

2015 - 2016 Annual Budget

For the Fiscal Year Ending September 30, 2016
Amending the Fiscal Year Ending September 30, 2015



Fort Pierce Utilities Authority, Fort Pierce, Florida



Fort Pierce Utilities Authority
A Component Unit of the City of Fort Pierce, Florida

ANNUAL BUDGET

For the fiscal year ending September 30, 2016
Amending the fiscal year ending September 30, 2015

Prepared by
Department of Finance

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FORT PIERCE UTILITIES AUTHORITY BOARD

FY 2015*



Darryl Thomas-Bey
Chairman



Michael A. Perri, Jr.
Vice-Chairman



Glynda W. Cavalcanti, CPA
Secretary



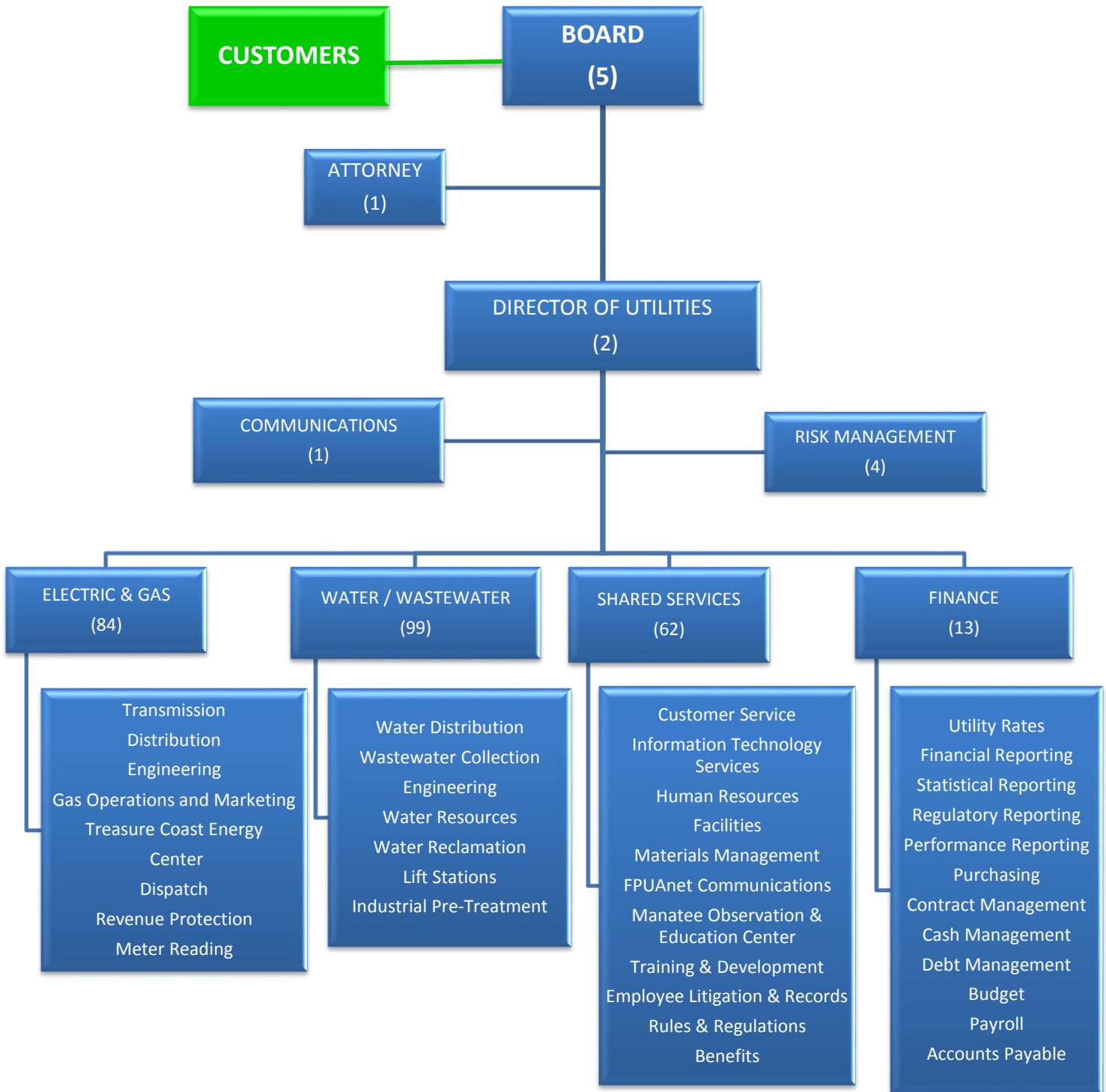
Daniel M. Delulio, CPA
Deputy Secretary



Linda Hudson
Mayor-Member

* Appointment of new officers is scheduled for October 2015.

Fort Pierce Utilities Authority ORGANIZATION CHART



() Position Counts for Budgeted FY 2016

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" by

Agape Senior Citizens Recreational Center	Family Fun Day Lawnwood Stadium
American Cancer Society	Family Meals, Inc.
American Diabetes Association	First Baptist Church of Stuart
American Legion	First Baptist Church of White City
American Red Cross	First United Methodist Church of PSL
Angel Food Ministries	Florida Army National Guard
ARC of St. Lucie County	Florida's Blood Centers
ASA Girls Fast Pitch Softball	Florida Engineering Society
Awanas First Baptist Church of Stuart	Florida March of Dimes Foundation
Backus Gallery	Florida Water Environment Assoc. (FWEA)
Big Brothers/Big Sisters	Fort Pierce Central High School
BlueBird Educational Foundation	Fort Pierce Oyster Festival
Book Depot Martin County Library	Francis K Sweet Magnet School
Bowling for Kids	Girl Scouts of America
Boy Scouts of America	Grace Emmanuel Church
Busch Wildlife Sanctuary	Graceway Village
CA Moore Elementary School	Great American Cleanup
Calvary Chapel	Green Committee
Carenet	Habitat for Humanity
Castle	Harvest Food & Outreach Center
Central Florida Bible Camp	Healthy Start Coalition of St. Lucie County
Children Home Society's WaveCREST Shelter	Heathcote Botanical Gardens
Children's Miracle Network	Hibiscus Children's Center
Christ Family Church	Hobe Sound Animal Protection League
Club Utilitas, Inc. Teen Center	Hospice of the Treasure Coast
Colonnades Association 3	Imagine School of Vero Beach
Common Ground Vineyard Church	In The Image of Christ, Inc.
Community Church of Vero Beach	Independent Haitian Church
Conservation Alliance of SLC	Indian River State College-College Reach-Out Program (CROP)
Council On Aging of St. Lucie County	Jack and Jill of America
Daughters of the American Revolution	Kids Crossing Playground Build
Downtown Business Association	Kids at Hope
Drug Abuse Treatment Association, Inc. (DATA)	Kiwanis Clubs
Early Learning Coalition	Knights of Columbus
Engineering Ministries International	Lawnwood Elementary
Exchange Club	Leadership Saint Lucie
Fairlawn Elementary	Lincoln Park Academy
	Lincoln Park Main Street
	Macedonia 7th Day Adventist Church

Mission Statement

in a continuous effort to enhance the quality of life in our community"

contributing their time and service to the following organizations:

Main Street Focus Magazine	St. Lucie Bob Cats (Semi-Pro Football)
Main Street Fort Pierce	St. Lucie County 4-H
Manatee Observation and Education Center (MOEC)	St. Lucie County Coastal Resources
Marine Corp League	St. Lucie County Economic Development Council
Marine Industries Association of the Treasure Coast Waterway Clean Up	St. Lucie County Fair Association
Martin County District Academic Team	St. Lucie County Harbor Advisory Committee
Martin Luther King, Jr. Commemorative Committee of St. Lucie County	St. Lucie County Human Resources Association
Matthews Café	St. Lucie County School Board
Mission Churches International Inc.	St. Lucie County Sheriff
Multiple Sclerosis Society	St. Lucie County Toys for Tots
Muscular Dystrophy Association	St. Lucie Panthers Softball Organization
Mustard Seed Ministries	St. Lucie / Stuart / Martin County Chambers of Commerce
Nature Fest	St. Lucie Village
Navy UDT-SEAL Museum	Sea-Life Habitat Improvement Project
Northside Bat and Ball Club	South Fork High School Band
Osceola Magnet School	Southwestern Port St. Lucie Little League
Oxbow Eco-Center	Susan G Komen - Strides Against Breast Cancer
Parkview Baptist Church	The Parent Academy
Paws & Claws Foundation	The Royal Palms of St. Lucie
Pilot Club of Fort Pierce	The Van Duzer Foundation
Pinewood Elementary School	The Worship Center International Ministries
Police Athletic League	Toastmasters International
Port St. Lucie Athletic Association	Treasure Coast Blood Bank
Port St. Lucie American Little League	Treasure Coast Crusaders
Port St. Lucie National Little League	Treasure Coast Education & Research Development
Port St. Lucie Police Department	Treasure Coast Environmental Education Council
Port St. Lucie Power Squadron	Treasure Coast Food Bank
Pregnancy Resources	Treasure Coast Manatee Foundation
Relay for Life	Tri County Animal Hospital
Rosewood Elementary School	United Way of St. Lucie County
Rotary Clubs	Vero Beach First Nazarene Church
Safe Space of St Lucie	Vero Beach Masonic Lodge
Salvation Army Christmas Angels	Waterways Cleanup
Sandy Shoes Festival	Winners Walk Tall
St. Andrews Academy	
St Helen's Harvest Festival	
St. Jude Children's Research Hospital	

