585	48,170	3,611,604
2005	1,428,351	2,060,923	32,471	40,445	43,296	3,605,485
2004	1,212,058	1,851,659	37,691	25,410	48,364	3,175,183

Source: City of Fort Pierce Finance Records

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City of Fort Pierce, Florida
Fort Pierce Redevelopment Agency
Taxable Value Of Each District
Last Ten Fiscal Years

AGENCY			Fiscal Year 2013	2012	2011	2010
City of Fort Pierce						
CRA 1	(Res 82-25)	*	51,157,598	54,952,729	56,168,470	70,131,326
CRA 2	(Res 95-89)		2,477,100	2,590,239	2,820,864	3,011,140
CRA 3	(Res 96-15)		3,467,600	3,832,104	3,822,122	3,985,240
CRA 4	(Res 01-98)	*	561,948,017	577,410,385	609,706,475	705,029,914
	CFP Total		**$ 619,050,315**	**$ 638,785,457**	**$ 672,517,931**	**$ 782,157,620**
St. Lucie County						
CRA 1	(Res 82-25)	**	52,074,098	55,982,929	57,710,070	71,885,126
CRA 2	(Res 95-89)		2,477,100	2,590,239	2,820,864	3,011,140
CRA 3	(Res 96-15)		3,467,600	3,832,104	3,822,122	3,985,240
CRA 4	(Res 01-98)	**	559,212,624	574,247,439	606,278,371	701,361,001
	SLC Total		**$ 617,231,422**	**$ 636,652,711**	**$ 670,631,427**	**$ 780,242,507**
SLC Fire District						
CRA 1	(Res 82-25)					
CRA 2	(Res 95-89)					
CRA 3	(Res 96-15)					
CRA 4	(Res 01-98)					
	SLC Fire Total		-	-	-	-

* City with historic but no senior exemption
** County with senior but no historic exemption
*** Last year Fire Department Paid TIF 2007
**** 2007 First Year Collecting Data

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
62,234,031	65,332,302	64,773,379			
3,468,650	3,646,427	3,490,495			
4,547,200	3,921,700	3,433,700			
869,644,929	1,020,903,984	945,805,234			
$ 939,894,810	**$ 1,093,804,413**	**$ 1,017,502,808**	********	********	********
64,496,546	66,948,502	66,414,579			
3,468,650	3,646,427	3,490,495			
4,547,200	3,921,700	3,433,700			
866,035,908	1,017,625,788	943,199,980			
$ 938,548,304	**$ 1,092,142,417**	**$ 1,016,538,754**	********	********	********
		66,414,579.00			
		3,490,495.00			
		3,433,700.00			
		945,858,934.00			
-	-	*› **$ 1,019,197,708**	********	********	********

City of Fort Pierce, Florida
Legal Debt Margin Information
September 30, 2013

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Debt Limit	$ 67,000,000	$ 67,000,000	$ 67,000,000	$ 67,000,000
Total Net Debt Applicable to Limit *	53,835,180	59,250,000	60,480,000	61,655,000
Debt Margin	$ 13,164,820	$ 7,750,000	$ 6,520,000	$ 5,345,000
Total net debt applicable to the limit as a percentage of debt limit	80.351%	88.433%	90.269%	92.022%

* Includes all debt except for debt issued by the Community Redevelopment Agency.

NOTE: The City Charter does not set a limit of bond indebtedness as a percentage of assessed valuation. The Charter does allow the City to borrow an aggregate of $67,000,000.

City of Fort Pierce
Direct and Overlapping Governmental Activities Debt
As Of September 30, 2013

Governmental Unit	**Debt Outstanding**	**Estimated Percentage Applicable**	**Estimated Share of Overlapping Debt**
Debt repaid with property taxes			
St. Lucie County (Port)	$ 785,000	7.28%	$ 57,148
Other Debt			
St. Lucie County (800 MHz)	2,945,000		-
Subtotal, overlapping debt			$ 57,148
City direct debt			95,087,000
Total direct and overlapping debt			$ 95,144,148

Sources: St. Lucie County

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
$ 67,000,000	$ 67,000,000	$ 67,000,000	$ 67,000,000	$ 67,000,000	$ 67,000,000
59,002,378	61,054,320	62,741,731	36,894,613	24,978,872	27,102,964
$ 7,997,622	$ 5,945,680	$ 4,258,269	$ 30,105,387	$ 42,021,128	$ 39,897,036
88.063%	91.126%	93.644%	55.067%	37.282%	40.452%

City of Fort Pierce. Florida
Ratio of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities			
Fiscal Year	**Redevelop-ment Bonds**	**Sales Tax Increment Bonds**	**Non-ad Valorum**	**Revenue Sharing**
2013	$ 32,875,000	$ -	$ 40,665,143	$ -
2012	34,080,000	490,000	41,138,143	-
2011	35,240,000	965,000	41,323,143	-
2010	36,305,000	1,420,000	41,498,143	-
2009	37,260,000	1,865,000	37,843,627	-
2008	38,120,000	2,295,000	38,750,668	-
2007	38,900,000	2,715,000	39,327,842	-
2006	39,780,000	3,125,000	11,673,600	238,438
2005	20,200,000	3,530,000	12,224,419	468,125
2004	9,750,000	3,925,000	13,192,983	686,873

Source: City of Fort Pierce Financial Statements

Business-Type Activities					
Marina	**Storm water**	**Solid Waste**	**Total Primary Government**	**Percentage of Personal Income**	**Per Capita**
$ 1,846,857	$ 15,185,000	$ -	$ 90,572,000	6.72%	2,178
1,846,857	15,775,000	-	93,330,000	7.20%	2,226
1,846,857	16,345,000	-	95,720,000	6.13%	2,270
1,846,857	16,890,000	-	97,960,000	6.25%	2,355
1,846,857	17,420,000	26,894	96,262,377	6.81%	2,188
2,026,292	17,930,000	52,360	99,174,320	6.79%	2,242
2,202,253	18,420,000	76,636	101,641,731	6.54%	2,420
2,677,853	19,080,000	99,722	76,674,613	5.12%	1,917
3,059,472	5,575,000	121,856	45,178,872	3.39%	1,171
3,425,308	5,730,000	142,800	36,852,964	2.77%	944

City of Fort Pierce, Florida
Pledged Revenue Coverage
Last Ten Fiscal Years

Governmental Activities

Non-ad Valorum Bonds

Fiscal Year	Revenue [1]	Less: Operating Expenses [2]	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 27,430,244	$ 14,139,760	$ 13,290,484	$ 190,000	$ 2,112,561	5.77
2012	25,997,176	14,636,799	11,360,377	185,000	2,119,967	4.93
2011	28,044,024	15,161,178	12,882,846	175,000	2,140,511	5.56
2010	28,489,194	16,775,024	11,714,170	4,948,143	519,172	2.14
2009	30,514,244	23,275,607	7,238,637	525,566	395,178	7.86
2008	35,447,510	21,659,477	13,788,033	509,038	415,115	14.92
2007	36,149,522	20,611,287	15,538,235	2,495,759	350,247	5.46
2006	32,751,374	25,880,436	6,870,938	550,818	636,829	5.79
2005	35,750,278	22,328,760	13,421,518	968,560	680,809	8.14
2004	28,759,839	16,720,712	12,039,127	552,207	554,731	10.88

Revenue Sharing Bonds

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ ***	$ ***	$ ***	$ ***	$ ***	***
2012	***	***	***	***	***	***
2011	***	***	***	***	***	***
2010	***	***	***	***	***	***
2009	***	***	***	***	***	***
2008	***	***	***	***	***	***
2007	1,371,713	-	1,371,713	238,437	4,828	5.64
2006	1,463,753	-	1,463,753	238,437	9,657	5.90
2005	1,428,351	-	1,428,351	229,688	18,779	5.75
2004	1,212,058		1,212,058	218,750	27,261	4.93

Redevelopment Bonds [3]

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 5,453,289	$ 2,523,697	$ 2,929,592	$ 1,205,000	$ 1,524,331	1.07
2012	5,294,961	2,683,020	2,611,941	1,160,000	1,567,581	0.96
2011	5,771,580	2,501,344	3,270,236	1,065,000	1,610,181	1.22
2010	6,641,872	3,904,610	2,737,262	955,000	1,644,400	1.05
2009	9,653,380	7,081,139	2,572,241	800,000	1,677,713	1.04
2008	9,211,436	5,445,421	3,766,015	780,000	1,704,663	1.52
2007	10,488,287	4,874,975	5,613,312	880,000	1,377,048	2.49
2006	5,181,650	1,310,208	3,871,442	420,000	614,934	3.74
2005	3,114,717	-	3,114,717	375,000	389,362	4.07
2004	1,293,799	-	1,293,799	530,000	234,422	1.69

Sales Tax Increment Bonds

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 1,378,666	$ -	$ 1,378,666	$ 490,000	$ 9,800	2.76
2012	1,330,144	-	1,330,144	475,000	28,506	2.64
2011	1,387,116	-	1,387,116	455,000	45,375	2.77
2010	1,333,339	-	1,333,339	445,000	60,569	2.64
2009	1,353,418	-	1,353,418	430,000	73,981	2.69
2008	1,550,221	-	1,550,221	420,000	85,412	3.07
2007	1,715,029	-	1,715,029	410,000	94,763	3.40
2006	2,039,174	-	2,039,174	405,000	102,913	4.01
2005	2,060,923	-	2,060,923	395,000	110,913	4.07
2004	1,851,659		1,851,659	420,000	78,317	3.72

Business Activities [4]

Marina Bonds

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 1,812,467	$ 1,754,527	$ 57,940	$ -	$ 92,343	0.63
2012	1,938,537	1,737,132	201,405	-	92,343	2.18
2011	2,038,173	1,751,506	286,667	-	95,421	3.00
2010	1,900,066	1,798,215	101,851	-	42,903	2.37
2009	2,003,613	1,743,047	260,566	189,243	95,082	0.92
2008	2,079,777	1,919,150	160,627	355,396	102,024	0.35
2007	2,345,683	1,935,606	410,077	474,600	106,475	0.71
2006	2,085,081	1,849,926	235,155	392,869	63,373	0.52
2005	1,514,701	1,537,301	(22,600)	379,892	77,469	(0.05)
2004	2,387,086	1,974,746	412,340	364,104	90,923	0.91

Storm Water Bonds

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 2,598,840	$ 1,249,161	$ 1,349,679	$ 615,000	$ 679,336	1.04
2012	2,736,435	1,153,251	1,583,184	590,000	703,935	1.22
2011	2,768,553	1,010,332	1,758,221	570,000	724,835	1.36
2010	2,702,779	899,894	1,802,885	545,000	747,510	1.39
2009	2,704,100	1,136,105	1,567,995	530,000	769,811	1.21
2008	2,905,459	1,034,076	1,871,383	510,000	787,460	1.44
2007	3,159,400	1,040,355	2,119,045	660,000	800,223	1.45
2006	2,803,700	743,209	2,060,491	660,000	633,557	1.59
2005	1,346,603	718,088	628,515	160,000	230,735	1.61
2004	1,892,566	672,092	1,220,474	155,000	234,610	3.13

Solid Waste Bonds

Fiscal Year	Revenue	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2013	$ 6,369,346	$ 4,579,691	$ 1,789,655	$ ***	$ ***	***
2012	6,798,039	5,017,166	1,780,873	***	***	***
2011	6,085,349	4,792,160	1,293,189	***	***	***
2010	6,187,890	4,765,265	1,422,625	26,894	740	51.48
2009	6,093,789	4,276,617	1,817,172	26,894	2,919	60.95
2008	6,290,401	4,694,220	1,596,181	24,276	3,547	57.37
2007	6,308,113	4,623,832	1,684,281	23,086	2,662	65.42
2006	5,404,618	4,702,450	702,168	22,134	5,854	25.09
2005	5,107,031	4,447,047	659,984	20,944	6,888	23.71
2004	4,835,888	4,029,813	806,075	19,992	7,866	28.94

*** No bonds outstanding

Source:

[1] Reveunes: Less Grants, Capital leases, Transfers. Also, Restricted Reveunes, Local Option Gas Tax and Impact Fees

[2] Expenses: Governmental Expenditures and Public Safety Debt Financed from the Sources, and Ad Valorum Credit which started in 2004

[3] Funded by (TIF) Tax Increment Funds

[4] Statement of Revenues, Expenses and Changes in Fund Net Assets-Proprietary Funds
Total Operating Revenues + Total non-operating revenues (expenses) less
Total operating expenses (less depr)

Note: Non Ad Valorum Debt: 2001 & 2002 the City of Fort Pierce paid before maturity 2.5 million in Long-Term Debt

City of Fort Pierce, Florida
Demopgraphic and Economic Statistics
Last Ten Calendar Year

Calender Year	City of Ft. Pierce Population *	Personal Income	Median Household Income **	School Enrollment***	Unemployment Rate ****
2013	42,645	$ 1,347,496,710	$ 31,598	41,091	10.1%
2012	41,993	1,296,281,917	30,869	46,453	10.9%
2011	42,169	1,561,500,000	37,030	44,294	13.0%
2010	41,590	1,566,650,000	37,669	45,188	14.1%
2009	44,000	1,413,500,000	32,125	41,261	14.1%
2008	44,227	1,460,160,000	33,015	39,994	10.0%
2007	42,000	1,554,000,000	37,000	37,380	6.4%
2006	40,000	1,497,600,000	37,440	38,902	4.2%
2005	38,569	1,333,947,434	34,586	36,077	4.5%
2004	39,044	1,329,604,376	34,054	34,731	7.4%

Source:

*	U. S. Dept. of Commerce, United States Census Bureau
**	AreaVibes
***	St. Lucie County School Board
****	U. S. Dept. of Labor, Bureau of Labor Statistics

City of Fort Pierce, Florida
Principal Employers
Current Year

	2013		
Employer*	**Employees***	**Rank**	**Percentage of Total City Employment**
School Board of St Lucie County	4,946	1	9.50%
Lawnwood Regional Medical Center & Heart In	1500	2	2.88%
Indian River State College	1037	3	1.99%
Wal-Mart Distribution Center	650	4	1.25%
City of Fort Pierce	357	5	0.69%
United States Postal Service	350	7	0.67%
Tropicana Products Inc	340	6	0.65%
New Horizons of the TC (5 locations)	300	8	0.58%
Fort Pierce Utilities Authority	286	9	0.55%
Drawdy Brothers Construction	200	10	0.38%
Total	9,966		19.15%

*Source: Economic Development Council of St. Lucie County
Historical data not available for years 1998-2005

18,974

City of Fort Pierce, Florida
Full-time Equivalent City Government Employees by Function/ Program
Last Ten Fiscal Years

	Fiscal Year			
Function / Program	**2013**	**2012**	**2011**	**2010**
Primary government:				
Government activities:				
General government	69	73	70	74
Public safety	167	161	167	181
Transportation	25	24	26	30
Economic environment	3	6	6	9
Culture and recreation	26	26	26	27
Total governmental activities	290	290	295	321
Business type activities				
Marina	5	5	5	5
Solid Waste	31	33	34	31
Golf Course	13	13	16	21
Sunrise Theatre	5	6	7	7
Total Business type activities	54	57	62	64
Total all activities	344	347	357	385

Source: City of Fort Pierce Budget Document

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
92	94	95	94	90	88
203	217	198	196	182	182
39	39	41	41	40	40
8	12	13	16	10	6
29	29	29	27	27	27
371	391	376	374	349	343
7	9	9	10	13	13
32	34	34	34	35	35
20	31	31	22	33	33
9	9	8	8	-	-
68	83	82	74	81	81
439	474	458	448	430	424

City of Fort Pierce, Florida
Operating Indicators by Function/Program
Last Ten Fiscal Years

	Fiscal Year			
	2013	**2012**	**2011**	**2010**
Function/Program				
Police				
Physical arrests	3,064	2,899	2,510	3,794
Parking Violations	230	211	336	959
Traffic Violations	5,619	4,782	171	720
Fire				
Emergency responses	39,189	34,161	38,989	33,906
Fires calls	4,229	3,629	4,626	4,430
Refuse collections				
Refuse collected (tons per day)	128.57	201.06	122.80	126.12
Other public works				
Street resurfacing (miles)		-	-	-
Potholes repaired *	478	215	200	600
Parks and recreation				
Athletic fields permits issued	218	358	397	415
River Walk Center permits issued	66	69	73	139
Garden Club permits issued	20	19	10	34
Maravilla permits issued	56	47	10	****

Sources: Various City of Fort Pierce departments
Notes: * Work orders issued
** 2009 First year of collecting data
*** Data not avaiable
**** 2011 First year of collecting data

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
3,145	3,032	3,055	3,336	3,209	3,134
969	860	513	1,471	2,130	1,648
5,744	6,993	8,618	10,053	11,796	11,246
33,673	32,182	31,512	30,467	29,645	29,319
4,515	4,790	4,604	4,524	4,470	5,260
106.42	169.23	142.00	150.90	64.19	39.43
-	3.90	6.30	7.53	***	***
380	281	206	240	***	***
447	533	460	631	***	***
57	**	**	**	**	**
17	**	**	**	**	**
****	****	****	****	****	****

City of Fort Pierce, Florida
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year				
	2013	**2012**	**2011**	**2010**	
Function/Program					
Police					
Stations	3	3	3	3	
Sworn Officers	115	107	110	107	
Fire					
Stations	18	18	18	18	
Firefighters	370	364	370	376	
Refuse collections					
Commerial	1,695	1,675	1,678	1,963	
Residential	11,550	11,427	12,843	12,840	
Public	32	35	36	36	
Other public works					
Streets (miles)	152	152	152	152	
Streetlights	5,313	5,106	5,028	5,028	
Traffic signals	177	177	177	177	
Parks and recreations					
Acreage	294.3	294.3	294.3	294.3	*
Playgrounds	12	12	12	12	*
Baseball/football fields/basketball courts	23	23	23	22	
Tennis/handball/racquetball/shuffleboard	21	21	21	5	
Community Centers	2	2	2	2	
Miles of public beach	2.3	2.3	2.3	2.3	
Pools	2	2	2	2	
Utility Customers					
Electric	27,770	28,413	27,697	27,859	
Water	19,280	19,394	19,180	19,048	
Watewater	14,450	14,842	14,377	14,460	
Natural Gas	4,190	4,039	3,892	3,982	

Sources: Various City of Fort Pierce departments and Fort Pierce Utilities Authority
* Parks Transferred to the City from St. Lucie County

Fiscal Year					
2009	**2008**	**2007**	**2006**	**2005**	**2004**
3	3	3	2	2	4
115	117	108	114	114	109
18	15	15	15	15	15
420	402	350	383	368	315
1,972	1,978	1,607	1,700	1,668	1,747
12,926	13,180	11,964	21,729	21,492	12,363
39	30	29	268	268	283
152	166	166	166	166	165
5,138	4,798	4,790	4,694	4,578	4,404
70	70	70	67	66	68
116.9	116.9	116.9	116.9	116.9	116.9
6	7	7	7	7	7
22	26	26	27	27	27
5	5	5	7	7	11
2	2	2	2	2	2
2.3	2.3	2.3	2.3	2.3	2.3
2	2	2	1	1	1
28,413	28,584	26,883	26,662	25,594	25,872
19,394	19,278	17,711	16,952	16,638	16,497
14,842	14,737	13,428	13,099	12,917	12,938
4,039	4,171	4,304	4,431	4,503	4,597

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AUDITORS' REPORTS

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Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and other matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

To the City Commission
City of Fort Pierce, Florida March 28, 2014

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fort Pierce, Florida (the "City") as of and for the year ended September 30, 2013, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 28, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Fort Pierce, Florida's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Fort Pierce, Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Fort Pierce, Florida's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Fort Pierce, Florida's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of City of Ft. Pierce, Florida, in a separate letter dated March 28, 2014.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

Certified Public Accountants

Report of Independent Certified Public Accountants
On Bond Compliance

To the City Commission
City of Fort Pierce, Florida

March 28, 2014

We have audited the financial statements of the City of Fort Pierce, Florida as of and for the year ended September 30, 2013, and have issued our report thereon dated March 28, 2014.

We conducted our audit in accordance with auditing standards and *Government Auditing Standards* generally accepted in the United States of America issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In connection with our audit, nothing came to our attention to indicate that the City of Fort Pierce, Florida had not complied with the covenants of the Utilities Refunding Revenue Bonds, Series 1991; Utilities Refunding Revenue Bonds, Series 1999A; Utilities Revenue Capital Appreciation Bonds, Series 1999B; Utilities Revenue Bonds, Series 2002, Utilities Refunding Revenue Bonds, Series 2003; Stormwater Utility System Revenue Bonds, Series 2002; Capital Improvement Revenue Bonds, Series 2004, Fort Pierce Redevelopment Revenue and Refunding Bonds, Series 2005, Fort Pierce Redevelopment Revenue Bonds, Series 2006, Stormwater Utility System Revenue Bonds, Series 2006, Capital Improvement Revenue Refunding Bonds, Series 2008A,and Taxable Capital Improvement Revenue Refunding Bonds, Capital Improvement Revenue Refunding Bonds, Series 2010A,and Taxable Capital Improvement Revenue Refunding Bonds, Series 2010B.

DiBartolomeo, McBee, Hartley & Barnes

Certified Public Accountants

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Independent Auditor's Report on Compliance For Each Major Federal Awards Program, State Financial Assistance Project, and on Internal Control Over Compliance Required by OMB Circular A-133 and Chapter 10.550 Rules of the Auditor General

To the City Council
City of Fort Pierce, Florida March 28, 2014

Report on Compliance for Each Major Federal Program and State Project

We have audited the compliance of the City of Fort Pierce, Florida with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of its major federal awards programs and state projects for the year ended September 30, 2013. The City of Fort Pierce, Florida's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal Programs and State Projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Fort Pierce, Florida's major Federal programs and State projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.550, Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.550, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the City of Fort Pierce, Florida's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program and State project. However, our audit does not provide a legal determination of the City of Fort Pierce, Florida' compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the City of Fort Pierce, Florida complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2013.

Other Matters

The results of our auditing procedures disclosed instances of non-compliance which are required to be reported in accordance with OMB Circular A-133 or Chapter 10.550, Rules of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as item **2013-1.** Our opinion on each major federal program is not modified in respect to these matters.

The City of Ft. Pierce's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Ft. Pierce's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

The management of the City of Fort Pierce, Florida is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Fort Pierce, Florida's internal control over compliance with requirements that could have a direct and material effect on a major federal program or state project in order to determine our auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Fort Pierce, Florida's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control over compliance, that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing

their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program or State project on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program or State project will not be prevented, or detected and corrected, on a timely basis.

A significant deficiency in internal control over compliance is a deficiency, or as combination of deficiencies, in internal control over compliance with the type of compliance requirement of a Federal program or State project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item **2013-1,** that we consider to be significant deficiencies.

The City of Ft. Pierce's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Ft. Pierce's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and results of that testing based on the requirements of OMB Circular A-133, and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes

Certified Public Accountants

I. Summary of Auditor Findings

1. The independent certified public accountant's report expresses an unqualified opinion on the combined financial statements of the City of Fort Pierce, Florida.

2. No material weaknesses or significant deficiencies were disclosed during the audit of the financial statements.

3. No instances of non-compliance material to the financial statements were disclosed during the audit.

4. No material weaknesses, however one significant deficiency was disclosed during the audit of the major federal awards programs and no material weaknesses or significant deficiencies were disclosed related to state financial assistance projects.

5. The independent certified public accountant's report on compliance for the major federal awards programs and state financial assistance projects expresses an unqualified opinion.

6. There was one audit finding relative to the major federal awards programs and no instances related to state financial assistance projects.

7. The programs tested as major programs/projects were as follows:

   Federal Programs

CFDA Number:	97.039	Hazard Mitigation
CFDA Number:	14.218	Community Development Block Grant

   State projects

CSFA Number:	55.023	State Hwy Project Reimbursement

8. The threshold for distinguishing between Type A and Type B programs was $300,000 for major federal programs and state projects.

9. The City of Fort Pierce, Florida was determined to be a low risk auditee for federal program testing pursuant to OMB Circular A-133.

II. Financial Statement Findings

There were no financial statement findings required to be reported in accordance with Chapter 5.18 of *Government Auditing Standards.*

III. Federal Program/State Project Findings and Questioned Costs

Audit findings that are required to be reported in accordance with Section 510(a) by OMB Circular A-133, Section 510(A) or state projects as defined by Rule 10.654(1)(g)4 follow:

2013-1 Proper Reimbursement request related to Federal Awards

Condition: It was noted during the audit that the City improperly billed the Department of Housing and Urban Development for costs associated with the CDBG program. Staff in the Urban Development department of the City requested reimbursement for unallowed administrative costs. The City subsequently discovered the problem and notified the Department of Housing and Urban Development; however, it was after receipt of the funds. **Questioned Cost of $101,000.**

Effect: Ineligible costs could be reimbursed causing grantor agencies to reduce or eliminate funding.

Recommendation: We recommend that the City ensure all staff working with federal programs are properly trained and supervised. Also, when requesting reimbursement for non-routine expenditures, prior approval from grantor agencies should be considered.

Response: Present City staff responsible for requests for reimbursement are properly trained and well supervised. Additionally, this staff is collaborating with regional HUD staff to remedy this issue and have transferred funds to rectify this matter.

IV. Summary Schedule of Prior Audit Findings

There were no prior audit findings.

City of Fort Pierce, Florida
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the year ended September 30, 2013

Description	CFDA/ CSFA Number	Contract Grant Number	Expenditures	Pass-Through to Sub-Recipients
FEDERAL PROGRAMS:				
U.S. Department of Housing and Urban Development				
Direct Program:				
Community Development Block Grant Entitlement	14.218	B10MC-120031	516,030	-
			516,030	-
U.S. Department of Homeland Security				
Passed Through Florida Division of Emergency Management:				
Hazard Mitigation	97.039	11HM-2Y-10-66-02-002	1,380,008	-
FEMA-4084-DR-FL/Hurricane Issac	97036	13-IS-3S-10-66-01-552	65,227	
Passed Through Florida Department of Community Affairs:				
Hazard Mitigation	97.039		10,588,778	-
			12,034,013	-
U.S. Department of Justice				
Direct Program:				
ARRA-COPS Hiring	16.710	2009-RK-WX-0249	5,661	
Public Safety Partnership and Community Policing	16.710	2011-UM-WX-0043	217,462	-
Bullet Proof Vests			9,550	-
Indirect Program:				
Passed through Florida Attorney General:				
Victims of Crime Act	16.575	V10089	37,409	-
Passed through Florida Coalition Against Domestic Violence:				
Stop Violence Against Women Formula Grant	16.588	2013-BAWASTROP	18,664	
Passed through Florida Department of Law Enforcement:				
Technical Improvement Program	16.738	2012-JAGC-STLU-3-C4-154	3,131	-
	16.738	2013-JAGC-STLU-1-D7-180	41,758	
Passed through St. Lucie County, Florida:				
Edward Byrne Memorial Justice asst. grant prog	16.738	2010-DJ-BX-0440	73	-
Edward Byrne Memorial Justice asst. grant prog	16.738	2012-DJ-BX-0237	25,289	-
			358,997	-
U.S.Environmental Protection Agency				
Brownfields Assessment and Cleanup	66.818	BF 95460810-0	241,944	
TOTAL FEDERAL FINANCIAL ASSISTANCE			$ 13,150,984	$ -

City of Fort Pierce, Florida
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the year ended September 30, 2013

Description	CFDA/ CSFA Number	Contract Grant Number	Expenditures	Pass-Through to Sub-Recipients
STATE PROJECTS:				
Florida Department of Transportation				
State Highway Project Reimbursement	55.023	JPA230297/1/58/01	$ 2,389,371	-
Florda Housing Finance Corporation				
Florida Hardest Hit		2010-07-02-001	7,150	-
Florida Housing Finance Agency:				
State Housing Initiatives Partnership Program	52.901		16,533	-
Florida Fish and Wildlife				
Fish and Wildlife Conservation		11405	12,386	
Florida Division of Cultural Affairs:				
Florida Highwayman Grant		0212-3700-2263	15,000	
General Program Support Grant		13 6 180 119	28,392	-
TOTAL STATE FINANCIAL ASSISTANCE			$ 2,468,832	$ -

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance Projects was prepared to include the activity of all federal and state awards of the City of Fort Pierce, Florida and is presented on the accrual method of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

Management Letter

To the City Commission
City of Fort Pierce, Florida March 28, 2014

We have audited the financial statements of the City of Fort Pierce, Florida, as of and for the year ended September 30, 2013, and have issued our report thereon dated March 28, 2014, which was unqualified.

We have issued our Report of Independent Certified Public Accountants on Compliance and Internal Control based on an audit performed in accordance with Government Auditing Standards, Report on Compliance and Internal Control Over Compliance applicable to each major federal program, and Schedule of Findings and Questioned Costs. Those reports and schedule, which are dated March 28, 2014, should be considered in conjunction with this management letter.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the provisions of Chapter 10.550, Rules of the Auditor General, which govern the conduct of local government entity audits performed in the State of Florida, and require certain items be addressed in this letter.

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding annual financial audit. Corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

Section 10.554(1)(i)3, Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management, accounting procedures, and internal control. .

Section 10.554(1)(i)3, Rules of the Auditor General, requires that we address violations of provisions of contracts and grant agreements or abuse that have an effect on the financial statements that is less than material but more that inconsequential. In connection with our audit, we did not have any such findings.

Section 10.554(1)(i)5., Rules of the Auditor General, based on professional judgment, the reporting of the following matters that are inconsequential to the financial statements,

considering both quantitative and qualitative factors: (1) violations of laws, rules, regulations, and contractual provisions or abuse that have occurred, or were likely have occurred, and would have an immaterial effect on the financial statements; (2) improper expenditures or illegal acts that would have an immaterial effect on the financial statements; and (3) control deficiencies that are not significant deficiencies, including, but not limited to; (a) improper or inadequate accounting procedures (e.g., the omission of required disclosures from the financial statements); (b) failures to properly record financial transactions; and (c) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor. In connection with our audit we did not have any such findings.

Other Matters:

Investment Policy

The City was in compliance with the investment policy requirements as described in Section 218.415 of the Florida Statutes.

Determination of Financial Emergency/Condition

Section 10.554(1)(i)7.a., Rules of the Auditor General, requires a statement be included as to whether or not the local governmental entity has met one or more of the conditions described in Section 281.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 281.503(1), Florida Statutes.

Section 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, require that we apply financial condition assessment procedures. In connection with our audit, we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part on the representations made by management and the review of financial information provided by same.

Department of Financial Services

The City has prepared and filed the annual financial report with the Department of Financial Services, which was based on the audited financial statements. The financial report filed with the Department of Financial Services, pursuant to Section 218.32, Florida Statutes, is in material agreement with these audited financial statements.

Legal Authority for Municipality

The City was created, established, and incorporated under the City Charter, as adopted by Laws of Florida Chapter 65-1351 and is further governed by state and local laws and regulations. The City also has two component units, the Fort Pierce Utility Authority (discretely presented) and the Community Redevelopment Agency (blended). The voters of the City of Fort Pierce, Florida authorized the organization of the Fort Pierce Utilities Authority at a special election held May 30, 1972. City Ordinance No. F-399 (as amended by City Ordinances G-295, 296, and 297) defines the powers, duties and responsibilities of the Authority. City Ordinance No. H-239 created the Community Redevelopment Agency and delegated powers to the Agency in accordance with Florida Law and State Statutes Chapter 163.

Concluding Remarks

This letter is intended solely for the information and use of the City Commission, management, and the Auditor General for the State of Florida and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

DiBartolomeo, McBee, Hartley & Barnes

Certified Public Accountants

City Commission Regular Meeting **Agenda Item # 11. c.**

Meeting Date: 04/21/2014

Re: Single Stream Recycling Update

Submitted For: Mike Reals, Public Works Manager, Public Works

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SUBJECT:

Single Stream Recycling Update

SUMMARY:

Staff is prepared to present an update to the Commission and answer any questions concerning the project.

RECOMMENDATION:

N/A

ALTERNATIVES:

N/A

RESPONSIBLE STAFF:

Public Works Department

COORDINATED WITH:

N/A

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

City Commission Regular Meeting **Agenda Item # 12. a.**

Meeting Date: 04/21/2014

Re: Financial Report for Quarter Ending March 31, 2014

Submitted For: Gloria Johnson, Finance Director, Finance Department

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SUBJECT:

Finance Director's Quarterly Report for the Quarter Ending March 31, 2014.

SUMMARY:

The financial report for the period ending March 31, 2014, encompasses General, Marina, Solid Waste, Golf Course, Sunrise Theatre, Building & Code, and Fort Pierce Redevelopment Agency Funds. The financial book shows comparative information for the second quarter of fiscal 2013 and 2014.

RECOMMENDATION:

The Finance Department welcomes any suggestions and/or changes to the format or contents.

ALTERNATIVES:

The report can be enhanced or changed completely.

RESPONSIBLE STAFF:

Finance Director and Chief Accountant

COORDINATED WITH:

Finance Department, City Manager

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

2nd Quarter Financial Report



City of Fort Pierce

Financial Report

For Quarter Ending March 31, 2014

CITY OF FORT PIERCE, FLORIDA
FUND EVALUATION REPORT
FOR THE QUARTER ENDING
March 31, 2014

Evaluation Criteria	General Fund	Marina Fund	Solid Waste	Golf Course	Sunrise Theatre	Building & Code
The revenue projections for the fund are on target.	Yes	Yes	Yes	Yes	Yes	Yes
The expense budget is on target.	Yes	Yes	Yes	Yes	Yes	Yes
Positive Net Operating Income	Yes	Yes	Yes	Yes	Yes	Yes
The fund cash balance is positive.	Yes	Yes	Yes	No	Yes	Yes
The fund current financial position is stable.	Yes	Yes	Yes	Yes	Yes	Yes

Evaluation Criteria	CRA Operating	CRA Bond	103 CDBG	105 SHIP	107 NSP	Grant Admin
The revenue projections for the fund are on target.	Yes	Yes	Yes	Yes	Yes	Yes
The expense budget is on target.	Yes	No	Yes	Yes	Yes	Yes
The fund cash balance is positive.	Yes	Yes	Yes	Yes	Yes	Yes
The fund current financial position is stable.	Yes	No	Yes	Yes	Yes	Yes

GENERAL FUND
Projected (Shortage) or Overage for
Fiscal Year 2013/14

	1ST QUARTER	2ND QUARTER
REVENUES:		
CURRENT AD VALOREM	0	0
DELIQUENT AD VALOREM	0	0
LOCAL OPTION GAS TAX	0	(100,000)
TELECOMMUNICATION TAX	0	(98,000)
UTILITY TAX	0	0
OCCUPATIONAL LICENSE & PERMITS	0	0
STATE SHARED REVENUES	0	115,000
CHARGES FOR SERVICES	0	0
COURT & OTHER FINES	0	25,000
INTEREST ON INVESTMENTS	0	0
MISCELLANEOUS CONTRACTUAL REVENUE	0	(100,000)
UTILITY AUTHORITY TRANSFER	0	100,000
INTER-FUND TRANSFER	0	0
FUND BALANCE	0	0
REVENUE TOTALS	0	(58,000)

GENERAL FUND
Projected (Shortage) or Overage for
Fiscal Year 2013/14 CONT'D

	1ST QUARTER	2ND QUARTER
EXPENDITURES:		
SALARIES AND BENEFITS	0	154,821
EXPENDITURES	0	(94,821)
CAPITAL	0	0
GRANTS AND AIDS	0	0
FUNDS TRANSFER	0	0
EXPENDITURES TOTALS	0	60,000
PROJECTED REVENUE OVERAGE (SHORTAGE)	0	(118,000)

GENERAL FUND - REVENUE DETAIL

		2012/13 Budget	2012/13 Actual	Yr. Lapse 50%	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%
Taxes							
311 10	Current Ad Valorem	$ 10,199,272	$ 8,451,177	82.86%	$ 12,386,111	$ 10,054,167	81.17%
311 15	Ad Valorem Adjustment Amount	0	0	0.00%	(619,306)	0	0.00%
311 20	Delinquent Ad Valorem	150,000	26,572	17.71%	50,000	8,478	16.96%
312 31	Local Option Gas Tax	1,327,232	661,052	49.81%	1,340,000	617,401	46.07%
312 32	New Local Option Gas Tax	922,768	453,037	49.10%	950,000	460,341	48.46%
314 10	Public Service Electricity	2,123,043	1,022,560	48.16%	2,050,000	1,009,143	49.23%
314 11	Electricity FPL	226,957	144,457	63.65%	250,000	169,735	67.89%
314 20	Telecommunications Tax	1,700,000	883,480	51.97%	1,725,000	726,371	42.11%
314 30	Public Service Water	425,000	224,464	52.82%	425,000	221,519	52.12%
314 30	Miscellaneous Taxes	0	430	0.00%	0	455	0.00%
	Total Taxes	$ 17,074,272	$ 11,867,229	69.50%	$ 18,556,805	$ 13,267,610	71.50%
Licenses and Permits							
321 20	Occupational Licenses	$ 280,000	$ 263,821	94.22%	$ 270,000	$ 257,063	95.21%
323 10	Planning & Zoning Fees	35,000	9,235	26.39%	25,000	4,890	19.56%
323 30	Amendments	15,000	2,688	17.92%	3,000	25,220	840.67%
323 50	Landscaping	0	0	0.00%	0	0	0.00%
323 60	Sign Fees	0	0	0.00%	0	2,665	0.00%
323 90	Miscellaneous	10,000	15,174	151.74%	25,000	6,933	27.73%
329 10	Animal Licenses	10,000	1,567	15.67%	3,000	2,301	76.70%
329 20	Lot Clearing Permits	5,000	447	8.94%	5,000	238	4.76%
329 30	Demolition Permits	0	0	0.00%	0	5,524	0.00%
329 90	Tree Permits/Special Events	0	250	0.00%	500	200	40.00%
	Total Licenses and Permits	$ 355,000	$ 293,182	82.59%	$ 331,500	$ 305,034	92.02%
Intergovernmental Revenues							
335 12	State Revenue Sharing	$ 1,078,000	$ 572,891	53.14%	$ 1,125,000	$ 578,697	51.44%
335 13	Half Cent Sales Tax	1,200,000	677,819	56.48%	1,300,000	721,072	55.47%
335 14	Mobile Home License	25,000	30,684	122.74%	30,000	31,814	106.05%
335 15	Beverage License	31,000	10,247	33.05%	31,000	2,985	9.63%
335 22	Casualty Premium Tax	240,000	0	0.00%	240,000	0	0.00%
335 41	Fuel Tax Refund	55,000	27,367	49.76%	55,000	22,475	40.86%
338 20	County Shared Occup. License	68,000	9,590	14.10%	58,000	9,203	15.87%
339 10	Payments in Lieu of Tax-Hsg Auth	21,000	0	0.00%	21,000	0	0.00%
	Total Intergovernmental Rev.	$ 2,718,000	$ 1,328,598	48.88%	$ 2,860,000	$ 1,366,246	47.77%

GENERAL FUND - REVENUE DETAIL

		2012/13 Budget	2012/13 Actual	Yr. Lapse 50%	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%
Charges for Services							
341 30	Sale Maps and Publications	$ 500	$ 534	106.80%	$ 500	$ 89	17.80%
341 40	Certified Copying & Rec Search	27,000	14,271	52.86%	27,000	14,343	53.12%
341 41	Reproduction-City Hall	6,000	(218)	-3.63%	6,000	(253)	-4.22%
341 42	Application Fee	3,000	5,628	187.60%	3,000	5,775	192.50%
341 90	Investigative Surcharge	21,000	11,144	53.07%	21,000	13,446	64.03%
341 91	Jury Duty and Fees	100	10	10.00%	100	0	0.00%
341 92	Qualifying Fees	1,000	140	0.00%	1,000	0	0.00%
341 93	Data Processing Services	1,000	0	0.00%	1,000	1,440	144.00%
343 91	Lot Clearing-Admin. Charge	10,000	4,197	41.97%	10,000	5,327	53.27%
343 92	Rotation Towing-Admin. Charge	35,000	0	0.00%	35,000	12,925	36.93%
347 40	Community Center/Bus. Social	33,000	16,873	51.13%	33,000	16,798	50.90%
347 42	Community Center Special Events	25,000	16,045	64.18%	25,000	20,785	83.14%
347 44	Community Center Rental Fees	12,000	8,525	71.04%	20,000	10,490	52.45%
347 48	Community Center Events	5,000	7,215	144.30%	10,000	8,661	86.61%
347 49	Community Center Other	300	0	0.00%	8,000	615	7.69%
347 92	Youth Activity Funds	0	14,307	0.00%	0	0	0.00%
	Total Charges for Services	$ 179,900	$ 98,671	54.85%	$ 200,600	$ 110,441	55.06%
Fines and Forfeitures							
351 10	Court Fines	$ 70,000	$ 24,778	35.40%	$ 70,000	$ 33,230	47.47%
351 30	Police Education	8,500	3,900	45.88%	8,500	4,190	49.29%
354 10	Alarm Permit Violations	50,000	6,980	13.96%	15,000	0	0.00%
354 20	License Penalties	500	13,594	2718.80%	10,000	10,140	101.40%
354 30	Animal Control	4,000	2,589	64.73%	4,000	2,686	67.15%
354 50	Property Code Violations	40,000	36,404	91.01%	45,000	70,657	157.02%
	Total Fines & Forfeitures	$ 173,000	$ 88,245	51.01%	$ 152,500	$ 120,903	79.28%
Miscellaneous Revenues							
361 10	Interest on Investments	$ 40,000	$ 16,526	41.32%	$ 40,000	$ 11,535	28.84%
361 20	Interest of SBA	0	0	0.00%	0	0	0.00%
361 33	Other Interest Earnings	1,750	701	40.06%	1,750	602	34.40%
362 11	Anchor Carwash	1,440	1,126	78.19%	1,440	0	0.00%
362 12	Lease-Land	0	10	0.00%	0	0	0.00%
362 13	Rent - Little Jim	24,000	12,000	50.00%	24,000	12,435	51.81%
362 15	Misc. Rental	0	1,030	0.00%	0	1,510	0.00%

GENERAL FUND - REVENUE DETAIL

		2012/13 Budget	2012/13 Actual	Yr. Lapse 50%	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%
Miscellaneous Revenues contd.							
363 10	Liens	2,000	3,376	168.80%	2,000	15,840	792.00%
363 40	Lot Clearing	0	2,235	0.00%	0	6,700	0.00%
363 50	Interest on Assessments	0	3	0.00%	0	50	0.00%
364 41	Sales of Surplus Equipment	0	1,697	0.00%	0	919	0.00%
365 10	Sale of Scrap	0	0	0.00%	0	2,022	0.00%
366 90	Other Contributions/Donations	400	375	93.75%	400	310	77.50%
367 00	Gain/Loss on Sale of Investments	5,000	106	2.12%	5,000	5,234	104.68%
369 31	Reimbursement of Expenditures	50,000	137,666	275.33%	50,000	112,130	224.26%
369 32	Purchasing Card Rebate	25,000	61,626	246.51%	40,000	84,178	210.45%
	Reimbursement Contractual Services						
369 40	Reimbursement-Contract Svcs	38,500	0	0.00%	0	0	0.00%
369 41	Marina	1,500	0	0.00%	1,500	0	0.00%
369 42	Solid Waste	0	0	0.00%	0	0	0.00%
369 43	Community Dev. Block Grant	0	411	0.00%	0	330	0.00%
369 45	Stormwater	750,000	206,390	27.52%	750,000	187,313	24.98%
369 46	Golf Course	30,000	33,750	112.50%	30,000	13,500	45.00%
369 47	Sunrise Theatre	30,000	0	0.00%	30,000	7,500	25.00%
369 49	Accidents	15,000	0	0.00%	15,000	10,000	66.67%
369 50	Other Misc Revenues	5,000	1,948	38.96%	5,000	1,178	23.56%
	Administrative Reimbursement						
369 51	Ft. Pierce Redevelopment Agcy	75,000	25,000	33.33%	75,000	25,000	33.33%
369 52	Marina	40,000	20,000	50.00%	40,000	20,000	50.00%
369 53	Sanitation	80,000	40,000	50.00%	80,000	30,000	37.50%
369 54	Utilities Authority	0	(1,835)	0.00%	0	7,432	0.00%
369 55	Retirement & Benefit System	106,000	53,000	50.00%	106,000	53,000	50.00%
369 57	St. Lucie County	0	0	0.00%	0	19,096	0.00%
369 59	Police Department/Detail Work	30,500	21,666	71.04%	30,500	6,309	20.69%
369 61	Building Department	75,000	37,000	49.33%	85,000	45,250	53.24%
	Other Miscellaneous Reimbursements						
369 60	State of Florida	407,358	0	0.00%	407,358	0	0.00%
369 85	Settlement of Claims	25,000	21,448	85.79%	25,000	3,716	14.86%
369 90	Other Misc. Revenues	10,000	2,976	29.76%	5,000	444	8.88%
	Total Miscellaneous Revenues	$ 1,868,448	$ 700,231	37.48%	$ 1,849,948	$ 683,533	36.95%

GENERAL FUND - REVENUE DETAIL

		2012/13 Budget	2012/13 Actual	Yr. Lapse 50%	2013/14 Budget	2013/14 Actual	Yr. Lapse 50%
Interfund Transfers							
381 23	Transfer from Special Revenue	$ 60,000	$ 123,530	205.88%	$ 60,000	$ 0	0.00%
381 90	Intergovernmental Fund	0	0	0.00%	0	0	0.00%
381 91	FPRA Debt Services	1,860,890	1,843,228	99.05%	2,833,627	2,826,680	99.75%
381 92	Debt Service Fund	0	59,352	0.00%	0	3,500	0.00%
381 93	Golf Course	0	0	0.00%	0	0	0.00%
	Total Interfund Transfers	$ 1,920,890	$ 2,026,110	105.48%	$ 2,893,627	$ 2,830,180	97.81%
Contribution from Enterprise Funds							
382 10	Electricity	$ 3,709,663	$ 0	0.00%	$ 3,794,436	$ 0	0.00%
382 20	Water	817,991	0	0.00%	786,403	0	0.00%
382 30	Gas	217,008	0	0.00%	252,188	0	0.00%
382 40	Sewer	658,821	0	0.00%	681,462	0	0.00%
382 41	UA Other	165	0	0.00%	327	0	0.00%
382 42	UA Advance	307,955	0	0.00%	1,250,000	0	0.00%
382 50	Solid Waste Transfer	1,105,000	552,500	50.00%	1,204,000	612,000	50.83%
382 60	Marina Transfer	0	0	0.00%	51,111	14,000	27.39%
382 80	Sunrise Theatre Transfer	0	0	0.00%	0	0	0.00%
382 90	Golf Course Transfer	0	0	0.00%	28,000	25,556	91.27%
	Total Contribution from Enterprise F	$ 6,816,603	$ 552,500	8.11%	$ 8,047,927	$ 651,556	8.10%
	Total Revenue	$ 31,106,113	$ 16,954,766	54.51%	$ 34,892,907	$ 19,335,503	55.41%
	Appropriated Fund Balance	1,219,933	0	0.00%	723,634	0	0.00%
	Restricted Revenue	0	0	0.00%	(1,508,000)	0	0.00%
TOTAL GENERAL FUND RESOURCES		**$ 32,326,046**	**$ 16,954,766**	**52.45%**	**$ 34,108,541**	**$ 19,335,503**	**56.69%**

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
City Commission							
10 00	Personnel Services	$ 242,281	$ 100,536	41.50%	$ 195,636	$ 81,061	41.43%
	Operating Expense	37,500	20,367	54.31%	35,000	20,123	57.49%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 279,781	$ 120,903	43.21%	$ 230,636	$ 101,184	43.87%
City Manager							
13 00	Personnel Services	$ 458,855	$ 234,324	51.07%	$ 556,342	$ 232,068	41.71%
	Operating Expense	59,894	31,617	52.79%	60,594	27,565	45.49%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 518,749	$ 265,941	51.27%	$ 616,936	$ 259,633	42.08%
City Attorney							
14 00	Personnel Services	$ 140,108	$ 70,054	50.00%	$ 140,108	$ 70,054	50.00%
	Operating Expense	477,500	172,769	36.18%	465,000	215,379	46.32%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 617,608	$ 242,823	39.32%	$ 605,108	$ 285,433	47.17%
City Clerk							
16 00	Personnel Services	$ 268,247	$ 141,561	52.77%	$ 254,389	$ 138,760	54.55%
	Operating Expense	28,385	7,016	24.72%	26,385	10,674	40.45%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 296,632	$ 148,577	50.09%	$ 280,774	$ 149,434	53.22%
Administrative Services							
22 00	Personnel Services	$ 583,565	$ 277,163	47.49%	$ 557,369	$ 260,432	46.73%
	Operating Expense	64,793	32,038	49.45%	64,793	26,629	41.10%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 648,358	$ 309,201	47.69%	$ 622,162	$ 287,061	46.14%

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Finance							
24 00	Personnel Services	$ 646,184	$ 328,413	50.82%	$ 656,118	$ 324,912	49.52%
	Operating Expense	40,200	18,223	45.33%	36,700	20,004	54.51%
	Capital Outlay	0		0.00%	0	0	0.00%
		$ 686,384	$ 346,636	50.50%	$ 692,818	$ 344,916	49.78%
Management Information Systems							
25 00	Personnel Services	$ 447,400	$ 235,768	52.70%	$ 451,560	$ 243,962	54.03%
	Operating Expense	468,900	244,908	52.23%	456,400	265,571	58.19%
	Capital Outlay	0	2,274	0.00%	0	2,530	0.00%
		$ 916,300	$ 482,950	52.71%	$ 907,960	$ 512,063	56.40%
Planning							
29 01	Personnel Services	$ 566,364	$ 257,658	45.49%	$ 417,879	$ 165,822	39.68%
	Operating Expense	75,516	17,250	22.84%	69,016	15,791	22.88%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 641,880	$ 274,908	42.83%	$ 486,895	$ 181,613	37.30%
Bldg & Community Response/Code Enforcement							
29 03	Personnel Services	$ 451,292	$ 226,062	50.09%	$ 457,247	$ 240,445	52.59%
	Operating Expense	321,200	203,071	63.22%	321,200	273,035	85.00%
	Capital Outlay	0	0	0.00%	0	300	0.00%
		$ 772,492	$ 429,133	55.55%	$ 778,447	$ 513,780	66.00%
Police							
Combined	Personnel Services	$ 10,391,115	$ 5,030,254	48.41%	$ 10,834,768	$ 5,449,946	50.30%
	Operating Expense	1,802,405	756,772	41.99%	1,802,405	719,883	39.94%
	Capital Outlay	0	7,515	0.00%	0	2,000	0.00%
		$ 12,193,520	$ 5,794,541	47.52%	$ 12,637,173	$ 6,171,829	48.84%

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Public Works/Director							
40 02	Personnel Services	$ 294,016	$ 152,269	51.79%	$ 136,468	$ 92,305	67.64%
	Operating Expense	51,200	31,279	61.09%	35,000	14,687	41.96%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 345,216	$ 183,548	53.17%	$ 171,468	$ 106,992	62.40%
Public Works/Fleet Maintenance							
40 03	Personnel Services	$ 466,283	$ 205,318	44.03%	$ 462,509	$ 188,606	40.78%
	Operating Expense	58,550	11,312	19.32%	33,950	13,204	38.89%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 524,833	$ 216,630	41.28%	$ 496,459	$ 201,810	40.65%
Public Works/Facilities Maintenance							
40 04	Personnel Services	$ 651,109	$ 319,526	49.07%	$ 656,264	$ 339,871	51.79%
	Operating Expense	336,000	159,604	47.50%	295,750	156,972	53.08%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 987,109	$ 479,130	48.54%	$ 952,014	$ 496,843	52.19%
Public Works/Parks & Grounds							
40 05	Personnel Services	$ 1,134,570	$ 539,979	47.59%	$ 1,177,925	$ 583,353	49.52%
	Operating Expense	770,200	248,971	32.33%	745,200	319,209	42.84%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 1,904,770	$ 788,950	41.42%	$ 1,923,125	$ 902,562	46.93%
Public Works/Streets & Drainage							
4006	Personnel Services	$ 959,378	$ 472,974	49.30%	$ 922,278	$ 493,911	53.55%
	Operating Expense	1,305,100	427,763	32.78%	1,271,950	363,786	28.60%
	Capital Outlay	0	54,635	0.00%	0	0	0.00%
		$ 2,264,478	$ 955,372	42.19%	$ 2,194,228	$ 857,697	39.09%

GENERAL FUND - SUMMARY OF EXPENDITURES BY DEPARTMENT

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Engineering							
44 00	Personnel Services	$ 655,520	$ 350,328	53.44%	$ 655,764	$ 347,514	52.99%
	Operating Expense	389,830	55,949	14.35%	374,830	101,050	26.96%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 1,045,350	$ 406,277	38.87%	$ 1,030,594	$ 448,564	43.52%
Riverwalk Center							
4504	Personnel Services	$ 117,300	$ 59,261	50.52%	$ 118,820	$ 59,357	49.96%
	Operating Expense	37,750	27,368	72.50%	35,250	15,070	42.75%
	Capital Outlay	0	0	0.00%	0	0	0.00%
		$ 155,050	$ 86,629	55.87%	$ 154,070	$ 74,427	48.31%
Administrative							
60 00	Personnel Services	$ 278,500	$ 74,890	26.89%	$ 278,500	$ 20,307	7.29%
	Operating Expense	3,084,427	2,389,603	77.47%	3,747,769	2,788,869	74.41%
	Capital Outlay	175,000	10,637	6.08%	125,000	82,756	66.20%
	Grants and Aid	150,000	134,270	89.51%	125,000	73,573	58.86%
	Non-Oper. Transfer	3,839,610	3,513,060	91.50%	5,051,405	4,843,895	95.89%
		$ 7,527,537	$ 6,122,460	81.33%	$ 9,327,674	$ 7,809,400	83.72%
All Departments							
	Personnel Services	$ 18,752,087	$ 9,076,338	48.40%	$ 18,929,944	$ 9,332,686	49.30%
	Operating Expense	9,409,350	4,855,880	51.61%	9,877,192	5,367,501	54.34%
	Capital Outlay	175,000	75,061	42.89%	125,000	87,586	70.07%
	Grants and Aid	150,000	134,270	89.51%	125,000	73,573	58.86%
	Non-Oper. Transfer	3,839,610	3,513,060	91.50%	5,051,405	4,843,895	95.89%
TOTAL GENERAL FUND EXPENDITURES		**$ 32,326,046**	**$ 17,654,609**	54.61%	**$ 34,108,541**	**$ 19,705,241**	57.77%

Fund Title: FPRA				Department: FPRA		
Fund/Division Number:				Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Taxes						
311 10 Ad Valorem Taxes	$ 3,692,868	$ 3,678,458	99.61%	$ 3,923,159	$ 3,913,443	99.75%
Total Taxes	$ 3,692,868	$ 3,678,458	99.61%	$ 3,923,159	$ 3,913,443	99.75%
Licenses and Permits						
329 20 Lot Clearing	$ 0	$ 686	0.00%	$ 0	$ 2	0.00%
Total Licenses and Permits	$ 0	$ 686	0.00%	$ 0	$ 2	0.00%
Intergovernmental						
334 90 EPA Brownfield	$ 160,500	$ 10,852	6.76%	$ 0	$ 0	0.00%
347 54 Marina Dockage	90,000	40,441	44.93%	85,000	35,070	41.26%
384 90 Other State Grants	0	0	0.00%	0	0	0.00%
Total Intergovernmental	$ 250,500	$ 51,293	20.48%	$ 85,000	$ 35,070	41.26%
Miscellaneous Revenue						
343 91 Admin Charge - Liens	$ 0	$ 0	0.00%	$ 0		0.00%
361 10 Interest on Investments	100	1,853	1860.25%	100	909	912.56%
362 14 Leases	90,000	55,686	61.87%	95,000	58,826	61.92%
363 10 Liens	0	364	0.00%	0	0	0.00%
366 90 FPAT	0	0	0.00%	0	1,050	0.00%
369 31 Reimburse - Expenditures	0	12,858	0.00%	0	11,204	0.00%
369 40 Reimburse - Contract Svcs.	0	2,718	0.00%	0	660,700	0.00%
369 91 Gas & Oil Sales	5,000	1,900	0.00%	5,000	6,241	0.00%
388 10 Sale of Land	0	0	0.00%	432,100	0	0.00%
Total Miscellaneous Revenues	$ 95,100	$ 75,379	79.26%	$ 532,200	$ 738,930	138.84%
Transfers						
381 01 Transfer from General Fund	$ 1,410,793	$ 1,410,793	100.00%	$ 1,689,274	$ 1,689,274	0.00%
Total Transfers	$ 1,410,793	$ 1,410,793	100.00%	$ 1,689,274	$ 1,689,274	100.00%
Total Revenues	**$ 5,449,261**	**$ 5,216,609**	95.73%	**$ 6,229,633**	**$ 6,376,719**	102.36%
Prior Year Carry-Overs Operating	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
TOTAL RESOURCES	**$ 5,449,261**	**$ 5,216,609**	95.73%	**$ 6,229,633**	**$ 6,376,719**	102.36%

Fund Title: FPRA				Department: FPRA		
Fund/Division Number:				Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
Total Operating Expense	301,000	148,182	49.23%	296,500	188,858	63.70%
Total Capital Outlay	160,500	42,399	26.42%	0	661,450	0.00%
Total Grants - Programs & Projects	20,000	0	0.00%	20,000	0	0.00%
Total Transfers	4,967,760	4,625,056	93.10%	5,913,033	5,707,774	96.53%
TOTAL APPROPRIATIONS	**$ 5,449,260**	**$ 4,815,637**	88.37%	**$ 6,229,533**	**$ 6,558,082**	105.27%

Fund Title: Urban Redevelopment		Department: CDBG, SHIP, NSP				
Fund/Division Number:		Division:				
		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
CDBG REVENUE							
331 90	Entitlement Grant	$ 485,698	$ 85,452	17.59%	$ 513,000	$ 17,551	3.42%
331 92	Program Income	27,460	4,570	16.64%	5,000	3,284	65.68%
331 95	Business Loans	0	1,103	0.00%	5,000	154	3.08%
361 39	Other Interest Earnings	3,500	570	16.29%	3,000	1,658	55.27%
369 41	Contractual Svcs./CDBG	0	0	0.00%	0	5,050	0.00%
	Carry Over Funding	725,000	0	0.00%	701,372	0	0.00%
	Total CDBG REVENUE	**$ 1,241,658**	**$ 91,695**	**7.38%**	**$ 1,227,372**	**$ 27,697**	**2.26%**

Fund Title: Department of Urban Redevelopment Fund/Division Number:				CDBG, SHIP, NSP			
		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
CDBG Department							
Administrative							
10 10	Personnel Services	$ 69,043	$ 18,495	26.79%	$ 65,000	$ 76,489	117.68%
34 90	Administrative-Contractual	0	6,676	0.00%	0	0	0.00%
49 60	Administrative Expenses	28,096	371	1.32%	36,265	7,172	19.78%
Rehabilitation Department							
34 40	Demolition	0	0	0.00%	100,000	41,570	41.57%
34 60	Code Enforcements	0	0	0.00%	140,000	0	0.00%
48 30	Highway Men	0	0	0.00%	15,559	0	0.00%
48 40	Community Focal Points	0	0	0.00%	18,000	6,205	34.47%
83 30	Senior Citizens Housing	0	0	0.00%	37,500	0	0.00%
83 40	Other Grants & Aids	0	16,500	0.00%	0	9,979	0.00%
83 82	Code Enforcement	60,000	0	0.00%	140,000	0	0.00%
Capital Outlay							
63 10	**Roads & Bridge Improvements**	**$ 0**	**$ 0**	**0.00%**	**$ 450,000**	**$ 0**	**0.00%**
Economic Development							
83 80	Lincoln Park Mainstreet	$ 50,000	$ 0	0.00%	$ 50,000	$ 25,000	50.00%
83 80	Fort Pierce Mainstreet	50,000	12,500	25.00%	50,000	37,500	75.00%
83 83	Economic Tourism Development	105,000	0	0.00%	45,000	0	0.00%
83 84	Façade	52,502	0	0.00%	50,000	0	0.00%
83 85	Weatherization	0	0	0.00%	15,000	674	4.49%
83 86	Historic Neigh/Public Art	24,519	0	0.00%	0	0	0.00%
Public Service							
83 97	Project Energy Cons/Public Fac.	$ 17,498	$ 0	0.00%	$ 0	$ 0	0.00%
83 98	Youth and Children Projects	60,000	0	0.00%	76,000	1,506	1.98%
	Total CDBG	**$ 516,658**	**$ 54,541**	**10.56%**	**$ 1,288,324**	**$ 206,095**	**16.00%**
Prior Grants-Programs & Projects							
83 10	Housing Rehabilitation	$ 395,375	$ 0	0.00%	$ 285,757	$ 0	0.00%
83 30	Senior Citizen Security	0	0	0.00%	10,000	0	0.00%
83 45	Weatherization	0	0	0.00%	15,000	0	0.00%
83 83	Economic Tourism Development	91,023	0	0.00%	142,524	0	0.00%
83 83	ED Manufacturing of Business	64,351	0	0.00%	64,321	0	0.00%
83 85	Art In Public Places	20,000	0	0.00%	20,000	0	0.00%
83 86	Historic Neigh/Public Art	64,251	0	0.00%	88,770	0	0.00%
83 86	St. Anastasia School Building	90,000	0	0.00%	90,000	0	0.00%
	Total Roll-Over Expenditures	**$ 725,000**	**$ 0**	**0.00%**	**$ 716,372**	**$ 0**	**0.00%**
	TOTAL CDBG APPROPRIATIONS	**$ 1,241,658**	**$ 54,541**	**4.39%**	**$ 2,004,696**	**$ 206,095**	**10.28%**

Fund Title: Department of Urban Redevelopment Fund/Division Number:				CDBG, SHIP, NSP		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Section 108 & BEDI						
331 93 BEDI Grant	$ 60,248	$ 39,818	66.09%	$ 81,600	$ 40,364	49.47%
331 94 Section 108 Loan	283,000	0	0.00%	283,000	0	0.00%
361 10 Interest on Investments	520	146	28.12%	300	195	65.00%
361 40 Other Interest BEDI Account	2,000	83,621	4181.03%	1,500	0	0.00%
361 40 Other Interest Section 108	0	0	0.00%	71,256	36,289	50.93%
Total Section 108 & BEDI	**$ 345,768**	**$ 123,585**	**35.74%**	**$ 437,656**	**$ 76,848**	**17.56%**
Section 108 & BEDI Expenditures						
49 60 Administrative	$ 100	$ 0	0.00%	$ 100	$ 45	45.00%
Debt Service						
70 10 Principal	$ 283,000	$ 0	0.00%	$ 283,000	$ 0	0.00%
70 20 Interest	62,668	0	0.00%	61,551	30,776	50.00%
TOTAL SECTION 108 & BEDI	**$ 345,768**	**$ 0**	**0.00%**	**$ 344,651**	**$ 30,821**	**8.94%**
SHIP REVENUES						
344 90 SHIP	$ 0	$ 0	0.00%	$ 74,449	$ 0	0.00%
334 50 Program Income	1,500	0	0.00%	62,000	0	0.00%
361 10 Interest on Investments	700	134	19.14%	700	239	34.14%
369 90 Other Misc. Revenues	4,000	0	0.00%	4,000	0	0.00%
381 90 Program Income HHR	100,000	18,158	18.16%	30,000	0	0.00%
Carry Over Funding	65,000	0	0.00%	100,000	0	0.00%
Total SHIP Revenue	**$ 171,200**	**$ 18,292**	**10.68%**	**$ 271,149**	**$ 239**	**0.09%**
SHIP EXPENDITURES						
Total Operating Expenses	$ 5,310	$ 281	5.29%	$ 2,233	$ 2,778	124.41%
Total Grants-Programs &Projects	165,890	428	0.26%	268,916	0	0.00%
TOTAL SHIP APPROPRIATIONS	**$ 171,200**	**$ 709**	**0.41%**	**$ 271,149**	**$ 2,778**	**1.02%**

Fund Title: Department of Urban Redevelopment Fund/Division Number:			CDBG, SHIP, NSP			
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
NSP REVENUE						
331 50 NSP Grant	$ 320,000	$ 0	0.00%	$ 0	$ 0	0.00%
364 22 Sale of Surplus Land	0	0	0.00%	0	0	0.00%
Total NSP REVENUE	**$ 320,000**	**$ 0**	**0.00%**	**$ 0**	**$ 0**	**0.00%**
NSP EXPENDITURES						
Total Operating Expenses	$ 16,000	$ 1,325	0.00%	$ 0	$ 11,275	0.00%
Total Grants-Program & Projects	304,000	5,907	0.00%	0	0	0.00%
Total NSP REVENUE	**$ 320,000**	**$ 7,232**	**0.00%**	**$ 0**	**$ 11,275**	**0.00%**
Emergency Services Grant Fund						
331 50 Wind Mitigation (Windows)	$ 1,426,972	$ 112,631	7.89%	$ 4,365,165	$ 700,569	16.05%
Total Grant Funds	**$ 1,426,972**	**$ 112,631**	**7.89%**	**$ 4,365,165**	**$ 700,569**	**16.05%**
Emergency Services Grant Fund Exp.						
Administrative	$ 13,347	$ 11,350	85.04%	$ 34,149	$ 107	0.31%
Consultant Fees	0	0	0.00%	144,007	0	0.00%
Project Management	30,000	0	0.00%	169,350	0	0.00%
Buildings/Windows	1,383,625	878,861	63.52%	4,017,659	1,291,381	32.14%
TOTAL EMERG. MGMNT APPROPRIATIONS	**$ 1,426,972**	**$ 890,212**	**62.38%**	**$ 4,365,165**	**$ 1,291,488**	**29.59%**

Fund Title: Urban Redevelopment				Department: Grant Administration / HHRP		
Fund/Division Number:				Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Licenses and Permits						
334 50 Program Income	70,000	24,576	35.11%	70,000	24,307	34.72%
Total Licenses and Permits	$ 70,000	$ 24,576	35.11%	$ 70,000	$ 24,307	34.72%
Miscellaneous Revenue						
361 10 Interest on Investments	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
361 38 HHRP Loan	30,000	11,953	39.84%	30,000	12,196	40.65%
362 30 Miscellaneous	0	0	0.00%	0	0	0.00%
369 33 Escrow Reimbursement	0	19,342	0.00%	18,000	22,252	123.62%
334 90 Hardest Hit	20,000	5,350	26.75%	0	0	0.00%
369 41 Contractual Svcs./FPRA	65,630	0	0.00%	25,000	0	0.00%
369 41 Contractual Svcs./CDBG	28,096	0	0.00%	65,000	0	0.00%
369 41 Contractual Svcs./FEMA	75,000	45,117	60.16%	15,000	0	0.00%
369 41 Contractual Svcs./FEMA Windws	0	0	0.00%	34,149	0	0.00%
369 41 Contractual Svcs./NSP	16,000	0	0.00%	0	0	0.00%
369 41 Contractual Svcs./SHIP	5,310	0	0.00%	7,233	0	0.00%
369 90 Other Misc. Revenues	0	40	0.00%	0	0	0.00%
Total Miscellaneous Revenues	$ 240,036	$ 81,802	34.08%	$ 194,382	$ 34,448	17.72%
Interfund Transfer						
381 10 General Fund	$ 60,000	$ 0	0.00%	$ 22,076	$ 0	0.00%
Total Interfund Transfers	$ 60,000	$ 0	0.00%	$ 22,076	$ 0	0.00%
Total Revenues	**$ 370,036**	**$ 106,378**	28.75%	**$ 286,458**	**$ 58,755**	20.51%
TOTAL RESOURCES	**$ 370,036**	**$ 106,378**	28.75%	**$ 286,458**	**$ 58,755**	20.51%

Fund Urban Redevlopment Fund/Division Number:			Department: Grant Administration Division:			
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 487,730	$ 241,529	49.52%	$ 166,458	$ 11,686	7.02%
Total Operating Expense	6,200	21,812	351.81%	20,000	23,351	116.76%
Total Capital Outlay	0	0	0.00%	0	0	0.00%
Total Grants - Private Orgs.	0	0	0.00%	0	0	0.00%
Total Grants - Programs & Projects	0	0	0.00%	0	0	0.00%
Total Transfers	100,000	33,187	33.19%	100,000	0	0.00%
TOTAL APPROPRIATIONS	**$ 593,930**	**$ 296,528**	49.93%	**$ 286,458**	**$ 35,037**	12.23%

CITY OF FORT PIERCE

MARINA FUND (401)

OPERATING STATEMENT

MARCH 31, 2014

2nd QUARTER-MARCH '13 to 2nd QUARTER-MARCH '14 COMPARISON

	2ND QUARTER 3/31/2013	2ND QUARTER 3/31/2014
OPERATING INCOME		
CHARGES FOR SERVICES	$ 318,349	$ 340,873
MISCELLANEOUS	553,215	459,601
GRANTS	0	0
TOTAL OPERATING INCOME	$ 871,564	$ 800,474
OPERATING EXPENSES		
PERSONAL SERVICES	$ 169,719	$ 169,976
ADMINISTRATIVE CHARGES	71,201	33,193
CONTRACTUAL FEES	64,946	61,038
UTILITIES	36,308	35,103
COST OF GOODS SOLD	324,805	221,155
DEPRECIATION	205,212	375,801
OTHER OPERATING EXPENSES	109,049	146,744
TOTAL OPERATING EXPENSES	$ 981,240	$ 1,043,010
NET OPERATING INCOME (LOSS)	($109,676)	($242,536)
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	$ 5,264	$ 1,823
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
	$ 5,264	$ 1,823
NON-OPERATING EXPENSES		
DEBT SERVICE	46,849	$ 46,171
OTHER NON-OPERATING EXPENSES	0	3,062
TRANSFER-OUT	0	25,556
TOTAL NON-OPERATING EXPENSES	$ 46,849	$ 74,789
NET NON-OPERATING INCOME (LOSS)	($41,585)	($72,966)
NET INCOME (LOSS)	($151,261)	($315,501)

Fund Title: Marina					Department: Marina		
Fund/Division Number:					Division:		
		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Grants							
331 50	Disaster Relief/Federal	$20,000,000	$ 6,351,751	31.76%	$12,000,000	$ 683,930	5.70%
334 39	Physical Environmental Grant	63,267	0	0.00%	47,334	0	0.00%
334 50	Disaster Relief	1,079,020	625,396	57.96%	0	0	0.00%
	Total Grants	$ 21,142,287	$ 6,977,147	33.00%	$ 12,047,334	$ 683,930	5.68%
Charges for Services							
347 54	Dockage	$ 476,288	$ 245,196	51.48%	$ 450,000	$ 251,518	55.89%
347 55	Transient Dockage	180,000	73,153	40.64%	180,000	89,355	49.64%
	Total Charges for Services	$ 656,288	$ 318,349	48.51%	$ 630,000	$ 340,873	54.11%
Miscellaneous Revenue							
361 10	Interest Earnings	$ 20,000	$ 5,264	26.32%	$ 10,000	$ 1,823	18.23%
361 20	Interest of SBA	0	0	0.00%	2,000	0	0.00%
362 14	Leases	34,000	17,126	50.37%	34,000	17,216	50.64%
362 15	Tiki Lease	180,000	85,068	47.26%	180,000	82,516	45.84%
369 31	Reimbursement of Expenditures	0	0	0.00%	0	0	0.00%
369 70	Events	5,000	0	0.00%	2,000	0	0.00%
369 90	Other Misc. Revenues	2,500	868	34.72%	2,500	746	29.84%
369 91	Gas and Oil Sales	825,074	316,496	38.36%	845,000	215,018	25.45%
369 92	Electric Utility Sales	73,000	32,456	44.46%	73,000	39,005	53.43%
369 93	Utility Fees	18,000	7,653	42.52%	14,000	7,308	52.20%
369 94	Soda, Candy & Ice Sales	120,000	84,677	70.56%	148,000	87,800	59.32%
369 95	Commissions	800	750	93.75%	800	0	0.00%
369 96	Late Payment Charges	1,500	425	28.33%	1,500	700	46.67%
369 97	Live Aboards	13,500	6,797	50.35%	13,500	8,473	62.76%
369 98	Other Miscellaneous Revenues	2,500	899	35.96%	2,500	818	32.72%
	Total Miscellaneous Revenue	$ 1,295,874	$ 558,479	43.10%	$ 1,328,800	$ 461,423	34.72%
	Total Revenue	$ 23,094,449	$ 7,853,975	34.01%	$ 14,006,134	$ 1,486,226	10.61%
	Appropriated Retained Earnings	0	0	0.00%	345,008	0	0.00%
	TOTAL RESOURCES	**$ 23,094,449**	**$ 7,853,975**	34.01%	**$ 14,351,142**	**$ 1,486,226**	10.36%

Fund Title: Marina				Department: Marina		
Fund/Division Number:				Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 370,064	$ 169,719	45.86%	$ 339,119	$ 169,976	50.12%
Total Operating Expense	1,833,736	811,522	44.26%	1,877,057	873,034	46.51%
Total Capital Outlay	21,171,787	6,979,234	32.96%	12,415,000	953,243	7.68%
Total Debt Service	146,350	46,171	31.55%	96,343	46,171	47.92%
Total Non-Operating Expenses	1,800	678	37.67%	52,911	28,617	54.09%
TOTAL APPROPRIATIONS	**$ 23,523,737**	**$ 8,007,324**	34.04%	**$ 14,780,430**	**$ 2,071,041**	14.01%

CITY OF FORT PIERCE

SOLID WASTE FUND (402)

OPERATING STATEMENT

MARCH 31, 2014

2nd QUARTER-MARCH '13 to 2nd QUARTER-MARCH '14 COMPARISON

	2ND QUARTER 3/31/2013	2ND QUARTER 3/31/2014
OPERATING INCOME		
CHARGES FOR SERVICES	$ 3,075,252	$ 3,100,231
MISCELLANEOUS	1,831	11,164
GRANTS	0	0
TOTAL OPERATING INCOME	$ 3,077,083	$ 3,111,395
OPERATING EXPENSES		
PERSONAL SERVICES	$ 1,043,573	$ 957,378
ADMINISTRATIVE CHARGES	118,148	108,064
LANDFILL CHARGES	616,360	440,072
DEPRECIATION	229,650	195,694
OTHER OPERATING EXPENSES	664,682	620,181
TOTAL OPERATING EXPENSES	$ 2,672,413	$ 2,321,389
NET OPERATING INCOME (LOSS)	$ 404,670	$ 790,006
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	$ 1,020	$ 1,166
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
TOTAL NON-OPERATING REVENUES	$ 1,020	$ 1,166
NON-OPERATING EXPENSES		
OTHER NON-OPERATING EXPENSES	$ 0	$ 0
TRANSFER-OUT	572,500	612,000
TOTAL NON-OPERATING EXPENSES	$ 572,500	$ 612,000
NET NON-OPERATING INCOME (LOSS)	($571,480)	($610,834)
NET INCOME (LOSS)	($166,810)	$ 179,172

Fund Title: Solid Waste Fund				Department: Solid Waste		
Fund/Division Number: 402-0000				Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Charges for Services						
343 40 Residential Service	$ 2,500,000	$ 1,291,009	51.64%	$ 2,500,000	$ 1,308,742	52.35%
343 41 Commercial Service	3,200,000	1,581,016	49.41%	3,200,000	1,585,566	49.55%
343 42 Residential Trash	0	0	0.00%	0	0	0.00%
343 43 Commercial Trash	15,000	53,002	353.35%	85,000	52,593	61.87%
343 44 Recycling	260,000	150,225	57.78%	290,000	152,536	52.60%
343 45 Other Income	0	0	0.00%	0	794	0.00%
343 46 Recycling Program	0	0	0.00%	3,600	0	0.00%
Total Charges for Services	$ 5,975,000	$ 3,075,252	51.47%	$ 6,078,600	$ 3,100,231	51.00%
Miscellaneous Revenue						
361 10 Interest on Investments	$ 4,000	$ 1,020	25.50%	$ 4,000	$ 1,166	29.15%
361 20 Interest of SBA	0	0	0.00%	0	0	0.00%
364 41 Sale of Surplus	0	1,831	0.00%	0	9,335	0.00%
366 90 Other Contirbutions/Donations	0	0	0.00%	0	1,829	0.00%
Total Miscellaneous Revenue	$ 4,000	$ 2,851	71.28%	$ 4,000	$ 12,330	308.25%
Total Revenues	$ 5,979,000	$ 3,078,103	51.48%	$ 6,082,600	$ 3,112,561	51.17%
Appropriated Retained Earnings	622,100	0	0.00%	457,024	0	0.00%
TOTAL RESOURCES	**$ 6,601,100**	**$ 3,078,103**	46.63%	**$ 6,539,624**	**$ 3,112,561**	47.60%

Fund Title:	Solid Waste Fund	Department:	Solid Waste
Fund/Division Number:	402-4200-534	Division:	

	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 1,987,037	$ 1,043,573	52.52%	$ 1,902,959	$ 957,378	50.31%
Total Operating Expense	3,607,063	1,628,840	45.16%	3,305,665	1,364,011	41.26%
Total Capital Outlay	402,000	285,727	71.08%	627,000	334,109	53.29%
Total Non-Operating Expense	1,105,000	572,500	51.81%	1,204,000	612,000	50.83%
TOTAL APPROPRIATIONS	**$ 7,101,100**	**$ 3,530,640**	49.72%	**$ 7,039,624**	**$ 3,267,498**	46.42%

CITY OF FORT PIERCE

GOLF COURSE (405)

OPERATING STATEMENT

MARCH 31, 2014

2nd QUARTER-MARCH '13 to 2nd QUARTER-MARCH '14 COMPARISON

	2ND QUARTER 3/31/2013	2ND QUARTER 3/31/2014
OPERATING INCOME		
CHARGES FOR SERVICES	$ 845,775	$ 843,309
MISCELLANEOUS	69,004	71,734
GRANTS	0	0
TOTAL OPERATING INCOME	$ 914,779	$ 915,043
OPERATING EXPENSES		
PERSONAL SERVICES	$ 322,703	$ 298,092
ADMINISTRATIVE CHARGES	46,131	29,907
CONTRACTUAL FEES	64,808	65,050
UTILITIES	34,401	28,428
COST OF GOODS SOLD	39,677	42,511
DEPRECIATION	76,675	72,077
OTHER OPERATING EXPENSES	262,867	281,785
TOTAL OPERATING EXPENSES	$ 847,262	$ 817,850
NET OPERATING INCOME (LOSS)	$ 67,517	$ 97,193
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	$ 150	$ 31
TRANSFER FROM OTHER FUNDS	20,000	0
OTHER NON-OPERATING REVENUES	0	0
TOTAL NON-OPERATING REVENUES	$ 20,150	$ 31
NON-OPERATING EXPENSES		
OTHER NON-OPERATING EXPENSES	$ 0	$ 731
TRANSFER-OUT	0	14,000
TOTAL NON-OPERATING EXPENSES	$ 0	$ 14,731
NET NON-OPERATING INCOME (LOSS)	$ 20,150	($14,700)
NET INCOME (LOSS)	$ 87,667	$ 82,493

Fund Title:	Golf Course Fund	Department:	Golf Course
Fund/Division Number:	405 0000	Division:	

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Charges for Services							
347 20	Membership Dues	$ 50,000	$ 0	0.00%	$ 10,000	$ 4,230	42.30%
347 22	Other Memberships	0	28,270	0.00%	40,000	27,302	68.26%
347 24	Golf Fees	1,380,184	796,194	57.69%	1,273,000	793,268	62.31%
347 25	Driving Range	40,000	21,311	53.28%	42,000	18,509	44.07%
	Total Charges for Services	$ 1,470,184	$ 845,775	57.53%	$ 1,365,000	$ 843,309	61.78%
Miscellaneous Revenue							
361 10	Interest Earnings	$ 250	$ 150	60.00%	$ 250	$ 32	12.80%
369 25	Pro Shop Merchandise	45,000	20,846	46.32%	46,000	24,265	52.75%
369 80	Food	25,000	14,718	58.87%	26,000	13,780	53.00%
369 89	Packaged Sales	35,000	18,343	52.41%	36,500	18,929	51.86%
369 90	Misc Revenues	5,000	3,314	66.28%	5,000	4,139	82.78%
369 94	Snacks & Beverages	28,000	11,783	42.08%	28,000	10,621	37.93%
369 98	Other Misc Revenues	0	0	0.00%	0	0	0.00%
	Total Miscellaneous Revenue	$ 138,250	$ 69,154	50.02%	$ 141,750	$ 71,766	50.63%
Transfers							
381 01	Transfer from General Fund	$ 0	$0	0.00%	$ 0	$0	0.00%
382 50	Transfer from Solid Waste	0	20,000	0.00%	0	0	0.00%
	Total Transfers	$0	$ 20,000	0.00%	$0	$ 0	0.00%
	Total Revenues	$ 1,608,434	$ 934,929	58.13%	$ 1,506,750	$ 915,075	60.73%
	Appropriated Retained Earnings	0	0	0.00%	0	0	0.00%
	TOTAL RESOURCES	**$ 1,608,434**	**$ 934,929**	58.13%	**$ 1,506,750**	**$ 915,075**	60.73%

Fund Title:	Golf Course Fund	Department:	Golf Course
Fund/Division Number:	405-4500-572	Division:	

	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 680,170	$ 322,703	47.44%	$ 618,727	$ 298,092	48.18%
Total Operating Expense	1,084,264	524,559	48.38%	1,016,023	519,758	51.16%
Total Capital Outlay	14,000	32,414	231.53%	14,000	3,019	21.56%
Total Non-Operating Expense	0	0	0.00%	28,000	14,731	52.61%
TOTAL APPROPRIATIONS	**$ 1,778,434**	**$ 879,676**	49.46%	**$ 1,676,750**	**$ 835,600**	49.83%

CITY OF FORT PIERCE

SUNRISE THEATRE (406)

OPERATING STATEMENT

MARCH 31, 2014

2nd QUARTER-MARCH '13 to 2nd QUARTER-MARCH '14 COMPARISON

	2ND QUARTER 3/31/2013	2ND QUARTER 3/31/2014
OPERATING INCOME		
CHARGES FOR SERVICES	$ 2,336,192	$ 2,429,818
MISCELLANEOUS	139,978	146,408
GRANTS	18,926	0
TOTAL OPERATING INCOME	$ 2,495,096	$ 2,576,226
OPERATING EXPENSES		
PERSONAL SERVICES	$ 264,129	$ 285,312
ADMINISTRATIVE CHARGES	61,392	69,622
CONTRACTUAL FEES	218,210	239,248
UTILITIES	72,382	69,242
COST OF EVENTS	1,382,904	1,339,404
ADVERTISING	288,840	287,518
DEPRECIATION	280,740	269,089
OTHER OPERATING EXPENSES	280,041	255,306
TOTAL OPERATING EXPENSES	$ 2,848,638	$ 2,814,741
NET OPERATING INCOME (LOSS)	($353,542)	($238,515)
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	$ 331	$ 944
TRANSFER FROM OTHER FUNDS	0	223,297
TOTAL NON-OPERATING REVENUES	$ 331	$ 224,241
NON-OPERATING EXPENSES		
DEBT SERVICE	$ 0	$ 0
OTHER NON-OPERATING EXPENSES	0	0
TRANSFER-OUT	0	0
TOTAL NON-OPERATING EXPENSES	$ 0	$ 0
NET NON-OPERATING INCOME (LOSS)	$ 331	$ 224,241
NET INCOME (LOSS)	($353,211)	($14,274)

Fund Title:	Sunrise Theatre Fund	Department:	Sunrise Theatre
Fund/Division Number:	406 0000	Division:	

	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Charges for Services						
347 56 10 Ticket Sales	$ 1,734,137	$ 2,027,271	116.90%	$ 2,200,000	$ 1,874,859	85.22%
347 56 11 Ticket Sales - Rentals	425,000	222,890	52.44%	255,000	387,512	151.97%
347 56 15 Ticket Handling Fees	69,500	62,451	89.86%	89,500	127,860	142.86%
347 56 50 Sponsorship Fees	25,000	750	3.00%	35,000	21,250	60.71%
347 56 80 Memberships	140,000	22,506	16.08%	130,000	16,945	13.03%
347 56 90 Donations & Pledges	258,869	324	0.13%	24,000	1,392	5.80%
Total Charges for Services	$ 2,652,506	$ 2,336,192	88.07%	$ 2,733,500	$ 2,429,818	88.89%
Grants						
347 70 10 DCF/State Grant	$ 0	$ 18,926	0.00%	$ 0	$ 0	0.00%
Total Grants	$ 0	$ 18,926	0.00%	$ 0	$ 0	0.00%
Miscellaneous Revenue						
361 10 00 Interest Earning	$ 600	$ 331	55.17%	$ 400	$ 944	236.00%
362 14 00 Rents and Royalties	85,000	26,740	31.46%	48,000	18,122	37.75%
369 31 00 Reimb. of Expenditures	7,500	322	4.29%	0	2,040	0.00%
369 70 00 Events	18,000	0	0.00%	22,500	7,600	33.78%
369 80 00 Food & Beverages	21,000	0	0.00%	0	0	0.00%
369 89 00 Packaged Sales	105,000	106,309	101.25%	140,000	113,855	81.33%
369 90 00 Miscellaneous Revenues	1,500	188	12.53%	400	159	39.75%
369 95 00 Commission/Tips/Merch.	8,500	6,419	75.52%	6,500	4,632	71.26%
369 96 00 Late Payment Charges	500	0	0.00%	0	0	0.00%
Total Miscellaneous Revenues	$ 247,600	$ 140,309	56.67%	$ 217,800	$ 147,352	67.65%
Other Resources						
381 01 00 Transfer from General	$ 0	$ 0	0.00%	$ 0	$ 48,296	0.00%
381 91 00 Transfer from FPRA	400000	0	0.00%	350,000	175,000	50.00%
Total Other Resources	$ 400,000	$ 0	0.00%	$ 350,000	$ 223,296	63.80%
TOTAL RESOURCES	**$ 3,300,106**	**$ 2,495,427**	75.62%	**$ 3,301,300**	**$ 2,800,466**	84.83%