UTILITY SYSTEMS DESCRIPTION

The Electric, Water, Wastewater, and Natural Gas Utility Systems, FPUAnet Communications, and the Manatee Observation and Education Center (MOEC) are managed and operated for the City of Fort Pierce by Fort Pierce Utilities Authority (FPUA). FPUA was established in accordance with provisions of the City of Fort Pierce Charter, Article XII.

Fort Pierce Utilities Authority is a municipal utility, and is a discretely presented component unit of the City of Fort Pierce. FPUA's community investments keep money locally when possible and FPUA Board meetings are open to the public. FPUA is recognized by the American Public Power Association as one of 154 utilities nationwide designated a "Reliable Public Power Provider" (RP3).

FPUA is governed by a utility board made up of residents of the community, who are customers of the utility. 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 City Commission appoints the other four members for four-year overlapping terms. No member of the FPUA Board shall serve more than two consecutive four-year terms.

ELECTRIC SYSTEM

The Electric System serves the City of Fort Pierce and the immediately surrounding area ([Appendix A – Page 1](#)), encompassing approximately 35 square miles, with an average of 28,096 services billed during the fiscal year ended September 30, 2014. FPUA currently has 23 miles of 69kV and 7.5 miles of 138kV transmission lines. The 69 kV interconnects six distribution substations and the 138 kV connects two transmission substations to Florida Power and Light (FPL) and the City of Vero Beach. FPUA and the City of Vero jointly own the 138 kV line. FPUA has approximately 266 miles of overhead and 151 miles of underground distribution cable which operates at 13.2kV. 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 Florida Municipal Power Agency's All-Requirements Power Supply Project (ARP). In doing so, FPUA is now one of 13 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.

On May 31, 2008, FPUA's Henry D. King Power Plant was decommissioned, and FMPA's Treasure Coast Energy Center (TCEC) began commercial operation. FPUA now operates the TCEC for FMPA on a contract basis, utilizing FPUA employees.

WATER SYSTEM

The Water System serves the City of Fort Pierce and the immediately surrounding area ([Appendix A – Page 2](#)), encompassing approximately 32 square miles, with an average of 19,756 services billed during the fiscal year ended September 30, 2014. Water supply is obtained from 36 Surficial Aquifer wells (shallow) and 11 Floridan Aquifer wells (deep). FPUA currently has a Water Use Permit (WUP) from the South Florida Water Management District (SFWMD) to withdraw a daily maximum not to exceed 21.13 million gallons (MG) 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 MG of storage capacity. The water distribution system is composed of 385 miles of water mains, remote pumping facilities, ground level storage tanks, hydrants, and valves.

WASTEWATER SYSTEM

The Wastewater System serves the City of Fort Pierce and the immediately surrounding area ([Appendix A – Page 3](#)), encompassing approximately 30 square miles, with an average of 14,987 services billed during the fiscal year ended September 30, 2014. The wastewater collection system consists of 116 lift stations, 172 miles of gravity sewer lines ranging from 4 to 48 inches in diameter, and approximately 97 miles of force mains ranging in size from 2 to 30 inches in diameter. The Island Water Reclamation Facility (IWRf) currently has a permitted capacity of 10 MGD for Annual Average Daily Flow (AADF) and 11.5 MGD for 3-Month AADF. On December 11, 2012, the Florida Department of Environmental Protection (FDEP) issued the operating permit, which is anticipated to be adequate through December 10, 2017. FPUA has one domestic deep injection well (IW) at the IWRf plant site with a permitted capacity of 14.92 MGD, Peak-hour flow (PHF). A pumping station injects treated/disinfected 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 with a capacity of 2.7 MGD, PHF and IW-2 is a 24-inch domestic deep injection well. IW-1 accommodates the TCEC's industrial wastewater stream and St. Lucie County landfill leachate. Currently permitted through April 15, 2015, a five year renewal is in process. 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.

NATURAL GAS SYSTEM

The Natural Gas System serves the City of Fort Pierce and the immediately surrounding area ([Appendix A – Page 4](#)), encompassing approximately 27 square miles, with an average of 4,223 services billed during the fiscal year ended September 30, 2014. The Natural Gas System purchases firm gas for resale through the 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

FPUAnet Communications provides high quality, state-of-the-art fiber optic and wireless communication services. These include Dedicated Fiber Internet Access and Optical Fiber Links, such as Dark Fiber and Bandwidth Connections to businesses and institutions. Wireless Broadband Internet and Wireless Bandwidth Connections are offered at a lower cost than fiber services, for applications with less stringent requirements. As a leading member of the Research Coast Communications Technology Alliance, FPUAnet Communications seeks to interconnect the five-county region.

MANATEE OBSERVATION & EDUCATION CENTER (MOEC)

The Manatee Observation & Education Center is located on Moore's Creek east of Indian River Drive in Fort Pierce. 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 40,000 visitors from all over the world visited the Center during fiscal year 2014, a 21% increase over the prior year. A total of 407 manatees were sighted. Volunteers provided a substantial donation to the Center with a total of 10,529 hours of volunteer time.

MAP OF FLORIDA SHOWING THE LOCATION OF FORT PIERCE



DIRECTOR OF UTILITIES

Clayton W. Lindstrom, P.E.

***Director of
Electric & Gas Systems***

Paul A. Jakubczak, P.E.

***Director of
Water/Wastewater Systems***

Timothy E. Perkins, P.E.

***Director of
Financial Services***

Nina B. Hurtubise, CPA

***Director of
Shared Services***

Evelyn I. Walker

Risk Manager

Nancy A. Dallaire

***Communications Program
Manager***

Jason Van Hoffman

Department	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
10 Board	5	5	5	5	-
11 Director of Utilities	2	2	2	2	-
12 Attorney	1	1	1	1	-
18 Risk Management	6 D	4 D	4 D	4 D	-
41 Communications	1	1	1	1	-
TOTAL	15	13	13	13	-

D - Includes DROP participant employees

DIRECTOR OF ELECTRIC & GAS SYSTEMS

Paul A. Jakubczak, P.E.

Electric Transmission & Distribution

Wilburn L. Crawford
Superintendent

Electric Operations

Thomas Parker
Superintendent

Electric & Gas Engineering

Javier Cisneros, P.E.
Supervising Engineer

Gas Operations

John K. Tompeck, P.E.
*Gas Operations &
Energy Services Manager*

Treasure Coast Energy Center

Edward S. Leongomez
Plant Manager

Department	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
02 Treasure Coast Energy Center	14 D	14 D	13 D	13 D	-
51 Director of Electric & Gas Systems	1 D	1 D	1	1	-
54 Electric Transmission & Distribution	49 D	46 D	21 D	21 D	-
55 Electric Operations			25 D	25 D	-
56 Electric & Gas Engineering	10	9	9 P	9 P	-
74 Gas Operations	16 D	15 D	15 D	15 D	-
TOTAL	90	85	84	84	-

D – Includes DROP participant employees

P – Excludes part-time employees

DIRECTOR OF WATER/WASTEWATER SYSTEMS

Timothy E. Perkins, P.E.