Fund Title:	Sunrise Theatre Fund	Department:	Sunrise Theatre
Fund/Division Number:	406-4600-575	Division:	

	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 601,706	$ 264,129	43.90%	$ 532,245	$ 285,312	53.61%
Total Operating Expense	3,254,605	2,584,509	79.41%	3,324,760	2,529,428	76.08%
Total Capital Outlay	0	146	0.00%	500	0	0.00%
Total Transfers	0	0	0.00%	0	0	0.00%
TOTAL APPROPRIATIONS	**$ 3,856,311**	**$ 2,848,784**	73.87%	**$ 3,857,505**	**$ 2,814,740**	72.97%

CITY OF FORT PIERCE
BUILDING & CODE (420)
OPERATING STATEMENT
MARCH 31, 2014
2nd QUARTER-MARCH '13 to 2nd QUARTER-MARCH '14 COMPARISON

	2ND QUARTER 3/31/2013	2ND QUARTER 3/31/2014
OPERATING INCOME		
LICENSE and PERMIT	$ 504,058	$ 500,504
CHARGES FOR SERVICES	5,069	7,062
FINES & FORFEITS	300	0
MISCELLANEOUS	8,029	14,753
TOTAL OPERATING INCOME	$ 517,456	$ 522,319
OPERATING EXPENSES		
PERSONAL SERVICES	$ 370,543	$ 365,462
ADMINISTRATIVE CHARGES	38,683	47,451
CONTRACTUAL FEES	6,753	10,264
DEPRECIATION	5,597	2,500
OTHER OPERATING EXPENSES	61,534	64,564
TOTAL OPERATING EXPENSES	$ 483,110	$ 490,241
NET OPERATING INCOME (LOSS)	$ 34,346	$ 32,078
NON-OPERATING REVENUES		
INTEREST ON INVESTMENTS	$ 199	$ 247
TRANSFER FROM OTHER FUNDS	0	0
OTHER NON-OPERATING REVENUES	0	0
TOTAL NON-OPERATING REVENUES	$ 199	$ 247
NON-OPERATING EXPENSES		
DEBT SERVICE	$ 0	$ 0
OTHER NON-OPERATING EXPENSES	0	0
TRANSFER-OUT	0	0
TOTAL NON-OPERATING EXPENSES	$ 0	$ 0
NET NON-OPERATING INCOME (LOSS)	$ 199	$ 247
NET INCOME (LOSS)	$ 34,545	$ 32,325

Fund Title:	Building & Code	Department:	Building Inspection
Fund/Division Number:	420-2902-524	Division:	

		2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Licenses and Permits							
322 10	Permits-Building Dept.	$ 498,000	$ 288,241	57.88%	$ 550,000	$ 306,256	55.68%
322 20	Inspections	15,000	7,042	46.95%	15,000	5,350	35.67%
322 90	Other Permit Fees	360,000	197,705	54.92%	372,313	178,063	47.83%
329 40	Contractor's License	50,000	11,070	22.14%	50,000	10,835	21.67%
	Total Licenses and Permits	$ 923,000	$ 504,058	54.61%	$ 987,313	$ 500,504	50.69%
Charge for Services							
341 40	Cert.,Copying, Rcd. Search	$ 500	$ 406	81.20%	$ 1,000	$ 903	90.30%
341 60	Administration Fees	0	0	0.00%	0	0	0.00%
341 61	Demo & Flood Plain Mgmnt	0	0	0.00%	12,500	0	0.00%
341 94	Credti Card Process Fees	6,094	4,663	76.52%	10,000	6,160	61.60%
	Total Charges for Service	$ 6,594	$ 5,069	76.87%	$ 23,500	$ 7,063	30.06%
Fines & Forfeits							
354 60	Unlicensed Contracting	$ 0	$ 300	0.00%	$ 5,000	$ 0	0.00%
	Total Fines & Forfeits	$ 0	$ 300	0.00%	$ 5,000	$ 0	0.00%
Miscellaneous Revenue							
361 10	Interest on Investments	$ 0	$ 199	0.00%	$ 0	$ 247	0.00%
369 00	Miscellaneous Revenues	17,000	8,029	47.23%	17,000	14,753	86.78%
	Total Miscellaneous Revenues	$ 17,000	$ 8,228	48.40%	$ 17,000	$ 15,000	88.24%
Interfund Transfers							
381 10	General Fund	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
	TOTAL Interfund Tarnsfers	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
	Appropriated Retained Earnings	$ 0	$ 0	0.00%	$ 0	$ 0	0.00%
	TOTAL RESOURCES	**$ 946,594**	**$ 517,655**	54.69%	**$ 1,032,813**	**$ 522,567**	50.60%

Fund Title: Building & Code			Department: Building Inspection		
Fund/Division Number: 420-2902-524			Division:		
	2012/13 Adopted	2012/13 Actual	Yr. Lapse 50%	2013/14 Adopted	2013/14 Actual	Yr. Lapse 50%
Total Personnel Services	$ 732,909	$ 370,543	50.56%	$ 748,313	$ 365,462	48.84%
Total Operating Expense	213,685	112,567	52.68%	297,000	124,779	42.01%
Total Capital Outlay	0	522	0.00%	0	0	0.00%
Total Transfers	0	0	0.00%	0	0	0.00%
TOTAL APPROPRIATIONS	**$ 946,594**	**$ 483,632**	51.09%	**$ 1,045,313**	**$ 490,241**	46.90%

FORT PIERCE REDEVELOPMENT FUND
OPERATING FUND
2ND Quarter Report
March 31, 2014

CASH AND INVESTMENT REPORT

October 1, Estimated Beg. Available Resources	3,651
Revenues	6,376,719
Available Resources	6,380,370
Expenditures	6,558,082
Current Available Resources	**(177,712)**

FPRA Operating Resources and Uses	Budget	Budget Adjust.	Revised Budget	Expended	Balance
Current Resousces Available for Operating					**(177,712)**
Plus Unrealized Revenue:					
302 Marina Dockage					40,000
303 Leases					50,000
304 Sale of Land					432,000
305 Transfer From General					0
Total Unrealized Revenue					**522,000**
Estimated Resources Available For Operating					**344,288**
Less Outstanding Expenditures:					
501 Personnel Services	0	0	0	0	0
502 Operating Expenditures	296,500	0	296,500	188,858	107,642
503 Capital Outlay	0	661,450	661,450	661,450	0
504 Total Grants-Private Organ.	20,000	0	20,000	0	20,000
505 Transfers	5,563,033	0	5,563,033	5,532,774	30,259
506 Sunrise Theatre	350,000	0	350,000	175,000	175,000
Categories Balances	6,229,533	661,450	6,890,983	6,558,082	**332,901**
Projected Resources Over (Short)					**11,387**

FORT PIERCE REDEVELOPMENT FUND
OPERATING FUND
2ND Quarter Report
March 31, 2014

TRANSFERS FROM GENERAL

Fiscal Year:		
	2011	1,319,504
	2012	1,129,036
	2013	1,410,793
	2014	1,689,274
Total Transfers		5,548,607
Less:		
Reductions:		
Seaway Drive Roundabout (Days Inn Sight)		1,488,000
Total Due General Fund		**4,060,607**

FORT PIERCE REDEVELOPMENT FUND
CONSTRUCTION FUND
2ND QUARTER REPORT
March 31, 2014

CASH AND INVESTMENT REPORT

October 1, Estimated Beg. Available Resources	171,305
Revenues	269
Available Resources	171,574
Expenditures	0
Current Available Resources	**171,574**

Project Accounting	Budget	Budget Adjust.	Revised Budget	Expended	Project Balance
Project Funding Available					**171,574**
Plus:					
Refund from FDOT for Harbor Isle					203,000
Total Unrealized Revenue					**203,000**
Estimated Resources Available For Projects					**374,574**
Less Outstanding Projects:					
* 501 Moore's Creek Park	673,617		673,617	219,737	453,880
502 A1A Lighting/Landscape	473,823	(189,288)	284,535	284,535	0
503 Northwest Pioneer Park	880,772	(5,729)	875,043	875,043	0
504 Ave D Bus Terminal	750,000	(361,036)	388,964	388,964	0
505 Land & Fill	100,000		100,000	100,000	0
506 Fisherman's Wharf	10,750		10,750	10,750	0
507 A1A (Phase 1) Underground Electric	1,260,000	(324,065)	935,935	935,935	0
508 Avenue Q Sewer Project	65,000	(2,353)	62,647	62,647	0
509 Harbor Isle Roundabout	203,623		203,623	203,623	0
510 Jetty	75,000	1,101	76,101	76,101	0
Projects Balances	4,492,585	(881,370)	3,611,215	3,157,335	**453,880**
Resources Over (Short)					**(79,306)**

* Note: The $453,880 will not be paid until funding is available.

City of Fort Pierce
Financial Position/Resources and Uses
March 31, 2014
2nd Quarter Fiscal 2014

	001 General	401 Marina	402 Solid Waste	405 Course	406 Sunrise Theatre	420 Building Code
Estimated Avail. Resources Sept. 30, 2013	**4,166,182**	**4,142,373**	**1,177,947**	**(161,064)**	**(95,110)**	**31,460**
Less:						
10% Budget Reserve	(3,410,854)					
2014 Budget Appropriation	(723,634)	(345,008)	(457,024)			
10/01/2013 Unrestricted Resources	**31,694**	**3,797,365**	**720,923**	**(161,064)**	**(95,110)**	**31,460**
2nd Quarter Revenues	19,335,503	1,486,226	3,112,561	915,075	2,800,466	522,567
2014 Budget Appropriation	723,634	345,008	457,024			
2015 Budget Appropriation	(1,508,000)			0	0	0
10/01/13 thru 03/31/14 Resources	18,551,137	1,831,234	3,569,585	915,075	2,800,466	522,567
2nd Quarter Expenses	19,705,241	2,071,041	3,267,498	835,600	2,814,740	490,241
Less Accum. Depreciation		(375,801)	(195,694)	(72,077)	(269,089)	(2,500)
Total Uses	19,705,241	1,695,240	3,071,804	763,523	2,545,651	487,741
FY 2014 Net Resources	**(1,154,104)**	**135,994**	**497,781**	**151,552**	**254,815**	**34,826**
Total Resources Available	**(1,122,410)**	**3,933,359**	**1,218,704**	**(9,512)**	**159,705**	**66,286**

City of Fort Pierce
Urban Redevelopment
Financial Position/Resources and Uses
March 31, 2014
2nd Quarter Fiscal 2014

***

	104 CRA	304 CRA Bond Fund	103 CDBG	103 BEDI	105 SHIP	107 NSP	106 Grant Admin HHR	199 Emergency Services
Estimated Avail. Resource Sept. 30, 2013	**3,651**	**171,305**	**184,908**	**685,481**	**76,623**	**10,912**	**72,572**	**0**
Less:								
Reserve								
Budget Appropriation								
10/01/2013 Restricted (***) and Unrestricted Resources	**3,651**	**171,305**	**184,908**	**685,481**	**76,623**	**10,912**	**72,572**	**0**
2nd Quarter Revenues	6,376,719	269	27,697	76,848	239	0	58,755	700,569
10/01/13 thru 03/31/14 Resources	6,376,719	269	27,697		239	0	58,755	700,569
2nd Quarter Expenses	6,558,082		206,095	30,821	2,778	11,275	35,037	1,291,381
Total Uses	6,558,082	0	206,095	30,821	2,778	11,275	35,037	1,291,381
FY 2014 Net Resources	**(181,363)**	**269**	**(178,398)**	**(30,821)**	**(2,539)**	**(11,275)**	**23,718**	**(590,812)**
Total Resources Available	**(177,712)**	**171,574**	**6,510**	**654,660**	**74,084**	**(363)**	**96,290**	**(590,812)**

City Commission Regular Meeting **Agenda Item # 12. b.**

Meeting Date: 04/21/2014

Re: Funding Request

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Request by Commissioner Alexander to allocate the travel funds he did not use for the Legislative Conference in Tallahassee in the amount of $1,086.44 to Community Outreach Youth Program, Inc. (COYP) to support the attendance of youth and young adults at the National Preventing Crime in the Black Community Conference being held May 29-May 30, 2014.

SUMMARY:

COYP is seeking support to send a total of twenty-five (25) area youth and young adults along with their chaperones to the National Preventing Crime in the Black Community Conference being held May 29-30, 2014 in Jacksonville, Florida.

RECOMMENDATION:

Approve allocation of $1,086.44

ALTERNATIVES:

Modify or deny allocation.

RESPONSIBLE STAFF:

Linda W. Cox, City Clerk

COORDINATED WITH:

Commissioner Alexander

Fiscal Impact

Budgeted Y/N: No

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

There are insufficient funds remaining in the travel budget

City Commission Regular Meeting **Agenda Item # 12. c.**

Meeting Date: 04/21/2014

Re: FY 2013 Final Budget Amendment

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Consideration of the FPUA's FY 2013 Final Budget Amendment.

SUMMARY:

In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 176 (12), William Thiess, Director of Utilities has forwarded the FY 2013 Final Budget Amendment for consideration and approval by the City Commission.

RECOMMENDATION:

Approve the final budget amendment.

ALTERNATIVES:

n/a

RESPONSIBLE STAFF:

William G. Thiess, Director of Utilities
Nina B. Hurtubise, FPUA Director of Finance

COORDINATED WITH:

Rob Schwerer, City Attorney and submitted through Linda W. Cox, City Clerk

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Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

FPUA Budget Amendment

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500 Boston Avenue (34950)
PO Box 3191, Fort Pierce, FL 34948

Phone: 772.466.1600
Fax: 772.467.2504

Director of Finance
"Committed to Quality"

MEMORANDUM

TO: Fort Pierce City Commission

FROM: Nina B. Hurtubise, CPA
FPUA Director of Finance

THROUGH: William G. Thiess, P.E.
FPUA Director of Utilities

DATE: March 24, 2014

SUBJECT: City Commission Agenda Request for April 7, 2014 Meeting
FY 2013 Final Budget Amendment

In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 176 (12), I am forwarding for consideration by the City Commission during the April 7, 2014 City Commission meeting, FPUA's FY 2013 Final Budget Amendment.

If you have any questions or are in need of additional information, please feel free to contact me.

cc: City Manager
City Clerk

FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida

FINAL BUDGET AMENDMENT

FISCAL YEAR 2013

RESOLUTION NO. UA 2014-07

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

BE IT RESOLVED BY FORT PIERCE UTILITIES AUTHORITY:

SECTION I: That in accordance with City of Fort Pierce Charter, Article XII, Section 176 and Section 178, Fort Pierce Utilities Authority of the City of Fort Pierce, Florida, hereby amends its budget for fiscal year 2013 for the operation of the utilities systems for the City of Fort Pierce, Florida, by adjusting various budget items as set forth in the attached schedule consisting of 39 pages.

SECTION II: Attached hereto and incorporated herein by reference is the 39 page schedule referred to above.

SECTION III: That it shall be the duty of the Director of Fort Pierce Utilities Authority to adjust the accounts and perform necessary transfers among the accounts to conform to the amended budget.

SECTION IV: That this Resolution shall be in full force and effect upon adoption by the Fort Pierce Utilities Authority Board and the City Commission of the City of Fort Pierce, Florida, and shall be effective retroactive to September 30, 2013.

This Resolution is adopted this 4th day of February, 2014.

ATTEST:

Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: _____

Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: _____

Fort Pierce Utilities Authority Attorney

MEMORANDUM

TO: William G. Thiess, P.E., Director of Utilities

FROM: Nina B. Hurtubise, CPA, Director of Finance

DATE: January 29, 2014

SUBJECT: Resolution No. UA 2014-07, Final Budget Amendment for FY 2013

RECOMMENDATION:

Adopt as presented.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2013.

The Final Budget Amendment reflects revenues in the amount of $100,399,222, an increase of $3,170,851 (3.3%) as compared to the Amended FY 2013 Budget, which was approved by the Board on July 3, 2013. As well, the Final Budget Amendment reflects expenses in the amount of $102,211,240 (budget basis), a decrease of $3,798,919 (3.6%) from the Amended FY 2013 Budget figure of $106,010,159. Also presented in the budget amendment summary is a recap of FPUA's expenses as presented in the financial statements and the calculation of the Change in Net Assets. The difference between the two presentations is that capitalized salary, benefit and overhead costs are included in the budgeted expenditures, but are excluded from expenses for financial statement reporting purposes, in accordance with Generally Accepted Accounting Principles.

Decrease in Net Assets

FPUA's financial statements reflect a decrease in net assets for FY 2013 in the amount of $289,301, which was less than the $6,752,788 decrease projected in the Amended FY 2013 Budget. The contributing factors to this variance were the company-wide reduction in expenses and higher than expected revenues in the Electric, Water and Wastewater systems.

Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for all systems with the exception of Electric. All utility systems also experienced decreases in unit sales as compared to FY 2012 actual results except for Natural Gas. Sales revenues were above budgetary expectations in all utility systems except Natural Gas.

	Amended Budget	Actual	Increase (Decrease)	Percent
Electric (MWh)	518,571	509,244	(9,327)	(1.80%)
Water (*)	2,462,354	2,466,037	3,683	0.15%
Wastewater (*)	1,411,921	1,434,439	22,518	1.59%
Natural Gas (ccf)	3,854,600	3,995,826	141,226	3.66%

* Thousands of Gallons

Expenses

The 3.6% decrease in budgetary expenses, in the amount of $3,798,919 from the Amended FY 2013 Budget is primarily attributable to:

- Lower than expected purchased power and gas costs. This did not, however, impact the Change In Net Assets, due to a similar decrease in cost recovered from customers.
- Lower than projected cost of Maintenance Contracts. This savings is attributable to deferring maintenance when possible and eliminating or reducing the cost of ongoing maintenance contracts. The Water Resources, Water Reclamation and Water Distribution departments made the largest impact in this area.
- Lower than projected cost for providing Employees' Insurance. This cost savings can be attributed to the contract with local healthcare providers for wellness checks and office visits for employees.

Summary

Fiscal Year 2013 was another year of tightening cost controls for FPUA, while continuing to respond to public needs and providing quality service.

ALTERNATIVES (IF ANY):

None

ATTACHMENTS:

Summary
Allocation Distribution
Operations and Maintenance Expense Analysis by Object Code
Revenues
Detail Expenses by Department

FORT PIERCE UTILITIES AUTHORITY
FY 2013 FINAL BUDGET AMENDMENT
SUMMARY

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	$ 65,077,988	$ 67,025,255	$ 1,947,267
WATER	13,415,022	14,362,513	947,491
NATURAL GAS	4,830,898	4,538,049	(292,849)
WASTEWATER	11,456,295	12,017,449	561,154
MOEC	374,774	358,074	(16,700)
FPUAnet	412,299	444,202	31,903
TCEC	1,661,095	1,653,680	(7,415)
TOTAL REVENUES	$ 97,228,371	$ 100,399,222	$ 3,170,851
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	$ 66,728,590	$ 64,900,900	$ (1,827,690)
WATER	16,348,012	15,628,191	(719,821)
NATURAL GAS	4,979,085	4,000,314	(978,771)
WASTEWATER	13,554,725	13,868,765	314,040
MOEC	374,774	358,074	(16,700)
FPUAnet	334,878	278,599	(56,279)
TCEC	1,661,095	1,653,680	(7,415)
TOTAL EXPENSES	$ 103,981,159	$ 100,688,523	$ (3,292,636)
INCREASE (DECREASE) IN NET ASSETS			
ELECTRIC	$ (1,650,602)	$ 2,124,355	$ 3,774,957
WATER	(2,932,990)	(1,265,678)	1,667,312
NATURAL GAS	(148,187)	537,735	685,922
WASTEWATER	(2,098,430)	(1,851,316)	247,114
MOEC	-	-	-
FPUAnet	77,421	165,603	88,182
TCEC	-	-	-
CHANGE IN NET ASSETS	$ (6,752,788)	$ (289,301)	$ 6,463,487

ALLOCATION DISTRIBUTION
FY 2013

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	$ -	$ -	$ -	$ -	$ -	$ 358,074	$ 358,074
02	TCEC	-	-	-	-	-	1,653,680	1,653,680
10	BOARD	5,416	36,824	25,570	525	19,168	-	87,503
11	DIRECTOR OF UTILITIES	17,539	125,165	86,913	1,786	65,150	-	296,553
12	ATTORNEY	7,181	43,695	30,341	623	22,744	-	104,584
15	HUMAN RESOURCES	48,107	140,410	128,918	3,393	92,074	-	412,902
18	RISK MANAGEMENT	27,386	204,559	142,042	2,918	106,474	-	483,379
21	FINANCE	66,141	474,910	329,769	6,775	247,194	-	1,124,789
22	MATERIALS MANAGEMENT	200,888	78,219	42,772	31,541	15,863	-	369,283
31	SHARED SERVICES	9,530	55,892	51,317	1,351	36,651	-	154,741
32	INFORMATION TECHNOLOGY SERVICES	136,052	735,894	675,669	17,781	482,566	-	2,047,962
33	FEDERAL BUILDING	-	51,239	10,941	329	8,954	-	71,463
35	FACILITIES	36,721	221,098	203,508	27,495	89,143	-	577,965
41	COMMUNICATIONS	10,139	62,609	43,475	893	32,589	-	149,705
43	CUSTOMER SERVICE	-	819,519	569,060	11,692	426,566	-	1,826,837
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,624	170,466	-	-	-	-	179,090
52	POWER GENERATION	-	761,258	-	-	-	-	761,258
53	ELECTRIC PURCHASES FOR RESALE	-	42,947,570	-	-	-	-	42,947,570
54	ELECTRIC TRANSMISSION & DISTRIBUTION	435,586	9,088,650	-	-	-	-	9,524,236
56	ELECTRIC & GAS ENGINEERING	27,369	802,097	-	-	-	-	829,466
61	DIRECTOR OF WATER/ WASTEWATER SYSTEMS	-	-	92,875	-	61,917	-	154,792
62	WATER RESOURCES	657	-	5,494,396	-	-	-	5,495,053
64	WATER DISTRIBUTION	152,155	-	4,491,228	-	-	-	4,643,383
66	WATER/WASTEWATER ENGINEERING	166,172	-	451,747	-	301,165	-	919,084
74	GAS OPERATIONS	64,833	-	-	1,599,036	-	-	1,663,869
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,815,812	-	-	1,815,812
82	WATER RECLAMATION	29,517	-	-	-	3,644,867	-	3,674,384
84	WASTEWATER COLLECTION	63,650	-	-	-	6,697,008	-	6,760,658
93	FPUAnet COMMUNICATIONS	1,957	-	-	-	-	278,599	280,556
99	ADMINISTRATIVE & GENERAL	7,097	8,080,826	2,757,650	478,364	1,518,672	-	12,842,609
	TOTALS	$ 1,522,717	$ 64,900,900	$ 15,628,191	$ 4,000,314	$ 13,868,765	$ 2,290,353	$ 102,211,240

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2011	ACTUAL FY 2012	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013
	PERSONNEL SERVICES				
1010	SALARIES & WAGES	$ 13,326,032	$ 12,954,085	$ 13,233,418	$ 13,222,801
1020	OVERTIME	534,809	605,215	624,900	632,486
	PERSONNEL SERVICES TOTAL	13,860,841	13,559,300	13,858,318	13,855,287
	EMPLOYEE BENEFITS				
4050	RETIREMENT	1,540,784	1,695,258	2,265,944	2,037,538
4060	FICA	1,045,285	982,833	1,053,219	1,011,967
4070	EMPLOYEES' INSURANCE	3,035,123	2,885,216	3,140,000	2,672,478
4090	VACATION PAY EXPENSE	17,877	33,103	-	29,443
4100	SICK PAY EXPENSE	(62,391)	78,010	-	43,910
4110	NET OPEB EXPENSE	307,676	53,000	55,000	55,000
4600	WORKERS' COMPENSATION	208,150	218,669	188,562	155,250
4640	UNEMPLOYMENT CLAIMS	34,392	15,489	35,000	7,177
	EMPLOYEE BENEFITS TOTAL	6,126,896	5,961,578	6,737,725	6,012,763
	CONTRACTUAL SERVICES				
2110	ADVERTISING	48,964	74,021	67,633	44,046
2122	RENTALS	288,568	60,012	66,873	62,829
2131	MAINTENANCE OF BUILDINGS	214,623	181,565	221,505	185,786
2132	MAINTENANCE OF VEHICLES	158,650	188,449	186,451	182,393
2133	MAINTENANCE OF EQUIPMENT	107,634	118,990	185,790	158,988
2139	MAINTENANCE CONTRACTS	1,776,326	1,848,628	2,282,444	1,836,954
2140	POSTAGE	161,690	206,189	208,826	186,955
2151	PRINTING	70,906	44,824	69,202	50,781
2161	PROFESSIONAL FEES - AUDIT	45,430	52,080	36,200	42,890
2164	PROFESSIONAL FEES - CONS/ENG	187,999	324,372	250,496	148,987
2165	TEMPORARY LABOR	72,478	13,900	520	-
2166	PROFESSIONAL FEES - OTHER	263,744	332,010	317,650	231,469
2170	TRAINING	160,329	153,649	241,143	189,903
2171	TRAVEL	4,424	4,382	8,205	6,847
2172	CAR ALLOWANCE	163,326	159,159	150,880	149,361
2190	COMMUNICATIONS	173,577	155,550	168,200	175,771
2200	UTILITIES	2,227,861	2,177,537	2,100,560	2,045,057
2230	EMPLOYEE RELATIONS	41,043	35,423	27,531	23,377
2240	BUSINESS RELATIONS	3,193	3,793	5,162	2,831
2250	COMMUNITY RELATIONS	9,495	12,832	15,005	20,744
2260	MEMBERSHIPS - PROFESSIONAL	55,612	51,065	58,828	53,565
2262	MEMBERSHIPS - CIVIC	3,741	3,698	6,507	3,705
2290	BILLING - HOUSING AUTHORITY	18,875	6,547	15,000	9,133
	CONTRACTUAL SERVICES TOTAL	6,258,488	6,208,675	6,690,611	5,812,372
	PURCHASES FOR RESALE				
3360	PURCHASES FOR RESALE	45,694,689	44,326,528	46,996,508	44,800,494
	PURCHASES FOR RESALE TOTAL	45,694,689	44,326,528	46,996,508	44,800,494

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2011	ACTUAL FY 2012	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013
	COMMODITIES				
3311	OFFICE SUPPLIES	59,915	70,488	66,930	70,461
3313	SUBSCRIPTIONS	5,096	5,486	8,363	4,695
3316	OPERATING SUPPLIES	1,201,106	1,184,536	1,307,627	1,296,467
3320	CHEMICALS	852,990	844,436	1,073,400	855,028
3331	GAS, OIL & LUBRICANTS	401,580	404,318	375,025	408,331
3340	SMALL TOOLS	47,510	52,962	77,776	55,595
	COMMODITIES TOTAL	2,568,197	2,562,226	2,909,121	2,690,577
	FIXED & SUNDRY				
4010	COST OF GOODS SOLD	54,188	54,737	52,000	47,949
4015	SALES DISCOUNTS	3,810	8,474	6,000	7,411
4020	CASH (OVER) SHORT	529	361	503	(548)
4080	EMPLOYEE SUGGESTIONS & AWARDS	19,182	15,198	16,520	13,929
4509	OTHER TAXES	37,773	36,295	37,723	37,723
4510	GROSS RECEIPTS TAX	1,934,368	1,749,468	1,707,156	1,685,475
4520	LICENSES & PERMITS	77,278	102,187	67,588	58,580
4531	CIVIC CONTRIBUTIONS	152,546	127,972	194,824	194,941
4610	PROPERTY & LIAB./INS & UNINSUR	400,607	501,862	632,108	495,508
4666	INVENTORY ADJUSTMENTS	11,170	(20,890)	10,800	2,861
4700	UTILITY BAD DEBT EXPENSE	279,843	358,769	350,000	257,725
5730	BANK CHARGES	153,071	216,131	238,200	249,733
6100	ADMINISTRATIVE CHARGES - CITY	86,991	62,156	-	-
9005	DUPLICATE CHARGES	(46,331)	(49,728)	(51,633)	(51,308)
	FIXED & SUNDRY TOTAL	3,165,025	3,162,992	3,261,789	2,999,979
	INTEREST EXPENSES				
5721	INTEREST - BONDS & POOLED LOAN	5,361,435	5,145,328	4,249,993	4,249,993
5723	INTEREST - DEPOSITS	31,642	14,704	12,100	15,454
5725	CAPITALIZED INTEREST	(27,409)	(97,542)	(55,000)	189,026
5729	INTEREST OTHER	35,201	441	-	-
5731	AMORTIZAT. OF BOND DISC. & EXP.	(417,177)	(339,045)	158,115	158,115
	INTEREST EXPENSES TOTAL	4,983,692	4,723,886	4,365,208	4,612,588
	MISCELLANEOUS				
9000	CITY DISTRIBUTION	5,125,280	4,767,268	5,365,879	5,365,879
9010	CONTINGENCY	-	-	500,000	-
9030	DEPRECIATION	15,558,060	15,253,516	15,300,000	15,300,043
9050	EXTRAORDINARY EXPENSE	9,465	1,200,000	25,000	761,258
	MISCELLANEOUS TOTAL	20,692,805	21,220,784	21,190,879	21,427,180
	GRAND TOTAL	$ 103,350,633	$ 101,725,969	$ 106,010,159	$ 102,211,240

ELECTRIC REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
SALES OF ELECTRICITY:			
RESIDENTIAL SALES:			
INSIDE CITY	$ 20,377,000	$ 20,601,270	$ 224,270
OUTSIDE CITY	5,058,700	5,102,064	43,364
GENERAL SERVICE:			
INSIDE CITY	29,551,700	30,040,608	488,908
OUTSIDE CITY	4,948,700	5,008,574	59,874
POWER COST ADJUSTMENT:			
RESIDENTIAL	608,728	860,700	251,972
GENERAL SERVICE	1,040,360	1,661,716	621,356
UNBILLED SERVICE REVENUE	-	100,900	100,900
RENTAL LIGHTS:			
RESIDENTIAL	81,600	81,856	256
GENERAL SERVICE	1,084,000	1,086,721	2,721
STREET & TRAFFIC SIGNALS	843,000	843,403	403
TOTAL	63,593,788	65,387,812	1,794,024
OTHER OPERATING REVENUES:			
MISCELLANEOUS SERVICE REVENUE	1,153,800	1,114,500	(39,300)
TOTAL OPERATING REVENUES	64,747,588	66,502,312	1,754,724
NON-OPERATING REVENUES			
INVESTMENT INCOME	75,600	70,284	(5,316)
GRANT REVENUE	4,400	4,486	86
REVENUE FOR CITY BILLING	83,900	83,978	78
MISCELLANEOUS INCOME	44,300	47,599	3,299
GAIN (LOSS) ON DISPOSITION OF PROPERTY	22,200	33,275	11,075
TOTAL NON-OPERATING REVENUES	230,400	239,622	9,222
REVENUES BEFORE CAPITAL CONTRIBUTIONS	64,977,988	66,741,934	1,763,946
CAPITAL CONTRIBUTIONS			
CONTRIBUTED CAPITAL - CASH	100,000	283,321	183,321
TOTAL CAPITAL CONTRIBUTIONS	100,000	283,321	183,321
TOTAL REVENUES	$ 65,077,988	$ 67,025,255	$ 1,947,267

WATER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
SALES OF WATER:			
RESIDENTIAL SALES:			
INSIDE CITY	$ 3,839,900	$ 4,024,173	$ 184,273
OUTSIDE CITY	1,339,000	1,357,451	18,451
GENERAL SERVICE:			
INSIDE CITY	4,657,500	4,685,675	28,175
OUTSIDE CITY	2,179,200	2,189,744	10,544
UNBILLED SERVICE REVENUE	-	99,800	99,800
SALES FOR RESALE	812,600	853,915	41,315
FIRE PROTECTION	126,300	126,045	(255)
TOTAL	12,954,500	13,336,803	382,303
OTHER OPERATING REVENUES:			
MISCELLANEOUS SERVICE REVENUE	101,700	119,259	17,559
TOTAL OPERATING REVENUES	13,056,200	13,456,062	399,862
NON-OPERATING REVENUES			
INVESTMENT INCOME	12,900	14,439	1,539
GRANT REVENUE	200	230	30
REVENUE FOR CITY BILLING	58,300	58,313	13
MISCELLANEOUS INCOME	27,900	36,132	8,232
GAIN (LOSS) ON DISPOSITION OF PROPERTY	9,722	9,722	-
TOTAL NON-OPERATING REVENUES	109,022	118,836	9,814
REVENUES BEFORE CAPITAL CONTRIBUTIONS	13,165,222	13,574,898	409,676
CAPITAL CONTRIBUTIONS			
CAPITAL IMPROVEMENT CHARGES	143,700	153,495	9,795
CONTRIBUTED CAPITAL - CASH	106,100	474,427	368,327
CONTRIBUTED CAPITAL - NONCASH	-	159,693	159,693
TOTAL CAPITAL CONTRIBUTIONS	249,800	787,615	537,815
TOTAL REVENUES	$ 13,415,022	$ 14,362,513	$ 947,491

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
SALES OF GAS:			
RESIDENTIAL SALES:			
INSIDE CITY	$ 1,088,400	$ 1,081,772	$ (6,628)
OUTSIDE CITY	184,700	185,276	576
GENERAL SERVICE:			
INSIDE CITY	2,486,300	2,498,975	12,675
OUTSIDE CITY	358,800	359,334	534
HEAT ONLY:			
RESIDENTIAL	11,000	10,703	(297)
GENERAL SERVICE	2,300	2,199	(101)
PURCHASED GAS ADJUSTMENT:			
RESIDENTIAL	13,448	(20,233)	(33,681)
GENERAL SERVICE	606,728	467,063	(139,665)
COMPRESSED NATURAL GAS	1,000	1,200	200
UNBILLED SERVICE REVENUE	-	9,100	9,100
TOTAL	4,752,676	4,595,389	(157,287)
OTHER OPERATING REVENUES:			
MISCELLANEOUS SERVICE REVENUE	63,600	52,588	(11,012)
TOTAL OPERATING REVENUES	4,816,276	4,647,977	(168,299)
NON-OPERATING REVENUES			
INVESTMENT INCOME	4,800	(136,226)	(141,026)
GRANT REVENUE	33	33	-
RENTAL INCOME	380	-	(380)
REVENUE FOR CITY BILLING	1,198	1,198	-
GAS PIPING & APPLIANCE SALES	30,500	57,844	27,344
GAS PIPING & APPLIANCE COSTS	(24,900)	(35,718)	(10,818)
MISCELLANEOUS INCOME	1,800	1,865	65
GAIN (LOSS) ON DISPOSITION OF PROPERTY	46	46	-
TOTAL NON-OPERATING REVENUES	13,857	(110,958)	(124,815)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	4,830,133	4,537,019	(293,114)
CONTRIBUTED CAPITAL - CASH	765	1,030	265
TOTAL REVENUES	$ 4,830,898	$ 4,538,049	$ (292,849)

WASTEWATER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
WASTEWATER CHARGES:			
RESIDENTIAL:			
INSIDE CITY	$ 4,508,900	$ 4,545,949	$ 37,049
OUTSIDE CITY	547,800	552,684	4,884
GENERAL SERVICE:			
INSIDE CITY	4,781,200	4,951,903	170,703
OUTSIDE CITY	1,007,700	1,070,025	62,325
REVENUE FROM ST. LUCIE COUNTY	375,100	374,293	(807)
UNBILLED SERVICE REVENUE	-	46,200	46,200
TOTAL	11,220,700	11,541,054	320,354
OTHER OPERATING REVENUES:			
OTHER WASTEWATER REVENUES	121,600	142,707	21,107
TOTAL OPERATING REVENUES	11,342,300	11,683,761	341,461
NON-OPERATING REVENUES			
INVESTMENT INCOME	11,500	12,464	964
GRANT REVENUE	195	195	-
REVENUE FOR CITY BILLING	43,700	43,711	11
MISCELLANEOUS INCOME	2,100	3,297	1,197
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,800	1,857	57
TOTAL NON-OPERATING REVENUES	59,295	61,524	2,229
REVENUES BEFORE CAPITAL CONTRIBUTIONS	11,401,595	11,745,285	343,690
CAPITAL CONTRIBUTIONS			
CAPITAL IMPROVEMENT CHARGES	54,700	86,001	31,301
CONTRIBUTED CAPITAL - CASH	-	13,934	13,934
CONTRIBUTED CAPITAL - NONCASH	-	172,229	172,229
TOTAL CAPITAL CONTRIBUTIONS	54,700	272,164	217,464
TOTAL REVENUES	$ 11,456,295	$ 12,017,449	$ 561,154

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
FPUA CONTRIBUTION	$ 179,824	$ 179,941	$ 117
GIFT SHOP SALES	109,400	100,923	(8,477)
BOAT TOURS	36,100	35,088	(1,012)
DONATIONS	2,000	1,642	(358)
ADMISSIONS	14,500	14,282	(218)
TEACHING INCOME & CAMPS	20,300	15,641	(4,659)
MEMBERSHIPS	1,200	220	(980)
FUND RAISING INCOME	1,000	-	(1,000)
TOTAL OPERATING REVENUES	364,324	347,737	(16,587)
NON-OPERATING REVENUES			
INVESTMENT AND OTHER INCOME	250	313	63
GRANT REVENUE	5,000	6,670	1,670
GAIN (LOSS) ON DISPOSITION OF PROPERTY	5,200	3,354	(1,846)
TOTAL NON-OPERATING REVENUES	10,450	10,337	(113)
TOTAL REVENUES	$ 374,774	$ 358,074	$ (16,700)

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
OPERATING REVENUES			
DEDICATED INTERNET ACCESS	$ 198,307	$ 188,059	$ (10,248)
COMMON CARRIER TELECOM SERVICES	63,000	63,000	-
FIBER BANDWIDTH CONNECTIONS	107,665	111,081	3,416
DARK FIBER TRANSMISSION	18,983	24,571	5,588
WIRELESS BROADBAND INTERNET ACCESS	6,065	4,134	(1,931)
WIRELESS BANDWIDTH CONNECTIONS	5,379	4,080	(1,299)
TOTAL OPERATING REVENUES	399,399	394,925	(4,474)
NON-OPERATING REVENUES			
GRANT REVENUE	-	22	22
TOTAL NON-OPERATING REVENUES	-	22	22
REVENUES BEFORE CAPITAL CONTRIBUTIONS	399,399	394,947	(4,452)
CONTRIBUTED CAPITAL - CASH	12,900	49,255	36,355
TOTAL REVENUES	$ 412,299	$ 444,202	$ 31,903

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
NON-OPERATING REVENUES			
FMPA O&M CONTRACT INCOME	$ 1,661,095	$ 1,653,680	$ (7,415)
TOTAL NON-OPERATING REVENUES	1,661,095	1,653,680	(7,415)
TOTAL REVENUES	$ 1,661,095	$ 1,653,680	$ (7,415)

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 127,301	$ 125,729	$ (1,572)
1020	OVERTIME	500	126	(374)
2110	ADVERTISING	7,564	7,939	375
2131	MAINTENANCE OF BUILDINGS	5,747	12,301	6,554
2132	MAINTENANCE OF VEHICLES	450	-	(450)
2133	MAINTENANCE OF EQUIPMENT	400	292	(108)
2139	MAINTENANCE CONTRACTS	15,000	12,503	(2,497)
2140	POSTAGE	1,600	923	(677)
2151	PRINTING	1,400	236	(1,164)
2166	PROFESSIONAL FEES - OTHER	2,700	694	(2,006)
2170	TRAINING	475	239	(236)
2171	TRAVEL	300	164	(136)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,810	3,245	(565)
2200	UTILITIES	10,600	10,262	(338)
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,200	2,967	(1,233)
2250	COMMUNITY RELATIONS	-	1,000	1,000
2260	MEMBERSHIPS - PROFESSIONAL	310	110	(200)
2262	MEMBERSHIPS - CIVIC	250	50	(200)
3311	OFFICE SUPPLIES	2,500	3,015	515
3316	OPERATING SUPPLIES	46,500	46,646	146
3331	GAS, OIL & LUBRICANTS	200	167	(33)
4010	COST OF GOODS SOLD	52,000	47,949	(4,051)
4015	SALES DISCOUNTS	6,000	7,411	1,411
4020	CASH (OVER) SHORT	125	140	15
4050	RETIREMENT	23,656	14,234	(9,422)
4060	FICA	9,777	9,216	(561)
4070	EMPLOYEES' INSURANCE	26,889	22,660	(4,229)
4090	VACATION PAY EXPENSE	-	(418)	(418)
4100	SICK PAY EXPENSE	-	3,736	3,736
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	100	88	(12)
4600	WORKERS' COMPENSATION	512	1,192	680
4610	PROPERTY & LIAB/INS & UNINSUR	3,286	2,899	(387)
4666	INVENTORY ADJUSTMENTS	800	509	(291)
5730	BANK CHARGES	4,200	3,801	(399)
9000	DISTRIBUTION TO CITY OF FT. PIERCE	2,024	2,024	-
9030	DEPRECIATION EXPENSE	9,889	10,316	427
	TOTALS	$ 374,774	$ 358,074	$ (16,700)

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 977,869	$ 1,011,359	$ 33,490
1020	OVERTIME	195,000	230,510	35,510
2170	TRAINING	765	389	(376)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	2,040	1,132	(908)
4050	RETIREMENT	182,476	150,939	(31,537)
4060	FICA	89,724	90,809	1,085
4070	EMPLOYEES' INSURANCE	183,982	153,067	(30,915)
4090	VACATION PAY EXPENSE	-	(9,158)	(9,158)
4100	SICK PAY EXPENSE	-	(3,319)	(3,319)
4110	NET OPEB EXPENSE	3,067	3,067	-
4600	WORKERS' COMPENSATION	11,148	10,101	(1,047)
4610	PROPERTY & LIAB/INS & UNINSUR	4,704	4,464	(240)
	TOTALS	$ 1,661,095	$ 1,653,680	$ (7,415)

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 17,936	$ 18,005	$ 69
2170	TRAINING	14,247	9,456	(4,791)
2171	TRAVEL	600	451	(149)
2172	CAR ALLOWANCE	11,800	11,934	134
2240	BUSINESS RELATIONS	-	426	426
2262	MEMBERSHIPS - CIVIC	1,341	1,315	(26)
4060	FICA	1,372	1,546	174
4070	EMPLOYEES' INSURANCE	51,016	44,037	(6,979)
4600	WORKERS' COMPENSATION	300	267	(33)
4610	PROPERTY & LIAB/INS & UNINSUR	72	66	(6)
	TOTALS	$ 98,684	$ 87,503	$ (11,181)