Water/Wastewater Engineering

Valerie Schulte, P.E.
Supervising Engineer

Water Resources

Keith Stephens
Superintendent

Water Distribution

Andrew D. Byrd
Superintendent

Wastewater Collection/Reclamation

Mark Kobbe
Superintendent

Department	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
61 Director of Water/Wastewater Systems	1 D	1 D	1 D	1 D	-
62 Water Resources	23 D	23 D	23 D	23 D	-
64 Water Distribution	28 D	28 D	29 D	29 D	-
66 Water/Wastewater Engineering	11 D	11 D	11 P	11 P	-
82 Water Reclamation	14 D	16 D	16 D	16 D	-
84 Wastewater Collection	21 D	20 D	19 D	19 D	-
TOTAL	98	99	99	99	-

D – Includes DROP participant employees

P – Excludes part-time employees

DIRECTOR OF SHARED SERVICES

Evelyn I. Walker

Customer Service

William S. Abramowicz
Manager

Human Resources

Lois A. Wolfe, M.S.
Manager

Information Technology Services

Thomas Fryar
Manager

Facilities/Materials Management

Eric Winterstein, C.F.M.
Superintendent

**FPUAnet
Communications**

Donald T. Landin
Manager

**Manatee Observation &
Education Center**

Judith Ann Widmayer
Manager

Department	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
01 Manatee Observation & Education Center	2 P	2 P	3 P	3 P	-
15 Human Resources	4	3	3	3	-
22 Materials Management	3 P	4 P	4 P	4 P	-
31 Director of Shared Services	1	1	1	1	-
32 Information Technology Services	16	16 D	17 D	17 D	-
35 Facilities	5	5	5 D	5 D	-
43 Customer Service	26 D,P	26 D,P	26 D,P	27 D	1
93 FPUAnet Communications	2	2 D	2 D	2 D	-
TOTAL	59	59	61	62	1

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF FINANCIAL SERVICES

Nina B. Hurtubise, CPA

Department	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
21 Finance	11 D	12	13	13	-
TOTAL	11	12	13	13	-

D - Includes DROP participant employees

FPUA TOTAL FULL-TIME POSITIONS

Directorate	FINAL 9/30/2013	FINAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016	Change from 9/30/2015 to 9/30/2016
Director of Utilities	15	13	13	13	-
Director of Electric & Gas Systems	90	85	84	84	-
Director of Water/Wastewater Systems	98	99	99	99	-
Director of Shared Services	59	59	61	62	1
Director of Financial Services	11	12	13	13	-
TOTAL	273	268	270	271	1

TeamUA - Over 2,700

WILLIAM S ABRAMOWICZ
 MARY R ADAMS
 JAMES D ADAMS
 DALBERT LEE ALEXANDER
 CHARLES ALFORD
 MICHAEL J AMBROSINO
 WILLIAM A ANDERSON
 TINA ATTEY
 ROBERT G AUSTIN
 ANDREW AVERS
 MAURICE BACON
 JEFFREY W BAKER
 RAUL L BARRERA
 RYAN D BASTINE
 LORI L BATTIPAGLIA
 MEREDITH L BENNETT
 KARYL RENEE BERTRAM
 LORI BIANCO
 JO-ANN BILYK
 MARCUS E BOECKEL
 RICHARD ARDSON BOZARTH
 S LANCE BRICK
 DANIEL BROLMANN
 WILLIAM BROOKS
 CLYDE L BROWN
 KIMBERLY BUCHHOLZ
 ANDREW D BYRD
 JOSHUA CALANDRO
 JOHN C CANARD
 DADE CORY CAPPAR
 JAMES CARNES
 ERIN E CARTMILL
 MARIE J CAUSEY
 GLYNDA W CAVALCANTI
 DAVID CAVE
 MICHAEL J CHAMBERS
 MICHAEL CHATMAN
 TINA N CHESTER
 MICHAEL PAUL CHIDGEY
 JAVIER CISNEROS
 LINDA CLARK
 ANDRE DENELL CLEVELAND
 LEE ROY COMBS
 WILLIAM CONAVAY
 CHARLES D CONNELL

TED E COOK
 FRANK COX
 WILBURN L CRAWFORD
 CRAIG A CRAWFORD
 CHRISTOPHER CRUMBLEY
 JONATHAN D CRUMBLEY
 ROBYN CURLEY
 MICHAEL W CURRID
 NANCY A DALLAIRE
 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
 ANDREW J. DIGIACOMO
 SEDDRICK LEVONE DIXON
 CHARLES A DONNON
 THOMAS A DRISKELL
 JASON D DROST
 PETER DUNCAN
 SCOTT DYKEMA
 JASON A ERWIN
 CHRISTOPHER L FATZINGER
 STEVEN SCOTT FERGUSON
 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
 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
 MICHAEL GOLDSMITH
 SONIA V GOMEZ
 ANTONIO GONZALEZ
 WILLIAM GOODWIN
 MICHAEL GORDON
 CROSBY GORE
 MARTIN CARL GREEN
 RONALD L HAGWOOD
 GEORGE R HALL
 CAROL R HAMILTON
 MICHELE S HARRIS
 DIANE HARRIS
 JAMES E HARRIS
 GORDON E HAYMAN
 STEVE HERDEMAN
 ADAM R HOFFER
 JASON VAN HOFFMAN
 ESTELA Q HOLMAN
 KYLE HOLMAN
 DEWEY W HUDMAN
 LINDA HUDSON
 TIMOTHY J HUGHES
 LESTER C HUMMEL
 NINA B HURTUBISE
 BOWDOIN G HUTCHINSON
 JUANITA JACKSON
 MARCUS T JACKSON
 EDDIE LEWIS JACKSON
 PAUL A JAKUBCZAK
 SIDNEY L JERGER
 SIDNEY LEVON JERGER
 CAROL JOHNSON
 CHONTAE L JOHNSON
 TERRY RODNEY JOHNSON
 CHRISTOPHER JOHNSON
 ANA MARIA JOHNSON
 MICHAEL D JONES
 ROBERT JONES
 WILLIAM R KAEFF
 D LELAND KARLSON
 TERRY L KECK
 ADAM KEE

Years of Dedicated Service

PATRICK J KELLER	JASON M MITTLER	JACK R SHONK
CAVILYN KEOWN-SCHAUS	E GLYNDON MOBERLY	DONNA SHURR
MARTHA ANNE KERR	ARCHANGEL MORIVAL	CARMELO SIGNORELLI
EUGENE D KNIGHT	REGINA D MORRIS	STERLING R SIMMONS
MARK KOBBE	LARRY MIKEL MORRISON	IRA SINGH
RUPERT N KOBLEGARD III	STEVEN MOSELY	VALENTIME C SIRMONS
JENNIFER KRIP	MICHAEL J MULVANEY	JULIE Z SIZEMORE
KUPER KRUEGER	STEVEN MURTO	CHRISTOPHER SMITH
ALICE M LADOMIRAK	CHRISTELLE MYRICK	SHAWN SMITH
PAUL LAGUERRE	RUFUS NELSON	EILEEN SNOBERGER
JOSEPH L LAMMERS	WILLIAM D NORTON	JARED SOMERSON
DONALD T. E. LANDIN	LUIS ERNESTO ODICIO	CIRO E SOTELO
DOMINIC F LANE	KIMBERLY E OKUBO	JOEL SPADES
EDWARD S LEONGOMEZ	PAUL JOHN OLEKOSKI	CHARLES J STANG
CLAYTON W LINDSTROM	SHANNON ONDERLINDE	ANGELA M STEPHENS
BILLY LOCKMILLER	SHANE OSTRANDER	BRIAN KEITH STEPHENS
DOROTHY E LONG	THOMAS E PARKER	CARLA STERLING
THELMA PATRICIA LOPEZ	KEVIN W PARRISH	KURTIS D STRAND
SCOTT LOVEN	EDWARD L PATRICK	CHARLES S SWINDLE
PAUL C LUGARA	DARIN PATTERSON	TONYA LYNN TARDIF
KEITH B LYONS	ERIC PEARSON OLIVO	WILLIAM TAYLOR
PAUL L MADSEN	TIMOTHY E PERKINS	DEBRA THERIAULT
WANDA MAGNUSON	MICHAEL A PERRI	MARY E THOMAS
WILLIAM H MAIN	RICHARD G PETERSEN	DARRYL R THOMAS-BEY
TAMMY R MALIN	RONNIE PREBILSKY	DANIEL D TILLMAN
GLEN P MANCHESTER	ROBERT LONG PRESTON	THELMA TIPTON
FRED MANN	TONY TREAYMAN PRICE	NICOLE HONESTY TIPTON
MELISSA MARTIN	CHARLES D PUTNAM	JOHN K TOMPECK
LAURIE ANN MARTIN	DE BOER RAELENN	SHAWN D TYLER
MICHAEL J MARTIN	VIOLET RAMOS	LARRY W TYNDALL
JOSEPH MASSIMINO	STEPHANIE RAULERSON	MASON TERRELL URSO
FLORINDA K MAZZARELLA	J KEVIN RHODEN	OSVALDO VALDES
TOMMIE V MC CARTHY	TIMOTHY W RICHARDS	ROBERT W VAUGHN
NANCY L MC CONKEY	EDWIN RICHBERG	EVELYN I WALKER
TERRANCE MC MILLON	ROBERTO S RIGUAL	KARISSA NASTASHIA WARE
DAVID C MCDONALD	TESSA KATHLEEN ROBERTS	PETER WICINSKI
KEVIN SERON MCDONALD	WILLIAM ROLLE	JUDITH ANN WIDMAYER
KEVIN JOSEPH MCGLYNN	SAMANTHA ROWLAND	STACEY WILLIAMS
DANIEL MCKINLEY	NATHANIEL P RUBEL	EDMOND WILLIAMS
SAMUEL DEMETRIC MCKOY	ANTHONY A RYNICKE	ESTELA M WILSON
JOHN W MCMILLIAN	VALERIE A SCHULTE	OLIVER C WINT
STONEY X MCPPEEK	SAL ANTHONY SCIMECA	ERIC R WINTERSTEIN
BARBARA A MIKA	JOHN M SHEPPARD	LOIS A WOLFE
GEORGE E MILLER	HARRY SHERVA	SHARON WOLKOWICZ
JOSHUA J MILLER	JOSHUA SHOLANDER	BENJAMIN ALLAN WORLEY

RESOLUTION NO. U.A. 2015-10

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016 AND AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015, FOR FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA.