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 200,719	$ 201,051	$ 332
1020	OVERTIME	1,000	817	(183)
2139	MAINTENANCE CONTRACTS	660	666	6
2151	PRINTING	500	-	(500)
2164	PROFESSIONAL FEES - CONS/ENG	4,575	-	(4,575)
2170	TRAINING	4,007	4,441	434
2171	TRAVEL	580	955	375
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	760	868	108
2230	EMPLOYEE RELATIONS	765	614	(151)
2240	BUSINESS RELATIONS	1,100	1,042	(58)
2250	COMMUNITY RELATIONS	5	5	-
2260	MEMBERSHIPS - PROFESSIONAL	510	536	26
2262	MEMBERSHIPS - CIVIC	1,530	675	(855)
3311	OFFICE SUPPLIES	1,300	1,459	159
3313	SUBSCRIPTIONS	133	150	17
3316	OPERATING SUPPLIES	-	107	107
4050	RETIREMENT	37,338	34,157	(3,181)
4060	FICA	15,432	12,498	(2,934)
4070	EMPLOYEES' INSURANCE	28,328	23,857	(4,471)
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,020	-	(1,020)
4090	VACATION PAY EXPENSE	-	2,542	2,542
4100	SICK PAY EXPENSE	-	1,393	1,393
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	130	130	-
4600	WORKERS' COMPENSATION	300	272	(28)
4610	PROPERTY & LIAB/INS & UNINSUR	1,324	1,200	(124)
9030	DEPRECIATION EXPENSE	1,387	1,549	162
	TOTALS	$ 308,972	$ 296,553	$ (12,419)

DEPT. 12 - ATTORNEY

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 90,753	$ 91,106	$ 353
2166	PROFESSIONAL FEES - OTHER	20,400	847	(19,553)
2170	TRAINING	2,500	645	(1,855)
2171	TRAVEL	200	-	(200)
3311	OFFICE SUPPLIES	50	-	(50)
3313	SUBSCRIPTIONS	134	156	22
4070	EMPLOYEES' INSURANCE	13,832	11,752	(2,080)
4600	WORKERS' COMPENSATION	84	78	(6)
	TOTALS	$ 127,953	$ 104,584	$ (23,369)

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 199,359	$ 212,326	$ 12,967
1020	OVERTIME	500	400	(100)
2110	ADVERTISING	10,500	14,616	4,116
2139	MAINTENANCE CONTRACTS	648	734	86
2140	POSTAGE	200	131	(69)
2151	PRINTING	100	99	(1)
2164	PROFESSIONAL FEES - CONS/ENG	28,500	16,065	(12,435)
2166	PROFESSIONAL FEES - OTHER	50,000	39,150	(10,850)
2170	TRAINING	22,000	16,305	(5,695)
2171	TRAVEL	120	13	(107)
2172	CAR ALLOWANCE	3,300	3,410	110
2190	COMMUNICATIONS	1,940	1,080	(860)
2230	EMPLOYEE RELATIONS	1,500	1,727	227
2240	BUSINESS RELATIONS	70	70	-
2260	MEMBERSHIPS - PROFESSIONAL	1,000	1,041	41
3311	OFFICE SUPPLIES	3,000	4,843	1,843
3313	SUBSCRIPTIONS	2,000	1,843	(157)
4050	RETIREMENT	36,994	36,322	(672)
4060	FICA	15,289	15,447	158
4070	EMPLOYEES' INSURANCE	46,775	38,989	(7,786)
4080	EMPLOYEE SUGGESTIONS & AWARDS	9,000	7,661	(1,339)
4090	VACATION PAY EXPENSE	-	925	925
4100	SICK PAY EXPENSE	-	(5,288)	(5,288)
4110	NET OPEB EXPENSE	818	818	-
4600	WORKERS' COMPENSATION	240	213	(27)
4610	PROPERTY & LIAB/INS & UNINSUR	1,850	1,610	(240)
9030	DEPRECIATION EXPENSE	2,105	2,352	247
	TOTALS	$ 437,808	$ 412,902	$ (24,906)

DEPT. 18 - RISK MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 289,768	$ 286,108	$ (3,660)
1020	OVERTIME	300	302	2
2132	MAINTENANCE OF VEHICLES	2,500	868	(1,632)
2140	POSTAGE	100	69	(31)
2151	PRINTING	50	86	36
2164	PROFESSIONAL FEES - CONS/ENG	43,000	47,743	4,743
2166	PROFESSIONAL FEES - OTHER	9,500	5,780	(3,720)
2170	TRAINING	10,179	9,504	(675)
2171	TRAVEL	100	6	(94)
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	960	947	(13)
2230	EMPLOYEE RELATIONS	3,443	3,479	36
2260	MEMBERSHIPS - PROFESSIONAL	1,700	1,895	195
3311	OFFICE SUPPLIES	5,100	2,952	(2,148)
3313	SUBSCRIPTIONS	350	201	(149)
3331	GAS, OIL & LUBRICANTS	1,300	1,192	(108)
4050	RETIREMENT	30,517	27,459	(3,058)
4060	FICA	22,190	20,862	(1,328)
4070	EMPLOYEES' INSURANCE	67,983	57,365	(10,618)
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,500	6,268	(232)
4090	VACATION PAY EXPENSE	-	(3,273)	(3,273)
4100	SICK PAY EXPENSE	-	3,182	3,182
4110	NET OPEB EXPENSE	1,022	1,022	-
4600	WORKERS' COMPENSATION	480	432	(48)
4610	PROPERTY & LIAB/INS & UNINSUR	2,625	2,330	(295)
	TOTALS	$ 506,267	$ 483,379	$ (22,888)

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 533,633	$ 533,707	$ 74
1020	OVERTIME	200	89	(111)
2110	ADVERTISING	1,400	1,513	113
2139	MAINTENANCE CONTRACTS	2,600	2,620	20
2140	POSTAGE	12	12	-
2151	PRINTING	-	(70)	(70)
2161	PROFESSIONAL FEES - AUDIT	36,200	42,890	6,690
2164	PROFESSIONAL FEES - CONS/ENG	8,300	11,567	3,267
2166	PROFESSIONAL FEES - OTHER	20,000	20,000	-
2170	TRAINING	12,575	7,686	(4,889)
2171	TRAVEL	300	281	(19)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	2,030	2,031	1
2230	EMPLOYEE RELATIONS	-	70	70
2260	MEMBERSHIPS - PROFESSIONAL	950	1,660	710
3311	OFFICE SUPPLIES	5,200	5,630	430
3313	SUBSCRIPTIONS	275	285	10
4020	CASH (OVER) SHORT	-	(1,045)	(1,045)
4050	RETIREMENT	91,689	83,963	(7,726)
4060	FICA	40,838	38,612	(2,226)
4070	EMPLOYEES' INSURANCE	130,144	114,407	(15,737)
4090	VACATION PAY EXPENSE	-	559	559
4100	SICK PAY EXPENSE	-	(1,471)	(1,471)
4110	NET OPEB EXPENSE	2,249	2,249	-
4600	WORKERS' COMPENSATION	660	594	(66)
4610	PROPERTY & LIAB/INS & UNINSUR	6,120	5,458	(662)
4640	UNEMPLOYMENT CLAIMS	28,316	-	(28,316)
5730	BANK CHARGES	234,000	245,932	11,932
9030	DEPRECIATION EXPENSE	716	400	(316)
	TOTALS	$ 1,163,567	$ 1,124,789	$ (38,778)

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 165,079	$ 164,386	$ (693)
1020	OVERTIME	2,000	3,918	1,918
2132	MAINTENANCE OF VEHICLES	1,000	1,661	661
2133	MAINTENANCE OF EQUIPMENT	3,150	4,087	937
2139	MAINTENANCE CONTRACTS	6,500	150	(6,350)
2140	POSTAGE	300	37	(263)
2151	PRINTING	985	552	(433)
2170	TRAINING	1,620	2,257	637
2171	TRAVEL	226	193	(33)
2190	COMMUNICATIONS	2,860	2,765	(95)
2200	UTILITIES	28,750	26,935	(1,815)
2260	MEMBERSHIPS - PROFESSIONAL	300	25	(275)
3311	OFFICE SUPPLIES	1,395	1,415	20
3316	OPERATING SUPPLIES	15,415	5,055	(10,360)
3331	GAS, OIL & LUBRICANTS	1,821	2,949	1,128
3340	SMALL TOOLS	940	1,038	98
4050	RETIREMENT	30,926	23,262	(7,664)
4060	FICA	12,782	9,825	(2,957)
4070	EMPLOYEES' INSURANCE	47,793	42,755	(5,038)
4090	VACATION PAY EXPENSE	-	5,955	5,955
4100	SICK PAY EXPENSE	-	761	761
4110	NET OPEB EXPENSE	1,022	1,022	-
4520	LICENSES & PERMITS	2,075	50	(2,025)
4600	WORKERS' COMPENSATION	2,934	2,526	(408)
4610	PROPERTY & LIAB/INS & UNINSUR	39,662	30,803	(8,859)
4666	INVENTORY ADJUSTMENTS	10,000	2,352	(7,648)
9030	DEPRECIATION EXPENSE	32,797	32,549	(248)
	TOTALS	$ 412,332	$ 369,283	$ (43,049)

DEPT. 31 - DIRECTOR OF SHARED SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 100,937	$ 100,938	$ 1
2122	RENTALS	-	(23)	(23)
2151	PRINTING	-	21	21
2170	TRAINING	1,300	708	(592)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	940	872	(68)
2240	BUSINESS RELATIONS	-	31	31
2260	MEMBERSHIPS - PROFESSIONAL	165	-	(165)
3311	OFFICE SUPPLIES	50	53	3
3316	OPERATING SUPPLIES	100	49	(51)
4050	RETIREMENT	18,683	17,381	(1,302)
4060	FICA	7,722	7,646	(76)
4070	EMPLOYEES' INSURANCE	18,089	15,297	(2,792)
4090	VACATION PAY EXPENSE	-	4,886	4,886
4100	SICK PAY EXPENSE	-	893	893
4110	NET OPEB EXPENSE	204	205	1
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	640	571	(69)
	TOTALS	$ 154,050	$ 154,741	$ 691

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 812,036	$ 779,570	$ (32,466)
1020	OVERTIME	1,500	715	(785)
2110	ADVERTISING	35,000	10,504	(24,496)
2132	MAINTENANCE OF VEHICLES	2,000	1,573	(427)
2139	MAINTENANCE CONTRACTS	509,000	453,293	(55,707)
2140	POSTAGE	500	613	113
2151	PRINTING	100	57	(43)
2166	PROFESSIONAL FEES - OTHER	5,451	10,600	5,149
2170	TRAINING	25,871	23,181	(2,690)
2171	TRAVEL	825	946	121
2172	CAR ALLOWANCE	9,900	9,900	-
2190	COMMUNICATIONS	15,100	13,779	(1,321)
2230	EMPLOYEE RELATIONS	500	500	-
2260	MEMBERSHIPS - PROFESSIONAL	350	350	-
3311	OFFICE SUPPLIES	3,800	3,689	(111)
3313	SUBSCRIPTIONS	150	156	6
3316	OPERATING SUPPLIES	240,000	239,195	(805)
3331	GAS, OIL & LUBRICANTS	4,080	2,529	(1,551)
3340	SMALL TOOLS	300	247	(53)
4050	RETIREMENT	150,586	135,649	(14,937)
4060	FICA	62,236	60,117	(2,119)
4070	EMPLOYEES' INSURANCE	158,988	132,408	(26,580)
4090	VACATION PAY EXPENSE	-	118	118
4100	SICK PAY EXPENSE	-	(8,859)	(8,859)
4110	NET OPEB EXPENSE	3,476	3,476	-
4520	LICENSES	1,125	844	(281)
4600	WORKERS' COMPENSATION	972	853	(119)
4610	PROPERTY & LIAB/INS & UNINSUR	14,985	10,273	(4,712)
4640	UNEMPLOYMENT CLAIMS	1,650	1,925	275
9030	DEPRECIATION EXPENSE	148,884	159,761	10,877
	TOTALS	$ 2,209,365	$ 2,047,962	$ (161,403)

DEPT. 33 - FEDERAL BUILDING

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 1,000	$ -	$ (1,000)
2131	MAINTENANCE OF BUILDINGS	15,000	9,880	(5,120)
2133	MAINTENANCE OF EQUIPMENT	-	(201)	(201)
2139	MAINTENANCE CONTRACTS	13,000	5,267	(7,733)
2166	PROFESSIONAL FEES - OTHER	8,000	-	(8,000)
2200	UTILITIES	16,060	14,828	(1,232)
3316	OPERATING SUPPLIES	364	-	(364)
4509	OTHER TAXES	1,757	1,757	-
4520	LICENSES & PERMITS	78	-	(78)
4610	PROPERTY & LIAB/INS & UNINSUR	13,296	10,275	(3,021)
9030	DEPRECIATION EXPENSE	26,694	29,657	2,963
	TOTALS	$ 95,249	$ 71,463	$ (23,786)

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 203,474	$ 208,660	$ 5,186
1020	OVERTIME	4,000	1,438	(2,562)
2122	RENTALS	3,068	7,575	4,507
2131	MAINTENANCE OF BUILDINGS	46,620	21,770	(24,850)
2132	MAINTENANCE OF VEHICLES	6,000	5,957	(43)
2133	MAINTENANCE OF EQUIPMENT	200	-	(200)
2139	MAINTENANCE CONTRACTS	79,415	77,177	(2,238)
2140	POSTAGE	5,000	6,542	1,542
2151	PRINTING	260	-	(260)
2164	PROFESSIONAL FEES - CONS/ENG	4,000	-	(4,000)
2166	PROFESSIONAL FEES - OTHER	7,121	2,805	(4,316)
2170	TRAINING	3,395	1,994	(1,401)
2171	TRAVEL	400	202	(198)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,910	3,945	35
2200	UTILITIES	98,460	94,236	(4,224)
2260	MEMBERSHIPS - PROFESSIONAL	606	1,082	476
3311	OFFICE SUPPLIES	1,560	2,476	916
3316	OPERATING SUPPLIES	6,120	6,185	65
3331	GAS, OIL & LUBRICANTS	6,500	6,876	376
3340	SMALL TOOLS	2,041	2,730	689
4050	RETIREMENT	38,589	40,908	2,319
4060	FICA	15,948	18,632	2,684
4070	EMPLOYEES' INSURANCE	41,661	35,308	(6,353)
4090	VACATION PAY EXPENSE	-	323	323
4100	SICK PAY EXPENSE	-	7,434	7,434
4110	NET OPEB EXPENSE	1,022	1,022	-
4520	LICENSES & PERMITS	156	170	14
4600	WORKERS' COMPENSATION	3,228	2,924	(304)
4610	PROPERTY & LIAB/INS & UNINSUR	3,099	2,799	(300)
9030	DEPRECIATION EXPENSE	12,471	13,495	1,024
	TOTALS	$ 601,624	$ 577,965	$ (23,659)

DEPT. 41 - COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 57,784	$ 56,991	$ (793)
1020	OVERTIME	1,500	662	(838)
2110	ADVERTISING	4,696	5,956	1,260
2140	POSTAGE	2,101	18	(2,083)
2151	PRINTING	17,618	8,740	(8,878)
2164	PROFESSIONAL FEES - CONS/ENG	1,121	375	(746)
2170	TRAINING	1,110	294	(816)
2171	TRAVEL	-	17	17
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	5,540	12,321	6,781
2230	EMPLOYEE RELATIONS	13,827	10,906	(2,921)
2240	BUSINESS RELATIONS	2,757	-	(2,757)
2250	COMMUNITY RELATIONS	15,000	19,739	4,739
2260	MEMBERSHIPS - PROFESSIONAL	208	36	(172)
2262	MEMBERSHIPS - CIVIC	521	-	(521)
3311	OFFICE SUPPLIES	2,081	886	(1,195)
3313	SUBSCRIPTIONS	520	64	(456)
3316	OPERATING SUPPLIES	1,040	78	(962)
4050	RETIREMENT	10,973	9,822	(1,151)
4060	FICA	4,535	4,490	(45)
4070	EMPLOYEES' INSURANCE	10,654	10,063	(591)
4090	VACATION PAY EXPENSE	-	4,401	4,401
4100	SICK PAY EXPENSE	-	(177)	(177)
4110	NET OPEB EXPENSE	205	204	(1)
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	516	466	(50)
	TOTALS	$ 157,667	$ 149,705	$ (7,962)

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 952,154	$ 957,404	$ 5,250
1020	OVERTIME	2,000	4,333	2,333
2110	ADVERTISING	600	231	(369)
2122	RENTALS	1,637	1,476	(161)
2133	MAINTENANCE OF EQUIPMENT	3,289	449	(2,840)
2139	MAINTENANCE CONTRACTS	23,000	22,248	(752)
2140	POSTAGE	195,000	170,267	(24,733)
2151	PRINTING	30,000	27,057	(2,943)
2166	PROFESSIONAL FEES - OTHER	75,000	73,602	(1,398)
2170	TRAINING	12,892	9,485	(3,407)
2171	TRAVEL	60	39	(21)
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	4,030	3,337	(693)
2240	BUSINESS RELATIONS	41	64	23
2260	MEMBERSHIPS - PROFESSIONAL	220	401	181
2262	MEMBERSHIPS - CIVIC	766	660	(106)
2290	BILLING HOUSING AUTHORITY	15,000	9,133	(5,867)
3311	OFFICE SUPPLIES	10,710	11,101	391
3313	SUBSCRIPTIONS	600	440	(160)
3316	OPERATING SUPPLIES	7,500	7,149	(351)
4020	CASH (OVER) SHORT	378	357	(21)
4050	RETIREMENT	154,941	144,386	(10,555)
4060	FICA	72,993	68,741	(4,252)
4070	EMPLOYEES' INSURANCE	310,177	267,000	(43,177)
4090	VACATION PAY EXPENSE	-	(46)	(46)
4100	SICK PAY EXPENSE	-	(8,504)	(8,504)
4110	NET OPEB EXPENSE	5,316	5,316	-
4600	WORKERS' COMPENSATION	1,596	1,413	(183)
4610	PROPERTY & LIAB/INS & UNINSUR	13,711	12,416	(1,295)
9030	DEPRECIATION EXPENSE	14,894	30,282	15,388
	TOTALS	$ 1,915,105	$ 1,826,837	$ (88,268)

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 128,713	$ 126,416	$ (2,297)
2110	ADVERTISING	500	-	(500)
2151	PRINTING	120	-	(120)
2164	PROFESSIONAL FEES - CONS/ENG	50,000	5,224	(44,776)
2170	TRAINING	3,100	1,313	(1,787)
2171	TRAVEL	600	384	(216)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,620	1,515	(105)
2260	MEMBERSHIPS - PROFESSIONAL	200	130	(70)
2262	MEMBERSHIPS - CIVIC	875	-	(875)
3311	OFFICE SUPPLIES	600	728	128
3313	SUBSCRIPTIONS	400	-	(400)
4050	RETIREMENT	10,765	9,971	(794)
4060	FICA	9,847	8,249	(1,598)
4070	EMPLOYEES' INSURANCE	18,220	15,473	(2,747)
4090	VACATION PAY EXPENSE	-	3,371	3,371
4110	NET OPEB EXPENSE	204	205	1
4600	WORKERS' COMPENSATION	240	202	(38)
4610	PROPERTY & LIAB/INS & UNINSUR	812	749	(63)
	TOTALS	$ 231,976	$ 179,090	$ (52,886)

DEPT. 52 - POWER GENERATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
9050	EXTRAORDINARY EXPENSE	$ 25,000	$ 761,258	736,258
	TOTALS	$ 25,000	$ 761,258	$ 736,258

DEPT. 53 - PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	$ 44,844,423	$ 42,947,570	$ (1,896,853)
	TOTALS	$ 44,844,423	$ 42,947,570	$ (1,896,853)

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 2,533,315	$ 2,612,052	$ 78,737
1020	OVERTIME	160,000	145,412	(14,588)
2110	ADVERTISING	520	-	(520)
2122	RENTALS	23,500	20,465	(3,035)
2132	MAINTENANCE OF VEHICLES	51,000	51,518	518
2133	MAINTENANCE OF EQUIPMENT	15,914	7,833	(8,081)
2139	MAINTENANCE CONTRACTS	388,720	368,781	(19,939)
2140	POSTAGE	1,040	184	(856)
2151	PRINTING	3,121	1,571	(1,550)
2166	PROFESSIONAL FEES - OTHER	15,200	9,746	(5,454)
2170	TRAINING	50,396	43,213	(7,183)
2171	TRAVEL	1,200	1,246	46
2172	CAR ALLOWANCE	11,470	11,900	430
2190	COMMUNICATIONS	21,860	22,519	659
2200	UTILITIES	92,700	91,023	(1,677)
2230	EMPLOYEE RELATIONS	999	918	(81)
2240	BUSINESS RELATIONS	500	568	68
2260	MEMBERSHIPS - PROFESSIONAL	220	351	131
2262	MEMBERSHIPS - CIVIC	624	405	(219)
3311	OFFICE SUPPLIES	3,121	3,267	146
3313	SUBSCRIPTIONS	639	218	(421)
3316	OPERATING SUPPLIES	287,041	282,663	(4,378)
3331	GAS, OIL & LUBRICANTS	115,591	132,376	16,785
3340	SMALL TOOLS	15,000	15,179	179
4050	RETIREMENT	466,537	448,871	(17,666)
4060	FICA	206,039	212,870	6,831
4070	EMPLOYEES' INSURANCE	595,191	502,390	(92,801)
4090	VACATION PAY EXPENSE	-	(200)	(200)
4100	SICK PAY EXPENSE	-	23,648	23,648
4110	NET OPEB EXPENSE	10,633	10,632	(1)
4520	LICENSES & PERMITS	1,470	1,054	(416)
4600	WORKERS' COMPENSATION	46,221	35,166	(11,055)
4610	PROPERTY & LIAB/INS & UNINSUR	162,951	135,085	(27,866)
9005	DUPLICATE CHARGES - CREDIT	(51,633)	(51,308)	325
9030	DEPRECIATION EXPENSE	4,645,969	4,382,620	(263,349)
	TOTALS	$ 9,877,069	$ 9,524,236	$ (352,833)

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 529,606	$ 517,540	$ (12,066)
1020	OVERTIME	9,000	8,881	(119)
2132	MAINTENANCE OF VEHICLES	1,678	1,790	112
2133	MAINTENANCE OF EQUIPMENT	1,750	63	(1,687)
2139	MAINTENANCE CONTRACTS	1,000	272	(728)
2140	POSTAGE	100	-	(100)
2151	PRINTING	1,200	952	(248)
2164	PROFESSIONAL FEES - CONS/ENG	42,000	36,418	(5,582)
2166	PROFESSIONAL FEES - OTHER	324	324	-
2170	TRAINING	22,714	19,459	(3,255)
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	15,770	13,577	(2,193)
2190	COMMUNICATIONS	4,860	5,502	642
2230	EMPLOYEE RELATIONS	165	165	-
2240	BUSINESS RELATIONS	85	127	42
2260	MEMBERSHIPS - PROFESSIONAL	1,000	130	(870)
3311	OFFICE SUPPLIES	2,300	2,956	656
3313	SUBSCRIPTIONS	1,500	139	(1,361)
3316	OPERATING SUPPLIES	3,000	1,346	(1,654)
3331	GAS, OIL & LUBRICANTS	3,500	3,644	144
4050	RETIREMENT	80,259	83,021	2,762
4060	FICA	41,203	40,076	(1,127)
4070	EMPLOYEES' INSURANCE	112,995	105,431	(7,564)
4090	VACATION PAY EXPENSE	-	5,012	5,012
4100	SICK PAY EXPENSE	-	(30,379)	(30,379)
4110	NET OPEB EXPENSE	1,636	1,636	-
4520	LICENSES & PERMITS	1,040	-	(1,040)
4600	WORKERS' COMPENSATION	2,916	2,645	(271)
4610	PROPERTY & LIAB/INS & UNINSUR	4,555	5,449	894
9030	DEPRECIATION EXPENSE	2,945	3,290	345
	TOTALS	$ 889,201	$ 829,466	$ (59,735)

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 119,709	$ 122,024	$ 2,315
2151	PRINTING	25	41	16
2170	TRAINING	1,000	50	(950)
2171	TRAVEL	500	54	(446)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,080	917	(163)
2260	MEMBERSHIPS - PROFESSIONAL	3,866	3,485	(381)
3311	OFFICE SUPPLIES	800	1,327	527
3313	SUBSCRIPTIONS	250	111	(139)
4060	FICA	9,158	8,623	(535)
4070	EMPLOYEES' INSURANCE	14,062	11,835	(2,227)
4090	VACATION PAY EXPENSE	-	(676)	(676)
4100	SICK PAY EXPENSE	-	999	999
4110	NET OPEB EXPENSE	204	204	-
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	641	585	(56)
	TOTALS	$ 156,515	$ 154,792	$ (1,723)

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 1,071,885	$ 1,057,087	$ (14,798)
1020	OVERTIME	103,000	105,894	2,894
2122	RENTALS	3,121	1,828	(1,293)
2131	MAINTENANCE OF BUILDINGS	5,150	27	(5,123)
2132	MAINTENANCE OF VEHICLES	12,957	13,191	234
2133	MAINTENANCE OF EQUIPMENT	51,716	48,981	(2,735)
2139	MAINTENANCE CONTRACTS	220,000	154,249	(65,751)
2140	POSTAGE	520	196	(324)
2151	PRINTING	2,601	4,335	1,734
2164	PROFESSIONAL FEES - CONS/ENG	45,000	15,095	(29,905)
2165	TEMPORARY LABOR	520	-	(520)
2166	PROFESSIONAL FEES - OTHER	20,808	17,191	(3,617)
2170	TRAINING	8,300	6,466	(1,834)
2171	TRAVEL	-	18	18
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	16,340	16,025	(315)
2200	UTILITIES	1,037,560	1,003,756	(33,804)
2230	EMPLOYEE RELATIONS	610	434	(176)
2240	BUSINESS RELATIONS	23	23	-
2260	MEMBERSHIPS - PROFESSIONAL	325	354	29
2262	MEMBERSHIPS - CIVIC	600	600	-
3311	OFFICE SUPPLIES	4,682	4,567	(115)
3313	SUBSCRIPTIONS	300	375	75
3316	OPERATING SUPPLIES	260,000	257,543	(2,457)
3320	CHEMICALS	830,000	623,864	(206,136)
3331	GAS, OIL & LUBRICANTS	29,651	28,730	(921)
3340	SMALL TOOLS	5,000	2,778	(2,222)
3360	PURCHASES FOR RESALE	4,621	9,277	4,656
4050	RETIREMENT	189,429	167,093	(22,336)
4060	FICA	89,879	85,745	(4,134)
4070	EMPLOYEES' INSURANCE	253,141	213,841	(39,300)
4090	VACATION PAY EXPENSE	-	3,782	3,782
4100	SICK PAY EXPENSE	-	21,887	21,887
4110	NET OPEB EXPENSE	4,703	4,702	(1)
4520	LICENSES & PERMITS	8,844	15,774	6,930
4600	WORKERS' COMPENSATION	28,903	24,119	(4,784)
4610	PROPERTY & LIAB/INS & UNINSUR	148,498	118,461	(30,037)
4640	UNEMPLOYMENT CLAIMS	3,575	3,575	-
9030	DEPRECIATION EXPENSE	1,392,599	1,458,030	65,431
	TOTALS	$ 5,860,021	$ 5,495,053	$ (364,968)

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 1,122,045	$ 1,090,727	$ (31,318)
1020	OVERTIME	60,000	54,767	(5,233)
2110	ADVERTISING	112	-	(112)
2122	RENTALS	1,020	806	(214)
2132	MAINTENANCE OF VEHICLES	30,000	20,483	(9,517)
2133	MAINTENANCE OF EQUIPMENT	12,772	13,396	624
2139	MAINTENANCE CONTRACTS	130,000	55,851	(74,149)
2140	POSTAGE	43	28	(15)
2151	PRINTING	1,500	553	(947)
2166	PROFESSIONAL FEES - OTHER	7,140	5,872	(1,268)
2170	TRAINING	9,560	10,696	1,136
2171	TRAVEL	255	-	(255)
2190	COMMUNICATIONS	14,290	14,790	500
2200	UTILITIES	26,680	26,218	(462)
2230	EMPLOYEE RELATIONS	336	336	-
2260	MEMBERSHIPS - PROFESSIONAL	459	474	15
3311	OFFICE SUPPLIES	5,100	5,864	764
3313	SUBSCRIPTIONS	262	158	(104)
3316	OPERATING SUPPLIES	130,680	162,663	31,983
3331	GAS, OIL & LUBRICANTS	88,332	92,498	4,166
3340	SMALL TOOLS	23,177	19,859	(3,318)
4050	RETIREMENT	212,721	184,448	(28,273)
4060	FICA	90,426	81,607	(8,819)
4070	EMPLOYEES' INSURANCE	297,967	254,701	(43,266)
4090	VACATION PAY EXPENSE	-	1,494	1,494
4100	SICK PAY EXPENSE	-	14,713	14,713
4110	NET OPEB EXPENSE	5,316	5,316	-
4520	LICENSES & PERMITS	6,250	6,018	(232)
4600	WORKERS' COMPENSATION	35,639	28,912	(6,727)
4610	PROPERTY & LIAB/INS & UNINSUR	39,733	34,787	(4,946)
9030	DEPRECIATION EXPENSE	2,420,702	2,455,348	34,646
	TOTALS	$ 4,772,517	$ 4,643,383	$ (129,134)

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 616,427	$ 604,484	$ (11,943)
1020	OVERTIME	1,000	104	(896)
2132	MAINTENANCE OF VEHICLES	2,781	1,726	(1,055)
2133	MAINTENANCE OF EQUIPMENT	4,687	47	(4,640)
2139	MAINTENANCE CONTRACTS	600	200	(400)
2140	POSTAGE	510	11	(499)
2151	PRINTING	-	(6)	(6)
2164	PROFESSIONAL FEES - CONS/ENG	2,000	-	(2,000)
2166	PROFESSIONAL FEES - OTHER	510	315	(195)
2170	TRAINING	6,724	3,667	(3,057)
2171	TRAVEL	100	262	162
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	4,670	4,979	309
2200	UTILITIES	25,590	25,561	(29)
2230	EMPLOYEE RELATIONS	162	237	75
2240	BUSINESS RELATIONS	262	-	(262)
2260	MEMBERSHIPS - PROFESSIONAL	1,561	2,078	517
3311	OFFICE SUPPLIES	4,376	3,892	(484)
3316	OPERATING SUPPLIES	3,060	1,093	(1,967)
3331	GAS, OIL & LUBRICANTS	10,500	9,064	(1,436)
3340	SMALL TOOLS	260	-	(260)
4050	RETIREMENT	95,423	86,129	(9,294)
4060	FICA	47,233	46,470	(763)
4070	EMPLOYEES' INSURANCE	124,521	100,095	(24,426)
4090	VACATION PAY EXPENSE	-	(5,028)	(5,028)
4100	SICK PAY EXPENSE	-	3,138	3,138
4110	NET OPEB EXPENSE	2,249	2,249	-
4520	LICENSES & PERMITS	1,020	50	(970)
4600	WORKERS' COMPENSATION	5,340	4,786	(554)
4610	PROPERTY & LIAB/INS & UNINSUR	7,648	6,765	(883)
9030	DEPRECIATION EXPENSE	1,107	1,236	129
	TOTALS	$ 985,801	$ 919,084	$ (66,717)

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 815,363	$ 797,830	$ (17,533)
1020	OVERTIME	18,000	7,608	(10,392)
2110	ADVERTISING	3,121	1,018	(2,103)
2122	RENTALS	1,040	68	(972)
2132	MAINTENANCE OF VEHICLES	15,450	15,017	(433)
2133	MAINTENANCE OF EQUIPMENT	6,366	14,911	8,545
2139	MAINTENANCE CONTRACTS	4,000	810	(3,190)
2140	POSTAGE	1,041	7,838	6,797
2151	PRINTING	5,202	6,832	1,630
2164	PROFESSIONAL FEES - CONS/ENG	10,000	3,000	(7,000)
2166	PROFESSIONAL FEES - OTHER	1,561	1,150	(411)
2170	TRAINING	9,180	6,272	(2,908)
2171	TRAVEL	1,540	1,340	(200)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	11,630	10,066	(1,564)
2200	UTILITIES	13,120	13,112	(8)
2230	EMPLOYEE RELATIONS	515	516	1
2240	BUSINESS RELATIONS	24	36	12
2260	MEMBERSHIPS - PROFESSIONAL	8,323	3,017	(5,306)
3311	OFFICE SUPPLIES	2,601	3,366	765
3313	SUBSCRIPTIONS	312	-	(312)
3316	OPERATING SUPPLIES	114,444	82,829	(31,615)
3331	GAS, OIL & LUBRICANTS	30,000	33,629	3,629
3340	SMALL TOOLS	18,496	3,667	(14,829)
4050	RETIREMENT	136,455	108,046	(28,409)
4060	FICA	63,752	54,220	(9,532)
4070	EMPLOYEES' INSURANCE	192,920	167,426	(25,494)
4090	VACATION PAY EXPENSE	-	6,820	6,820
4100	SICK PAY EXPENSE	-	6,584	6,584
4110	NET OPEB EXPENSE	3,271	3,271	-
4520	LICENSES & PERMITS	9,331	5,462	(3,869)
4600	WORKERS' COMPENSATION	17,217	13,022	(4,195)
4610	PROPERTY & LIAB/INS & UNINSUR	38,326	9,759	(28,567)
4640	UNEMPLOYMENT CLAIMS	1,459	1,677	218
9030	DEPRECIATION EXPENSE	814,975	268,490	(546,485)
	TOTALS	$ 2,374,195	$ 1,663,869	$ (710,326)

DEPT. 75 - PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	$ 2,090,000	$ 1,815,812	$ (274,188)
	TOTALS	$ 2,090,000	$ 1,815,812	$ (274,188)

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 565,633	$ 564,604	$ (1,029)
1020	OVERTIME	15,000	18,205	3,205
2110	ADVERTISING	1,500	-	(1,500)
2122	RENTALS	9,315	6,806	(2,509)
2131	MAINTENANCE OF BUILDINGS	10,300	349	(9,951)
2132	MAINTENANCE OF VEHICLES	4,635	4,597	(38)
2133	MAINTENANCE OF EQUIPMENT	8,000	3,503	(4,497)
2139	MAINTENANCE CONTRACTS	550,000	464,851	(85,149)
2140	POSTAGE	204	86	(118)
2151	PRINTING	2,288	(437)	(2,725)
2166	PROFESSIONAL FEES - OTHER	52,000	37,045	(14,955)
2170	TRAINING	6,642	6,500	(142)
2171	TRAVEL	49	143	94
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	4,420	4,900	480
2200	UTILITIES	544,980	533,504	(11,476)
2230	EMPLOYEE RELATIONS	210	209	(1)
2240	BUSINESS RELATIONS	-	381	381
2260	MEMBERSHIPS - PROFESSIONAL	390	390	-
3311	OFFICE SUPPLIES	3,500	4,314	814
3313	SUBSCRIPTIONS	52	-	(52)
3316	OPERATING SUPPLIES	56,884	72,963	16,079
3320	CHEMICALS	78,400	62,611	(15,789)
3331	GAS, OIL & LUBRICANTS	5,550	7,963	2,413
3340	SMALL TOOLS	6,000	7,916	1,916
4050	RETIREMENT	87,683	82,220	(5,463)
4060	FICA	44,418	44,260	(158)
4070	EMPLOYEES' INSURANCE	139,474	117,823	(21,651)
4090	VACATION PAY EXPENSE	-	6,639	6,639
4100	SICK PAY EXPENSE	-	11,894	11,894
4110	NET OPEB EXPENSE	2,862	2,863	1
4520	LICENSES & PERMITS	4,000	2,583	(1,417)
4600	WORKERS' COMPENSATION	9,516	10,152	636
4610	PROPERTY & LIAB/INS & UNINSUR	71,569	62,789	(8,780)
9030	DEPRECIATION EXPENSE	1,490,253	1,526,598	36,345
	TOTALS	$ 3,780,887	$ 3,674,384	$ (106,503)

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 888,465	$ 870,971	$ (17,494)
1020	OVERTIME	50,000	48,305	(1,695)
2122	RENTALS	23,672	23,828	156
2132	MAINTENANCE OF VEHICLES	56,000	64,012	8,012
2133	MAINTENANCE OF EQUIPMENT	75,000	65,512	(9,488)
2139	MAINTENANCE CONTRACTS	60,000	25,920	(34,080)
2140	POSTAGE	55	-	(55)
2151	PRINTING	1,632	141	(1,491)
2164	PROFESSIONAL FEES - CONSULT/ENG.	-	13,500	13,500
2166	PROFESSIONAL FEES - OTHER	1,836	4,564	2,728
2170	TRAINING	6,174	4,381	(1,793)
2171	TRAVEL	-	92	92
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	10,520	11,349	829
2200	UTILITIES	206,010	205,574	(436)
2230	EMPLOYEE RELATIONS	299	299	-
2260	MEMBERSHIPS - PROFESSIONAL	255	110	(145)
3311	OFFICE SUPPLIES	2,754	2,432	(322)
3316	OPERATING SUPPLIES	128,010	126,598	(1,412)
3320	CHEMICALS	165,000	168,553	3,553
3331	GAS, OIL & LUBRICANTS	78,000	86,714	8,714
3340	SMALL TOOLS	6,562	2,181	(4,381)
4050	RETIREMENT	158,415	133,751	(24,664)
4060	FICA	71,793	64,776	(7,017)
4070	EMPLOYEES' INSURANCE	227,275	190,909	(36,366)
4090	VACATION PAY EXPENSE	-	530	530
4100	SICK PAY EXPENSE	-	975	975
4110	NET OPEB EXPENSE	4,294	4,294	-
4520	LICENSES & PERMITS	6,528	6,616	88
4600	WORKERS' COMPENSATION	19,816	15,108	(4,708)
4610	PROPERTY & LIAB/INS & UNINSUR	50,043	34,012	(16,031)
9030	DEPRECIATION EXPENSE	3,925,376	4,579,491	654,115
	TOTALS	$ 6,228,944	$ 6,760,658	$ 531,714

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	$ 112,455	$ 111,726	$ (729)
1020	OVERTIME	400	-	(400)
2110	ADVERTISING	2,120	2,269	149
2139	MAINTENANCE CONTRACTS	2,301	1,301	(1,000)
2140	POSTAGE	500	-	(500)
2151	PRINTING	500	21	(479)
2164	PROFESSIONAL FEES - CONSULT/ENG.	12,000	-	(12,000)
2166	PROFESSIONAL FEES - OTHER	99	99	-
2170	TRAINING	4,417	1,302	(3,115)
2171	TRAVEL	150	41	(109)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,660	1,561	(99)
2200	UTILITIES	50	48	(2)
2240	BUSINESS RELATIONS	300	63	(237)
3311	OFFICE SUPPLIES	350	229	(121)
3313	SUBSCRIPTIONS	486	399	(87)
3316	OPERATING SUPPLIES	1,900	1,309	(591)
3360	PURCHASES FOR RESALE	57,464	27,835	(29,629)
4050	RETIREMENT	20,889	15,506	(5,383)
4060	FICA	8,633	6,630	(2,003)
4070	EMPLOYEES' INSURANCE	27,923	23,589	(4,334)
4090	VACATION PAY EXPENSE	-	885	885
4100	SICK PAY EXPENSE	-	670	670
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	900	600	(300)
4600	WORKERS' COMPENSATION	120	114	(6)
4610	PROPERTY & LIAB/INS & UNINSUR	1,442	1,437	(5)
4700	UTILITY BAD DEBT EXPENSE	300	231	(69)
9030	DEPRECIATION EXPENSE	76,810	78,982	2,172
	TOTALS	$ 337,878	$ 280,556	$ (57,322)

DEPT. 99 - ADMINISTRATIVE & GENERAL

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	$ 500	$ -	$ (500)
2131	MAINTENANCE OF BUILDINGS	138,688	141,459	2,771
2133	MAINTENANCE OF EQUIPMENT	2,546	115	(2,431)
2139	MAINTENANCE CONTRACTS	276,000	190,061	(85,939)
2166	PROFESSIONAL FEES - OTHER	20,000	1,685	(18,315)
2190	COMMUNICATIONS	33,370	36,458	3,088
2260	MEMBERSHIPS - PROFESSIONAL	35,910	35,910	-
3316	OPERATING SUPPLIES	3,529	1,864	(1,665)
4509	OTHER TAXES	35,966	35,966	-
4510	GROSS RECEIPTS TAX	1,707,156	1,685,475	(21,681)
4520	LICENSES & PERMITS	24,541	19,141	(5,400)
4531	CIVIC CONTRIBUTIONS	194,824	194,941	117
4700	UTILITY BAD DEBT EXPENSE	349,700	257,494	(92,206)
5721	INTEREST - BONDS & POOLED LOAN	4,249,993	4,249,993	-
5723	INTEREST - DEPOSITS	12,100	15,454	3,354
5725	CAPITALIZED INTEREST-WORK ORDR	(55,000)	189,026	244,026
5731	AMORTIZAT. OF BOND DISC. & EXP	158,115	158,115	-
9000	CITY DISTRIBUTION	5,363,855	5,363,855	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	279,427	265,597	(13,830)
	TOTALS	$ 13,331,220	$ 12,842,609	$ (488,611)

City Commission Regular Meeting **Agenda Item # 12. d.**

Meeting Date: 04/21/2014

Re: FPUA Comprehensive Annual Financial Report

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Consider acceptance of the FPUA Comprehensive Annual Financial Report (CAFR) for FY2013.

SUMMARY:

In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 178(c), FPUA is requesting approval and acceptance of FPUA's Comprehensive Annual Finance Report (CAFR) which includes an unqualified opinion from the CPA firm of DiBartolomeo, McBee, Hartley and Barnes, P.A.

RECOMMENDATION:

Approve and accept the CAFR.

ALTERNATIVES:

Don't accept the CAFR.

RESPONSIBLE STAFF:

William G. Thiess, Director of Utilities and Nina B. Hurtubise, CPA, FPUA Director of Finance

COORDINATED WITH:

Rob Schwerer, City Attorney and submitted through Linda W. Cox, City Clerk

---

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

The amount of the distribution to the City of Fort Pierce upon approval is $5,605,157.00.

Attachments

CAFR FY2013

---

500 Boston Avenue (34950)
PO Box 3191, Fort Pierce, FL 34948

Phone: 772.466.1600
Fax: 772.467.2504

Director of Finance
"Committed to Quality"

MEMORANDUM

TO: Fort Pierce City Commission

FROM: Nina B. Hurtubise, CPA
FPUA Director of Finance

THROUGH: William G. Thiess, P.E.
FPUA Director of Utilities

DATE: March 24, 2014

SUBJECT: City Commission Agenda Request for April 7, 2014 Meeting
FY 2013 Comprehensive Annual Financial Report

In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 178 (c), I am requesting approval and acceptance of FPUA's Comprehensive Annual Financial Report, which includes an unqualified opinion from the CPA firm of DiBartolomeo, McBee, Hartley & Barnes, P.A. on page 13.

The amount of this year's Distribution to the City of Fort Pierce will be $5,605,157 and will be paid via EFT after approval and acceptance of the audit.

If you have any questions or are in need of additional information, please feel free to contact me.

cc: City Manager
City Clerk

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 2013



Fort Pierce Utilities Authority
Fort Pierce, Florida

A Component Unit of the
City of Fort Pierce

www.FPUA.com

FORT PIERCE UTILITIES AUTHORITY

A Component Unit of the City of Fort Pierce, Florida

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Fiscal Year Ended September 30, 2013

Prepared by
Department of Finance

Nina B. Hurtubise, CPA
Director of Finance
nhurtubise@fpua.com

FORT PIERCE UTILITIES AUTHORITY

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2013

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FORT PIERCE UTILITIES AUTHORITY

Comprehensive Annual Financial Report

Fiscal Year Ended September 30, 2013

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TeamUA - Over 2,900

WILLIAM S ABRAMOWICZ
JAMES D ADAMS
MARY R ADAMS
STANLEY L ADAMS
CHARLES ALFORD
JEANNETTE C ALLEN
MICHAEL J AMBROSINO
RASHAN A ANDERSON
WILLIAM A ANDERSON
TINA ATTEY
ROBERT G AUSTIN
ANDREW AVERS
MAURICE BACON
JEFFREY W BAKER
WILLIAM E BALDWIN
RAUL L BARRERA
MARK T BASSETT
RYAN D BASTINE
LORI L BATTIPAGLIA
TIM W BATTLE
MEREDITH L BENNETT
LAURENCE BENNING
KARYL RENEE BERTRAM
LORI BIANCO
JO-ANN BILYK
R CRAIG BREWER
S LANCE BRICK
DANIEL BROLMANN
WILLIAM BROOKS JR
CLYDE L BROWN
ANDREW D BYRD
JOSHUA CALANDRO
JOHN C CANARD
JAMES CARNES III
DAVID CAVE
MICHAEL J CHAMBERS
GARY D CHANEY
MICHAEL CHATMAN
JAVIER CISNEROS
LINDA CLARK
ANDRE DENELL CLEVELAND
JAMES COMBS
LEE ROY COMBS
WILLIAM CONAVAY
CHARLES D CONNELL
TED E COOK
FRANK COX
STANLEY L COYLE
CRAIG A CRAWFORD
WILBURN L CRAWFORD
CHRISTOPHER CRUMBLEY
JONATHAN D CRUMBLEY
PAMELA K CULLY
JAMES P CUNNINGHAM
ROBYN CURLEY
MICHAEL W CURRID
NANCY A DALLAIRE
WALTER W DAMPIER
THOMAS M DAROZA
ALDONIO DASILVA
ROBERT P DAVIS
LUGEY DAWSON
D WAYNE DEARMAN
DANIEL DEIULIO
JAMES SEAN DENMAN
OWEN A DENNIS
SCOTT DENNIS
GARY DEPASTINO
IRENE LEVETTE DIXON
CHARLES A DONNON
THOMAS A DRISKELL
MARK DUFFANY
PETER DUNCAN
SCOTT DYKEMA
JOYCE E EASTERDAY
CHRISTOPHER L FATZINGER
DENISE E FOUNTAIN
SHARI G FRANCO
MARY C FRIER
THOMAS A FRYAR
NORIEL FUMERO
JOSEPH MICHAEL FUORE
SHERRY L FURGERSON
FREDERICK C GADDIS
SHEILA J GARDNER
STEVEN F GATINS
LEONARD D GAW
BARBARA J GIBSON
MICHAEL R GIFT
PATRICK E GILLESPIE
GARY J GILLETTE
KEVIN GILLETTE
PATRICIA L GILSINAN
JOSEPH T GILSON
GARY K GLANCY
C PAUL GODSIL
STEPHANIE M GOINGS
MICHAEL GOLDSMITH
SONIA V GOMEZ
ANTONIO GONZALEZ
WILLIAM GOODWIN
MICHAEL GORDON
CROSBY GORE
NAIDA GUZMAN
RONALD L HAGWOOD JR
GEORGE R HALL
DENNIS E HAMM
DIANE HARRIS
JAMES E HARRIS
MICHELE S HARRIS
GORDON E HAYMAN
STEVE HERDEMAN
CALVIN D HODGE
ESTELA Q HOLMAN
KYLE HOLMAN
DEWEY W HUDMAN
LINDA HUDSON
LESTER C HUMMEL
NINA B HURTUBISE
BOWDOIN G HUTCHINSON
JUANITA JACKSON
MARCUS T JACKSON
SIDNEY L JERGER
CAROL JOHNSON
CHONTAE L JOHNSON
CHRISTOPHER JOHNSON
MICHAEL D JONES
ROBERT JONES
JACKLYN JURGENSEN
WILLIAM R KAEFF
D LELAND KARLSON
EDWARD T KEANE
TERRY L KECK
ADAM KEE
PATRICK J KELLER

Years of Dedicated Service

SABRINA H KERR
JOYCE A KING
EUGENE D KNIGHT
MARK KOBBE
JENNIFER KRIP
KUPER KRUEGER
ALICE M LADOMIRAK
PAUL LAGUERRE
JOSEPH L LAMMERS
DONALD T E LANDIN
DOMINIC F LANE
MARIE J LAVACHE
PATRICIA ANN LAWSON
RONALD K LEE
EDWARD S LEONGOMEZ
BILLY LOCKMILLER
DOROTHY E LONG
THELMA PATRICIA LOPEZ
SCOTT LOVEN
PAUL C LUGARA
KEITH B LYONS
PAUL L MADSEN
WANDA MAGNUSON
WILLIAM H MAIN
TAMMY R MALIN
GLEN P MANCHESTER
DEBORAH PETERSEN MANIS
FRED MANN
LAURIE A MARTIN
MELISSA MARTIN
MICHAEL J MARTIN
JOSEPH MASSIMINO
FLORINDA K MAZZARELLA
TOMMIE V MC CARTHY
NANCY L MC CONKEY
TERRANCE MC MILLON
DANIEL MCKINLEY
JOHN W MCMILLIAN
STONEY X MCPEEK
BARBARA A MIKA
GEORGE E MILLER
JOSHUA J MILLER
JASON M MITTLER
E GLYNDON MOBERLY
PUTNAM MOREMAN IV
REGINA D MORRIS
KENNETH MORRIS SR
LARRY MIKEL MORRISON
STEVEN MOSELY
STEVEN MURTO
CHRISTELLE MYRICK
BRIAN D MYSZKOWSKI
DINO G NESSELRODE
WILLIAM D NORTON
KIMBERLY E OKUBO
SHANNON ONDERLINDE
SHANE OSTRANDER
THOMAS E PARKER
ARTHUR O PARMELEE
KEVIN W PARRISH
DARIN PATTERSON
CAROL ANN PEARSON
RALPH A PENICK
TIMOTHY E PERKINS
MICHAEL A PERRI
RICHARD G PETERSEN
RONNIE PREBILSKY
TONY TREAYMAN PRICE
CHARLES D PUTNAM SR
VIOLET RAMOS
STEPHANIE RAULERSON
J KEVIN RHODEN
TIMOTHY W RICHARDS
EDWIN RICHBERG
ROBERTO S RIGUAL
KEITH D ROBINSON
SAMANTHA ROWLAND
NATHANIEL P RUBEL
ROLAND RUPPERT
VALERIE A SCHULTE
SAL ANTHONY SCIMECA
HARRY SHERVA
JOSHUA SHOLANDER
JACK R SHONK
DONNA SHURR
JACOB W SIEBERT
CARMELO SIGNORELLI
STERLING R SIMMONS
IRA SINGH
VALENTIME C SIRMONS
JULIE Z SIZEMORE
FORD R SLOAN
CHRISTOPHER SMITH
EILEEN SNOBERGER
JARED SOMERSON
CIRO E SOTELO
CYNTHIA M SOUTHARD
JOEL SPADES
RICHARD J SPEARS
CHARLES J STANG
ANGELA M STEPHENS
BRIAN KEITH STEPHENS
KURTIS D STRAND
CHARLES S SWINDLE
ARNE TARANGER
WILLIAM TAYLOR
DEBRA THERIAULT
WILLIAM G THIESS
MARY E THOMAS
DARRYL R THOMAS-BEY
DANIEL D TILLMAN
THELMA TIPTON
JOHN K TOMPECK
JOHAN TUNBERG
SHAWN D TYLER
LARRY W TYNDALL
NOBLE R UPCHURCH
OSVALDO VALDES
CAIRO A VANEGAS
ROBERT W VAUGHN
LESLEY VINCENT-RYDER
EVELYN I WALKER
PETER WICINSKI
JUDITH ANN WIDMAYER
EDMOND WILLIAMS
STACEY WILLIAMS
ESTELA M WILSON
OLIVER C WINT
ERIC R WINTERSTEIN
LOIS A WOLFE
SHARON WOLKOWICZ

Fort Pierce Utilities Authority

"To provide our customers with economical, reliable and friendly service

Fort Pierce Utilities Authority employees have “enhanced the quality of life in our community"

1st Tee of TC - SLCAGA/Fairwinds Golf Course
Agape Senior Citizens Recreational Center
American Cancer Society
American Legion
American Red Cross
Angel Food Ministries
ARC of St. Lucie County
ASA Girls Fast Pitch Softball
Awanas First Baptist Church of Stuart
Backus Gallery
Big Brothers/Big Sisters
Book Depot Martin County Library
Boy Scouts of America
Busch Wildlife Sanctuary
Calvary Chapel
Castle
Central Florida Bible Camp
Children Home Society's WaveCREST Shelter
Children's Miracle Network
Club Utilitas, Inc. Teen Center
Colonnades Association 3
Common Ground Vineyard Church
Community Church of Vero Beach
Conservation Alliance of SLC
Council On Aging of St. Lucie County
Downtown Business Association
Drug Abuse Treatment Association, Inc. (DATA)
Early Learning Coalition
Engineering Ministries International
Exchange Club
Faith Family Worship Center
Family Fun Day Lawnwood Stadium
Family Meals Incorporated
First Baptist Church of Stuart
First Baptist Church of White City
First United Methodist Church of PSL
Florida Army National Guard
Florida's Blood Centers
Florida Engineering Society
Florida March of Dimes Foundation
Florida Water Environment Assoc. (FWEA)
Fort Pierce Central High School
Fort Pierce Christmas Parade
Francis K Sweet Magnet School
Girl Scouts of the USA
Grace Emmanuel Church
Graceway Village
Great American Cleanup
Green Committee
Guardian Ad Litem
Habitat for Humanity
Harvest Food & Outreach Center
Healthy Start Coalition of St. Lucie County
Heathcote Botanical Gardens
Hibiscus Children's Center
Hobe Sound Animal Protection League
Hospice of the Treasure Coast
Imagine School of Vero Beach
In The Image of Christ, Inc.
Independent Haitian Church
Indian River State College - College Reach-Out Program (CROP)
Jack and Jill of America
Kids at Hope
Kids Crossing Playground Build
Kiwanis Clubs
Knights of Columbus
Leadership Saint Lucie
Lincoln Park Academy
Lincoln Park Main Street
Love Dr's Charity

Mission Statement

in a continuous effort to enhance the quality of life in our community"

by contributing their time and service to the following organizations:

Macedonia 7th Day Adventist Church
Main Street Focus Magazine
Main Street Fort Pierce
Manatee Observation and Education Center (MOEC)
Marine Corp League
Marine Industries Association of the Treasure Coast Waterway Clean Up
Martin County District Academic Team
Martin Luther King, Jr. Commemorative Committee of St. Lucie County
Matthews Café
Mission Churches International Inc.
Muscular Dystrophy Association
Mustard Seed Ministries
Navy UDT-SEAL Museum
Northside Bat and Ball Club
Oxbow Eco-Center
Parkview Baptist Church
Pilot Club of Fort Pierce
Pinewood Elementary School
Port St. Lucie Athletic Association
Port St. Lucie American Little League
Port St. Lucie National Little League
Port St. Lucie Police Department
Port St. Lucie Power Squadron
Pregnancy Resources
Relay for Life
Rosewood Elementary School
Rotary Clubs
Safe Space of St Lucie
Salvation Army Christmas Angels
Sandy Shoe Festival
St. Andrews Academy
St Helen's Harvest Festival
St. Jude Children's Research Hospital
St. Lucie Bob Cats (Semi-Pro Football)
St. Lucie County 4-H
St. Lucie County Economic Development Council
St. Lucie County Fair Association
St. Lucie County Harbor Advisory Committee
St. Lucie County Human Resources Association
St. Lucie County School Board
St. Lucie County Sheriff
St. Lucie County Toys for Tots
St. Lucie Panthers Softball Organization
St. Lucie / Stuart / Martin County Chambers of Commerce
St. Lucie Village
Sea-Life Habitat Improvement Project
South Fork High School Band
Southwestern Port St. Lucie Little League
Stuart Air Show
Susan G. Koman - Strides Against Breast Cancer
The Leukemia & Lymphoma Society
The Royal Palms of St. Lucie
The Van Duzer Foundation
The Worship Center International Ministries
Toastmasters International
Treasure Coast Blood Bank
Treasure Coast Education & Research Development
Treasure Coast Environmental Education Council
Treasure Coast Food Bank
Treasure Coast Manatee Foundation
Tri County Animal Hospital
United Way of St. Lucie County
Vero Beach First Nazarene Church
Vero Beach Masonic Lodge
Winners Walk Tall


FORT PIERCE
UTILITIES AUTHORITY

500 Boston Avenue (34950)
PO Box 3191, Fort Pierce, FL 34948

Phone: 772.466.1600
Fax: 772.467.2504

Director of Finance

"Committed to Quality"

March 12, 2014

Board Members
Fort Pierce Utilities Authority

The Comprehensive Annual Financial Report (CAFR) of Fort Pierce Utilities Authority (FPUA) for the fiscal year ended September 30, 2013, is submitted herewith pursuant to the City of Fort Pierce Charter, Article XII, Section 176 (12) and the bond covenants of FPUA's outstanding revenue bonds. Responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of FPUA. This CAFR was prepared by FPUA's Department of Finance staff. We believe the data, as presented, is accurate in all material respects, that it is presented in a manner designed to fairly set forth the financial position and results of operations of FPUA, and that all disclosures necessary to enable the readers to gain the maximum understanding of FPUA's financial activity have been included.

FPUA's financial statements have been audited by DiBartolomeo, McBee, Hartley & Barnes, a firm of licensed certified public accountants, in accordance with Generally Accepted Government Auditing Standards. The goal of the independent audit was to provide reasonable assurance that the financial statements of FPUA for the fiscal year ended September 30, 2013, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that FPUA's financial statements for the fiscal year ended September 30, 2013, are fairly presented in conformity with Generally Accepted Accounting Principles (GAAP). The independent auditor's report is presented as the first component of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. FPUA's MD&A can be found immediately following the independent auditor's report.

THE REPORTING UNIT

FPUA was established in accordance with provisions of the City Charter, confirmed by an election held on May 30, 1972. The FPUA Board consists of five members, one of whom is the Mayor-Commissioner of the City, who serves on the Board as long as he or she holds such office. The other four members are appointed by the City Commission for four-year overlapping terms, limited to two consecutive terms of office.

The City Charter, Article XII, Section 169, states that FPUA shall be responsible for the development, production, purchase, distribution, and collection of all electricity, water, wastewater, natural gas, and such other utility services as may be designated by resolution by the City Commission. FPUA is a component unit of the City of Fort Pierce, Florida and this report includes all systems of FPUA. This report does not include the financial activities of the City of Fort Pierce. Reference should be made to the City's report published separately.

SYSTEM PROFILE

The Electric, Water, Wastewater, and Gas Utility Systems, Manatee Observation and Education Center (MOEC), and FPUAnet Communications are managed and operated for the City by FPUA. FPUA also operates the Treasure Coast Energy Center (TCEC) for the Florida Municipal Power Agency (FMPA) on a contract basis, utilizing FPUA employees.

The **Electric System** serves the City of Fort Pierce and the immediately surrounding area, encompassing approximately 35 square miles, with an average of 27,630 services billed during the fiscal year ended September 30, 2013. FPUA currently has 23 miles of transmission lines and eight substations (six distribution and two transmission) operating at 69kV and 138kV. FPUA jointly owns with the City of Vero Beach a 138kV transmission line and substation directly interconnecting with both Florida Power & Light (FPL) and Vero Beach. FPUA's transmission substations are interconnected with FPL. FPUA and FPL have a territorial agreement approved by the Florida Public Service Commission.

On December 16, 1997, FPUA agreed to participate in the FMPA All-Requirements Power Supply Project (ARP). In doing so, FPUA became one of 14 municipally owned utilities in ARP. The principal benefits of ARP are:

1. Lower operating costs through utilization of the most efficient generation available.
2. Future generation will be planned for the collective systems, as needed, by FMPA.
3. Economies of scale in operating, planning, and financing.
4. Lower risk with more units and more cities working together.

As of January 1, 1998, FPUA assigned its resources to ARP and agreed to purchase its total power requirements from ARP. FPUA's resources, which have been assigned, include the contracts with FMPA related to Stanton Unit No. 1 (Stanton and Tri-City Projects) and Stanton Unit No. 2. The contracts related to the St. Lucie Nuclear Project have not been assigned.

The **Water System** serves the City of Fort Pierce and the immediately surrounding area, encompassing approximately 32 square miles, with an average of 19,248 services billed during the fiscal year ended September 30, 2013. Water supply is obtained from 36 surficial aquifer wells (shallow) and 11 Floridan aquifer wells (deep). FPUA currently has a Water Use Permit from the South Florida Water Management District to withdraw a daily maximum not to exceed 21.13 million gallons of ground water. Treatment of the raw ground water is presently accomplished through a 20 million gallons per day (MGD) conventional Lime Softening Water Treatment Plant and a 10.3 MGD Reverse Osmosis Water Treatment Plant. FPUA owns and operates a 13.3 MGD air stripping system which services the lime-softening portion of FPUA's Water Treatment Facility. FPUA meets all federal and state drinking water standards. FPUA has 9 million gallons of storage capacity. The water distribution system is composed of 384 miles of water mains, remote pumping facilities, ground storage tanks, hydrants, and valves.

The **Wastewater System** serves the City of Fort Pierce and the immediately surrounding area, encompassing approximately 30 square miles, with an average of 14,635 services billed during the fiscal year ended September 30, 2013. The wastewater collection system consists of 116 lift stations, 171 miles of gravity sewer lines ranging from 4 to 48 inches in diameter, and approximately 97 miles of force mains ranging in size from 1.5 to 24 inches in diameter. The Island Water Reclamation Facility (IWRF) currently has a permitted capacity of 10 MGD for Annual Average Daily Flow and 11.5 MGD for 3-Month Annual Average Daily Flow. On December 11, 2012, the Florida Department of Environmental Protection issued the operating permit, which is anticipated to be adequate through December 10, 2017.

FPUA has one domestic deep injection well at the IWRF plant site. A pumping station injects treated effluent into the 3,300-foot deep injection well for disposal. The IWRF IW-1 well is a twenty-four inch domestic well which is permitted through February 9, 2017. There are two deep injection wells located on the site of the future Mainland Water Reclamation Facility (MWRF), in the southwest corner of the service area. IW-1 is an 18-inch industrial deep injection well and IW-2 is a 24-inch domestic deep injection well. IW-1 accommodates the TCEC's industrial wastewater stream, and is permitted through April 15, 2015. The IW-2 well is currently not in operation and therefore is not permitted. Both wells can be utilized for disposal of MWRF effluent when that facility is constructed.

The **Gas System** serves the City of Fort Pierce and the immediately surrounding area, encompassing approximately 27 square miles, with an average of 4,179 services billed during the fiscal year ended September 30, 2013. The Gas System purchases firm gas for resale through Florida Gas Utility (FGU). FGU has a contract with Florida Gas Transmission for the transportation of gas to FPUA's system. Gas purchases are supplied by FGU under an all requirements agreement. The Gas Operations Department is responsible for the installation and maintenance of all gas mains and service lines. The department also employs a staff of qualified gas service technicians to maintain and repair customers' natural gas appliances.

FPUAnet Communications provides high quality, state-of-the-art fiber optic communication services, including Dedicated Fiber Internet Access and Optical Fiber Links, such as Dark Fiber and Bandwidth Connections to businesses and institutions. As a leading member of the Research Coast Broadband Coalition, FPUAnet Communications seeks to interconnect the five-county region.

FPUA operates the **Manatee Observation & Education Center (MOEC)**, which is located on Moore's Creek east of Indian River Drive. MOEC's mission is to promote understanding and responsible actions for the protection of the fragile ecosystems in the Treasure Coast Region and its inhabitants. It provides a clean and safe facility for viewing manatees and other inhabitants of the Indian River Lagoon. Almost 33,000 visitors from all over the world visited the Center during fiscal year 2013. A total of 645 manatees were sighted. Volunteers provided a substantial donation to the Center with a total of 10,846 hours of volunteer time.

FACTORS AFFECTING FINANCIAL CONDITION

The information presented in the financial statements is perhaps best understood when considered from the broader perspective of the environment within which FPUA provides service.

Local Economy

Fort Pierce is located on Florida's east coast, 120 miles north of Miami and 220 miles south of Jacksonville. The estimated 2013 population of the City of Fort Pierce and St. Lucie County was 41,729 and 281,151 respectively. Fort Pierce is the commercial center of the county, with approximately 24.5 square miles in land area. Its metropolitan area includes a transportation network comprised of Interstate 95, Florida's Turnpike, U.S. Highway 1, State Roads 68 and 70, Florida East Coast Railway, St. Lucie County International Airport, and the Port of Fort Pierce.

FPUA's service area includes both the area within the corporate limits of the City of Fort Pierce and the Town of St. Lucie Village, and portions of unincorporated St. Lucie County. Approximately 82% of the system revenues are derived from services provided within the City of Fort Pierce, and 18% from services provided in the Town of St. Lucie Village and unincorporated St. Lucie County.

The economy of Fort Pierce and surrounding St. Lucie County is primarily based upon government, agriculture, construction, retail and wholesale trade, light manufacturing, tourism, biotechnology, and sport and commercial fishing. Although there are several telemarketing service centers, commercial centers, research institutions, and a Walmart Distribution Center located in the area, the downturn in the construction industry continues to have a negative impact on employment.

St. Lucie County continues to develop a 1,800-acre State recognized Research and Education Park in FPUA's service territory. Florida State University has a Regional Medical School Campus located at Indian River State College, which now offers numerous Bachelor's Degree Programs.

FPUA's service area is developing into an educational and research center featuring the following facilities:

- Indian River State College (IRSC)
- Florida Atlantic University (FAU)/Harbor Branch Oceanographic Institution
- Smithsonian Fort Pierce Marine Station
- Smithsonian Marine Ecosystem Exhibit
- U.S. Department of Agriculture/Horticultural Research Laboratory
- University of Florida/Institute of Food and Agricultural Sciences (UF/IFAS) Research and Education Center
- Manatee Observation and Education Center

There has been very little new development during fiscal year 2013, a trend that has been experienced across the nation. Many recently constructed residential units still sit vacant; however, the real estate market is showing some signs of improvement. On the commercial side, several industrial parks are in the planning stages along the Kings Highway corridor. Although current development activity in the area is limited, FPUA is optimistic about growth in the long term. Improvements such as major roadwork, continued beautification of the downtown area, and private investment make the area attractive to new residents. Reconstruction of the City Marina outer docks damaged in the 2004 hurricanes began in 2012, and should provide an economic boost to the downtown area.

Strategic Management Planning

FPUA's Strategic Plan continues to promote communication and cooperation, and encourages increased employee involvement in achieving company goals that support FPUA's Mission Statement:

"To provide our customers with economical, reliable, and friendly service in a continuous effort to enhance the quality of life in our community."

In January 2013, a workshop was held to re-evaluate and set forth the key result areas (KRA's) FPUA will focus on as the organization moves forward. Participants in the workshop included the FPUA Board, key FPUA staff, and members of the Fort Pierce City Commission. KRA's and the corresponding goals and objectives were identified as follows:

Improve Efficiency and Cost Effectiveness – Efforts continue toward automating workflows and eliminating redundant processes where possible. As FPUA strives to build a competitive attitude within the organization, it has been recognized that the benefits of past efforts have resulted in the ability to lower electric rates.

Improve Customer Education and Outreach – Regardless of the positive changes made at FPUA over recent years, public perception of the organization may not be fully aligned with reality. It is important to effectively communicate actions FPUA is taking to achieve goals associated with the mission statement. This may be accomplished by promoting community involvement through educational programs and environmental stewardship.

Increase Revenues – Although FPUA has successfully cut costs throughout the organization, staff recognizes that the same impact on the bottom line can be achieved by increasing revenues. Some areas to be considered are developing new services and products, as well as encouraging development and re-development of areas within the FPUA service territory. This will be accomplished through more aggressive marketing programs, reductions in connection fees charged to customers, and implementing programs for financing connection fees.

Workforce Development – As FPUA's workforce ages, it is critical to attract, retain and promote the most qualified employees within the organization. It is also important to improve motivation and morale as staff is continually being asked to do more with less.

Long-Term Capital Planning

FPUA's capital renewal, expansion, and improvements continue. Capital plans are primarily driven by replacement of aging infrastructure and street and highway reconstruction projects. The multiplicity of requirements by regulatory agencies increases the cost of those improvements. Most replacements increase costs and provide no additional revenue, but are expected to have a positive impact on operations and maintenance expenses. Receipt of contributed capital, which helps fund the infrastructure needed to support growth in the future, has slowed dramatically. In an effort to strategically expend FPUA's limited resources, Department Heads meet periodically to discuss and update capital plans. This allows for coordination among the numerous agencies with which FPUA's staff interacts to accomplish its plans.

AWARDS

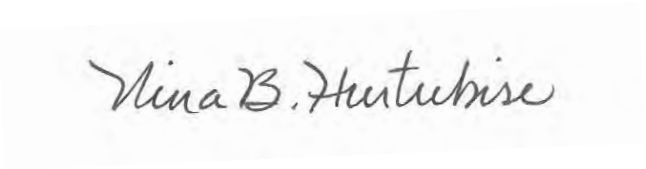
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to FPUA for its CAFR for the fiscal year ended September 30, 2012. This was the 19th consecutive year that FPUA has achieved this prestigious award.

In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized CAFR. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements, and will be submitted to the GFOA to determine eligibility for another certificate.

ACKNOWLEDGMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of FPUA's Department of Finance. I would like to express my appreciation to all members of the Department who assisted and contributed to its preparation. I would also like to express my thanks to the Board, the Director of Utilities, and the entire FPUA staff for their interest and support in planning and conducting the financial operations in a responsible and progressive manner.



Nina B. Hurtubise, CPA
Director of Finance


FORT PIERCE
UTILITIES AUTHORITY

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Fort Pierce Utilities Authority

Florida

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2012

Executive Director/CEO

FPUA Leadership

Board Members



Michael A. Perri, Jr.
Chairman



Daniel M. DeIulio, CPA
Vice-Chairman



Pamela K. Cully
Secretary



Darryl Thomas-Bey
Deputy Secretary



Linda Hudson
Mayor-Member

Management Team

William G. Thiess, P.E., Director of Utilities
William E. Baldwin, P.E., Director of Electric & Gas Systems
Timothy E. Perkins, P.E., Director of Water/Wastewater Systems
Evelyn I. Walker, Director of Shared Services
Nina B. Hurtubise, CPA, Director of Finance
Nancy A. Dallaire, Risk Manager

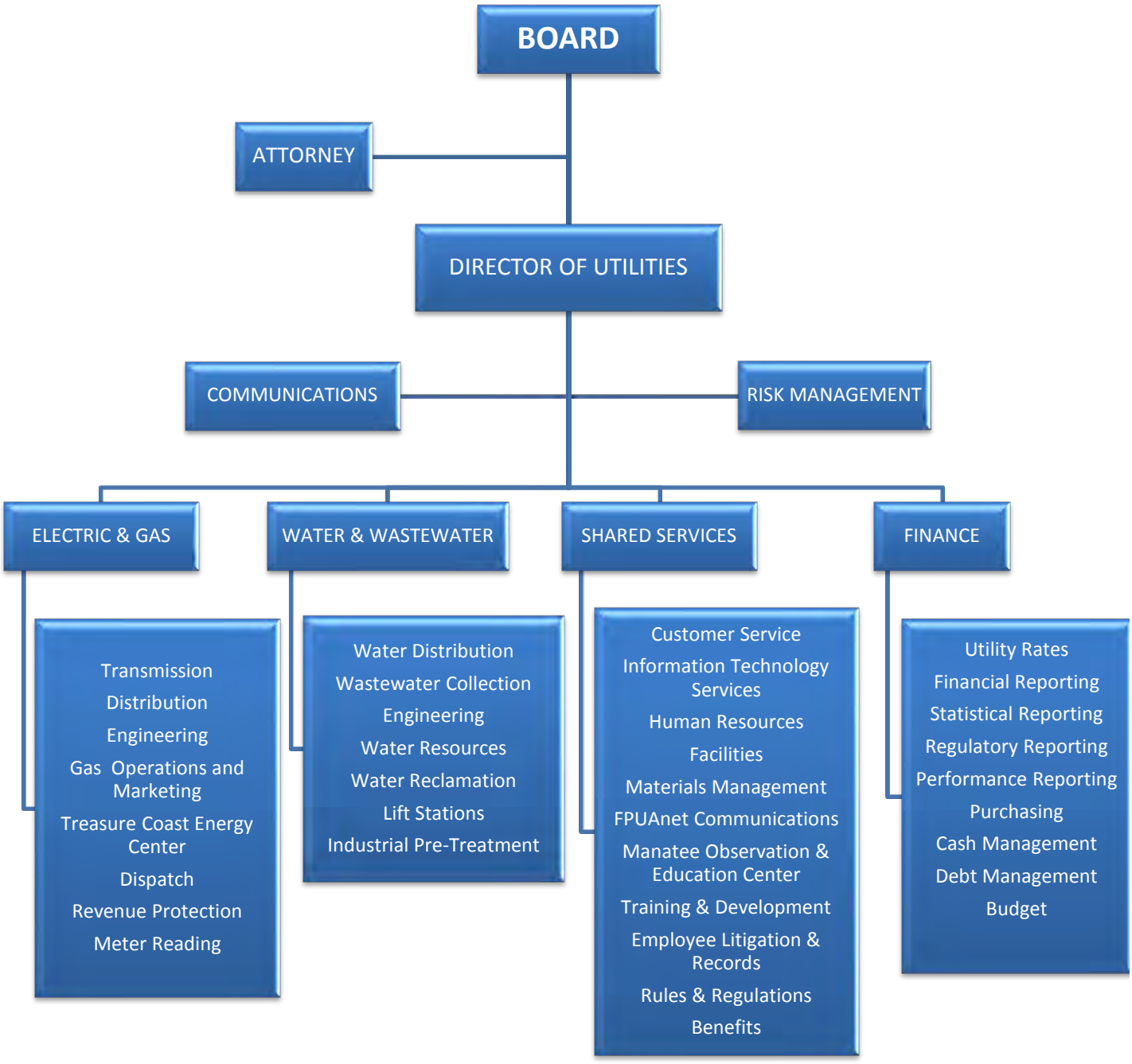
Counsel

R.N. Koblegard, III, Esquire

Independent Certified Public Accountants

DiBartolomeo, McBee, Hartley & Barnes

Fort Pierce Utilities Authority
ORGANIZATION CHART




FORT PIERCE
UTILITIES AUTHORITY

INDEPENDENT AUDITOR'S REPORT

Board Members
Fort Pierce Utilities Authority
Fort Pierce, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the Fort Pierce Utilities Authority (the "FPUA"), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the FPUA's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the FPUA's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the FPUA's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the FPUA, as of September 30, 2013, and the respective changes in financial position and the cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2014, on our consideration of the FPUA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the FPUA's internal control over financial reporting and compliance.

DiBartolomeo, McBee, Hartley & Barnes

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
February 28, 2014


FORT PIERCE
UTILITIES AUTHORITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Fort Pierce Utilities Authority's (FPUA) Comprehensive Annual Financial Report presents the analysis of FPUA's financial performance during the fiscal year, which ended on September 30, 2013 (FY 2013). Please read it in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

Operating revenues increased $543,000 over last year, and operating expenses increased $469,000. Both increases were primarily a result of the addition of two contract gas customers which began billing in August 2012. Operating income of $8,738,000 was up $74,000 from $8,664,000, which was reported for the previous year.

The ability to adjust rates in order to ensure that FPUA's electric, water, wastewater and natural gas utilities each generate sufficient revenue to cover their respective expenses is critical to FPUA's financial health. Rate adjustments were implemented in April 2013, and were implemented again in March 2014. These adjustments are described in detail on page 23. Current projections indicate that additional increases will be required in order to minimize cash flow deficiencies. Rates will continue to be reviewed on an annual basis to ensure that FPUA's rate structure properly reflects the recovery of the cost of operating and maintaining its electric, water, wastewater and natural gas systems.

Excluding the reduced recovery of power costs, electric operating revenues increased 4.5% over last year. Water and wastewater operating revenues were up 1.2% and 2.9% respectively from FY 2012. Excluding the increased recovery of gas costs, natural gas operating revenues increased 19.0 %, and units billed increased 49.1%. Units billed decreased 6.6% in the water system, 1.5% in the electric system, and 0.3% in the wastewater system. The average number of services billed decreased slightly in the electric, water and gas systems, but increased 1.3% in the wastewater system.

Based upon current estimates for the cost of remediation of the former site of the H.D. King Power Plant, additional cost of $748,000 has been accrued to cover the costs associated with testing and cleanup of the site. An estimated liability in the amount of $1.95 million is recorded as of September 30, 2013 related to the remediation (See Note O for details).

The Distribution to the City of Fort Pierce increased $599,000 over last year as anticipated. This was primarily a result of the February 2012 restructuring of the electric and gas rates. Portions of the purchased power and gas costs were moved in the base rates and became subject to the 6% distribution calculation multiplier.

In order to limit the amount of future rate increases, staff continues to limit non-essential spending. However, the need for preventive maintenance and renewal and replacement capital spending places pressure on cash flow. FPUA intends to continue to provide the very reliable and high quality of service customers have come to expect, even though tough economic times have obligated staff to focus on operating with limited resources.

OVERVIEW OF THE FINANCIAL STATEMENTS

FPUA is a single enterprise fund even though it provides various utility services. The Comprehensive Annual Financial Report (CAFR) is presented in four sections: Introductory, Financial, Statistical, and Compliance. The Introductory section includes a letter of transmittal and other material that is useful in understanding the reporting entity. The Financial section includes the independent auditor's report and financial statements of FPUA. The financial statements present fairly the financial position, results of operations, and cash flows for the fiscal year. Selected financial and demographic information that is beneficial to the reader in understanding FPUA's historical growth and future growth prospects is found in the Statistical section of the CAFR. The Compliance section includes compliance reports.

REQUIRED FINANCIAL STATEMENTS

The financial statements report information about FPUA using accounting methods similar to those used by private sector companies. These statements offer short- and long-term financial information about FPUA's activities. The ***Statement of Net Position*** includes all of FPUA's assets and liabilities and provides information about the nature and amounts of investments in resources (assets) and the obligations to FPUA's creditors (liabilities). It also provides the basis for computing rate of return, evaluating the capital structure of FPUA, and assessing the liquidity and financial flexibility of FPUA.

All of the current year's revenues and expenses are accounted for in the ***Statement of Revenues, Expenses and Changes in Net Position***. This statement measures the success of FPUA's operations over the past year and can be used to determine whether FPUA has successfully recovered all of its costs through user fees and other charges. This statement also measures FPUA's profitability and credit worthiness. The other required financial statement is the ***Statement of Cash Flows***. The primary purpose of this statement is to provide information about FPUA's cash receipts and cash payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting from operations, investing and financing activities. It also provides answers to such questions as, "where did cash come from, what was cash used for, and what was the change in the cash balance during the reporting period?"

FINANCIAL ANALYSIS OF FPUA AS A WHOLE

One of the most important questions asked about FPUA's finances is, "Is FPUA, as a whole, better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses, and Changes in Net Position report information about FPUA's activities in a way that will help answer this question. These two statements report the net position of FPUA and changes in them. FPUA's net position – the difference between assets and liabilities – may be thought of as one way to measure financial health or financial position. Over time, increases or decreases in FPUA's net position are one indicator of whether its financial health is improving or deteriorating. However, other non-financial factors such as changes in economic conditions, customer growth, and legislative mandates must also be considered.

Although FPUA's total Net Position decreased from last year by $290,000, it is important to note that Unrestricted Net Position increased $2,355,000. Total assets have decreased primarily due to a 2.7% decrease in capital asset valuation, which is a result of decreased investment due to the implementation of cost cutting measures, as well accelerating depreciation on certain asset classes. The decrease in capital asset valuation was partially offset by higher balances in unrestricted cash and investments. Total liabilities decreased as a result of the annual repayment of principal on revenue bonds payable. The analysis below focuses on FPUA's Net Position (Table 1) and Changes in Net Position (Table 2) during the year.

Table 1
Net Position
(Dollars in Thousands)

	9/30/2013	9/30/2012	Increase (Decrease) $	Increase (Decrease) %
Current Unrestricted Assets	$ 50,213	$ 48,103	$ 2,110	4.4%
Current Restricted Assets	21,954	21,810	144	0.7%
Noncurrent Unrestricted Assets	3,507	3,852	(345)	(9.0%)
Noncurrent Restricted Assets	6,703	6,703	-	0.0%
Capital Assets	216,360	222,337	(5,977)	(2.7%)
Total Assets	$ 298,737	$ 302,805	$ (4,068)	(1.3%)
Current Unrestricted Liabilities	$ 13,616	$ 13,103	$ 513	3.9%
Current Liabilities Payable From Resticted Assets	15,214	14,688	526	3.6%
Noncurrent Liabilities	90,749	95,566	(4,817)	(5.0%)
Total Liabilities	$ 119,579	$ 123,357	$ (3,778)	(3.1%)
Net Position:				
Net Investment in Capital Assets	$ 121,450	$ 123,713	$ (2,263)	(1.8%)
Restricted	13,443	13,825	(382)	(2.8%)
Unrestricted	44,265	41,910	2,355	5.6%
Total Net Position	$ 179,158	$ 179,448	$ (290)	(0.2%)

Changes in FPUA's net position can be determined by reviewing the following condensed Statement of Revenues, Expenses, and Changes in Net Position for the year.

Table 2
Statement of Revenues, Expenses, and Changes in Net Position
(Dollars in Thousands)

			Increase (Decrease)	
	FY 2013	**FY 2012**	**$**	**%**
Operating Revenues				
Electric	$ 66,502	$ 67,458	$ (956)	(1.4%)
Water	13,456	13,293	163	1.2%
Wastewater	11,684	11,350	334	2.9%
Natural Gas	4,648	3,701	947	25.6%
MOEC	348	337	11	3.3%
FPUAnet Communications	395	351	44	12.5%
Nonoperating Revenues				
Investment and Other Income	1,961	2,211	(250)	(11.3%)
Grant Revenue	12	8	4	50.0%
Capital Contributions	1,392	1,229	163	13.3%
Total Revenues	100,398	99,938	460	0.5%
Operating Expenses				
Purchases for Resale	44,800	44,356	444	1.0%
Plant Operations	5,127	5,336	(209)	(3.9%)
Field Operations	8,579	8,236	343	4.2%
General and Administrative	14,489	14,645	(156)	(1.1%)
Depreciation	15,300	15,253	47	0.3%
Nonoperating Expenses				
Distribution to the City of Fort Pierce	5,366	4,767	599	12.6%
Interest and Amortization	4,612	4,723	(111)	(2.4%)
TCEC Expenses	1,654	1,642	12	0.7%
Extraordinary Expense	761	1,200	(439)	(36.6%)
Total Expenses	100,688	100,158	530	0.5%
Change in Net Position	(290)	(220)	(70)	31.8%
Beginning Net Position	179,448	179,668	(220)	(0.1%)
Ending Net Position	$179,158	$179,448	$ (290)	(0.2%)

Many of the explanations of the changes in net position have been discussed previously in the financial highlights. Rate adjustments, low natural gas prices, and the addition of three natural gas contract customers have contributed to the most significant changes from the prior year.

The distribution to the City of Fort Pierce, based on FY 2013 revenues, computes to $5,605,000 and will be paid in April 2014 (see Note E for details). Last year's distribution, based on FY 2012 revenues, totaled $5,365,000, and was paid in April 2013. The increase in the 2014 distribution reflects a full year of billing the electric and gas rates which were restructured to increase the base rates which are subject to the calculation at 6% of gross revenue.

CAPITAL ASSETS

Major projects, and the costs associated with each during FY 2013, include:

• Repump #2 Facility Upgrades	$858,000
• Water Treatment Plant:	
• Hypochlorite Conversion	808,000
• Sand Filter Rehabilitation	410,000
• Ground Water Rule 4-Log Improvements	400,000
• Electric Transmission and Distribution System Improvements	391,000
• Wastewater Main Lining	385,000
• Electric New Construction - Commercial	306,000
• Water Main, Service and Valve Replacements	303,000
• Wastewater Main and Lateral Replacements	275,000

Since many of the projects rehabilitate deteriorating lines in the older sections of the City, the impact on operating and maintenance expenses is expected to be favorable. However, over 130 miles of old water and wastewater lines remain in those systems. Replacement of these lines is being phased over a 25-year period to soften the impact on rates.

At the end of FY 2013, FPUA had $216,360,000 invested in a broad range of net utility capital assets, including its electric and natural gas transmission and distribution systems, water treatment plant, water transmission and distribution mains, water storage facilities, pump stations, water reclamation facility, MWRF deep injection wells, and related wastewater collection plant facilities.

This amount represents an overall decrease in capital assets of $5,977,000, or a 2.7% reduction since September 30, 2012 (see Note C for more information on Capital Assets). This change consists of $9,323,000 in capital acquisitions and contributed assets, less $15,300,000 of depreciation. Staff continues to accelerate depreciation on certain asset classes by reducing the useful life of assets, based on current data.

The following tables summarize FPUA's capital assets, net of accumulated depreciation, and changes therein, for the year ended September 30, 2013.

Table 3
Capital Assets, Net of Accumulated Depreciation
Categorized by System
(Dollars in Thousands)

	9/30/2013	9/30/2012	Increase (Decrease) $	Increase (Decrease) %
Electric	$ 68,627	$ 71,401	$ (2,774)	(3.9%)
Water	70,172	69,137	1,035	1.5%
Wastewater	62,380	66,403	(4,023)	(6.1%)
Shared Services	8,218	8,479	(261)	(3.1%)
Gas	6,142	6,120	22	0.4%
FPUAnet	728	693	35	5.1%
MOEC	93	104	(11)	(10.6%)
Total	$ 216,360	$ 222,337	$ (5,977)	(2.7%)

Table 4
Capital Assets, Net of Accumulated Depreciation
Categorized by Asset Class
(Dollars in Thousands)

	9/30/2013	9/30/2012	Increase (Decrease) $	Increase (Decrease) %
Land	$ 10,219	$ 10,207	$ 12	0.1%
Transmission, distribution, and collection systems	163,802	168,560	(4,758)	(2.8%)
Equipment	10,119	10,923	(804)	(7.4%)
Structures and improvements	16,470	17,162	(692)	(4.0%)
Construction work in progress	15,750	15,485	265	1.7%
Total	$216,360	$222,337	$(5,977)	(2.7%)

DEBT ADMINISTRATION

At September 30, 2013, FPUA had outstanding revenue bonds in the amount of $95,087,000. Debt service schedules extend to October 1, 2029. Interest rates range from 1.34% to 5.90% on the bonds. Principal payments are due October 1 of each year. Principal on the bonds of $6,653,000 was due and paid on October 1, 2013.