Be it resolved by Fort Pierce Utilities Authority:

SECTION 1: That Fort Pierce Utilities Authority of the City of Fort Pierce, Florida, hereby adopts as its FY 2016 budget and amends its FY 2015 budget, for the operation of the utility systems of the City of Fort Pierce, Florida, in accordance with the City of Fort Pierce Charter, Article XII, Section 176(12), the estimates for FY 2016 and FY 2015 made by the Director of Utilities of said Fort Pierce Utilities Authority. Said estimates have been presented to Fort Pierce Utilities Authority in August 2015, detailed estimates are now on file with the Director of Utilities of said Fort Pierce Utilities Authority, and a summary of said estimates are made a part hereof.

SECTION II: That it shall be the duty of the Director of Utilities of said Fort Pierce Utilities Authority to set up appropriations of revenue and expenses on the account records of said Fort Pierce Utilities Authority, to keep such accounts in conformity with said summary as required by the aforementioned City of Fort Pierce Charter, Article XII, Section 176(12), and as may be directed from time to time by Fort Pierce Utilities Authority.

SECTION III: That this Resolution shall be in full force and effect upon passage by Fort Pierce Utilities Authority and the City Commission of the City of Fort Pierce, Florida.

SECTION IV: That there follows, and is incorporated herein, the attached summaries herein above referred to in Section I hereof.

Passed and adopted this 4th day of August, 2015.

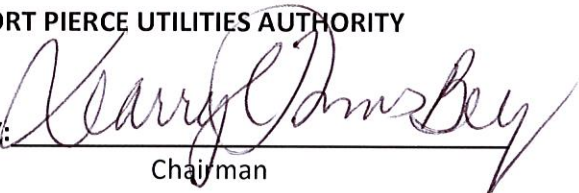
ATTEST:



Secretary
(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

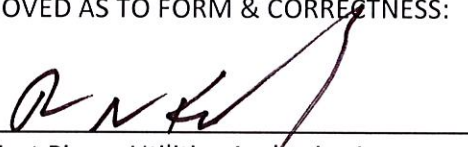
BY:



Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY:



Fort Pierce Utilities Authority Attorney

500 Boston Avenue (34950)
PO Box 3191 (34948)



Phone: 772.466.1600, Ext. 3298
Fax: 772.467.2504

Director of Financial Services
"Committed to Quality"

July 29, 2015

MEMBERS OF FORT PIERCE UTILITIES AUTHORITY BOARD
Fort Pierce, Florida

Dear Board Members:

This budget document is submitted in accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 176(12), and is comprised of the Revenue Budget, Operations & Maintenance (O&M) Budget, Capital Budget, and Debt Service. As required by Florida Statutes, the document presents a balanced budget; i.e., expenses do not exceed revenues or amounts carried over from prior fiscal years. It has been prepared using the accrual basis of accounting. The figures contained herein reflect the revenues and expenses necessary to maintain current levels of service provided to the existing and new customers of Fort Pierce Utilities Authority (FPUA). Revenues and expenses are subject to appropriation of FPUA's sole enterprise fund.

The Budget is the financial guide for the operation of FPUA during the upcoming fiscal year. The adoption of this document is one of the most important issues the Board votes on annually. The Budget establishes the financial limits used to provide utility services to FPUA's customers. It serves as the ultimate guide for the Director of Utilities and staff when planning, organizing, and implementing the policies needed to provide safe, reliable service at the most economical rates possible.

Both the Capital Budget and the O&M Budget, which includes revenues and expenses, were presented in a working document format, and approved tentatively by the Board on June 16, 2015.

The sluggish economy, the negative impacts of foreclosures, and rising commodity prices continue to impact this year's budget. Although there are still many vacant homes and commercial properties in FPUA's service territory, real estate sales activity has picked up this year. A few incomplete residential developments are considering resumption of construction. FPUA remains optimistic about future growth.

These budgets reflect changes in revenues which correspond with changes in the cost of purchases for resale. Decreases in the FY 2015 Amended Budget are driven primarily by historically low natural gas prices, whereas the FY 2016 Original Budget reflects those costs at a normalized level.

Expenses remain flat, and the personnel head count remains steady. Staff intends to continue to provide customers with the high-quality services and products to which they have become accustomed. Staff continues to evaluate rates on an ongoing basis to determine whether they are adequate to support the current level of spending. Future rate adjustments have not been included in the FY 2016 revenue budget.

Before the first draft of the FY 2015 Budget was prepared, spending benchmarks were established for the Electric, Water, Wastewater, and Natural Gas systems based on the 2015 Rate Sufficiency Analysis prepared by Public Resources Management Group, Inc. (PRMG). This analysis projected the rates necessary to meet the projected spending levels of each utility system on a stand-alone basis in order to maintain sound financial operations and to fund the anticipated capital needs of each system. Department Heads were instructed to limit any new spending requests and reduce their budgets where possible.

The proposed Capital, Personnel and O&M Budgets have been thoroughly reviewed by the Budget Review Committee (BRC). The BRC includes the Director of Utilities, Director of Financial Services, Controller, Human Resources Manager (for O&M), the Utility Accountant with the corresponding responsibility for either Capital or O&M and a member of the Risk Management team. The BRC scrutinized each budget in detail with each Department Head and recommended changes, if appropriate. The proposed budget was evaluated as compared to the spending benchmarks.

A public workshop was held to present the proposed budgets to the FPUA Board and to provide the opportunity to review the assumptions made in the preparation of the budget. The budget policy, budget preparation process and budget preparation calendar are presented in additional detail on [pages 35 through 37](#).

FY 2016 BUDGET

The Director's Budget for FY 2016 is divided into five major sections:

1. **OVERVIEW** – Contains the Organizational Charts, Budget Resolution for both adopting the FY 2016 Budget and amending the FY 2015 Budget, Budget Message, GFOA Distinguished Budget Presentation Award, Budget Policy, Budget Preparation Process, Budget Calendar, Significant Financial Policies, Unit Sales Statistics, Computation of Change in Net Position and Funds Available for Capital and Other, Estimated Distribution to the City of Fort Pierce for FY 2015 and FY 2016, Budgeted Statement of Net Position for FY 2015 and FY 2016, and Outstanding Debt and Debt Service.

2. **REVENUES** – Contains the historical and forecasted revenues for each utility system, and discussion about revenue sources and trends.
3. **OPERATIONS & MAINTENANCE** – Contains the O&M Expenses summarized by Department, by System, by Category, and by Object Code; Allocation Distributions for FY 2015 and FY 2016; and projections for operating expenses for each department. Also included is a description of each department’s core services, accomplishments, and performance measures.
4. **CAPITAL** – Contains details of the funding sources and investment needed for improvements, replacements and extensions of facilities, plant, machinery, and vehicles. In addition to a summary of the FY 2016 Capital Budget, the major projects in process and planned are highlighted in some detail.
5. **APPENDICES** – Contains maps of FPUA’s service territory, revenue definitions, object code definitions, glossary, abbreviations and acronyms, performance indicators, and demographic statistics.