On December 21, 2012, the bond rating firm, Standard & Poor's, raised its rating on FPUA's revenue bonds to an 'A'. On April 30, 2010, the bond rating firm, Fitch Ratings Ltd., recalibrated FPUA's underlying long term rating to 'A+'. Both firms also stated that FPUA's rating outlook is stable.

FPUA's debt service coverage ratio was 2.51 times for the twelve months ended September 30, 2013, compared to 2.41 times on September 30, 2012. This coverage ratio remains well above the 1.25 minimum requirement.

In January 2012, FPUA's master bond resolution was amended with the consent of FPUA's bond insurers. As a condition of the amendment, FPUA has agreed to make monthly transfers totaling $1,976,825 to its Debt Service Reserve account over the subsequent 60 months. This agreement is expected to provide investors additional assurance that bond principal and interest will be paid as promised, as the credit rating of FPUA's bond insurers continues to decline.

On November 14, 2012, FPUA issued Taxable Utilities Refunding Revenue Bonds, Series 2012 at an interest rate of 1.34% to provide for the redemption of Series 2003 Utilities Revenue Bonds, with an interest rate of 5%, on October 1, 2013. The net present value savings is calculated to be $1,155,334.

See Note F for additional information related to revenue bonds payable.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The real estate market decline has slowed – in spite of low prices and a record number of foreclosures, real estate sales are beginning to pick up. Some upscale development has taken place in the service territory; however, many completed units remain unoccupied.

Although the units billed in the electric, water and wastewater systems decreased slightly in FY 2013, gas system units billed increased. The average number of services billed decreased slightly in the electric, water and gas systems, but increased in the wastewater system. Conservation, improved appliance efficiency, limitations imposed by the South Florida Water Management District, abatement of dry weather conditions, mild winters, and elasticity of demand have all contributed to overall decreases in utility unit sales in recent years.

Rate studies are updated for all utilities at least annually, and rate adjustments will continue to be made in future years to ensure that FPUA's electric, water, wastewater, and natural gas utilities each generate sufficient revenue to cover their respective expenses. A power cost adjustment (PCA) and purchased gas adjustment (PGA) are adopted as needed by the FPUA Board to ensure FPUA is recovering the cost of energy, and stabilize the amounts billed to customers.

Rate adjustments were implemented in April 2013 and were implemented again in March 2014.

On April 1, 2013, the following changes became effective:

- Decrease of $4 per 1,000 kilowatt hours was applied to the base electric energy rate,
- Increase of 6.5% was applied to the water customer and volume charges, and
- Increase of 2.4% based on the 2012 Florida Public Service Commission price index (PSC index) was applied to the wastewater customer and collection charges and the natural gas customer and commodity charges.

On March 1, 2014, the following changes became effective:

- Decrease of $1 per 1,000 kilowatt hours was applied to the base electric energy rate,
- Increase of 3.7% was applied to the water customer and volume charges, and
- Increase of 1.6% based on the 2013 PSC index was applied to the wastewater customer and collection charges and the natural gas customer and commodity charges.

Rates will continue to be reviewed on an annual basis to ensure FPUA's rate structure properly reflects the recovery of the cost of operating and maintaining its electric, water, wastewater, and natural gas systems.

Current rate schedules and charges are available on FPUA's website, www.fpua.com.

CONTACTING FPUA'S FINANCIAL MANAGEMENT

This financial report is designed to provide FPUA's ratepayers and creditors with a general overview of FPUA's finances and to demonstrate FPUA's accountability for the money it receives. Questions about this report, or requests for additional financial information, should be directed to FPUA's Director of Finance at Fort Pierce Utilities Authority, P.O. Box 3191, Fort Pierce, FL 34948-3191, or e-mail nhurtubise@fpua.com. This report and bond disclosure information is available on FPUA's website – www.fpua.com.

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position

September 30, 2013

(With comparative totals for September 30, 2012)

(Dollars in Thousands)

	2013	2012
ASSETS		
CURRENT ASSETS		
Equity in Pooled Cash and Investments	$ 32,533	$ 30,179
Accounts Receivable, Net of Allowance for Uncollectible Accounts of $3,951 in 2013 and $3,461 in 2012	7,137	7,438
Unbilled Receivables	5,380	5,260
Due from other Governments	447	547
Inventories and Other Current Assets	4,716	4,679
Total Current Unrestricted Assets	50,213	48,103
Restricted Equity in Pooled Cash and Investments	14,483	13,991
Restricted Cash with Fiscal Agent	7,471	7,819
Total Current Restricted Assets	21,954	21,810
Total Current Assets	72,167	69,913
NONCURRENT ASSETS		
FMPA Working Capital Receivable	1,919	1,919
Deferred Charges	930	1,103
Investment in Public Gas Partners Pool	658	830
Total Unrestricted Noncurrent Assets	3,507	3,852
Restricted Equity in Pooled Cash and Investments	6,703	6,703
Capital Assets:		
Utility Plant in Service	411,561	406,146
Construction Work in Progress	15,750	15,485
Less Accumulated Depreciation	(210,951)	(199,294)
Total Capital Assets (net of Accumulated Depreciation)	216,360	222,337
Total Noncurrent Assets	226,570	232,892
TOTAL ASSETS	$ 298,737	$ 302,805

The accompanying notes are an integral part of this financial statement.

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position

September 30, 2013

(With comparative totals for September 30, 2012)

(Dollars in Thousands)

	2013	2012
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable and Accrued Expenses	$ 9,295	$ 7,785
Deferred Revenues	3,567	4,498
Accrued Compensated Absences	-	82
Due to City of Fort Pierce	732	699
Revenue Bonds Payable - Current	6,653	5,955
Accrued Interest Payable Revenue Bonds	1,356	1,864
Customer Deposits	7,205	6,869
Capital Leases Payable	22	39
Total Current Liabilities	28,830	27,791
NONCURRENT LIABILITIES		
Revenue Bonds Payable, Net of Current Amounts and Unamortized Discounts	87,493	92,682
Other Post Employment Benefit Obligation	564	509
Accrued Compensated Absences	1,830	1,675
Capital Leases Payable	105	-
Other Noncurrent Liabilities	757	700
Total Noncurrent Liabilities	90,749	95,566
Total Liabilities	119,579	123,357
NET POSITION		
Invested in Capital Assets, Net of Related Debt	121,450	123,713
Restricted Capital Improvement Charges	6,740	7,122
Restricted for Debt Service	4,139	3,744
Restricted for Emergencies	2,000	2,000
Restricted for Renewals and Replacements	564	959
Unrestricted	44,265	41,910
Net Position	179,158	179,448
TOTAL LIABILITIES AND NET POSITION	$ 298,737	$ 302,805

The accompanying notes are an integral part of this financial statement.


FORT PIERCE
UTILITIES AUTHORITY

FORT PIERCE UTILITIES AUTHORITY

Statement of Revenues, Expenses and Changes in Net Position

Year Ended September 30, 2013

(With comparative totals for the year ended September 30, 2012)

(Dollars in Thousands)

	2013	2012
OPERATING REVENUES		
Sales and charges for services	$ 94,861	$ 94,319
Other	2,172	2,171
Total Operating Revenues	97,033	96,490
OPERATING EXPENSES		
Purchases for resale	44,800	44,356
Plant operations	5,127	5,336
Field operations	8,579	8,236
General and administrative	14,489	14,645
Depreciation	15,300	15,253
Total Operating Expenses	88,295	87,826
OPERATING INCOME	8,738	8,664
NONOPERATING REVENUES (EXPENSES)		
Investment and other income	1,961	2,211
Grant revenue	12	8
TCEC expenses	(1,654)	(1,642)
Interest expense	(4,612)	(4,723)
Distribution to General Fund - City of Fort Pierce	(5,366)	(4,767)
Total Nonoperating Revenues (Expenses)	(9,659)	(8,913)
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(921)	(249)
Capital contributions	1,392	1,229
INCOME BEFORE EXTRAORDINARY ITEMS	471	980
Extraordinary Income (Expense)	(761)	(1,200)
CHANGE IN NET POSITION	(290)	(220)
Net Position - Beginning of Year	179,448	179,668
Net Position - End of Year	$ 179,158	$ 179,448

The accompanying notes are an integral part of this financial statement.

FORT PIERCE UTILITIES AUTHORITY

Statement of Cash Flows

Year Ended September 30, 2013

(With comparative totals for the year ended September 30, 2012)

(Dollars in Thousands)

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	$ 94,286	$ 95,103
Receipts from other sources	2,172	2,171
Payments to suppliers for goods and services	(51,653)	(54,092)
Payments to employees for services	(13,159)	(12,774)
Payments for benefits on behalf of employees	(6,083)	(5,996)
Net cash provided by operating activities	25,563	24,412
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Increase in payable to City of Fort Pierce	33	10
Proceeds received for Grants & Storm damages	12	8
Payments for other non-operating activities	(1,764)	(1,642)
Distribution to City of Fort Pierce	(5,366)	(4,767)
Net cash used by noncapital financing activities	(7,085)	(6,391)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition and construction of capital assets	(10,346)	(8,431)
Capital contributions	1,337	726
Proceeds from issuance of debt	28,436	-
Bond and loan principal payments	(32,164)	(4,698)
Bond and loan interest payments	(5,120)	(4,865)
Proceeds from capital lease obligation	144	-
Payment on capital lease obligation	(56)	(32)
Net cash used by capital and related financing activities	(17,769)	(17,300)
CASH FLOWS FROM INVESTING ACTIVITIES		
Decrease in value of PGP Investment	(172)	(11)
Interest on investments	1,961	2,221
Net cash provided by investing activities	1,789	2,210
Net Increase (Decrease) in Cash and Cash Equivalents	$ 2,498	$ 2,931

The accompanying notes are an integral part of this financial statement.

FORT PIERCE UTILITIES AUTHORITY

Statement of Cash Flows

Year Ended September 30, 2013

(With comparative totals for the year ended September 30, 2012)

(Dollars in Thousands)

	2013	2012
Net Increase (Decrease) in Cash and Cash Equivalents	$ 2,498	$ 2,931
Cash and Cash Equivalents at Beginning of Year	58,692	55,761
Cash and Cash Equivalents at End of Year	$ 61,190	$ 58,692
Current equity in investments	$ 32,533	$ 30,179
Restricted equity in investments	21,186	20,694
Cash with fiscal agent	7,471	7,819
Total Cash and Cash Equivalents	$ 61,190	$ 58,692
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating income	$ 8,738	$ 8,664
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation expense	15,300	15,253
Inventory adjustment and bad debts	338	280
(Increase) decrease in accounts receivable	301	245
(Increase) decrease in unbilled revenue	(120)	92
(Increase) decrease in inventories and other current assets	136	134
Increase (decrease) in accounts payable	1,673	(565)
Increase (decrease) in compensated absences	73	111
Increase (decrease) in other post employment benefits	55	53
Increase (decrease) in deferred revenues	(931)	145
	$ 25,563	$ 24,412
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES:		
Contributions of capital assets	$ 54	$ 509

The accompanying notes are an integral part of this financial statement.

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The voters of the City of Fort Pierce, Florida authorized the organization of the Fort Pierce Utilities Authority (FPUA) at a special election held May 30, 1972. FPUA commenced operations as of June 30, 1972, and is responsible for management and operation of the combined Electric, Water, Wastewater, and Gas Systems, FPUAnet and the Manatee Observation and Education Center. The City Charter, Article XII, defines the powers, duties, and responsibilities of FPUA. The members of FPUA's governing board are elected and may be removed from office by the Fort Pierce City Commission. FPUA's budget is subject to approval of the City Commission, as are rates for service.

The accounts at September 30, 2013, and for the year then ended, of the various utility systems of FPUA are included as a discretely presented component unit of the City of Fort Pierce, Florida, financial statements. FPUA has no component units.

Basis of Presentation

The accounts of FPUA are an enterprise fund. An enterprise fund is a Proprietary type fund used to account for operations (a) that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. The accompanying financial statements are reported using the "economic resources measurement focus," and the "accrual basis of accounting." Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

GASB Statement No. 49 – FPUA financials are presented in accordance with the provisions of GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, beginning with the fiscal year ended September 30, 2011. FPUA and the Fort Pierce Redevelopment Agency (FPRA) have a dual responsibility for pollution remediation and monitoring of the former H.D. King Power Plant site. The cost for this action has been estimated, at September 30, 2013, to be $1,948, which is expected to be paid out over the next two fiscal years (See Note O).

Operating Revenues and Expenses – Operating revenues and expenses generally result from providing services in connection with FPUA's principal ongoing operations. The principal operating revenues of FPUA consists of charges to customers for sales of electricity, water and natural gas and services including wastewater collection, operation of the Manatee Observation and Education Center (MOEC) and FPUAnet communications services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, Liabilities and Net Position

Pooled Cash and Investments - FPUA, for accounting and investment purposes, pools certain cash and investments. Cash and cash equivalents are considered to be cash on hand, certificates of deposit, Local Government Surplus Funds Trust Fund, Overnight Repurchase Agreements, and short-term investments with original maturities of three months or less from the date of acquisition.

In accordance with GASB 31 investments are stated at fair value based on per share prices. The Florida PRIME Investment Pool (LGIP) is considered to be a "2a-7 like" investment, and is accounted for at fair value for financial reporting. The Fund B however, is accounted for and reported with a fluctuating Net Asset Value (NAV). The unrecognized gain on this investment, at September 30, 2013, is $20. Florida PRIME has a current rating by Standard and Poor's of AAAm while Fund B is not currently rated by any nationally recognized rating agency. There is a risk of loss on these investments based upon the fluctuation of interest rates and lengths of maturity.

Florida PRIME Fund B is governed by Chapters 215 and 218 of the Florida Statutes and Chapter 19-7 of the Florida Administrative Code, which identifies the Rules of the State Board of Administration (SBA). These rules provide guidance and establish the general operating procedures for the administration of the fund. The Board of Trustees of the SBA, delegate the administrative and investment authority to the Executive Director of the SBA. An Investment Advisory Council and a Participant Local Government Advisory Council are appointed to review this policy annually and propose any changes. All actions are subject to Applicable Florida Law.

Florida PRIME is not a registrant with the Securities and Exchange Commission (SEC); however the Board has adopted operating procedures consistent with the requirements for a 2a-7 fund.

Unbilled Service Receivables - These receivables represent the estimated amount of accounts receivable for services that have not been billed as of the balance sheet date. The amounts are a result of a timing difference between the end of the financial statement cycle (month end) and the billing cycle (various dates within the month for each billing period).

Inventories - Inventories of fuel, chemicals, supplies, construction materials, and utility plant replacement parts are recorded at lower of weighted average cost or market.

Utility Plant - Utility plant is stated at historical cost for items constructed or acquired by purchase and at estimated fair market value on the date received for contributed capital. Utility plant assets are defined by FPUA as assets with an initial, individual cost of $5,000 or more and an estimated useful life of one year or more. (See Note C for interest capitalization.)

Depreciation of all exhaustible utility plant assets, including those acquired through intergovernmental grants externally restricted to capital acquisitions, is charged as an expense against operations. Accumulated depreciation is reported on the balance sheet.

Depreciation is calculated using the straight line method over the following estimated useful lives:

Structures and improvements	3-55 years
Equipment	3-40 years
Transmission, distribution, and collection plants	5-60 years

Purchased Power and Gas Adjustments - The rate schedules of the Electric and Gas Systems provide that fuel cost increases, decreases, and credits, as computed under formulas adopted by FPUA, will be passed on to the customers. These charges or credits are recorded as a deferred charge or deferred revenue.

Long-Term Liabilities – Bonds payable are reported net of any applicable bond premium or discount. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Net Position – FPUA's equity is presented as net position and displayed in six components:

- Invested in Capital Assets, Net of Related Debt – Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds that are attributable to the acquisition, construction, or improvement of those assets.

- Restricted Capital Improvement Charges – Consists of the unspent Capital Improvement Charges (CIC's) collected in the Electric, Water and Wastewater Systems. The respective balances as of September 30, 2013 are $380, $5,703, and $657. Electric CIC's are used to fund the cash outlay or debt service associated with the expansion of Electric Substations and Electric Transmission & Distribution Systems. In the Water and Wastewater Systems, CIC's are used to fund the cash outlay or debt service associated with specific expansion and growth related projects.

- Restricted for Debt Service – Consists of net position set aside for payment of principal and interest on the 2009 Utilities Revenue Refunding Bonds and additional amounts in accordance with FPUA's Master Bond Resolution, as revised in 2012.
- Restricted for Emergencies – Consists of $2,000 in net position, set aside for emergencies which is limited to paying for repairs or replacements of FPUA capital assets damaged or destroyed by a disaster.
- Restricted for Renewals and Replacements – Consists of net position which is limited to paying for the cost of extensions, enlargements or additions to or the replacement of FPUA capital assets.
- Unrestricted – All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Comparative data

Comparative total data for the prior year has been presented in order to provide an understanding of the changes in the financial position and the results of operations of FPUA.

Budget Process

FPUA is required to prepare, adopt, and furnish a copy to the City Commission of the City of Fort Pierce an annual budget at least 45 days prior to the beginning of the next fiscal year. The annual budget and any amendments thereto shall be in effect when approved by FPUA and when any line item expense has not been disapproved by four-fifths (4/5) vote of the City Commission within 30 days of submission. The budget is prepared on the accrual basis. The budget and amendments thereto for the year ended September 30, 2013, have been approved according to the above procedures.

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to September 30, 2013 to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended September 30, 2013. Management has performed their analysis through February 28, 2014.

NOTE B – CASH AND INVESTMENTS

Cash Deposits - Florida Statutes require state and local governmental units to deposit monies with a financial institution classified as a "Qualified Public Depository," which is a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral for their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions, providing full insurance for public deposits. FPUA had deposits only with qualifying institutions as of September 30, 2013, or with banks in which depository insurance was sufficient to cover the deposit balance. At year end, FPUA's carrying amount of deposits was $646 and the bank balance was $217.

Investments – The following investments are considered cash equivalents for purposes of the Statement of Cash Flows and are shown net of any unrecognized loss (see Note A, Pooled Cash and Investments). FPUA's investments held throughout the year are principally the same as the investments held as of September 30, 2013. Due to fluctuations in cash flows, FPUA maintains investments in overnight repurchase agreements. The interest income generated on these investments, for the year ended September 30, 2013, was $101.

As of September 30, 2013, FPUA had the following investments:

Investment	Fair Value
Florida State Board of Administration - Florida PRIME Investment Pool LGIP (Standard and Poors rated AAAm)	$ 5,008
Florida PRIME Investment Pool Fund B (This fund is not currently rated)	148
Seacoast National Bank Sweep	40,136
PNC Money Market	7,052
Harbor Community Bank Certificate of Deposit	700
Total	$ 53,044

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from fluctuating interest rates, FPUA's investment policy states that when interest rates are at historically low levels, funds will be placed in short maturities and that when interest rates are at historically high levels, funds may be placed into longer maturities to lock into these yields. As noted above, FPUA was required to become a participant in the SBA's Fund B. The weighted average life (WAL) of Fund B at September 30, 2013 is estimated at 4.04 years. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the weighted average life.

Credit Risk - FPUA is authorized by Resolution to invest in:

(1) Local Government Surplus Funds Trust Funds.

(2) Negotiable direct obligations of the United States Government, or obligations, the principal and interest of which are unconditionally guaranteed by the United States Government.

(3) Obligations of the federal farm credit banks, the Federal Home Loan Mortgage Corporation, including Federal Home Loan Corporation participation certificates, or the Federal Home Loan Bank or its district banks, or obligations guaranteed by the Government National Mortgage Association, U.S. Treasury, agencies, and instrumentalities.

(4) Repurchase agreements secured by the types of investments listed above, restricted as to acquisition, term, and market value.

(5) Interest-bearing time deposits or savings accounts in banks organized under the laws of this state, in national banks organized under the laws of the United States and doing business and situated in this state, in savings and loan associations which are under state supervision, or in federal savings and loan associations located in this state and organized under federal law and federal supervision, provided that any such deposits are secured by collateral as may be prescribed by law.

(6) Deposits and certificates of deposit in out-of-state banks, savings and loan associations, and other regulated financial institutions insured by the FDIC.

(7) Full faith and credit direct general obligations of any state, or unlimited tax direct obligations of any political subdivision thereof, to the payment of which the full faith and credit of such political subdivision is pledged, provided that at the time of purchase such obligations are rated in either of the two highest rating categories by a nationally recognized rating agency.

Concentration of Credit Risk - FPUA places no limit on the amount that may be invested with any one issuer. A combined 85% of FPUA's investments are in overnight repurchase agreements and the Florida PRIME Investment Pool.

NOTE C – CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2013 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, not being depreciated:				
Land	$ 10,207	$ 12	$ -	$ 10,219
Construction Work In Progress	15,485	8,684	(8,419)	15,750
Total Utility Plant, not being depreciated	25,692	8,696	(8,419)	25,969
Capital Assets, being depreciated:				
Transmission, distribution and collection systems	315,221	7,554	(3,450)	319,325
Equipment	43,612	476	(211)	43,877
Structures and improvements	37,106	1,038	(4)	38,140
Total Utility Plant being depreciated	395,939	9,068	(3,665)	401,342
Less accumulated depreciation for:				
Transmission, distribution and collection systems	(146,661)	(12,312)	3,450	(155,523)
Equipment	(32,689)	(1,258)	189	(33,758)
Structures and improvements	(19,944)	(1,730)	4	(21,670)
Total accumulated depreciation	(199,294)	(15,300)	3,643	(210,951)
Total Capital Assets, being depreciated, net	196,645	(6,232)	(22)	190,391
Total Capital Assets, net	$222,337	$ 2,464	$ (8,441)	$216,360

Depreciation expense was charged to the utility systems as follows:

Electric	$ 4,668
Water	4,044
Wastewater	6,194
Gas	304
FPUAnet Communications	79
Manatee Observation and Education Center	11
	$15,300

Construction work in progress at September 30, 2013, consists principally of expansions and upgrades to the electric transmission and distribution system, water supply and distribution system, wastewater collection system, and gas distribution system.

FPUA capitalizes interest costs on funds borrowed to finance the construction of utility plant in conformity with Statements of Financial Accounting Standards 34, 42, and 62 as applicable. Total interest costs for the year ended September 30, 2013, were $4,613 including $189 of capitalized interest reversed on plant utility construction costs.

FPUA has entered into contracts for the construction or renovation of various system assets as follows:

Upgrade and Expansion	Project Authorization	Expended to Date	Remaining Commitment	Required Further Financing
Water	$ 5,437	$ 1,839	$ 3,597	None
Wastewater	154	110	44	None
Gas	14	6	9	None
Electric	7	1	6	None
	$ 5,612	$ 1,956	$ 3,656	

In addition, FPUA enters into unit price contracts for the construction or renovation of system assets. These contracts are not firm commitments, and the contractors are utilized as needed. As of September 30, 2013, costs of $2,330 were authorized under these contracts, $245 had been spent, and authorized amounts of $2,085 remained.

NOTE D – RESTRICTED ASSETS

Certain assets are restricted by bond resolution; additionally, some assets have been classified as restricted in accordance with governmental accounting standards for enterprise funds and utility industry accounting practices.

FPUA's restricted assets consist of equity in pooled cash and investments and cash with fiscal agent in the following accounts:

Principal and interest accounts	$ 8,009
Capital Improvement Charges	6,740
Customer security deposits	7,205
Debt Service	4,139
Emergency reserve	2,000
Renewal and replacement reserve	564
Total Restricted Assets	$28,657

NOTE E – DISTRIBUTION TO THE GENERAL FUND, CITY OF FORT PIERCE

As provided by an amendment to the Charter of the City of Fort Pierce, Florida, a percentage of FPUA's utility systems revenue is distributed to the City's General Fund on an annual basis. The distribution calculation is based on the preceding fiscal year audited financial statements. The following is the computation of the amounts distributable to the General Fund during the year ending September 30, 2014, based on the 6% distribution formula for the year ended September 30, 2013:

Gross Revenue	$ 100,399
Plus:	
Gas Piping and Appliance Costs	36
	100,435
Less:	
Power Cost and Purchased Gas Adjustments	2,969
FMPA O&M Contract Income	1,654
Capital Contributions	1,392
FPUAnet Operating Revenue	395
Manatee Observation and Education Center Operating Revenue	348
Revenue for City Billing	187
Gas Piping and Appliance Revenue	58
Grant Revenue	12
Adjusted Gross Revenue	$ 93,420
Amount distributable to General Fund, City of Fort Pierce at 6% of gross revenues, as defined	$ 5,605

NOTE F – REVENUE BONDS PAYABLE

Bonds Payable at September 30, 2013, consist of:	
$22,445 Utilities Refunding Revenue Bonds, Series 1999A, collateralized by pledge of and first lien on the net revenues of the combined systems, interest varying from 5.250% to 5.375% on the remaining annual principal amounts ranging from $240 to $255 through October 1, 2015.	$735
$10,223 Utilities Revenue Capital Appreciation Bonds, Series 1999B, collateralized by pledge of and first lien on the net revenues of the combined systems, yield varying from 5.70% to 5.90%. The accreted value at September 30, 2013 is $22,919. The bonds mature October 1, 2016 through October 1, 2024, with principal amounts totaling $34,970 due in those years in annual amounts ranging from $275 to $4,340.	22,919
$9,545 Utilities Revenue Bonds, Series 2002, collateralized by pledge of and first lien on the net revenues of the combined systems, interest at 5.0%. The bonds mature October 1, 2025 through October 1, 2027, with principal amounts ranging from $3,025 to $3,340.	9,545
$42,965 Utilities Refunding Revenue Bonds, Series 2003, collateralized by pledge of and first lien on the net revenues of the combined systems, interest at 5.0% on the remaining annual principal amount of $6,015 payable on October 1, 2013.	6,015
$34,800 Utilities Refunding Revenue Bonds, Series 2009, collateralized by pledge of and first lien on the net revenues of the combined systems, interest varying from 3.90% to 5.00% on the remaining annual principal amounts ranging from $1,210 to $7,285 through October 1, 2029.	34,800
$20,896 Taxable Utilities Refunding Bond, Series 2012, collateralized by a pledge of and first lien on the net revenues of the combined systems, interest at 1.34% on the remaining annual principal amounts ranging from $398 to $6,920 through on October 1, 2016.	20,896
On October 6, 2009 FPUA entered into an interlocal agreement with St. Lucie County (SLC). SLC performed a construction project which required relocation of utilities, and provided an advance to FPUA for a portion of the cost of the relocation work. FPUA intends to repay the advance by means of in-kind services, the value of which are subject to acceptance by SLC.	177

Total Revenue Bonds Payable at September 30, 2013		$95,087
Less:	Unamortized portion of revenue bond discounts	279
	Unamortized deferred charges	662
	Current portion of revenue bonds payable	6,653
		$ 87,493

Requirements to amortize all revenue bonds outstanding as of September 30, 2013 are as follows:

Year Ending September 30	Principal	Interest	Total
2014	6,653	2,762	9,415
2015	6,987	2,394	9,381
2016	7,086	2,291	9,377
2017	7,195	2,185	9,380
2018	5,545	2,093	7,638
2019-2022	22,872	7,868	30,740
2023-2026	23,635	6,926	30,561
2027-2030	27,165	3,397	30,562
	107,138	29,916	137,054
Future accretion on capital appreciation bonds	(12,051)	12,051	-
	$ 95,087	$ 41,967	$ 137,054

Significant Bond Covenants for Utilities Revenue Bonds

The Series 1999, 2002, 2003 and 2009 bond issues provide that FPUA accumulate monthly 1/6 of the amount of all interest becoming due on the next semi-annual interest payment date, and 1/12 of the amount of principal which will become due and payable on the next principal maturity date. Additionally, FPUA's Master Bond Resolution require renewal and replacement, emergency reserve and debt service reserve subaccount funds with minimum requirements of $500, $900 and $4,139, respectively. These reserves are funded in the amounts of $564, $2,000 and $4,139 respectively, at September 30, 2013.

Defeasance of Revenue Bonds Payable

In prior years, FPUA defeased certain outstanding utilities revenue bonds issued for the systems payable out of revenues derived from the operation of the utility systems. These defeasances were achieved by placing the proceeds of refunding bonds in irrevocable trusts to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liabilities (including bond discounts and financing costs) for the defeased bonds are not included in FPUA's financial statements. At September 30, 2013, Utilities Revenue Bonds Series 1991 in the amount of $27,355, and Utilities Revenue Bonds Series 2003 in the amount of $19,940, are considered defeased.

Redemption Options Prior to Maturity

Series 1999A Bonds maturing on or after October 1, 2010 are redeemable prior to their stated dates of maturity, at the option of FPUA, at par plus accrued interest to the redemption date.

The 2002 Bonds maturing on October 1, 2027 are redeemable prior to their stated date of maturity, at the option of FPUA, beginning April 1, 2012 at par plus accrued interest to the redemption date.

The 2003 Bonds maturing on or after October 1, 2014 are redeemable prior to their stated date of maturity, at the option of FPUA, beginning October 1, 2013 at par. On November 14, 2012, FPUA issued Taxable Utilities Refunding Revenue Bonds, Series 2012 in the amount of $20,896, in order to provide funds for the redemption of $19,940 of the 2003 Bonds, in accordance with the above provisions.

The Series 2009 Bonds maturing on October 1, 2029 with an interest rate of 4.70% are redeemable prior to their stated date of maturity, at the option of FPUA, on or after October 1, 2014 at par plus accrued interest to the redemption date. The Series 2009 Bonds maturing on or after October 1, 2020 (excluding those maturing on October 1, 2029 with an interest rate of 4.70%) are redeemable prior to their stated date of maturity, at the option of FPUA, on or after October 1, 2019 at par plus accrued interest to the redemption date.

NOTE G – CHANGES IN LONG-TERM LIABILITIES

Long-term liability activity for the year ended September 30, 2013:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Revenue Bonds	$ 98,814	$ 28,436	$ (32,163)	$ 95,087	$ 6,653
Deferred Amounts	(177)	(1,910)	1,146	(941)	-
Capital Leases	39	144	(56)	127	22
Compensated Absences	1,757	1,425	(1,352)	1,830	-
Other Post Employment Benefits	509	55	-	564	-
Pollution Remediation	1,200	761	(13)	1,948	1,191
Long Term Liabilities	$ 102,142	$ 28,911	$ (32,438)	$ 98,615	$ 7,866

NOTE H – COMPENSATED ABSENCES

Current policy allows each employee eligible for vacation leave, to accumulate a maximum of 30 days of vacation at the close of the last pay period of the fiscal year. Employees are paid up to 45 days of unused vacation leave at current hourly rates upon separation from the company. Employees who are eligible for sick leave are allowed unlimited accumulation. Upon termination, employees having at least 3 and less than 10 years of continuous service with FPUA will receive pay for 1/2 of their accumulated sick leave balance up to a maximum of 45 days. Those employees having at least 10 years of continuous service with FPUA will receive pay for their accumulated sick leave balance up to a maximum of 90 days.

Accrued liabilities, based on hourly rates at September 30, 2013, have been reflected in the accounts of FPUA for vested (not contingent on employee future service) vacation and sick leave benefits at September 30, 2013, as follows:

Vacation leave	$ 779
Sick leave	1,051
	$1,830

Annually, FPUA offers its employees the opportunity to receive payment for up to 6 days of unused sick leave, calculated at current hourly rates, providing certain established criteria have been met. This sick leave conversion plan is intended to provide incentive for sick leave to be used only when necessary. During the year ended September 30, 2013, $73 was paid to employees electing this option.

FPUA also offers its employees the opportunity to sell back a portion of their accumulated sick leave, calculated at current hourly rates, providing certain established criteria have been met. Employees may elect to convert up to a maximum of 90 days of sick leave which will reduce their amount payable upon separation. During the year ended September 30, 2013, $61 was paid to employees electing this option.

In addition, all employees have two opportunities per fiscal year to convert up to one half of their annual vacation accrual to cash and will reduce their amount payable upon separation. During the year ended September 30, 2013, $27 was paid to employees electing this option.

NOTE I – RETIREMENT AND BENEFIT SYSTEM

Plan Description

The City of Fort Pierce Retirement and Benefit System (the System) is a cost-sharing multiple employer Public Employees Retirement System (PERS) defined benefit plan administered by the City of Fort Pierce, covering all municipal employees, including employees of FPUA. The System does not issue a stand-alone financial report; however the financial information is included in

the financial statements of the City of Fort Pierce, which can be obtained by submitting a request to 100 North U.S. Highway 1, Fort Pierce, Florida 34950. Except for the Director of Utilities, participation in the System is compulsory for all employees of FPUA. Employees working more than 25 hours per week are required to participate upon employment.

As of September 30, 2013, benefits vest 100% after 5 years of service for members hired prior to October 1, 2012 and benefits vest 100% after 10 years of service for members hired on or after October 1, 2012. Upon retirement, members hired prior to October 1, 2012 are entitled to an annual retirement benefit of, payable for life, total service (years and months) times 3% of final average salary, based upon the highest 5 years out of the last 10 years. The annual retirement benefit for members hired on or after October 1, 2012 shall not exceed 75% of the member's final average salary. Other benefit options are also available on an actuarial equivalent basis. The System also provides death and disability benefits and is governed by state statute and city ordinance. Changes to benefits may be made with the approval of the Fort Pierce City Commission.

Funding Status and Progress

Per the City of Fort Pierce Code of Ordinances, Ch. 13, Art. II, Div. 1, Sec. 13-40, FPUA employees are required to contribute 6.16% of their annual salary to the System. FPUA is required to contribute amounts actuarially determined annually which, together with member contributions, are sufficient to fund the System. The System was 88.5% funded by valuation assets as of September 30, 2013.

For the three years ended 2011, 2012, and 2013 employer contributions to the System, based on the annual covered payroll, all made in accordance with actuarially determined requirements, were $3,181 (12.36%), $3,567 (13.80%) and $4,267 (16.93%) respectively.

NOTE J – RISK MANAGEMENT

Fort Pierce Utilities Authority Employee Health Plan (the Plan)

FPUA has been a self-insurer for health and accident claims of their employees, retirees and their families since January 1, 2000. Payments of claims under the Plan are administered by Blue Cross Blue Shield of Florida (Florida Blue). Employee contributions to the Plan are made biweekly. Any benefit claims, up to the stop loss amounts, are paid by FPUA. Claims in excess of the stop loss amounts are underwritten by an insurer. The individual stop loss amount is $100 and $3,514 in the aggregate for calendar year 2013.

As of September 30, 2013, FPUA had estimated incurred unpaid claims of $673. This amount has been calculated based on the results of an actuarial analysis of the Plan, plus claims paid by Florida Blue prior to year end and paid by FPUA subsequent to year end.

Changes in FPUA's claim liability balance during the past two fiscal years were as follows:

Fiscal Year	Beginning of Fiscal Year Liability	Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
2012	$ 198	$ 4,200	$ 3,708	$ 690
2013	690	4,104	4,121	673

Other Risks of Loss

FPUA is exposed to various other risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which FPUA carries commercial insurance. Settled claims resulting from these risks have not exceeded the commercial insurance coverage plus FEMA and State reimbursements in any of the past three fiscal years.

NOTE K – POSTEMPLOYMENT HEALTH CARE BENEFITS

Benefit Description - FPUA provides certain health care benefits for retired employees and their families, as a single-employer (see Note J). Substantially all FPUA employees may become eligible for those benefits if they reach normal retirement age while working for FPUA. FPUA establishes the benefits provided to its employees and retirees and may amend the benefits as business conditions and statutory requirements change. In accordance with Florida Statutes, FPUA allows their retirees to participate in the same Plan offered to their active employees.

Funding Policy - Contributions to the Plan are made by the 39 participating retirees. The amount of contributions made by retirees is established annually and is an amount equivalent to the contribution made by active employees plus FPUA's cost, based on a four-tiered benefit structure. During the fiscal year, retirees paid required contributions of $153 for the year then ended. Claims in excess of the aforementioned rates are funded by FPUA on a pay-as-you-go basis.

Annual OPEB Cost and Net OPEB Obligation - FPUA's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that would cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) using a level-dollar payment method over a 30-year open period. A separate actuarial valuation report for postemployment benefits is available on FPUA's website at www.fpua.com.

The following table shows the components of FPUA's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in FPUA's net OPEB obligation:

Annual required contribution	$ 85
Interest on Net OPEB Obligation	20
Adjustment on annual required contribution	(28)
Annual OPEB Cost	77
Contributions made	(22)
Interest on contributions	-
Increase in Net OPEB Obligation	55
Net OPEB Obligation - beginning of year	509
Net OPEB Obligation - end of year	$564

FPUA's annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, the net OPEB obligation for FY 2013, and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB (Asset)/ Obligation
2011	$364	15.1%	$ 456
2012	75	29.3%	509
2013	77	28.6%	564

Funded Status and Funding Progress - The net OPEB obligation was not funded as of October 1, 2012, the most recent actuarial valuation date. As a result, the unfunded actuarial accrued liability (UAAL) for benefits was $709. The covered payroll (annual payroll of active employees covered) was $13,977. Therefore, the ratio of the UAAL to the covered payroll was 5.1%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions - Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2012 actuarial valuation, the projected unit credit cost method was used. Under this method, past service liability is determined on an individual basis by applying the ratio of each individual's past service to his total projected service. The actuarial assumptions included a 4.0% investment rate of return, with 2.75% of this amount being attributed to inflation, based on the expected long-term return on FPUA's surplus funds. The cost of covered medical services has been assumed to increase at the rate of 5.0% per year, compounded annually. The UAAL is being amortized using a 30-year open level-dollar amortization method.

NOTE L – CAPITAL LEASES

On January 4, 2013, FPUA terminated their lease with Pitney Bowes prior to the lease end date and committed to a new five-year capital lease for upgraded equipment and software used for billing and mailing. The equipment has been capitalized at its fair market value (FMV) of $142. As of September 30, 2013 the FMV less accumulated amortization was $120. The effective interest/maintenance expense for the year ended September 30, 2013 was $19. Future lease payments for this capital lease are as follows:

Year ending September 30	Amount
2014	$22
2015	26
2016	31
2017	38
2018	10
	$127

NOTE M – TRANSACTIONS WITH THE CITY OF FORT PIERCE

As an enterprise fund of the City of Fort Pierce, transactions occur between FPUA and the City throughout the year in the ordinary course of operations. Below is a summary of significant transactions:

Metered and Non-metered Service Charges - FPUA bills the City on a monthly basis for all non-metered and metered services in the ordinary course of business. Total amounts charged to the City for the year ended September 30, 2013, were $1,974.

Sanitation and Utility Tax Billings - Charges to City residents for sanitation and utility tax are included on FPUA's monthly billing statements to customers as a service to the City. FPUA acts only as an agent, with all cash collections relating to these charges forwarded monthly to the City. The City is charged $187 annually by FPUA to bill, collect and remit payment for sanitation services.

Accounts receivable from the City at September 30, 2013, totaled $375. Disbursements made to the City by FPUA, including payments of utility tax and sanitation charges collected for the year ended September 30, 2013, were $9,160. In addition, FPUA paid the September 30, 2012 General Fund distribution to the City in the amount of $5,366. Amounts payable to the City at September 30, 2013, were $770.

Vehicle Fuel - The City charges FPUA on a monthly basis for fuel used by FPUA vehicles. FPUA's fueling system reciprocates and can fuel City vehicles at their convenience.

NOTE N – CONTRACT COMMITMENTS

FMPA All-Requirements Power Supply Project

As of January 1, 1998, FPUA became a participant in the Florida Municipal Power Agency's (FMPA) All-Requirements Power Supply Project (hereinafter referred to as ARP). FPUA has agreed to purchase its total bulk power requirements, in excess of certain excluded resources, from the ARP through October 1, 2033.

Prior to being involved in the ARP, FPUA had Project Support Contracts and Power Sales Contracts with FMPA regarding Stanton Unit No. 1 (Stanton and Tri-City Projects) and Stanton Unit No. 2, coal-fired plants constructed by the Orlando Utilities Commission. FPUA's resources have been assigned include the contracts with FMPA related to Stanton Unit No. 1 and Stanton Unit No. 2, and to part of the contract with Florida Gas Transmission for the purchase of firm capacity natural gas (See below). The contracts related to the St. Lucie Project, also detailed below, have not been assigned; however, as of January 1, 1998, FPUA's share of transmission costs related to the St. Lucie Project has been assigned to the ARP.

FMPA St. Lucie Project

FPUA has entered into agreements with FMPA, of which it is a member, and with certain other members of FMPA, for entitlement to capacity, energy, and transmission services from Florida Power & Light's (FP&L) St. Lucie Unit No. 2 (the Unit) which is located on South Hutchinson Island near Fort Pierce, and through a reliability exchange agreement related to St. Lucie Unit No. 1, located at the same site. Pursuant to a Power Sales Contract and a Project Support Contract, FPUA has acquired an entitlement share of FMPA's allocation of these services. The Power Sales Contract requires payments for each month in which capacity, energy, or transmission services are available from the St. Lucie Project. Payments due each month are based upon an annual budget. Once each year, the excess or deficiency of payments related to actual cost is calculated and applied to the next year's monthly statements from FMPA to FPUA.

The Power Sales Contract will remain in effect until the latest of (i) the date that the principal, premium, if any, and interest on all bonds have been paid, or funds are set aside for the payment thereof; (ii) the date the Unit is decommissioned or finally disposed of as an electric generating unit pursuant to the Participation Agreement, or FMPA's interest in the Unit is terminated pursuant to the Participating Agreement or otherwise disposed of; or (iii) the date all obligations of FMPA under the Participation Agreement have been paid, performed, or provided for.

In any month when electric capacity, energy, or transmission services are not made available to FPUA, payment is made to FMPA under a Project Support Contract in a like amount as would have been due under the Power Sales Contract.

Purchases under these contracts are accounted for as operating expenses by FPUA. Total cost included in operating expenses for FY 2012 and FY 2013 was $6,986 and $6,662 respectively. FPUA is committed under the agreements to payments of $7,608 for the year ending September 30, 2014.

Florida Gas Transmission

FPUA executed an All Requirements Gas Services Agreement with Florida Gas Utility (FGU) on January 15, 2002. As a member of the All Requirements project, FPUA is required to purchase natural gas and the firm capacity needed for its delivery through FGU. The firm capacity of natural gas is the availability of the pipeline required to transport the natural gas to FPUA. This agreement will remain in effect until cancelled by FPUA.

On July 3, 2012, FPUA acquired additional firm capacity from the City of Sunrise, Florida in order to meet the needs of new industrial customers. This agreement will remain in effect until July 2, 2017 or until cancelled by FPUA. In FY 2014, FPUA will be entitled to firm capacity of 514,912 MMbtu, and will be committed to purchase 146,400 MMbtu of natural gas at a cost of $574. The amounts purchased under these contracts, for FY 2012 and FY 2013 were $1,325 and $1,257 respectively.

FMPA Treasure Coast Energy Center

FPUA has entered into an agreement with FMPA to manage and operate their facility located in St Lucie County near Fort Pierce. The Treasure Coast Energy Center (TCEC) is a natural gas fueled power generation site. The initial terms of this agreement(s) commenced on July 24, 2007 and expired on September 30, 2011, after which the agreement became a one-year evergreen. The agreement has been extended for the year ended September 30, 2013.

FPUA has been engaged to manage, operate and maintain the TCEC. TCEC employees are on the payroll of FPUA and all costs associated with them are reimbursed bi-weekly by FMPA. TCEC employee costs and revenue for FY 2012 and FY 2013 totaled $1,642 and $1,654 respectively.

NOTE O – EXTRAORDINARY ITEMS

FPUA transferred the ownership of the former site of the Henry D. King Power Plant to the FPRA on October 15, 2009. A grant awarded to the FPRA for the cleanup was not sufficient to cover the remaining cost of remediation. Based upon current estimates, the FPRA consultant has estimated the cost over the next two years to be $3,698. Voluntary Cleanup Tax Credits and grant funds have been estimated to cover costs of $1,750. Based on these assumptions, FPUA will be responsible for the remaining $1,948. The amount expected to be paid in FY 2014 is $1,191. The remainder has been recorded as Other Noncurrent Liabilities in the accompanying financial statements. As this project progresses, estimates and the anticipated cost of completion will be reevaluated.


FORT PIERCE
UTILITIES AUTHORITY

REQUIRED SUPPLEMENTARY INFORMATION

FORT PIERCE UTILITIES AUTHORITY
Schedule of Funding Progress
For the Retiree Health Plan
(Dollars in Thousands)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a) / c]
9/30/2011	$ -	$ 2,274	$ 2,274	0.00%	$ 14,028	16.21%
9/30/2012	-	709	709	0.00%	13,637	5.20
9/30/2013	-	709	709	0.00%	13,977	5.10


FORT PIERCE
UTILITIES AUTHORITY

Statistical Section

This part of the Fort Pierce Utilities Authority's (FPUA) Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosure, and required supplementary information says about FPUA's overall financial health. Statistical information for the current period, as well as nine years prior, is presented in this section. Historical data that is unavailable for the full nine years prior has been presented to include the earliest periods for which that information is readily accessible.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how FPUA's financial performance and well being has changed over time.	56-61
Revenue Capacity These schedules contain information to help the reader assess FPUA's local revenue source.	65-72
Debt Capacity These schedules present information to help the reader assess FPUA's debt burden and its ability to issue additional debt in the future.	74-77
Demographic and Economic Information This schedule offers demographic and economic indicators to help the reader understand the environment in which FPUA's financial activities take place.	80-81
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in FPUA's financial report relates to the services FPUA provides and the activities it performs.	84-92

Sources: Unless otherwise noted, the information in these schedules was obtained from the Comprehensive Annual Financial Reports for the relevant year.


FORT PIERCE
UTILITIES AUTHORITY

Financial Trends

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position - Assets

Last Ten Fiscal Years

(Dollars in Thousands)

	2013	2012	2011
ASSETS			
CURRENT ASSETS			
Equity in Pooled Cash and Investments	$ 32,533	$ 30,179	$ 27,588
Accounts Receivable, Net of Allowance for Uncollectible Accounts	7,137	7,438	7,683
Unbilled Receivables	5,380	5,260	5,352
Due from Other Governments	447	547	547
Land Held for Resale	-	-	-
Inventories and Other Current Assets	4,716	4,679	4,672
Total Unrestricted Current Assets	50,213	48,103	45,842
Restricted Cash, Cash Equivalents, and Investments:			
Restricted Equity in Pooled Cash and Investments	14,483	13,991	13,789
Restricted Acccrued Interest Receivable	-	-	-
Restricted Cash with Fiscal Agent	7,471	7,819	7,681
Total Restricted Current Assets	21,954	21,810	21,470
Total Current Assets	72,167	69,913	67,312
NONCURRENT ASSETS			
FMPA Working Capital Receivable	1,919	1,919	1,919
Deferred Charges	930	1,103	1,244
Investment in Public Gas Partners	658	830	841
Total Unrestricted Noncurrent Assets	3,507	3,852	4,004
Restricted Equity in Pooled Cash and Investments	6,703	6,703	6,703
Capital Assets:			
Utility Plant in Service	411,561	406,146	397,577
Construction Work in Progress	15,750	15,485	15,958
Less Accumulated Depreciation	(210,951)	(199,294)	(184,610)
Total Capital Assets (net of Accumulated Depreciation)	216,360	222,337	228,925
Total Noncurrent Assets	226,570	232,892	239,632
TOTAL ASSETS	$ 298,737	$ 302,805	$ 306,944

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position - Assets

Last Ten Fiscal Years

(Dollars in Thousands)

2010	2009	2008	2007	2006	2005	2004
$ 20,395	$ 10,499	$ 11,185	$ 10,509	$ 8,586	$ 10,840	$ 14,287
8,089	9,139	9,001	8,289	8,066	7,082	6,899
5,771	6,618	6,297	5,228	4,387	4,617	5,108
661	587	1,056	4,413	2,442	8,084	4,800
-	-	-	-	-	-	5,029
5,119	5,932	6,440	6,214	5,907	4,241	4,134
40,035	32,775	33,979	34,653	29,388	34,864	40,257
13,354	13,648	13,862	12,469	10,704	4,432	4,660
-	-	-	45	24	-	-
7,666	6,858	7,388	14,896	6,669	6,520	9,890
21,020	20,506	21,250	27,410	17,397	10,952	14,550
61,055	53,281	55,229	62,063	46,785	45,816	54,807
1,919	1,919	1,919	1,919	2,745	2,745	2,745
1,277	589	3,266	867	919	965	1,028
864	1,022	-	-	-	-	-
4,060	3,530	5,185	2,786	3,664	3,710	3,773
6,703	3,223	3,223	3,223	3,223	3,223	3,223
386,310	376,645	346,425	359,395	330,603	316,439	308,298
22,300	24,307	37,686	33,161	27,089	14,764	9,309
(171,752)	(157,277)	(146,325)	(179,231)	(164,518)	(151,045)	(140,406)
236,858	243,675	237,786	213,325	193,174	180,158	177,201
247,621	250,428	246,194	219,334	200,061	187,091	184,197
$ 308,676	$ 303,709	$ 301,423	$ 281,397	$ 246,846	$ 232,907	$ 239,004

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position - Liabilities and Net Position

Last Ten Fiscal Years

(Dollars in Thousands)

	2013	2012	2011
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts Payable and Accrued Expenses	$ 9,295	$ 7,785	$ 8,044
Deferred Revenues	3,567	4,498	4,353
Accrued Compensated Absences	-	82	80
Due to City of Fort Pierce	732	699	689
Revenue Bonds Payable - Current	6,653	5,955	5,675
Accrued Interest Payable Revenue Bonds	1,356	1,864	2,006
Customer Deposits	7,205	6,869	6,675
Loans Payable	-	-	-
Capital Leases Payable	22	39	32
Total Current Liabilities	28,830	27,791	27,554
NONCURRENT LIABILITIES			
Revenue Bonds Payable, Net of Current Amounts Payable from Restricted Assets and Unamortized Discounts	87,492	92,682	97,661
Other Post Employment Benefits	564	509	456
Accrued Compensated Absences	1,830	1,675	1,566
Other Noncurrent Liabilities	863	700	39
Total Noncurrent Liabilities	90,749	95,566	99,722
Total Liabilities	119,579	123,357	127,276
NET POSITION			
Invested in Capital Assets, Net of Related Debt	121,450	123,713	125,837
Restricted Capital Improvement Charges	6,740	7,122	7,114
Restricted For Debt Service	4,139	3,744	3,480
Restricted For Emergencies	2,000	2,000	2,000
Restricted For Renewals & Replacements	564	959	1,223
Restricted For Capital Projects	-	-	-
Unrestricted	44,265	41,910	40,014
Total Net Position	179,158	179,448	179,668
TOTAL LIABILITIES AND NET POSITION	$ 298,737	$ 302,805	$ 306,944

FORT PIERCE UTILITIES AUTHORITY

Statement of Net Position - Liabilities and Net Position

Last Ten Fiscal Years

(Dollars in Thousands)

2010	2009	2008	2007	2006	2005	2004
$ 7,020	$ 8,289	$ 10,892	$ 11,617	$ 8,765	$ 6,246	$ 9,642
2,817	1,149	499	1,368	5,005	1,572	1,787
64	1,294	1,284	1,312	1,264	1,137	1,137
756	718	810	1,287	1,147	740	850
5,655	5,797	5,350	5,138	4,942	4,902	8,174
2,011	1,208	1,316	1,418	1,514	1,618	1,716
6,339	5,866	5,324	5,112	4,635	4,432	4,660
-	-	-	-	-	4,849	6,257
27	-	-	-	-	-	-
24,689	24,321	25,475	27,252	27,272	25,496	34,223
102,525	102,371	106,694	110,607	94,383	88,028	91,478
148	13	-	-	-	-	-
1,626	671	864	878	742	836	650
71	-	-	-	-	-	-
104,370	103,055	107,558	111,485	95,125	88,864	92,128
129,059	127,376	133,033	138,737	122,397	114,360	126,351
129,259	136,360	127,468	107,203	95,537	89,139	83,031
7,015	7,781	8,538	7,357	6,069	-	-
3,480	-	-	-	-	-	-
2,000	2,000	2,000	2,000	2,000	2,000	2,000
1,223	1,223	1,223	1,223	1,223	1,223	1,223
-	-	721	8,386	237	-	-
36,640	28,969	28,440	16,491	19,383	26,185	26,399
179,617	176,333	168,390	142,660	124,449	118,547	112,653
$ 308,676	$ 303,709	$ 301,423	$ 281,397	$ 246,846	$ 232,907	$ 239,004

FORT PIERCE UTILITIES AUTHORITY

Statement of Revenues, Expenses and Changes in Net Position

Last Ten Fiscal Years

(Dollars in Thousands)

	FY 2013	FY 2012	FY 2011
OPERATING REVENUES			
Residential Sales	$ 38,489	$ 38,275	$ 40,220
General Service Sales	55,518	55,162	55,736
Sales for Resale	854	882	465
Other Operating Revenues	2,172	2,171	1,663
Total Operating Revenues	97,033	96,490	98,084
OPERATING EXPENSES			
Generation			-
Purchases for Resale	44,800	44,356	45,695
Plant Operations	5,127	5,336	5,275
Field Operations	8,579	8,236	8,124
General and Administrative	14,489	14,645	15,260
Depreciation	15,300	15,253	15,558
Total Operating Expenses	88,295	87,826	89,912
OPERATING INCOME	8,738	8,664	8,172
NONOPERATING REVENUES (EXPENSES)			
Investment and Other Income	1,961	2,211	2,277
Grant Revenue	12	8	-
TCEC Expenses	(1,654)	(1,642)	(1,570)
Storm Expenses	-	-	-
Interest Expense	(4,612)	(4,723)	(4,984)
Property Transfer to FPRA	-	-	-
Distribution to City of Fort Pierce	(5,366)	(4,767)	(5,125)
Total Nonoperating Revenues (Expenses)	(9,659)	(8,913)	(9,402)
INCOME BEFORE CAPITAL CONTRIBUTIONS	(921)	(249)	(1,230)
Capital Contributions	1,392	1,229	1,291
INCOME BEFORE EXTRAORDINARY ITEMS	471	980	61
Extraordinary Income	(761)	(1,200)	(10)
CHANGE IN NET POSITION	(290)	(220)	51
Net Position - Beginning of Year	179,448	179,668	179,617
Net Position - End of Year	$ 179,158	$ 179,448	$ 179,668

FORT PIERCE UTILITIES AUTHORITY

Statement of Revenues, Expenses and Changes in Net Position

Last Ten Fiscal Years

(Dollars in Thousands)

FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
$ 44,528	$ 43,422	$ 42,876	$ 38,861	$ 39,326	$ 36,026	$ 33,650
60,431	61,908	62,219	53,624	52,613	46,838	45,620
747	711	580	631	627	650	658
2,552	2,832	2,602	2,388	2,212	1,604	1,646
108,258	108,873	108,277	95,504	94,778	85,118	81,574
-	1	939	1,602	1,649	1,731	1,896
53,893	54,812	54,797	44,679	47,916	39,683	35,858
5,724	5,657	5,756	5,030	5,069	4,361	4,164
8,827	9,148	8,889	8,579	7,643	7,165	6,555
14,949	15,482	15,858	15,846	15,308	12,906	10,569
15,268	14,201	13,756	15,020	13,892	11,456	11,668
98,661	99,301	99,995	90,756	91,477	77,302	70,710
9,597	9,572	8,282	4,748	3,301	7,816	10,864
2,407	2,271	2,404	3,125	1,639	1,159	741
230	626	5,234	3,541	2,260	5,330	4,800
(1,492)	(1,491)	(480)	-	-	-	-
-	(87)	(96)	(234)	(1,888)	(4,839)	(5,487)
(5,000)	(4,021)	(4,212)	(4,968)	(4,288)	(4,636)	(4,571)
(511)	-	-	-	-	-	-
(4,853)	(5,046)	(4,952)	(4,209)	(4,652)	(4,585)	(4,647)
(9,219)	(7,748)	(2,102)	(2,745)	(6,929)	(7,571)	(9,164)
378	1,824	6,180	2,003	(3,628)	245	1,700
2,982	6,465	19,156	16,208	9,530	5,649	4,415
3,360	8,289	25,336	18,211	5,902	5,894	6,115
(76)	(346)	394	-	-	-	-
3,284	7,943	25,730	18,211	5,902	5,894	6,115
176,333	168,390	142,660	124,449	118,547	112,653	106,538
$ 179,617	$ 176,333	$ 168,390	$ 142,660	$ 124,449	$ 118,547	$ 112,653


FORT PIERCE
UTILITIES AUTHORITY

Revenue Capacity


FORT PIERCE
UTILITIES AUTHORITY

FORT PIERCE UTLITIES AUTHORITY

Average Number of Services Billed By System

Last Ten Fiscal Years

FISCAL YEAR	ELECTRIC	WATER	NATURAL GAS	WASTEWATER
FY 2013	27,630	19,248	4,179	14,635
FY 2012	27,765	19,276	4,189	14,450
FY 2011	27,752	19,162	3,904	14,372
FY 2010	27,859	19,048	3,982	14,460
FY 2009	28,413	19,394	4,039	14,842
FY 2008	28,584	19,278	4,171	14,737
FY 2007	26,883	17,711	4,304	13,428
FY 2006	26,662	16,952	4,431	13,099
FY 2005	25,594	16,638	4,503	12,917
FY 2004	25,872	16,497	4,597	12,938

FORT PIERCE UTILITIES AUTHORITY

Operating Revenues By System

Last Ten Fiscal Years

(Dollars in Thousands)

	FY 2013	FY 2012	FY 2011	FY 2010
ELECTRIC				
Residential				
Inside the City	$ 21,325	$ 21,460	$ 22,936	$ 26,327
Outside the City	5,281	5,378	5,921	6,882
General Service				
Inside the City	31,515	32,280	32,822	36,501
Outside the City	5,254	5,393	5,558	6,458
Other Retail	2,012	1,895	1,663	1,657
Other Operating Revenues	1,115	1,051	1,148	1,192
Total Electric Operating Revenues	66,502	67,457	70,048	79,017
WATER				
Residential				
Inside the City	4,054	3,855	3,819	3,749
Outside the City	1,367	1,277	1,263	1,225
General Service				
Inside the City	4,813	4,807	4,956	4,697
Outside the City	2,249	2,348	2,288	2,336
Sales for Resale	854	882	466	747
Other Operating Revenues	119	124	(45)	254
Total Water Operating Revenues	13,456	13,293	12,747	13,008
GAS				
Sales Revenue				
Residential	1,251	1,215	1,306	1,462
Heat Only	13	11	21	24
General Service	3,331	2,400	2,580	2,827
Other Operating Revenues	53	75	120	92
Total Gas Operating Revenues	4,648	3,701	4,027	4,405
WASTEWATER				
Residential				
Inside the City	4,564	4,459	4,337	4,251
Outside the City	555	541	551	540
General Service				
Inside the City	4,973	4,918	4,745	4,686
Outside the City	1,449	1,198	1,188	1,337
Other Operating Revenues	143	234	(245)	356
Total Wastewater Operating Revenues	11,684	11,350	10,576	11,170
MANATEE OBSERVATION AND EDUCATION CENTER				
Total MOEC Operating Revenues	348	337	362	359
FPUAnet COMMUNICATIONS				
Total FPUAnet Operating Revenues	395	352	324	299
TOTAL OPERATING REVENUES	$ 97,033	$ 96,490	$ 98,084	$ 108,258

FORT PIERCE UTILITIES AUTHORITY

Operating Revenues By System

Last Ten Fiscal Years

(Dollars in Thousands)

FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
$ 25,398	$ 25,084	$ 22,077	$ 22,058	$ 19,215	$ 17,787
6,821	6,922	6,503	6,958	6,379	5,963
38,192	37,642	31,253	29,992	25,695	23,628
6,945	7,460	6,275	5,957	5,518	6,860
1,651	1,632	1,531	1,394	1,214	1,296
1,189	1,171	1,091	1,093	894	975
80,196	79,911	68,730	67,452	58,915	56,509
3,729	3,580	3,453	3,427	3,404	3,297
1,207	1,194	1,216	1,203	1,137	1,063
4,616	4,343	4,268	4,220	3,802	3,995
2,033	2,062	1,981	2,144	2,068	2,309
711	580	630	627	651	657
345	299	265	212	135	75
12,641	12,058	11,813	11,833	11,197	11,396
1,367	1,443	1,366	1,566	1,617	1,150
19	16	13	14	17	16
2,566	3,213	2,767	3,204	3,256	2,524
82	100	91	102	123	161
4,034	4,772	4,237	4,886	5,013	3,851
4,233	3,980	3,607	3,490	3,680	3,774
577	577	529	507	484	473
4,665	4,718	4,371	4,434	4,098	3,875
1,311	1,230	1,276	1,372	1,281	1,217
657	503	526	341	156	92
11,443	11,008	10,309	10,144	9,699	9,431
362	407	347	409	254	343
197	121	68	54	41	44
$ 108,873	$ 108,277	$ 95,504	$ 94,778	$ 85,119	$ 81,574

FORT PIERCE UTILITIES AUTHORITY
Unit Sales By System
Last Ten Fiscal Years

	FY 2013	FY 2012	FY 2011	FY 2010
ELECTRIC SALES (MWh)				
General Service				
Inside the City	264,278	271,001	271,831	276,163
Outside the City	41,000	41,285	40,909	42,713
Total General Service	305,278	312,286	312,740	318,876
Residential				
Inside the City	164,672	165,063	174,586	182,246
Outside the City	39,293	39,657	42,763	45,037
Total Residential	203,965	204,720	217,349	227,283
Total Sales	509,243	517,006	530,089	546,159
WATER SALES - 1,000 GALLONS				
General Service				
Inside the City	863,507	925,939	943,061	943,673
Outside the City	460,394	527,997	511,172	489,094
Total General Service	1,323,901	1,453,936	1,454,233	1,432,767
Residential				
Inside the City	636,431	652,425	671,797	664,130
Outside the City	164,871	167,297	173,431	169,817
Total Residential	801,302	819,722	845,228	833,947
Sales for Resale	340,834	367,595	355,607	331,747
Total Sales	2,466,037	2,641,253	2,655,068	2,598,461
NATURAL GAS SALES (ccf)				
General Service	2,254,172	2,142,737	2,199,004	2,166,792
Residential	480,393	473,387	527,745	577,206
Heat Only				
General Service	258	215	6,027	6,210
Residential Service	1,333	1,272	4,238	5,160
Compressed Natural Gas		-	-	-
Contract Natural Gas	1,259,670	63,230	-	-
Total Sales	3,995,826	2,680,841	2,737,014	2,755,368
WASTEWATER BILLED - 1,000 GALLONS				
General Service				
Inside the City	655,667	680,739	682,993	683,051
Outside the City	185,993	149,452	156,973	186,910
Total General Service	841,660	830,191	839,966	869,961
Residential				
Inside the City	545,418	558,685	572,258	570,145
Outside the City	47,361	49,426	53,014	53,949
Total Residential	592,779	608,111	625,272	624,094
Total Sales	1,434,439	1,438,302	1,465,238	1,494,055

FORT PIERCE UTILITIES AUTHORITY

Unit Sales By System

Last Ten Fiscal Years

FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
274,364	296,830	288,386	294,615	289,091	275,312
44,028	52,065	51,024	51,692	55,555	73,569
318,392	348,895	339,410	346,307	344,646	348,881
167,567	177,989	182,701	193,428	191,024	182,594
42,652	46,510	51,439	58,757	61,006	58,844
210,219	224,499	234,140	252,185	252,030	241,438
528,611	573,394	573,550	598,492	596,676	590,319
968,125	992,802	1,064,195	1,147,146	1,081,480	1,084,480
447,579	486,689	518,064	616,027	649,826	651,349
1,415,704	1,479,491	1,582,259	1,763,173	1,731,306	1,735,829
675,421	690,728	764,785	821,552	835,532	793,334
170,748	174,995	204,754	221,092	211,433	196,669
846,169	865,723	969,539	1,042,644	1,046,965	990,003
304,839	228,150	256,842	247,998	197,557	234,963
2,566,712	2,573,364	2,808,640	3,053,815	2,975,828	2,960,795
2,126,758	2,211,306	2,174,979	2,307,075	2,625,092	2,515,034
566,475	555,342	575,464	619,787	698,933	727,473
5,672	3,740	41	178	81	118
3,498	2,527	3,021	4,020	5,310	6,341
-	-	1,357	2,211	3,380	-
-	-	-	-	-	-
2,702,403	2,772,915	2,754,862	2,933,271	3,332,796	3,248,966
718,280	787,510	817,915	906,109	827,037	775,874
200,068	200,696	235,321	256,254	231,228	213,354
918,348	988,206	1,053,236	1,162,363	1,058,265	989,228
579,037	596,635	645,632	689,035	735,459	737,438
59,280	63,994	68,932	74,685	72,098	66,181
638,317	660,629	714,564	763,720	807,557	803,619
1,556,665	1,648,835	1,767,800	1,926,083	1,865,822	1,792,847

FORT PIERCE UTILITIES AUTHORITY
Ten Year Rate Analysis
Residential Rates
(Month of September)

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
ELECTRIC										
Customer Charge[1]	$ 6.01	$ 6.01	$ 6.01	$ 6.01	$ 6.01	$ 6.01	$ 5.77	$ 5.35	$ 5.35	$ 5.35
Rate Per kWh *(up to 750 kWh)*	0.10922	0.11322	0.08322	0.08722	0.08722	0.08722	0.08373	0.08277	0.08277	0.08277
PCA Per kWh[2]	0.00500	0.00200	0.03400	0.04400	0.05400	0.05400	$0.02200	0.03088	0.00978	0.00683
GAS										
Customer Charge[1]	$ 12.93	$ 12.63	$ 12.32	$ 12.02	$ 12.02	$ 11.17	$ 10.00	$ 10.00	$ 10.00	$ 5.50
Rate Per CCF *(up to 100 CCF)*	1.44	1.42	1.23	1.20	1.20	1.12	1.00	1.00	1.00	0.85
PGA Per CCF[3]	-	-	0.30000	0.30000	0.25000	1.15000	0.50800	0.19500	0.67600	0.37110
WATER										
Customer Charge[1]	$ 12.62	$ 11.85	$ 11.56	$ 11.28	$ 11.28	$ 10.75	$ 10.44	$ 16.40	$ 16.40	$ 16.40
Rate Per 1,000 Gallons *(up to 10,000 gallons)*	3.23	3.03	2.96	2.89	2.89	2.75	2.67	2.37	2.37	2.37
WASTEWATER										
Customer Charge[1]	$ 15.06	$ 14.71	$ 14.35	$ 14.00	$ 14.00	$ 13.33	$ 12.23	$ 11.09	$ 11.09	$ 11.09
Rate Per 1,000 Gallons	5.40	5.27	5.14	5.01	5.01	4.77	4.38	3.97	3.97	3.97

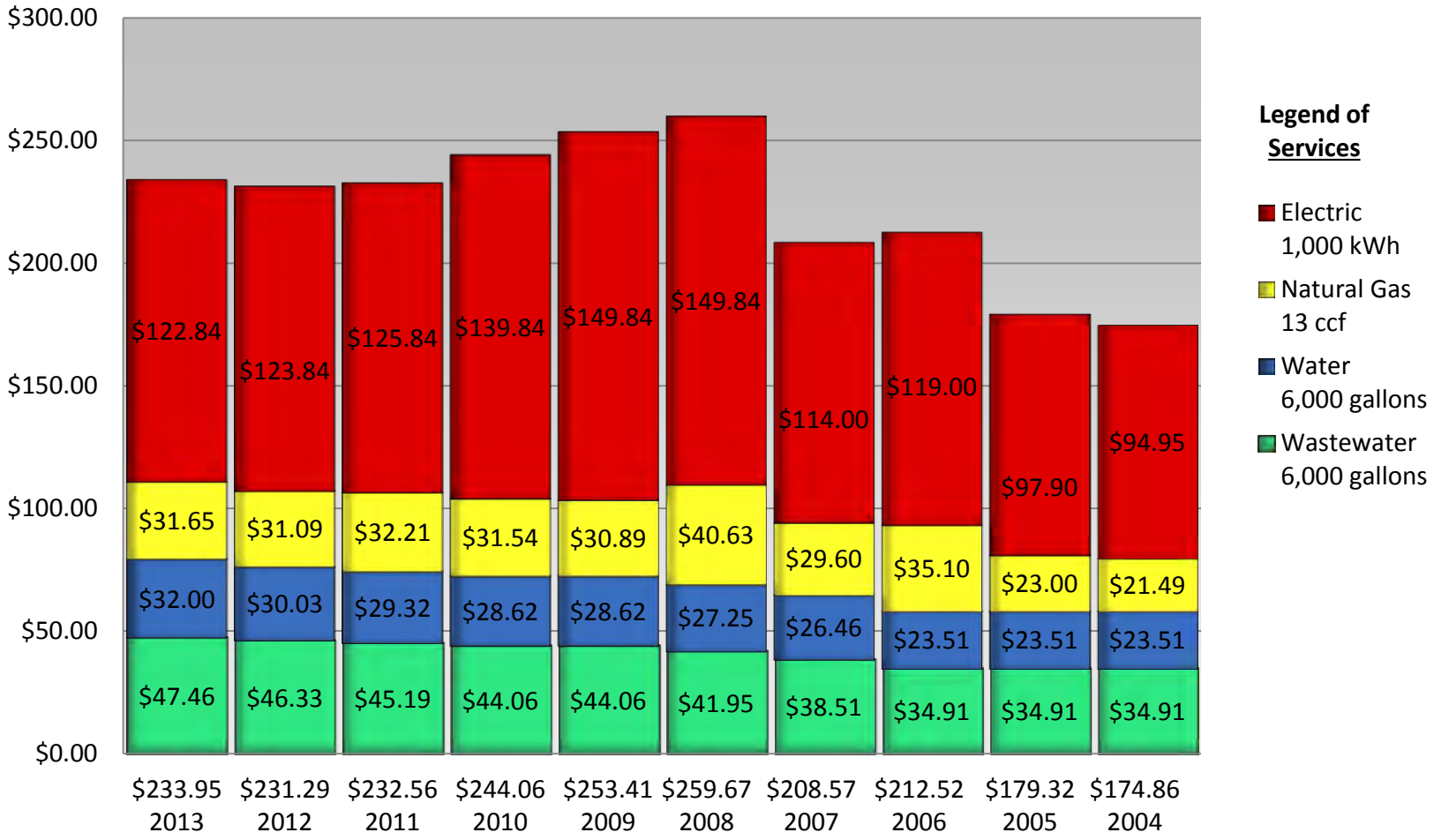
(1) Customer Charge reflects the Readiness-to-Serve charge.
(2) "PCA" means Power Cost Adjustment.
(3) "PGA" means Purchased Gas Adjustment.

FORT PIERCE UTILITIES AUTHORITY

Average Monthly Residential Bill

Last Ten Years

(Month of September)



FORT PIERCE UTILITIES AUTHORITY

System Rate Increases

Last Ten Fiscal Years

Fiscal Year	System	Increase (Decrease)
2013	Electric	(3.3%)
	Water	6.5%
	Wastewater	2.4%
	Natural Gas	2.4%
2012	Water	2.5%
	Wastewater	2.5%
	Natural Gas	2.5%
2011	Electric	(4.2%)
	Water	2.5%
	Wastewater	2.5%
	Natural Gas	2.5%
2010	-	-
2009	Water	5%
	Wastewater	5%
	Natural Gas	5%
2008	Electric	3%
	Water	3%
	Wastewater	9%
	Natural Gas	9%
2007	Electric	6%
	Water	12%
	Wastewater	10%
2006	-	-
2005	Natural Gas	9%
2004	-	-

Debt Capacity

FORT PIERCE UTILITIES AUTHORITY
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Dollars in Thousands)

As of September 30	BUSINESS-TYPE ACTIVITIES									Total All Debt Issues	Ratio to Operating Revenue	Operating [1] Revenue
	Loans		Revenue Bonds									
	FMPA	SLC	1991 Series	1994 Series	1999 Series	2002 Series	2003 Series	2009 Series	2012 Series			
2004	$ 11,000	$ -	$ 7,157	$ 6,080	$ 27,423	$ 9,545	$ 42,965	$ -	$ -	$ 104,170	128%	$ 81,574
2005	6,000	-	7,748	3,295	27,697	9,545	41,855	-	-	96,140	113%	85,119
2006	10,879	-	8,376	-	28,354	9,545	40,720	-	-	97,874	103%	94,778
2007	30,752	-	9,042	-	25,608	9,545	39,560	-	-	114,507	120%	95,504
2008	30,619	-	9,751	-	22,740	9,545	38,385	-	-	111,040	103%	108,277
2009	30,479	-	10,504	-	19,754	9,545	37,180	-	-	107,462	99%	108,873
2010	-	234	5,445	-	20,644	9,545	37,165	34,800	-	107,833	100%	108,258
2011	-	201	-	-	36,135	9,545	37,155	34,800	-	117,836	120%	98,084
2012	-	189	-	-	35,925	9,545	31,690	34,800	-	112,149	116%	96,490
2013	-	177	-	-	35,705	9,545	6,015	34,800	20,896	107,138	110%	97,033

Note: Details regarding Fort Pierce Utilities Authority's outstanding debt can be found in the notes to the financial statements

[1] See the schedule of Operating Revenues By System on page 64 for more detailed data.

FORT PIERCE UTILITIES AUTHORITY

Principal Payments Payable on All Debt Issues

Through Fiscal Year 2030

(Dollars in Thousands)

Payments Due for FY	Total for All Debt Issues	St. Lucie County	Revenue Bonds				
			1999 Series	2002 Series	2003 Series	2009 Series	2012 Series
2014	$ 6,653	$ -	$ 240	$ -	$ 6,015	$ -	$ 398
2015	6,987	-	240	-	-	-	6,747
2016	7,086	-	255	-	-	-	6,831
2017	7,195	-	275	-	-	-	6,920
2018	5,545	-	4,335	-	-	1,210	-
2019	5,772	177	4,340	-	-	1,255	-
2020	5,645	-	4,335	-	-	1,310	-
2021	5,700	-	4,340	-	-	1,360	-
2022	5,755	-	4,335	-	-	1,420	-
2023	5,810	-	4,340	-	-	1,470	-
2024	5,875	-	4,335	-	-	1,540	-
2025	5,940	-	4,335	-	-	1,605	-
2026	6,010	-	-	3,025	-	2,985	-
2027	6,310	-	-	3,180	-	3,130	-
2028	6,625	-	-	3,340	-	3,285	-
2029	6,945	-	-	-	-	6,945	-
2030	7,285	-	-	-	-	7,285	-
	$ 107,138	$ 177	$ 35,705	$ 9,545	$ 6,015	$ 34,800	$ 20,896

FORT PIERCE UTILITIES AUTHORITY

Computation of Debt Service Coverage

Last Ten Years

(Dollars in Thousands)

	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
OPERATING INCOME *	$ 8,746	$ 8,700	$ 8,175	$ 9,614	$ 9,616	$ 8,276	$ 4,757	$ 3,307	$ 7,922	$ 10,866
ADD:										
Depreciation Expense	15,290	15,243	15,547	15,259	14,193	13,747	15,008	13,874	11,444	11,652
Investment & Other Income	304	535	703	910	740	1,943	3,117	1,636	1,157	740
Extraordinary Income (Expense)	(761)	(1,200)	(9)	(76)	(346)	394	-	-	-	-
Net OPEB Expense	54	53	305	134	13	-	-	-	-	-
LESS:										
Interest on Construction Funds	-	-	-	-	-	238	944	92	4	5
NET AVAILABLE INCOME	$ 23,633	$ 23,331	$ 24,721	$ 25,841	$ 24,216	$ 24,122	$ 21,938	$ 18,725	$ 20,519	$ 23,253
DEBT SERVICE - Bonds & Pooled Loans										
Principal	$ 6,653	$ 5,955	$ 5,675	$ 5,655	$ 5,797	$ 5,350	$ 5,138	$ 4,942	$ 4,902	$ 4,430
Interest	2,762	3,728	4,012	3,573	3,033	3,539	4,197	3,225	3,432	3,446
NET CASH DEBT SERVICE	$ 9,415	$ 9,683	$ 9,687	$ 9,228	$ 8,830	$ 8,889	$ 9,335	$ 8,167	$ 8,334	$ 7,876
DEBT SERVICE COVERAGE (TIMES)	2.51	2.41	2.55	2.80	2.74	2.71	2.35	2.29	2.46	2.95

***** Excludes the Manatee Observation and Education Center

LEGAL DEBT MARGIN INFORMATION

Neither the City of Fort Pierce Charter or Code, nor the Florida Statutes limit the amount of debt the Fort Pierce Utilities Authority can issue.


FORT PIERCE
UTILITIES AUTHORITY

Demographic and Economic Information

FORT PIERCE UTILITIES AUTHORITY

Demographic and Economic Information

Last Ten Years

Year	City of Fort Pierce Population[1]	St. Lucie County Population[1]	St. Lucie County Labor Force[2]	Total Unemployment[2]	Percentage Rate of Unemployment[2]	St. Lucie County School Enrollment[3]	St. Lucie County Per Capita Income[4]	St. Lucie County Personal Income[4]
2013	41,729 *	281,151 *	128,813	12,227	9.5	41,136	***	***
2012	41,646	280,355	123,588	14,519	11.7	40,844	$31,742	$9,010,473
2011	41,789	279,696	124,115	16,622	13.4	40,433	30,768	8,626,570
2010	41,590	277,789	123,738	17,482	14.1	40,453	29,574	8,243,330
2009	44,251	272,864	123,659	17,619	14.2	41,678	29,526	7,868,831
2008	44,227	276,585	124,155	10,343	8.6	39,346	29,115	7,734,345
2007	41,972	271,961	120,090	8,260	6.9	37,380	28,056	7,297,176
2006	41,102	259,315	115,819	5,706	4.9	38,902	27,540	6,892,505
2005	38,569	240,039	108,323	3,678	3.4	36,077	26,575	6,320,969
2004	39,044	226,216	96,126	12,282	12.8	34,782	25,744	5,804,946

Sources:

[1] University of Florida, Bureau of Economic & Business Research

[2] Florida Department of Labor & Employment Security

[3] St. Lucie County School Board

[4] 2004 - 2006 - Florida Legislature, Office of Economic and Demographic Research, and
2007 - Present - U.S. Department of Commerce, Bureau of Economic Analysis

* Total Estimated

*** Data unavailable

FORT PIERCE UTILITIES AUTHORITY

Principal Employers

2013

Employer	Business Sector	2012 *	Rank	% of City Population	2008	Rank	% of City Population
St. Lucie County School Board	Public	4,478	1	10.75%	4,685	1	10.59%
Indian River State College	Private	1,884	2	4.52%	2,476	2	5.60%
St. Lucie County	Public	1,594	3	3.83%	n/a	n/a	n/a
Wal-Mart	Private	1,382	4	3.32%	1,235	3	2.79%
Lawnwood Regional Medical Center	Private	1,350	5	3.24%	1,200	4	2.71%
Publix Super Markets Inc	Private	1,327	6	3.19%	1,148	5	2.60%
St. Lucie County Fire District	Private	434	7	1.04%	n/a	n/a	n/a
City of Fort Pierce	Public	350	8	0.84%	412	8	0.93%
New Horizons of the Treasure Coast	Private	340	9	0.82%	398	10	0.90%
Tropicana Products	Private	330	10	0.79%	n/a	n/a	n/a
SLC Board of County Commissioners	Public	n/a	n/a	n/a	898	6	2.03%
The Home Depot **	Private	n/a	n/a	n/a	425	7	0.96%
Riverside National Bank of Florida	Private	n/a	n/a	n/a	404	9	0.91%
TOTALS		**13,469**		32.34%	**13,281**		30.03%

Source:
Economic Development Council of St. Lucie County, St. Lucie County Profile 2012
Indian River State College, Institutional Advancement
* Data is as of March 15, 2013
** 2008 data not available, previous year total shown
Historical data not available for years prior to 2008


FORT PIERCE
UTILITIES AUTHORITY

Operating Information

FORT PIERCE UTILITIES AUTHORITY

Expenses By System

Last Ten Fiscal Years

(Dollars in Thousands)

	FY 2013	FY 2012	FY 2011	FY 2010
ELECTRIC				
Generation and Purchases for Resale	$ 42,948	$ 42,933	$ 43,976	$ 51,832
Transmission and Distribution	4,036	3,783	3,814	4,299
General and Administrative	6,709	6,885	7,423	7,217
Depreciation	4,668	6,477	6,420	4,761
Total Electric Operating Expenses	58,361	60,078	61,633	68,109
WATER				
Purchases for Resale	9	-	6	-
Plant Operations	3,199	3,309	3,331	3,557
Transmission and Distribution	1,732	1,743	1,567	1,722
General and Administrative	4,145	4,183	4,268	4,144
Depreciation	4,044	3,726	3,825	6,105
Total Water Operating Expenses	13,129	12,961	12,997	15,528
NATURAL GAS				
Supply and Distribution	2,777	2,273	2,644	3,019
General and Administrative	593	570	650	607
Depreciation	304	507	303	351
Total Natural Gas Operating Expenses	3,674	3,350	3,597	3,977
WASTEWATER				
Plant Operations	1,695	1,779	1,697	1,906
Pumping and Collection	1,849	1,834	1,776	1,825
General and Administrative	2,758	2,755	2,685	2,747
Depreciation	6,194	4,446	4,939	3,985
Total Wastewater Operating Expenses	12,496	10,814	11,097	10,463
MANATEE OBSERVATION AND EDUCATION CENTER				
Plant Operations	232	249	246	261
General and Administrative	114	115	109	106
Depreciation	10	11	11	9
Total MOEC Operating Expenses	356	375	366	376
FPUAnet COMMUNICATIONS				
Purchases for Resale	28	25	37	23
General and Administrative	172	137	125	129
Depreciation	79	86	60	56
Total FPUAnet Communications Operating Expenses	279	248	222	208
TOTAL OPERATING EXPENSES	$ 88,295	$ 87,826	$ 89,912	$ 98,661
OTHER REVENUE (EXPENSES) *	$ (4,293)	$ (4,147)	$ (4,277)	$ (4,366)

* Excludes Distribution to the City of Fort Pierce.

FORT PIERCE UTILITIES AUTHORITY

Expenses By System

Last Ten Fiscal Years

(Dollars in Thousands)

FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
$ 52,851	$ 52,959	$ 43,958	$ 46,525	$ 38,475	$ 35,558
4,445	4,423	4,259	3,469	3,192	3,192
7,605	8,051	8,263	8,073	6,747	5,597
4,984	6,960	8,862	8,028	5,697	5,766
69,885	72,393	65,342	66,095	54,111	50,113
2	18	-	-	-	-
3,348	3,223	2,917	2,854	2,576	2,552
1,816	1,575	1,533	1,374	1,310	1,138
4,159	4,116	4,014	3,733	3,202	2,528
4,953	3,617	3,344	3,203	3,208	3,349
14,278	12,549	11,808	11,164	10,296	9,567
2,925	3,800	3,234	3,894	3,792	2,886
564	525	558	591	467	391
308	288	323	337	376	419
3,797	4,613	4,115	4,822	4,635	3,696
2,010	2,222	1,885	1,935	1,535	1,394
1,903	1,836	1,847	1,920	1,784	1,503
2,941	2,994	2,883	2,782	2,386	1,936
3,936	2,875	2,481	2,306	2,155	2,102
10,790	9,927	9,096	8,943	7,860	6,935
299	310	228	280	250	218
99	97	115	116	98	111
8	9	12	18	12	16
406	416	355	414	360	345
18	15	27	27	28	32
115	74	13	12	12	22
12	8	-	-	-	-
145	97	40	39	40	54
$ 99,301	$ 99,995	$ 90,756	$ 91,477	$ 77,302	$ 70,710
$ (2,702)	$ 2,850	$ 1,464	$ (2,277)	$ (2,986)	$ (4,517)

FORT PIERCE UTILITIES AUTHORITY

Performance Indicators

Last Ten Fiscal Years

	FY 2013	FY 2012	FY 2011	FY 2010
SAFETY				
* Frequency Rate (calendar year)	4.10	4.90	3.60	1.20
* Severity Rate (calendar year)	48.00	24.00	122.00	61.00
Workers' Compensation Experience Modification Factor	0.92	1.25	1.11	1.28
FINANCIAL				
Debt Service Ratio (12 months ended)	2.51	2.41	2.55	2.80
Operating Ratio	0.91	0.91	0.92	0.91
COMPONENT COSTS				
Water Treatment Plant				
$ / 1,000 gallons raw water	$1.90	$1.80	$1.79	$1.92
Water Reclamation Facility				
$ / 1,000 gallons effluent	$1.93	$2.07	$2.45	$2.56
Electric T&D				
$ / mile of T & D lines	$20,516.14	$23,742.33	$24,841.57	$20,585.55
$ / number of services	$27.41	$31.57	$30.95	$25.99
Water Distribution				
$ / 1,000 gallons billed	$1.82	$1.59	$1.54	$2.46
$ / number of services	$19.44	$18.14	$17.79	$27.92
Wastewater Collection				
$ / 1,000 gallons billed	$3.87	$2.65	$2.86	$2.11
$ / number of services	$31.61	$21.98	$24.34	$18.20
Natural Gas Distribution				
$ / 1,000 ccf billed	$0.40	$0.62	$0.57	$0.57
$ / number of services	$31.89	$32.90	$33.36	$32.89
Lift Stations				
$ / 1,000 gallons billed	$0.80	$0.74	$0.76	$0.71
$ / number of services	$6.53	$6.17	$5.97	$6.14
Industrial Pre-Treatment				
$ / Customers	$698.46	$793.71	$1,246.28	$793.86
FPUAnet Communications				
$ / Customers	$306.83	$275.98	$325.26	$320.54
Administration				
$ / number of services	$15.74	$16.01	$17.15	$18.17
HUMAN RESOURCES				
Overtime Ratio	0.042	0.040	0.036	0.040
Sick Leave Ratio	0.034	0.034	0.039	0.042
Overtime vs. Annual Overtime Budget	107.47%	100.48%	89.65%	80.00%
Training Hours vs. Regular Hours Worked	2.48%	1.52%	1.62%	2.32%
Training Dollars vs. Budgeted Salary Dollars	1.80%	1.23%	1.31%	1.16%
*Annual Turnover Rate	13.25%	6.77%	9.09%	6.34%
CUSTOMER SERVICE				
Number of connections	16,001	16,360	16,077	17,441
Number of disconnections	15,206	15,419	15,038	16,300
Number of accounts to collection agency	1,584	1,535	1,888	2,240
Amount of accounts written off				
Electric	$182,006	$253,362	$197,638	$390,702
Water	$32,638	$45,434	$35,433	$70,061
Natural Gas	$2,374	$3,308	$2,582	$5,104
Wastewater	$29,294	$40,780	$31,805	$62,886
Customer Charges	$11,181	$15,563	$12,136	$23,993
Communications	$231	$321	$249	$495
Number of service orders				
Started	44,205	50,182	56,278	59,489
Completed	44,224	44,991	48,149	56,799

* Frequency Rate, Severity Rate and Annual Turnover Rate (2004-2009) indicators are presented on a calendar year basis.