STRATEGIC PLANNING

FPUA’s Strategic Management Plan continues to promote interdepartmental communication and cooperation, as well as encouraging increased employee involvement in achieving company goals that support FPUA’s Mission Statement. A session was held in January 2013 to review and update the plan. FPUA’s Key Result Areas and strategies are as follows:

Improve Efficiency and Cost Effectiveness

- Expand or improve automation and workflow
- Explore smart metering opportunities, e.g., advanced metering Infrastructure

Improve Customer Education and Outreach

- Improve customer communication through the use of Social Media
- Improve FPUA website to enhance customer education opportunities
- Expand customer education
- Improve FPUA’s green image

Grow the Business

- Develop a southwest area development business plan
- Continue in-fill and County Municipal Services Benefit Units (MSBU)
- Develop potential new services/products (new revenue streams)

Workforce Development

- Renew focus on succession planning
- Attract, develop, retain, and promote qualified employees

Additional goals and accomplishments are quantified by department in the O&M section of this budget.

RATES

The budget presented in this document has been limited to minimize the need for rate adjustments in FY 2016. This budget reflects a 3% increase in the Water rate, which was effective March 2015. Since September 2011, the Electric base rate has decreased \$9 per 1,000 kWh. Progress continues to be made toward the goal of each utility system being financially self-sufficient.

To ensure that FPUA's goal of maintaining 60 days of operating cash on hand is met, FPUA will continue to compare revenues to spending levels on an ongoing basis to evaluate the need for rate adjustments, and/or the implementation of cost cutting measures. Below is an illustration of residential rates for the average customer per month, over the last three years.

<u>Utility Service</u>	<u>Average Consumption</u>	<u>September 2013</u>	<u>September 2014</u>	<u>September 2015</u>
Electric	1,000 kWh	\$122.84	\$124.84	\$113.84
Water	6,000 gallons	32.00	33.19	34.18
Wastewater	6,000 gallons	47.46	48.24	48.24
Natural Gas	13 ccf	31.65	32.12	31.47

UNIT SALES

Unit sales levels and customer billings for FY 2015 and FY 2016 for the Electric, Water, Wastewater and Natural Gas systems have been estimated by FPUA staff, and are based upon historical data included in the Comprehensive Annual Financial Report (CAFR) as well as detailed billing and customer statistics, and anticipated changes to this data. The projections assume normal weather patterns.

Projected unit sales and customer billings are as follows:

	<u>Original Budget FY 2015</u>	<u>Amended Budget FY 2015</u>	<u>Percent Change</u>	<u>Original Budget FY 2016</u>	<u>Percent Change</u>
Electric (MWh)	520,000	518,550	(0.3%)	520,000	0.3%
Water (MG)	2,525,000	2,520,400	(0.2%)	2,520,400	0.0%
Wastewater (MG)	1,460,000	1,478,800	1.3%	1,478,800	0.0%
Natural Gas (ccf)	3,917,376	4,330,400	10.5%	4,494,900	3.8%

Overall, projected customer billings and unit sales are flat. Sales to contract customers continue to provide a boost to the Natural Gas system and staff is optimistic that those sales will continue to increase. The details of unit sales statistics are located on [page 42](#).

The budget reflects expected customer billings by service to remain flat in FY 2016:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>Increase (Decrease)</u>	
			<u>#</u>	<u>%</u>
Electric	28,100	28,100	-	0.0%
Water	19,750	19,750	-	0.0%
Wastewater	15,000	15,000	-	0.0%
Natural Gas	4,225	4,225	-	0.0%

REVENUES

The schedule below summarizes total budgeted revenues by utility system:

	<u>Original</u> <u>Budget</u> <u>FY 2015</u>	<u>Amended</u> <u>Budget</u> <u>FY 2015</u>	<u>Percent</u> <u>Change</u>	<u>Original</u> <u>Budget</u> <u>FY 2016</u>	<u>Percent</u> <u>Change</u>
Electric	\$ 67,907,700	\$ 63,787,700	(6.1%)	\$ 69,034,000	8.2%
Water	14,509,130	16,111,961	11.0%	15,517,300	(3.7%)
Wastewater	12,969,100	13,141,300	1.3%	12,986,200	(1.2%)
Natural Gas	5,342,500	5,039,200	(5.7%)	5,039,300	0.0%
MOEC	422,963	435,214	2.9%	478,582	10.0%
FPUAnet	596,717	468,800	(21.4%)	625,300	33.4%
TCEC	1,695,420	1,851,004	9.2%	1,731,360	(6.5%)
TOTAL REVENUES	<u>\$103,443,530</u>	<u>\$100,835,179</u>	(2.5%)	<u>\$105,412,042</u>	4.5%

Staff estimated sales revenues for FY 2015 and FY 2016 for all of FPUA's utility systems. This forecast reflects the 3% water rate increase implemented in March 2015, but does not reflect any future rate adjustments.

Lower power cost revenue and expense reflected in the amended FY 2015 budget are driven by lower natural gas prices. Because it is uncertain whether these lower rates will continue, increases in both the power cost adjustment (PCA) and the cost of power purchased for resale are reflected in the FY 2016 budget. The PCA is a pass through of FPUA's cost of power purchased from the Florida Municipal Power Agency (FMPA). Power costs are also affected by changes in FMPA's wholesale pricing and hedging strategies. In the event costs rise or fall at a pace different than expected, there will be a corresponding increase or decrease in PCA revenues to balance those increased or decreased costs. The PCA and Purchased Gas Adjustment (PGA) are reviewed at least monthly to ensure that current electric and natural gas costs are recovered from our customers.

FPUAnet revenue is derived primarily from the sale of fiber optic transmission and bandwidth connections, as well as providing dedicated internet access. These services are expected to expand in the next few years.

The Manatee Observation & Education Center (MOEC) continues to be hurt by the downturn in the economy. It is expected that FPUA will have to continue to contribute additional funding to the MOEC in order to balance its budget.

Costs and the anticipated reimbursements associated with staffing the Treasure Coast Energy Center are accounted for in its own system. We have included estimated revenues and costs of \$1,851,004 for FY 2015 and \$1,731,360 for FY 2016.

The schedule below summarizes total revenues by source:

	Original Budget FY 2015	Amended Budget FY 2015	% of Total	Original Budget FY 2016	% of Total
General Service Sales	\$ 58,028,600	\$ 54,864,400	54.4%	\$ 58,529,200	55.5%
Residential Sales	40,316,700	39,539,200	39.2%	41,886,200	39.7%
Other Operating Revenues	2,320,080	2,253,114	2.2%	2,390,082	2.3%
Non-Operating Revenue	2,038,550	2,244,365	2.2%	2,089,860	2.0%
Capital Contributions:					
Capital Impr. Charges	145,000	305,000	0.3%	245,000	0.2%
Contr. Capital - Cash	222,200	353,200	0.4%	111,700	0.1%
Contr. Capital - Non-Cash	372,400	1,275,900	1.3%	160,000	0.2%
TOTAL REVENUES	\$ 103,443,530	\$ 100,835,179	100.0%	\$ 105,412,042	100.0%

Capital contributions have remained steady, although not at the level experienced ten years ago. Investment income is at historically low levels due to low interest rates.

Summary tables and graphs of revenues, as well as a more detailed discussion and presentation thereof can be found on [pages 52 through 63](#).

PERSONNEL

The number of full-time positions proposed as of September 30, 2016 is the same as the number of full-time positions approved as of September 30, 2015 in the Original FY 2015 Budget. When an employee leaves FPUA, the viability of reorganizing workflows is evaluated. As a result, positions are being added when the need arises (or is anticipated), and eliminated when possible. This trend is expected to continue.

The following is a summary of the changes in the number of full-time employees since the Original FY 2015 Budget was approved:

Amended 9/30/2014 full-time positions approved in Original FY 2015 Budget	271
Positions Eliminated for FY 2014:	
Training & Development Coordinator, Human Resources	(1)
Internal Auditor, Risk Management	(1)
Mechanic III, Water Reclamation	<u>(1)</u>
Full-time positions September 30, 2014	268
Positions Proposed in Amended FY 2015 Budget:	
Development Officer, Manatee Observation & Education Center	1
Assistant Controller, Finance	1
Programmer Analyst II, Information Technology Services	1
Apprentice Dispatcher, Electric Operations	1
Positions Eliminated in FY 2015:	
Operator Mechanic, Treasure Coast Energy Center	(1)
Wastewater Collection Superintendent	<u>(1)</u>
Full-time positions proposed, September 30, 2015	270
Positions Approved for FY 2016:	
Cashier, Customer Service, upgraded from part-time	<u>1</u>
Full-time positions proposed, September 30, 2016	<u>271</u>

There are currently 39 employees participating in the Deferred Retirement Option Program (DROP), resulting in savings of \$309,562 in FY 2015 and \$254,564 in FY 2016 for employer retirement contributions, which are not being made for these employees.

PERSONNEL - NUMBER OF POSITIONS

DEPARTMENT	FINAL 9/30/2013		FINAL 9/30/2014		AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016
FULL-TIME						
01 Manatee Observation & Education Center	2	P	2	P	3	P
02 Treasure Coast Energy Center	14	D	14	D	13	D
10 Board	5		5		5	
11 Director of Utilities	2		2		2	
12 Attorney	1		1		1	
15 Human Resources	4		3		3	
18 Risk Management	6	D	4	D	4	D
21 Finance	11	D	12		13	
22 Materials Management	3	P	4	P	4	P
31 Director of Shared Services	1		1		1	
32 Information Technology Services	16		16	D	17	D
35 Facilities	5		5		5	D
41 Communications	1		1		1	
43 Customer Service	26	D, P	26	D, P	26	D, P
51 Director of Electric & Gas Systems	1	D	1	D	1	
54 Electric Transmission & Distribution	49	D	46	D	21	D
55 Electric Operations	-		-		25	D
56 Electric & Gas Engineering	10		9	P	9	P
61 Director of Water/Wastewater Systems	1	D	1	D	1	D
62 Water Resources	23	D	23	D	23	D
64 Water Distribution	28	D	28	D	29	D
66 Water/Wastewater Engineering	11	D	11	D, P	11	P
74 Gas Operations	16	D	15	D	15	D
82 Water Reclamation	14	D	16	D	16	D
84 Wastewater Collection	21	D	20	D	19	D
93 FPUAnet Communications	2		2		2	D
TOTAL	273		268		270	271
PART-TIME						
01 Manatee Observation & Education Center	3		3		3	
22 Materials Management	1		1		1	
43 Customer Service	1		1		1	-
56 Electric & Gas Engineering	1		1		1	1
66 Water/Wastewater Engineering	1		1		1	1
TOTAL	7		7		7	6

D Includes DROP participants

P Excludes part-time positions

OPERATIONS & MAINTENANCE EXPENSES

The schedule below summarizes budgeted total expenses by major classifications:

	Original Budget <u>FY 2015</u>	Amended Budget <u>FY 2015</u>	Percent Change	Original Budget <u>FY 2016</u>	Percent Change
Purchases for Resale	\$ 49,997,300	\$ 42,609,696	(14.8%)	\$ 48,107,262	12.9%
Personnel Services	14,831,937	14,463,502	(2.5%)	14,897,617	3.0%
Employee Benefits	7,167,707	6,682,076	(6.8%)	7,069,573	5.8%
Contractual Services	6,775,842	6,631,163	(2.1%)	6,880,441	3.8%
Commodities	3,269,525	3,309,568	1.2%	3,385,021	2.3%
Depreciation	15,300,000	13,000,000	(15.0%)	13,000,000	0.0%
Interest Expense	3,713,523	3,570,536	(3.9%)	3,567,092	(0.1%)
City Distribution	5,615,850	5,735,240	2.1%	5,749,716	0.3%
Other Fixed & Sundry	<u>3,602,891</u>	<u>3,874,031</u>	7.5%	<u>3,879,857</u>	0.2%
<i>TOTAL</i>	110,274,575	99,875,812	(9.4%)	106,536,579	6.7%
Less Transfers*	<u>1,951,000</u>	<u>1,956,000</u>	0.3%	<u>1,956,000</u>	0.0%
<i>TOTAL</i>					
<i>APPROPRIATION</i>	<u>\$108,323,575</u>	<u>\$ 97,919,812</u>	(9.6%)	<u>\$104,580,579</u>	6.8%

*Transfers include capitalized labor and overhead, as well as unallocated contingency.

As always, the O&M Budget supports the high quality of services and products to which FPUA's customers have become accustomed. In addition, it meets regulatory standards (including unfunded mandates) and reflects appropriate adjustments due to the changing economy.

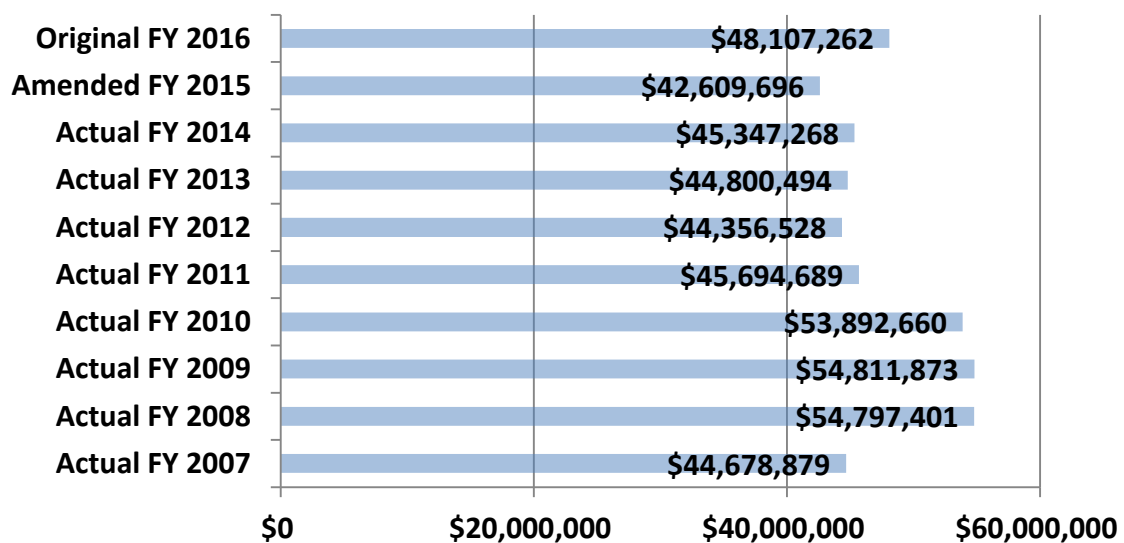
Summary tables and graphs of O&M expenses are located on [pages 65 through 71](#). The details for each department can be found on [pages 72 through 130](#).

In the Amended FY 2015 O&M Budget, expenses before transfers total \$99,875,812, which is a decrease of 9.4% from the Original FY 2015 Budget. This decrease is primarily attributable to a projected decrease in purchases for resale, as well as a reduction in depreciation expense. A reduction in the amended budget is often the case due to the reduction of uncertainty in near-term projections. The Original FY 2016 O&M Budget expenses total \$106,536,579, which is an increase of 6.7% from the Amended FY 2015 Budget, but a reduction of 3.3% when compared to the Original FY 2015 Budget.

Explanations for some of the major increases/decreases between the Original FY 2015 Budget and the Amended FY 2015 Budget and the Original FY 2016 Budget are discussed in greater detail below:

- **3360 – Purchases for Resale:** The chart below illustrates the changes in the cost of purchased power and natural gas FPUA has experienced in the past ten years. FPUA's power supplier, Florida Municipal Power Agency (FMPA), passes through its costs to the member cities of the All-Requirements Project (ARP). The cost of purchased power and natural gas is recovered through the power cost adjustment (PCA) and the purchased gas adjustment (PGA). Although there is a decrease in the purchases for resale in the Amended FY 2015 Budget, the amount included in the FY 2016 Original Budget is almost back to the amount originally budgeted for FY 2015. FPUA's projected cost of power purchased from FMPA is expected to increase gradually through September 2016.

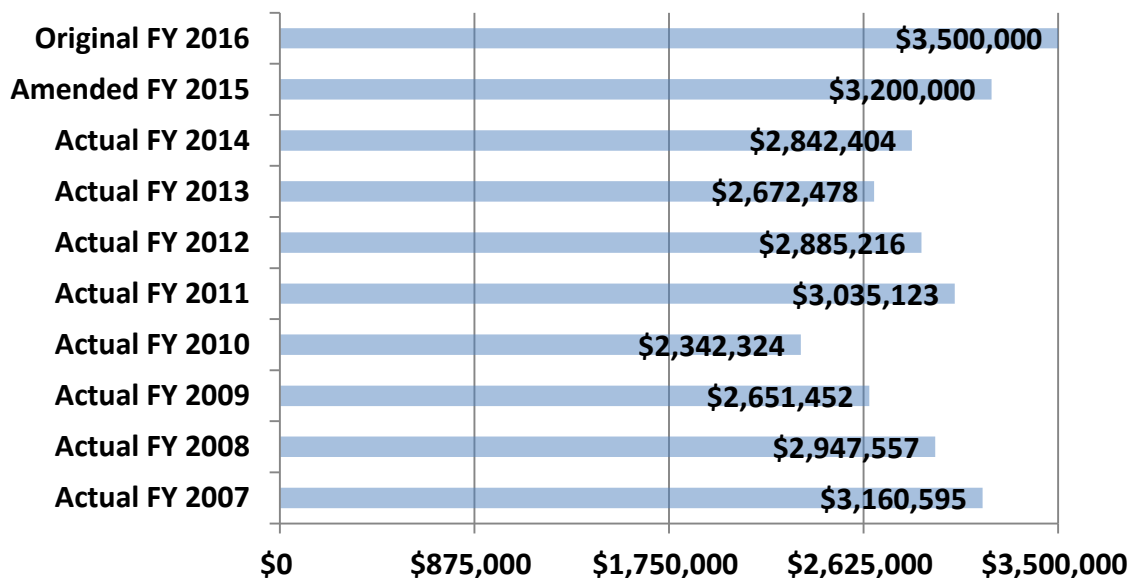
Purchases for Resale



- **1010 – Salaries and Wages:** The personnel head count has stabilized and is not expected to change significantly in upcoming years. As a result of the lapse in filled positions, the Amended FY 2015 salaries and wages budget has decreased 2.48% and the Original FY 2016 budget has increased only 0.06% as compared to the Original FY 2015 budget. Wage increases, in the amount of \$208,569 (3% for the second half of FY 2016), have been included in the FY 2016 Original Budget, but will only be paid if approved separately by the FPUA Board.