FORT PIERCE UTILITIES AUTHORITY

Performance Indicators

Last Ten Fiscal Years

FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
1.50	3.70	4.10	4.40	3.60	7.20
21.00	126.00	18.00	26.00	27.00	6.00
0.95	1.00	1.00	0.89	0.92	0.83
2.74	2.71	2.35	2.29	2.46	2.95
0.91	0.92	0.95	0.97	0.91	0.87
$1.79	$1.85	$1.40	$1.40	$1.32	$1.27
$2.40	$1.99	$1.94	$1.71	$1.34	$1.72
$21,579.20	$27,765.81	$24,430.86	$31,929.00	$29,473.00	$28,912.00
$26.71	$28.17	$26.35	$22.91	$21.91	$21.33
$2.20	$1.67	$1.44	$1.17	$1.16	$1.12
$24.24	$18.58	$19.08	$17.60	$17.23	$16.75
$1.78	$1.32	$1.13	$0.96	$0.85	$0.84
$15.55	$12.29	$12.53	$11.73	$10.23	$9.70
$0.58	$0.64	$0.92	$1.54	$1.32	$1.08
$32.21	$35.51	$48.96	$84.86	$81.38	$63.44
$0.69	$0.62	$0.52	$0.51	$0.45	$0.45
$6.02	$5.80	$5.74	$6.30	$5.38	$5.16
$614.11	$779.74	$840.66	$1,107.30	$1,902.05	$767.92
$185.64	$238.43	$175.00	N/A	N/A	N/A
$16.31	$16.46	$17.09	$18.13	$23.75	$17.16
0.039	0.050	0.040	0.061	0.073	0.080
0.034	0.036	0.035	0.033	0.045	0.044
84.32%	101.53%	99.50%	172.29%	111.88%	122.05%
2.78%	3.14%	5.02%	3.47%	2.10%	1.60%
1.59%	1.45%	1.27%	3.03%	2.08%	1.90%
8.66%	4.76%	10.10%	15.61%	13.81%	11.65%
17,956	14,820	9,823	12,312	10,496	8,760
16,137	11,734	4,744	1,288	7,346	7,239
2,233	1,880	2,876	1,453	2,236	1,191
$360,046	$340,472	$226,878	$391,046	$255,275	$118,769
$64,559	$61,069	$40,744	$46,835	$59,498	$21,402
$4,697	$4,435	$2,944	($1,954)	$10,362	$7,184
$57,951	$54,816	$36,587	$33,327	$46,817	$24,967
$16,354	$17,292	$15,434	$12,674	$11,964	$10,720
$454	$428	$318	$757	$299	$203
64,640	61,974	55,217	49,775	45,574	34,186
65,166	61,907	55,706	50,413	45,133	34,063

FORT PIERCE UTILITIES AUTHORITY

Electric Energy Sources, Water and Wastewater Statistics

Last Ten Fiscal Years

	FY 2013	FY 2012	FY 2011	FY 2010
ELECTRIC STATISTICS				
Sources of Energy (MWh)				
Total Energy Purchased	532,038	537,115	552,427	568,637
Gross Peak Demand (MW)	104	103	115	124
WATER STATISTICS				
Water Production - 1,000 Gallons				
Raw Water Treated	2,889,439	3,088,102	3,101,048	3,023,434
Water from Distribution System	8,657	17,644	16,648	16,118
Less Deep Well Concentrate	(144,156)	(174,731)	(165,498)	(137,432)
Water Used in Plant	(19,710)	(19,764)	(19,710)	(19,966)
Water from or (left-in) Storage	61	4,218	6,968	1,100
FINISHED WATER FROM PLANT	2,734,291	2,915,469	2,939,456	2,883,254
Purchased for Resale (Interconnects)	3,943	-	-	-
Water Pumped to City	2,738,234	5,830,938	5,878,912	5,766,508
Water Used in System	170,788	193,707	171,870	175,255
Water Sales	2,466,037	2,641,253	2,655,068	2,598,461
Losses and Unaccounted for Gallonage	101,405	80,509	112,518	109,538
Unaccounted For	0.0370	0.0138	0.0191	0.0190
Average Daily Consumption	7,496	7,990	8,053	7,926
Highest Daily Consumption	8,950	10,524	9,741	9,511
Date		4/18/12	5/30/11	7/1/10
Peak Maximum Demand (MG)	13,932	17,437	17,765	17,150
Date	4/13/13	7/22/12	9/14/11	5/7/10
Duration	60 minutes	60 minutes	60 minutes	60 minutes
Rainfall (inches)	51.91	67.10	30.24	40.54
WATER RECLAMATION FACILITY				
(In Millions of Gallons per Day)				
Average Daily Flow	4.72	4.86	3.93	4.05
Peak Flow	8.14	13.03	4.75	5.05

FORT PIERCE UTILITIES AUTHORITY

Electric Energy Sources, Water and Wastewater Statistics

Last Ten Fiscal Years

FY 2009	FY 2008	FY 2007	FY 2006	FY 2005	FY 2004
553,487	593,686	608,967	616,408	624,083	626,840
115	113	124	124	131	124
2,993,150	3,013,208	3,455,908	3,566,341	3,145,417	3,278,990
N/A	N/A	N/A	N/A	N/A	N/A
(137,645)	(142,365)	(186,608)	(182,829)	N/A	N/A
(8,519)	(17,873)	(36,559)	17,988	(6,884)	5,788
N/A	N/A	N/A	N/A	N/A	N/A
2,846,986	2,852,970	3,232,741	3,401,500	3,138,533	3,284,778
-	-	-	-	-	-
5,693,972	5,705,940	6,465,482	6,803,000	6,277,066	6,569,556
170,369	160,987	132,325	131,791	138,372	157,049
2,566,712	2,573,364	2,808,640	3,053,815	2,960,794	2,960,795
109,905	117,619	291,776	215,894	27,333	166,934
0.0193	0.0206	0.0451	0.0635	0.0870	0.0507
7,827	7,798	8,927	9,357	8,598	8,951
10,403	10,336	11,054	11,885	11,105	11,504
5/8/09	5/18/08	10/23/06	8/11/06	8/18/05	5/26/04
13,304	13,508	17,271	16,702	15,273	14,200
5/7/09	12/2/07	2/1/07	8/11/06	8/22/05	3/12/04
60 minutes	60 minutes	60 minutes	60 minutes	60 minutes	45 minutes
39.89	71.72	42.47	46.47	53.85	67.50
4.95	6.14	5.24	5.91	6.51	5.90
9.57	20.23	7.70	11.19	15.41	18.29

FORT PIERCE UTILITIES AUTHORITY

Authorized Full Time Positions By Department

Last Ten Fiscal Years

	Department	9/30/2013		9/30/2012		9/30/2011	
01	Manatee Observation & Education Center	2	P	2	P	2	P
02	Treasure Coast Energy Center	14	D	15	D	15	D
10	Board	5		5		5	
11	Director of Utilities	2		2		2	
12	Attorney	1		1		1	
15	Human Resources	4		4		4	
18	Risk Management	5	D	5	D	5	
21	Finance	11	D	11	D	10	D
22	Materials Management	3	P	3	P	5	P
31	Shared Services	1		1		1	H
32	Information Technology Services	16		16		16	
35	Facilities	5		5		5	
41	Communications	1		1		1	
43	Customer Service	26	D,P	26	D,P	28	
51	Director of Electric & Gas Systems	1	D	1	D	1	D
52	Power Generation	-		-		-	
54	Electric Transmission and Distribution	49	D	51	D	52	D,H
56	Electric & Gas Engineering	10	D	9		9	H
61	Director of Water/Wastewater Systems	1	D	1	D	1	
62	Water Resources	23	D	23	D	23	D,H
64	Water Distribution	28	D	25		25	H
66	Water/Wastewater Engineering	11	D	11	D	11	D,H
74	Gas Operations	16	D	15	D	14	D,H
82	Water Reclamation	14	D	13	D	13	D,H
84	Wastewater Collection	21	D	21	D	21	D,H
93	FPUAnet Communications	2		2		1	
TOTAL		272		269		271	

C - Includes contract employees

D - Includes D.R.O.P. Participant employees

H - Excludes positions held vacant

P - Excludes part-time employees

Information regarding P and C unavailable prior to FY 2005

FORT PIERCE UTILITIES AUTHORITY

Authorized Full Time Positions By Department

Last Ten Fiscal Years

9/30/2010		9/30/2009		9/30/2008		9/30/2007		9/30/2006		9/30/2005		9/30/2004
2	P	2	P	2	P	2	P	2	P	3	P	2
15	D	15	D	15	D	-		-		-		-
5		5		5		5		5		5		5
2		2		2	C	2	C	1		2		2
1		1		1		1		1		1		1
4		4		4		4		4		4		5
5		5		5		5		4		3		3
12	D	12	D	13		12		11		11		12
5	P	5	P	5	P	5	P	5		5	P	5
1	H	1	H	2		7		7		7		7
16		16		14	P	13	P	12	P	12	P	13
5		5		5		-		-		-		-
1		1		1		3		3		3		3
29		29		29		29		29	P	26	P	21
2	D	2	D	3		3		3		2		2
-		-		1	D	20		21		23		26
53	D,H	55	C,D,H	58	C,D	56	C	50	P	49	P	46
11	H	11	H,P	13	P	14	P	14	P	13	P	11
1		1		2		2		2		2		2
24	H	24	C,H	24	C	24	C	24		23		23
28	H	32		32		30		29		28		26
11	D,H	13	H	14		14		13		12		9
14	H	16		16		15		15		15		15
14	D	12	D,H	25		24		24		23		23
22	D	22	D,H	13		13		13		10		10
1		1		1		-		-		-		-
284		292		305		303		292		282		272

FORT PIERCE UTILITIES AUTHORITY
Ten Largest Customers
Fiscal Year 2013

Ranking	Customer Name	Utility Service	Unit Sales	Revenues	Total
1	**St. Lucie County Board of County Commissioners**	Electric (kWh)	13,865,889	1,725,955	
		Water (kgal.)	406,584	1,202,774	
		Wastewater	130,021	937,106	
		Natural Gas (ccf)	12,744	18,823	
					$3,884,658
2	**St. Lucie County School Board**	Electric (kWh)	20,353,184	2,722,031	
		Water (kgal.)	29,675	186,521	
		Wastewater	29,043	243,591	
		Natural Gas (ccf)	51,445	82,918	
					$3,235,061
3	**Indian River State College**	Electric (kWh)	21,198,284	$2,498,921	
		Water (kgal.)	27,030	141,866	
		Wastewater	22,065	164,020	
		Natural Gas (ccf)	125,213	123,717	
					$2,928,524
4	**Lawnwood Regional Medical Center**	Electric (kWh)	16,451,875	$1,716,814	
		Water (kgal.)	20,659	84,989	
		Wastewater	10,968	72,840	
		Natural Gas (ccf)	314,309	279,359	
					$2,154,002
5	**City of Fort Pierce**	Electric (kWh)	11,199,171	$1,498,424	
		Water (kgal.)	49,876	390,127	
		Wastewater	9,244	84,853	
		Natural Gas (ccf)	689	1,815	
					$1,975,219
6	**Fort Pierce Utilities Authority**	Electric (kWh)	16,556,321	$1,872,898	
		Water (kgal.)	1,484	28,134	
		Wastewater	1,124	27,715	
		Natural Gas (ccf)	6,756	12,737	
					$1,941,485
7	**Florida Atlantic University**	Electric (kWh)	11,254,555	$1,299,827	
		Water (kgal.)	-	-	
		Wastewater	-	-	
		Natural Gas (ccf)	-	-	
					$1,299,827
8	**Fort Pierce Housing Authority**	Electric (kWh)	4,980,454	$628,993	
		Water (kgal.)	25,325	168,641	
		Wastewater	25,483	226,380	
		Natural Gas (ccf)	86,688	191,052	
					$1,215,065
9	**Orchid Island Juice Company**	Electric (kWh)	4,280,621	$522,451	
		Water (kgal.)	8,944	31,617	
		Wastewater	8,870	50,205	
		Natural Gas (ccf)	85,777	74,627	
					$678,900
10	**Walmart**	Electric (kWh)	5,279,219	$553,947	
		Water (kgal.)	7,993	35,624	
		Wastewater	7,993	53,208	
		Natural Gas (ccf)	16,765	20,355	
					$663,134

TOTAL REVENUES BY UTILITY	Electric	.....	$15,040,262
	Water	.....	2,270,293
	Wastewater	.....	1,859,918
	Natural Gas	.....	805,402
TOTAL COMBINED REVENUES			$19,975,875

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board Members
Fort Pierce Utilities Authority
Fort Pierce, Florida

We have audited the financial statements of the Fort Pierce Utilities Authority, as of and for the year ended September 30, 2013, which collectively comprise of the Fort Pierce Utilities Authority's basic financial statements and have issued our report thereon dated February 28, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Fort Pierce Utilities Authority's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fort Pierce Utilities Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Fort Pierce Utilities Authority's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Fort Pierce Utilities Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

DiBartolomeo, McBee, Hartley & Barnes, P.A.
Fort Pierce, Florida
February 28, 2014

City Commission Regular Meeting **Agenda Item # 12. e.**

Meeting Date: 04/21/2014
Re: Resolution 14-R16
Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Resolution No. 14-R16 appointing members of the Civil Service Appeals Board.

SUMMARY:

Resolution appointing a regular member and an alternate member to the Civil Service Appeals Board for a two-year term expiring April 21, 2016.

RECOMMENDATION:

Approve Resolution No. 14-R16.

ALTERNATIVES:

n/a

RESPONSIBLE STAFF:

Linda W. Cox, City Clerk

COORDINATED WITH:

Tony Barnes, Administrative Services
Barbara Moore, Human Resources

Fiscal Impact

Budgeted Y/N:
Fiscal Year:
Account:
Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

14-R16

RESOLUTION NO. 14-R16

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, **CERTIFYING THE APPOINTMENT OF MEMBERS TO THE CIVIL SERVICE APPEALS BOARD**; PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED By the City Commission of the City of Fort Pierce, Florida, in regular session assembled, pursuant to the provisions of Chapter 185.05, Florida Statutes, that the following be and are hereby appointed and/or reappointed as members of the Civil Service Appeals Board; said term to commence upon adoption of this resolution, and to expire on April 21, 2016, or when a successor has been duly appointed:

_____, Regular Appointment

_____, Alternate #2

BE IT FURTHER RESOLVED that this Resolution shall become effective upon adoption.

IN WITNESS WHEREOF, this Resolution has been duly adopted this 21st day of April, 2014.

_____
LINDA HUDSON, MAYOR COMMISSIONER

ATTEST:

_____
LINDA W. COX, CITY CLERK

(CITY SEAL)

APPROVED AS TO FORM
AND CORRECTNESS:

_____
Robert V. Schwerer, City Attorney

City Commission Regular Meeting **Agenda Item # 12. f.**

Meeting Date: 04/21/2014

Re: Resolution 14-R17 - Sunrise Theatre

Submitted For: Linda Cox, City Clerk, City Clerk

SUBJECT:

Resolution No. 14-R17 appointing members to the Sunrise Theatre Advisory Board.

SUMMARY:

Resolution re-appointing Gary Roberts to represent the County or PSL, and Steve Patterson to represent the City on the Sunrise Theatre Advisory Board.

RECOMMENDATION:

Approve Resolution 14-R17.

ALTERNATIVES:

n/a

RESPONSIBLE STAFF:

Linda W. Cox, City Clerk

COORDINATED WITH:

John Wilkes, Sunrise Theatre

Fiscal Impact

Budgeted Y/N:

Fiscal Year:

Account:

Amount:

OTHER INFORMATION:

No fiscal impact.

Attachments

Resolution 14-R17

RESOLUTION NO. 14-R17

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FORT PIERCE, FLORIDA, **CERTIFYING THE APPOINTMENT OF MEMBERS TO THE SUNRISE THEATRE ADVISORY BOARD;** PROVIDING FOR AN EFFECTIVE DATE.

BE IT RESOLVED By the City Commission of the City of Fort Pierce, Florida, that the following be and are hereby reappointed by the City Commission to serve as members of the Sunrise Theatre Advisory Board in accordance with Resolution No. 07-08; said terms to commence upon adoption of this resolution and to expire on April 21, 2017, or when a successor has been duly appointed.

Gary Roberts,	County or PSL Resident
Steve Patterson,	City Resident

BE IT FURTHER RESOLVED that this Resolution shall become effective upon adoption.

IN WITNESS WHEREOF, this Resolution has been duly adopted this 21st day of April, 2014.

_____
LINDA HUDSON, MAYOR COMMISSIONER

ATTEST:

_____
LINDA W. COX, CITY CLERK

(CITY SEAL)

APPROVED AS TO FORM
AND CORRECTNESS:

_____
Robert V. Schwerer, City Attorney

City Commission Regular Meeting **Agenda Item # 13. a.**

Meeting Date: 04/21/2014

Re: Department Activity Report

Submitted For: Robert Bradshaw, City Manager

SUBJECT:

Department Activity Report

Attachments

City Manager's Activity Report

Interoffice Memorandum

FROM THE OFFICE OF THE

CITY MANAGER

TO: The Honorable Mayor and Members of the City Commission
FROM: Robert J. Bradshaw, City Manager
RE: Department Activity Report
DATE: April 11, 2014

The information that follows is intended to keep the Commission abreast of the on-going activities, issues, programs and services within the City.

City Manager's Office

City Manager

- The Deputy City Manager met with Urban Redevelopment staff to discuss various issues.
- The Deputy City Manager met with Erica Ganzi, a member of the CRA Advisory Committee, to discuss the details of the Committee tour of FPRA properties.
- The Deputy City Manager attended a meeting with the Public Works Manager and City Engineer regarding street paving.
- The Deputy City Manager met with a Downtown business owner regarding various issues.
- The City Manager and Deputy City Manager met with the City Engineer, Planning Manager and Public Works Manager regarding Downtown and Jetty Park parking issues.
- The City Manager attended the FPUA Board meeting on April 1, 2014.
- The Deputy City Manager met with the MIS Director and Planning Manager regarding the land management program.
- The Deputy City Manager attended a meeting regarding the full utilization of the Percy Peek Gymnasium by the local community.
- The Deputy City Manager met with Mr. Alvin Prater regarding an upcoming event and the utilization of the Percy Peek Gymnasium.
- The City Manager and Deputy City Manager met weekly with the Mayor to discuss current City issues.
- The Deputy City Manager and the members of the CRA Advisory Committee participated in a trolley tour of the FPRA District.
- The Deputy City Manager attended a meeting with representatives from the TCRPC, St. Lucie County and SFWMD regarding All Aboard Florida and Port/Fisherman's Wharf.

City Manager's Office contd.

- The City Manager met with Commissioner Perona to discuss the agenda for the April 7, 2014 City Commission meeting.
- The Deputy City Manager, Executive Assistant and Marketing Specialist participated in the weekly Walk for Health program.
- The City Manager and Deputy City Manager met with the Finance Director and Chief Accountant to discuss the pension options agenda item for the April 14, 2014 Conference Agenda meeting.
- The Economic Development Team met regarding an incubator and capacity training proposal.
- The Deputy City Manager attended the Keep Fort Pierce Beautiful Board meeting on April 8, 2014.
- The Deputy City Manager met with the Administrative Services Director regarding the Teamsters settlement agreement.
- The City Manager met with the City Attorney regarding current legal issues.
- The Deputy City Manager and Marketing Specialist met with the McDonald's Regional Construction Director.
- The Deputy City Manager attended the CRA Advisory Committee meeting on April 9, 2014.
- The Deputy City Manager met with Code Enforcement staff regarding code issues.
- The City Manager met with the Planning Manager regarding departmental issues.
- The City Manager and Deputy City Manager met with Commissioner Alexander regarding current issues.
- The Deputy City Manager met with representatives of the Community Outreach Youth Program regarding the utilization of the Percy Peek Gymnasium.
- Press Releases:
  #6-14: 4/2/14 – Mayor's Gold Hammer Awards
  #7-14: 4/7/14 – Sunrise Theatre Advisory Board Members
  #8-14: 4/9/14 – Community Garden Ribbon Cutting
  #9-14: 4/11/14 – Coffee with the Mayor-Neighborhood Gem

City Clerk's Office

- Gave assistance and answered questions to the walk-in public on various aspects of Business Tax Receipts which included but not limited to:

  New Applications: 13 Renewals: 0 Transfers: 3

- Gave assistance and answered questions to the walk-in contractors on various aspects of Contractor's Licensing which included but not limited to:

  New Applications: 10 Renewals: 3

- Gave assistance and answered questions from the public who have contacted office by telephone.
- Gave assistance and answered questions received by the public via e-mail through the City's web-page.
- Assisted the public by researching and providing copies of various requested public records.
- Assisted the public, various departments, newspaper and other government entities by providing DVD copies of various commission meetings.
- Assisted public by processing and providing receipt for animal registrations payment.
- Assisted Code Compliance Manager by processing payment and providing receipt for check received from United For Animals for animal registrations from Dr. Dan's Animal Hospital.
- On-going updating of contractors' records for current Liability Insurance, Workman Compensation Insurance, and State License information.
- Attended and recorded Board of Examiners of Contractors meeting on April 8, 2014.
- Input all necessary data into computer system approved on April 8, 2014 by the Board of Examiners of Contractors.
- Preparation of legal advertisements, letters, resolutions, & ordinances for various departments for upcoming City Commission agenda items.
- Preparation of several Proclamations.
- Attended, recorded and transcribed minutes of the Fort Pierce City Commission Meeting held on April 7, 2014.
- Revenue Recovery working with Code Enforcement personnel on new businesses within the city limits that have not applied for a Business Tax Receipt.
- Licensing/Permit Clerk working with Building Department Permit Specialist to contact business tax applicants to set up appointments for building inspections and other issues associated with a business tax application.
- Daily balancing process of cash receipts and submittal to Finance Department for bank deposit.
- On-going implementation of computerization of deed, alleyway and right-of-way records.
- On-going implementation of computerization of annexation records.
- On-going implementation of scanning City Commission Agenda Packets onto DVD's.

City Clerk's Office contd.

- On-going implementation of scanning City Commission Meeting minutes, ordinances, resolutions, and the Fort Pierce Redevelopment Meeting minutes into the Optiview system.
- Assisting MIS Department in correcting and adding unit numbers to existing address data base.
- Preparation and delivering to St Lucie County Courthouse recording division various paperwork to be recorded.
- Assisting Finance Department by signing and affixing the City Seal to necessary paperwork associated with release of liens.
- Assisting Planning Department personnel answering questions pertaining to business tax applications.
- Assisted Planning Department personnel by researching and providing copies of various ordinances, rezoning, conditional uses and annexations.
- Assisted Planning Department personnel by researching and providing the cost for legal advertising of various projects they are processing.
- Assisted City Attorney Office by doing research on various city issues.
- License Permit Specialist/Deputy City Clerk working on an on-going record retention projects.
- On-going implementation of updating various forms and having them accessible through the City of Fort Pierce website.
- License/Permit Clerk working on preparation of ordinance to increase business tax.
- License Permit Specialist/Deputy City Clerk worked with Supervisor in St. Lucie County Tax Collector's Office to obtain all the necessary paperwork and the correct procedure to register the MRAP obtained by the Ft. Pierce Police Department "SWAT".
- License/Permit Clerks assisting the Fort Pierce Redevelopment Department and the Planning Department with various projects.
- License/Permit Clerk Allison Martin assisted Planning Manager by creating a spreadsheet pertaining to annexations, identifying parcels by Tax ID number, if there is annexation agreement and possible tax revenue.
- License/Permit Clerk Joyce Kobbe, Chair for Fort Pierce City Hall Team, participated in Relay for Life event held in the April.
- City Clerk participated as Young Floridian judge.
- City Clerk attended the following meetings: Campaign Finance Workshop, United Way Panel Training, United Way Board Meeting and Nominating Committee, EDC Member Luncheon, Taste of St. Lucie, Lawnwood Breakfast Meeting, Fort Pierce Kiwanis Club Membership Lunch
- City Clerk served as CASTLE flag bearer.
- City Clerk volunteered at 3rd Annual Oyster Festival.

Administrative Services Department

- Procurement –
  1. Contract negotiations with BGA Inc.- ConEdison Solutions, RFQ No. 6052 Energy Savings Performance
  2. Opened Bid No. 2014-013 ~31st Street Sidewalk Improvement April 2, 2014
  3. Processed two (2) Housing Rehabilitation Bids. Advertisement dates: April 16th & 23rd; Mandatory Pre-Bid Conference Site Visits April 24th & 25th.
  4. Processed purchase orders.
  5. Processing and/or completion of awards to vendors/contractors approved by Commission.
  6. Meetings:
     a) Director of Administrative Services & Purchasing Manager met with Deputy City Manager and Grant Writer/Administrator to discuss World Changers Project.
     b) Director of Administrative Services met with the City Manager and a Consultant regarding training for the Staff of Public Works.
     c) Director of Administrative Services attended a meeting with the Insurance Committee.

- Human Resources –
  1. Coordinated Pre-employment physicals and background checks.
  2. Conducted New Employee Orientations
  3. Completed several Public Records requests.
  4. Advertised Promotional/Employment Opportunities.
  5. Created several Personnel Action forms for employees.
  6. Distributed monthly Reports to each department such as Accrual Register, Time Sheets and payroll register to Police Department.
  7. Processed Purchase Orders and requisitions.
  8. Verified payroll.
  9. Processed March and April, 2014 employee annual evaluations.
  10. Completed Verification of Employment/Loss of Income forms.
  11. Distribute applications to Police Department for closed position
  12. Pick-up and distribute mail to each department
  13. Assist in interviews for the Planning Department
  14. Cleaned and organized Front Desk in Human Resources
  15. Handle complaints and concerns
  16. Review and Approve Personnel Actions Forms.

- Risk Management –
  1. Collaborated with Florida League of Cities to Decrease Claim Reserves for WC Modification.
  2. Implementing Upcoming Wellness Activities:
     a) Diabetes ABC Seminar (April 23, 2014)
     b) National Walk at Lunch (April 30, 2014
     c) 6 Week Nutrition for You Program (May - June 2014)
  3. Accident and Injury Reviews.
  4. Audited, Closed, and Processed WC Claims.
  5. Processed Insurance Subrogation.
  6. Consulted with the City Carrier Regarding Liability Claims.
  7. Processed day to day Risk Management Duties.
  8. Conducted Risk Management Quarterly Meeting Wednesday, April 9, 2014.

Finance Department

- Met with City Manager and Deputy City Manager to discuss pension options item for Conference Agenda meeting
- Completed Financials for Audit
- Day to Day Operations

MIS Department

- The Two Way Transitive Trust between all Microsoft Domains is complete.
- Rolling new Cisco routers between all remote sites. Indian Hills completed.
- IPad training will continue for several departments during the upcoming weeks.
- Previewed new Marina application with Marina, Finance, and MIS staff.
- GIS, Vantage Point and GEO Max installations and configurations are now complete and will move forward with on-site training.
- Website redesign Phase I has begun with delegated tasks given to the Website team
- QRepWeb installed and ironing out different problems with SunGard.
- Ongoing maintenance support for Marina WiFi and camera system due influx of crime.
- Transferring data to new file servers for several departments.
- Upgrading out of lease copiers for several departments.
- Submitted work orders to State of Florida to enhance the router speed at City Hall and all remote sites. Completed the router installation for Indian Hills, River Walk Center, Sunrise Theatre, and City Hall.
- Deploying AppAssure Imaging, Backup, and de-duplication Citywide.
- Working with Facility Maintenance crew on room upgrades.
- Working on new servers, racks and Intune software citywide.
- Working on citywide installation of AirWatch mobile device management (MDM) application.
- Exploring cloud based options for different applications.
- Processing new computer equipment for various departments.
- Working on a WorkOptiFlow pilot program with the Police Department.
- Upgrading Pervasive application for Marina Program.
- Working with vendor Group Business Software and the migration is seventy five percent complete to move Lotus Notes to the cloud.
- Working on Rights issue with NAS (on-going).
- Processing VOIP spread sheets for remaining remote sites (Marina and Sunrise Theatre) and gathering all information required including old numbers to be ported.
- Marina data room is currently being upgraded to handle a new data rack, servers. Transferring data to the new NAS device (on-going).
- Shelter Pro software roll out for Animal Control Officers to be loaded on City's application server.
- Major problems with email due to virus attacks to our system (on-going).
- Servers for Sunrise Theatre are being processed for distribution.
- Software integrations citywide (on-going).
- Working with AT&T and State of Florida on the fiber optic installation preparation for Public Works/Solid Waste (ongoing).
- Lotus Notes IQsuite e-mail spam, and archiving (ongoing).
- Updating MIS documentation and procedural policies (on-going).
- Received fifty six (56) new work orders and completed ninety five (95) work orders.

Planning Department

- Administrative/Meetings –
  1. All Staff members conducted 'Planner of the Day' duties on a rotating basis.
  2. Walk-ins/Call-ins.
  3. City Commission Meeting – April 7th
  4. Planning Board Meeting – April 8th

- Comprehensive Planning, Long Range Planning –
  1. S 25th Street - Dollar General - ZAA/FLUMA - City Commission - Approved First and Second Reading

- Development Review –
  1. 1167 S US HWY 1 - Easement Abandonment - City Commission Approved
  2. 657 N Indian River Dr. - Authorization of Similar Use/ Conditional Use - Planning Board Approval
  3. 1998 N US Hwy 1 – Variance
  4. 712 N 7th Street – Conditional Use

- GIS/Mapping –
  1. Web edits/uploads/revisions
  2. Web analysis for CivicPlus
  3. GIS coordination with MIS regarding GIS upgrade
  4. GIS Rivers Edge Historical data project
  5. GIS new annexation agreements
  6. GIS old annexation issues coordination FPUA land attorney

- Historic Preservation –
  1. 901/915 S Indian River Drive - Old Fort Park - Lion's Club Donation & Improvements Plan - Historic Preservation Board Approved
  2. 211 Orange Ave, Exterior Alterations - Historic Preservation Board Approved
  3. 531 N 2nd Street, Additions - Historic Preservation Board Approved
  4. 716 Avenue D, Demolition - Historic Preservation Board Approved

Building Division

- 7131 Okeechobee Rd (West Star) – Owners were sent a 15 day notice to back fill and sod the lot. If they do not comply, the City will move forward to correct the unsafe situation.

- 110 S. Ocean Drive (Ft. Pierce Inlet Beach Resort) – This permit has been issued.

- 2000 Hartman Road (Nephrology Lab & DaVita Bright Dialysis) – Plans for interior build out have been submitted for both units.

- Single Family Homes – Oak Alley Subdivision – 2 permits were issued for single family homes, and 4 submitted.

Code Enforcement Division

- Hearings –
  1. Special Magistrate Blandino
     a) 6 violation hearings
        - 1 continued by staff
        - 1 complied prior to hearing
        - 4 found in violation
     b) 2 penalty reduction requests
        - 1 fine reduction: approved by Special Magistrate
        - 1 lien reduction: approved and forwarded to City Commission
  2. Judge Barnes, County Court
     a) COFP v. Clavijo-Valdez
        - License required: dismissed
        - Animal cruelty/neglect: guilty, fined $250 plus all court costs
     b) COFP v. Lundy III
        - Running at large (2 counts): both counts dismissed by judge
        - Failure to restrain (3 counts): 2 counts dismissed, 1 count guilty, fined $250 plus all court costs
        - Public nuisance (3 counts): 1 count dismissed, 2 counts guilty, fined $250 plus all court costs on both counts.
        - Rabies required: guilty, fined $100 plus court costs
- Code Enforcement –
  1. Received 29 complaints
  2. Issued 3 written warnings
  3. Issued 0 citation
  4. Initiated 57 new cases: 44 general violations, 13 lot clearing violations
  5. Conducted 257 follow-up inspections
  6. Closed 71 cases
- Animal Control –
  1. Responded to 98 dispatched calls
  2. Conducted 204 self-initiated calls
  3. Conducted 42 follow-up investigations
  4. Issued 3 citations and 0 written warnings
  5. Completed 11 bite reports
- Income & Expenses –
  1. Completed 27 lien / title searches.
  2. Code Enforcement violation collections continues to exceed expectations, generating an additional $25,000 over the anticipated budget.
  3. Animal control violations and registration income are slightly higher than our projected budgets at 68% and 77% respectively.
  4. All lien & fine case folders are being manually reviewed and updated to address past due accounts (on-going).
- Miscellaneous –
  1. Code Officers Terry Denmark and Isaac Saucedo and I attended certification training in Ft. Lauderdale.
  2. Colleen Greer and I attended the Working with Forms training seminar.
  3. All Code Officers and I attended a property management training seminar in Port St. Lucie.
  4. Code Enforcement has joined with other local jurisdictions throughout the treasure coast to reactivate TCACE (Treasure Coast Association of Code Enforcement). It is a collaborate organization that will help provide feedback from other jurisdictions as well as provide necessary CEUs.

Engineering Department

- Development Reviews – Intake of five (5) Building Permit, Site Plan, or Certificate of Occupancy reviews.
- Stormwater Division – Notices being sent to property owners who are behind in stormwater fee payments.
- Traffic Control – City continues maintenance of all signals. Staff is continuing a refurbishment program on City maintained signals to rewiring the existing signal mast arms; the existing wiring is degrading rapidly due to heat and age causing significant issues with traffic signal reliability. Staff is creating a cost estimate for budget purposes.
- City Marina Reconstruction - Phase I – Islands – Staff continues working with LMAC to resolve potential contractual issues and perceived monetary claims. Staff has delivered a cure notice to complete the outstanding issues including parking lot restoration. Staff has started to work on Phase I project closeout documentation.
- City Marina Reconstruction – Phase II – Docks – Staff has completed the project kick-off meeting and also met with the building department to discuss the plans submittal process. Bellingham has started the submittal process for approval of the various construction elements. Estimated completion of Phase II is April 2015.
- S. 21st Street / Havana Ave. Sidewalk Project – Project currently under design. Funding has been approved by FDOT for FY 2015. 100% plan submittal to be sent to FDOT the week of April 14, 2014.
- 31st Street Sidewalks from Okeechobee Road to Tennessee Avenue – Bid opening was held on April 2, 2014 with three bidders submitting prices. Upon conferring with FDOT we have opted to go out for a re-bid due to some requested clarifications to the Bid Form.
- 5th Street Reconstruction from Orange Avenue to Boston Avenue – Substantial completion has been obtained. Awaiting close-out documents from the contractor prior to conducting a walk-thru.
- Heathcote Stormwater Improvements – To date 9 gopher tortoises have been relocated from the project area. April 19, 2014 is the final day required for trapping. Contractor will mobilize immediately after the required trapping period. Soil samples have been collected and material has been cleared to be utilized at the King Plant property.
- Veterans Memorial Park – McTeague Construction was awarded the Phase I contract by SLC. A kick-off meeting is scheduled for April 24, 2014 which a Notice to Proceed will be issued. Proposed improvements for this phase include ADA upgrades such as bathroom expansion and a rear patio expansion. Phase II is currently in the design and permitting phase and is expected to go out to bid once we are in receipt of the FDEP 319 Grant.
- Melody Lane Fishing Pier – Under design.
- H.D. King Power Plant Clean-up – Cardno has begun remediation work on April 1st. Approximately 4200 cubic yards of material have been hauled to date. RLF loan agreement to be presented to FPRA meeting on April 21, 2014 for approval.
- Park Trail Subdivision – Drainage improvements are underway. Completion expected in May.

Public Works Department

- Energy Efficiency & Conservation – Staff is awaiting final approval on a bond issue and we are ready to issue a notice to proceed. Contractors are standing by and are ready to begin work.
- Single Stream Recycling – Staff is presenting the findings of our participation audit at the April 21, 2014 Commission meeting.
- Phase II Window Retrofit Project – The River Walk windows and doors are complete and look fantastic. Installation is complete at the PWD compound and work has begun at the Police Department.

Police Department

- Department of Juvenile Justice Civil Citation Program – Chief Baldwin and Officer Daniela Dreizehnter met with representatives from the Department of Juvenile Justice and St. Lucie County Courts to expand our existing juvenile diversion program to include "Civil Citations". These citations will be issued to juvenile offenders that commit a first time misdemeanor in lieu of an arrest. Juveniles will be provided an opportunity to complete alternate sanctions, and if successful they will avoid prosecution and a criminal record. This expansion should be accomplished within the next 60 days.
- PAL Crime in the Black Community Conference – PAL is sending 8 youth and 2 adults to the Crime in the Black Community Conference, which will be held in Jacksonville May 28-30, 2014.
- Pastors' Ice Cream Social – The Lincoln Park Ministers' Association is planning a third ice cream event for local youth at Pioneers Park on April 26, 2014, from 4:00 PM through 6:00 PM.
- Staffing – Officer Marcus Kelly resigned and Officer Fred Pate has retired with over 25 years of service. The department currently has 11 vacancies for police officers and 2 vacancies for civilian positions.

Urban Redevelopment Department

- Grants Administrator –
  1. Received Grant Award from Children's Services Council of St. Lucie County to help fund 3rd Annual Youth Fishing Clinic at City Marina
  2. Completed and submitted status reports to the Florida Inland Navigation District for Moore's Creek Dredge and Melody Lane Fishing Pier grant awards
  3. Created meeting materials then conducted monthly Fort Pierce Authentic Tours meeting
  4. Collaborated with Renee Scott at SLC to develop list of garden supplies for Community Garden that County is purchasing
  5. Made extensive updates to Visit Florida website on behalf of City and FPAT
  6. Researched and collaborated with HUD to resolve Coral Square / Section 108 loan issues
  7. Designed and created 50"x40" posters and hung them in parking garage retail space windows
  8. Designed and collaborated with sunbrella sign fabricator to create tourism promotional banners for downtown
  9. Worked with HUD, Finance Dept. to extensively to eliminate IDIS ineligible drawdowns
  10. Provided oversight for 11 Public Service and 8 Commercial Facade grant funded projects
  11. Provided project oversight for World Changers' Fort Pierce project
  12. Meetings:
      a) Finance Dept. - Coral Square/Section 108 (2 meetings)
      b) United for Animals
      c) Commercial Facade Grantees - Grant Contracts reviewed and signed, setup project tracking files, etc.
      d) FPAT monthly meeting
      e) Staff meeting
      f) DeJon Jackson - PSA grant applicant that was not awarded
      g) City Marina w/Jacqueline Esposito and Dean Kubitschek (Youth Fishing Clinic event kickoff)
      h) St. Lucie County Tourism Development Council - increasing advertising opportunities to increase tourism in Fort Pierce
      i) Stacy Givens - FPAT website update

- Program Analyst –
  1. FEMA
     a) Marina Project
        - Monitoring time extension
        - Monitoring funding requests
        - Completed quarterly report
        - Attended meeting with contractor and project managers
     b) Windows Expansion Project
        - Completed quarterly report
        - Received third draw for funding
        - Preparing pay applications and requests for reimbursements
        - Modification # 3 from FDEM is in legal for review
        - Prepared specific authorization to contract for St. Anastasia for City Commission meeting on April 21
        - Communicating with State regarding project budget
        - Met with project manager regarding generators
  2. Enterprise Zone: Answering emails and phone calls pertaining to tax credits
  3. SHIP
     a) Prepared two RFP's for rehabilitation work, sent to Purchasing
     b) Researching credit reporting agencies
     c) Answering phone calls and questions from citizen
  4. NSP
     a) Completed Minority Business report
     b) Communications with Housing Authority regarding unit rentals at Orange Avenue. 2 more units have been rented for a total of 11

Marina

- Oversee daily operations for City Marina and Fisherman's Wharf Marina.
- Working with seasonal dockage and events (see weekly email "Marina Happenings" newsletter for updates).
- Marina Island Construction estimated completion unknown.
- Consulting on Marina Project.
- Commission approved the rights to negotiate with Bellingham Marine for the new dock system at the City Marina. City Attorney and Engineering Dept. working out contract language.
- Attended fourth meeting of Waterway Steering committee for Martin and St. Lucie Counties.
- Dredging time frame of Moore's Creek is undetermined. Awaiting Engineering Dept. for date certain.
- Upgrading camera security system throughout marina facility.
- Working with St. Lucie County Tourism Department on the contract for 3 web cams. Contract in City Attorney's office.
- Working with City staff on installing a Seacoast National Bank ATM machine at City Marina. Contract in City Attorney's office. Awaiting Seacoast review of the contract.

Golf Course

- Hosted the first night of the First Tee program with 25 children in attendance.
- Hosted a Ladies Links Fore Golf Fun Day.
- Will host on 4/16 a Challenge Cup match with players from Harbor Ridge, Florida Club, PGA, Lost Lake, Eagle Marsh, and Indian Hills.
- Met with the Superintendent to discuss on-going projects at the golf course.

River Walk Center

Park Permits	3125.00
Programming	688.49
River Walk Center	1886.15
Special Events	900.00
Garden Center	25.00
Maravilla	600.00
Total	$7,224.64

- 4-4-14 – Hosted the Big Brothers Big Sisters Captains meeting at the RWC.
- 4-5-14 – RWC/ Veterans Park hosted the Third Annual Oyster Festival
- 4-10-14 – Hibiscus Children's Center had their annual appreciation luncheon here at the RWC

Sunrise Theatre

- Over the past weeks, the following performances and activities were presented in the Sunrise & Black Box Theatre: Fort Pierce Jazz and Blues Society and the Sunrise Theatre co-presented Tuesday Night Jazz Jam evenings on March 18 & 25; Comedy Corner Improv on Saturday, March 22; BlueBird Educational Productions presented Robert Navarro & His Jazz Sextet on March 21; Fort Pierce Jazz & Blues Society presented Big Band Night on March 28 to close out their Jazz Week; Performances on the Sunrise Theatre main stage included; A sold-out performance by Bill Cosby on March 18; Hotel California: A Tribute To The Eagles on March 19; A sold-out performance by Vince Gill and Amy Grant on March 23; Loretta Lynn on Mach 27; The Midtown Men on March 28; Richard Nader's Doo Wop & Rock-n-Roll on March 29.

- Assistance continues with future rental events and co-presentations with various community groups including, but not limited to: John Carroll High School Prom on April 5; MusicWorks Inc. Trampled Under Foot on April 10; Family Meals, Inc. McCartney Mania on April 25.

- Programming and contract negotiations for the upcoming 2014/15 are in full swing. Marketing and show sponsorship packages are being put together to solicit for the coming season's shows. Event commitments for the 2013/14 Season continue.

- Budget projections and adjustments for this and next year's fiscal year continue to be reviewed and implemented.