- **4050 – Retirement:** The actuarially-required employer contribution to the City of Fort Pierce Retirement and Benefit System has been estimated to decrease from 16.81% in FY 2015 to 16.30% in FY 2016. These rates are expected to decrease when plan changes are made by the Fort Pierce City Commission and approved by the City’s bargaining units.
- **4070 – Employees’ Insurance:** FPUA is self-insured for employees’ health and dental coverage. In the past, this has had a favorable effect, due to a claims experience less than that predicted by Siver Insurance Management Consultants, and that of the nationwide average. Those reduced costs are reflected in FPUA’s prior years’ actual expenses. As a result, the FY 2015 Amended Budget has been reduced by \$300,000 (8.57%), but the FY 2016 Original Budget reflects normal claims experience, an amount equal to that originally budgeted for FY 2015.

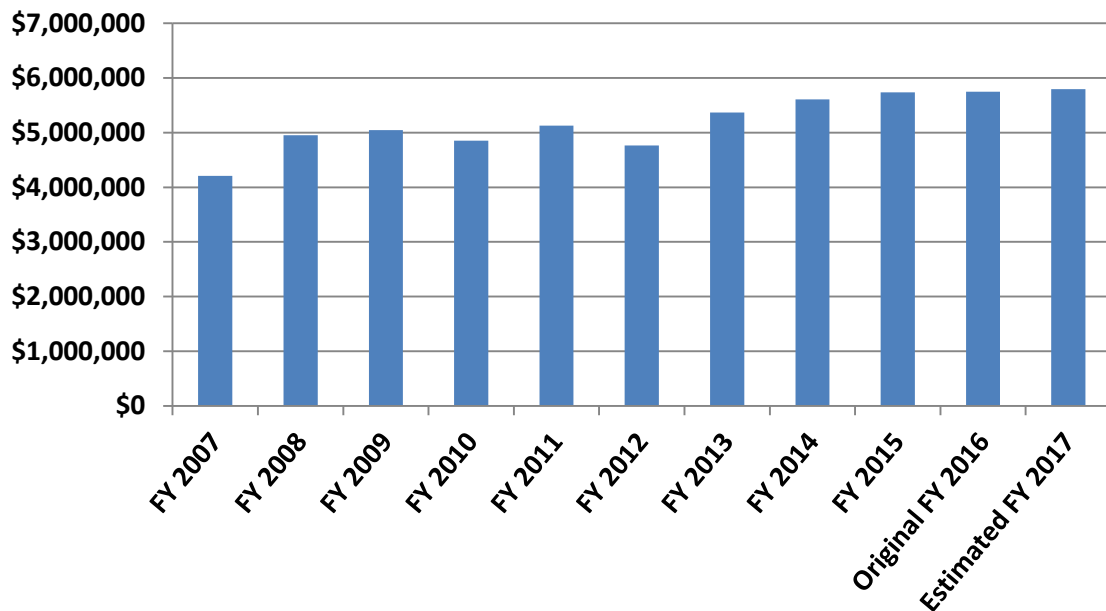
Employees' Insurance



- **4110 – Net OPEB Expense:** The healthcare benefit FPUA makes available to its retirees is referred to as an Other Post-Employment Benefit (OPEB). Although retirees pay 100% of the estimated cost of the benefit, the cost of healthcare for a retiree is assumed to be more than for an average active employee. As a result, there is an “implied subsidy” which is a cost to FPUA. This cost reflects the liability for benefits expected to be paid on behalf of current active employees when they retire in the future. In accordance with Governmental Accounting Standards Board Statement No. 45 (GASB 45), this cost is required to be accrued each year. An actuarial study must be performed bi-annually. This is a non-cash expense, and the liability is not being funded.

- **9000 – Distribution to the City of Fort Pierce:** As provided for by the Charter of the City of Fort Pierce, Florida, a percentage of the 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’s audited financial statements. The distribution for FY 2015, payable in April 2016, is estimated to be \$5,749,716, up \$14,476 or 0.3% from the FY 2014 distribution paid in April 2015. The distribution for FY 2016, payable in April 2017, is estimated to be \$5,792,772, up \$43,056 or 0.7% from the distribution for FY 2015.

Distribution to the City of Fort Pierce



- **2200 – Utilities:** The impact of lower electric rates is reflected as an expected cost savings for the remainder of FY 2015 through the end of FY 2016.
- **2250 – Community Relations:** Funding in the amount of \$55,000 per year has been included in both the FY 2015 and FY 2016 budgets for a residential weatherization program to serve qualified low-income homeowners who are FPUA electric customers.
- **4700 – Utility Bad Debt Expense:** FPUA’s deposit procedures have been enhanced to restore adequate deposits and reduce bad debt from under-deposited accounts. The quantity of bad debts has leveled off.
- **5721 – Interest – Bonds:** The refunding of a portion of FPUA’s Utilities Refunding Revenue Bonds, Series 2003 in November 2012 has resulted in an overall reduction in interest cost. Due to the level design of FPUA’s debt service structure, the decrease in this line is partially offset by an increase in principal payments made each October 1.

- **5731 – Amortization of Bond Deferred Charges:** FPUA has implemented Government Accounting Standards Board Statement No 65 in FY 2014. This statement provides for immediate recognition of debt-related expenses, which has reduced the amortization amount charged to expense over the life of the debt.
- **9010 – Contingency:** FPUA has included a \$500,000 budget in both the Amended and the Original Budgets to cover unanticipated or extraordinary expenses. Expenses against these amounts may only be made with FPUA Board approval.
- **9030 – Depreciation:** Depreciation, which is an allocation of the cost of capital assets over their estimated useful lives, is expected to decline significantly as older assets have been replaced and have been written off.

DEBT SERVICE

A summary of each system's cost of borrowed money is in the Debt Service section of this Budget. The debt service narrative and schedules are located on [pages 48 through 50](#). These schedules reflect the anticipated principal and interest payments due in future periods.

DEBT SERVICE COVERAGE RATIO

The Debt Service Coverage Ratio is listed on [page 45](#) and is estimated at 2.51 times for FY 2015, compared to the 2.06 times in the Original FY 2015 Budget, and 2.45 times for FY 2016. Based on these projections, FPUA is expected to maintain its debt service coverage well above the minimum requirement of 1.25 times.

CAPITAL BUDGET

The FY 2016 Capital Budget totals \$19,730,435, of which \$1,649,700 has been identified as funding of possible contingencies. The FY 2016 Capital Budget includes continued funding for improvements to the Water Treatment Plant (WTP). The rehabilitation of the WTP Sand Filters has been a five year project, and is expected to conclude in FY 2016. The replacement of High Service Pump #3 will be completed and the replacement of High Service Pump #4 is scheduled for this budget year. Other WTP rehabilitation projects for the year include the replacement of Lime Clearwell transfer pumps and the rehabilitation of the 1.0 MG ground storage tank. The much needed rehabilitation of Repump #1 at Jaycee Park will address both structural and mechanical renovations and upgrades. Pumping and electrical equipment is planned for upgrade at Lift Station E in order to increase its capacity.

The proposed FY 2016 Capital Budget consists of the following major projects which account for 68% of the total:

<u>PROJECT DESCRIPTION</u>	<u>SYSTEM</u>	<u>FY 2016 AMOUNT</u>
Repump #1 (Jaycee) Rehab	W	\$2,050,000
2 nd St-Seaway to Taylor Creek	E,NG,W,WW	999,000
Governmental & Other Required	E,NG,W,WW	976,000
Sand Filter Rehabilitation	W	788,000
Parkland Boulevard Water Main	W	544,117
High Service Pump #4	W	475,000
Main/Service/Valve Replacements	W	450,000
Wastewater Main Lining	WW	450,000
Transmission & Distribution Improvements	E	447,488
Sunrise Water Main Loop	W	395,000
Well S-8R Replacement	W	380,000
Mains & Laterals R&R	WW	375,000
17 th St-Orange Ave-Canal Terrace	W,WW	355,000
105 ft Material Handler Bucket	E	342,000
Fra Mar MSBU	W	316,000
Meter Changeouts	W	310,000
Vac-con Replacement	WW	300,000
Lift Station E Pump /Electric Replacement	WW	300,000
Jenkins Rd & Okeechobee Rd	NG,W,WW	290,000
New Construction-Commercial	E	275,000
Distribution Pole Replacement	E	261,825
Selvitz Road Water Main	W	250,000
Lift Station 23 Replacement	WW	243,000
New Construction-Residential	E	241,000
Retirement from Plant	E	216,029
Wastewater Main Misc. R&R	WW	200,000
FPUAnet Communication Services	FPUAnet	188,000
Meter/Backflow Preventers	W	185,000
2 nd St-Florida to Citrus	W	182,000
15KV Oil Circuit Breaker	E	180,000
Lime Clearwell Transfer Pumps	W	175,000
Jenkins-Starcher MSBU	W	171,000

The portion of the FY 2016 Capital Budget that will be funded by rates is \$13,621,491 or 69% of the total. Contributions from outside sources are expected to fund 23% of the FY 2016 Capital Budget. If FPUA's rates and those other outside sources of funding are not adequate to fully fund the budget, management will evaluate and propose the use of budgeted contingencies.

The remaining 8% of the Capital Budget is identified as contingency. Contingency funds will only be used as a result of unforeseen events or budgeted funds not spent in the previous year. All requests for use of contingency funds will be submitted to the FPUA Board for approval. In the event that contingencies are drawn upon they will be funded through cash reserves and/or contributions from outside sources.

The multiplicity of requirements by regulatory and governmental agencies demands a considerable amount of capital. Of the funds budgeted for FY 2016, 35% will be committed by FPUA to remain in compliance with the requirements and standards set by regulatory agencies or required by state or local government. Replacement of aging operating systems, overall system improvements and the replacement of worn out vehicles account for 13% of the FY 2016 Capital Budget. With an aging infrastructure, renewals and replacements are critically necessary. Thirty-four percent of the Capital Budget is expected to improve the reliability, efficiency, and safety of FPUA's utility systems. Ten percent of the Capital Budget is attributable to new growth.

Over the last 10 to 15 years, FPUA has incurred considerable renewal and replacement expenses in an effort to prevent unplanned system outages. It is difficult to quantify the savings that are a direct result of renewal and replacement expenses; however, staff is convinced that short and long term decreases in operations and maintenance costs do result from these improvements. As well, it is less costly to perform preventative maintenance than to make emergency repairs. The Electric system has replaced conductors, static lines, and transformers. The Supervisory Control and Data Acquisition (SCADA) system is continually being upgraded to allow personnel to monitor and control utility operations remotely. Electronic relays have been installed in the substations, and an Integrated Voice Response (IVR) system has been implemented to facilitate automated outgoing calls, incoming calls, and bill payment options. The Water and Wastewater systems have completed water well refurbishments and replacements, water treatment plant improvements and expansions, wastewater treatment plant improvements, and wastewater system inflow and infiltration remediation. A continuing program is in place to replace cathodic protection in the Natural Gas system and add it where it is needed. All four utility systems are continually making system improvements associated with street refurbishment. Unfortunately, the resources necessary to accomplish all of these system improvements are limited.

Capital projects and fixed asset purchases are discussed in additional detail in the Capital section of the Budget, beginning on [page 131](#).

FUNDS AVAILABLE FOR CAPITAL AND OTHER

The amount of current-year cash available for capital expenses and other, based on budgeted revenues and expenses, is estimated to be \$9,003,352 in FY 2015 and \$8,094,285 in FY 2016. (see table on [page 43](#)). If these estimates are correct, and the amount available falls short of the cash required to fully fund FPUA's capital program, staff will use cash reserves and/or reduce capital spending.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Fort Pierce Utilities Authority, Florida, for its Annual Budget for the fiscal year beginning October 1, 2014. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. FPUA has received this award for the past 19 consecutive years.

This award is valid for a period of one year only. FPUA believes the current Budget continues to conform to program requirements, and is submitting it to GFOA to determine its eligibility for another award.

SUMMARY

Slight increases in projected sales and a flat level of expenses are expected through September 30, 2016. FPUA has sufficient rate revenues and cash reserves to cover anticipated expenses. The estimated debt service coverage and days cash-on-hand ratios remain well above those required by FPUA bond covenants. Staff received FPUA Board approval of the Capital Budget and the Operations and Maintenance Budget at the June 16, 2015 meeting. The formal Annual Budget and Resolution will be presented at the August 4, 2015 meeting.

We extend our personal thanks to the dedicated employees who spent many hours preparing, revising, and finalizing this document.

Respectfully submitted,



Clayton W. Lindstrom, P.E.
Director of Utilities



Nina B. Hurtubise, CPA
Director of Financial Services



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Fort Pierce Utilities Authority
Florida**

For the Fiscal Year Beginning

October 1, 2014

Executive Director

BUDGET POLICY

- ❖ In accordance with the City of Fort Pierce Charter, Article XII, Section 176 (12), FPUA shall annually prepare and adopt a budget for the ensuing year and furnish a copy to the City Commission at least forty-five (45) days prior to the beginning of the next fiscal year (October 1). If a four-fifths (4/5) vote of the City Commission does not disapprove of any line item expenses in the budget, or any amendments thereto, within thirty (30) days of the date of submission to the City Commission, the budget or any amendments thereto shall be deemed approved as submitted. The City Commission may not increase any amounts in the proposed budget or amendments thereto, but may reduce by a four-fifths (4/5) vote of the city commission any line item in the budget or amendments thereto. The City Commission may by majority vote waive the thirty-day period for disapproval and approve the budget, or any amendment thereto. Any expenses disapproved shall not be authorized. No amendments to the FPUA budget shall be authorized unless submitted to the City Commission.
- ❖ The budget includes proposed capital and operations and maintenance expenses and the means by which they are to be financed. The budget is presented on the accrual basis; accordingly, revenues and expenses are budgeted for the specific periods of time and are recorded as incurred, along with acquired assets, without regard to the date of receipts or payment of cash, which is consistent with generally accepted accounting principles (GAAP).
- ❖ Once approved, the Annual Budget becomes the basis for capital and operations and maintenance expenses during the ensuing fiscal year. Expenses may not exceed the adopted budget.
- ❖ Formal budgetary integration is employed as a management control device during the year. Controls are in place to reduce the possibility of overspending in individual line items. Requisitions that exceed budgeted amounts are flagged as such, and are not converted to Purchase Orders until the over-budget condition is corrected. Cumulative budget transfers are limited to the spending authority levels of Department Heads, Directors and the Director of Utilities. All cumulative budget transfers that exceed \$25,000 must be approved by the FPUA Board.
- ❖ After the close of the fiscal year, the budget is amended to reflect changes in available revenues and transfers of appropriations between departments and utility systems. Unexpended balances of appropriations lapse at year end.

BUDGET PREPARATION PROCESS



KICKOFF

At the Budget Kickoff meeting, significant changes in policy, procedure, or assumptions are explained and discussed with Directors and Department Heads.

COMPILATION AND REVIEW

Each department completes Personnel and Operations and Maintenance (O&M) Budget worksheets which are provided by Finance including comparative prior year(s) data. Departments are also provided with a template and historical trends to complete worksheets for the Capital Budget. These budget worksheets are the basis for the Personnel, O&M, and Capital Budgets. Department Heads review and revise the worksheets as necessary, and Directors give final approval.

Once all budget worksheets are completed by the departments, they are then compiled and summary schedules are prepared to provide an overview of the departmental budgets. A draft of each budget document is sent to the Budget Review Committee (BRC) prior to the budget meetings. The BRC, consisting of the Director of Utilities, Director of Financial Services, Controller, Human Resource Manager (for O&M), the Utility Accountant with the corresponding responsibility for either Capital or O&M, and a member of the Risk Management team meet to discuss the budgets with the respective Department Heads and Directors, and to make revisions as needed.

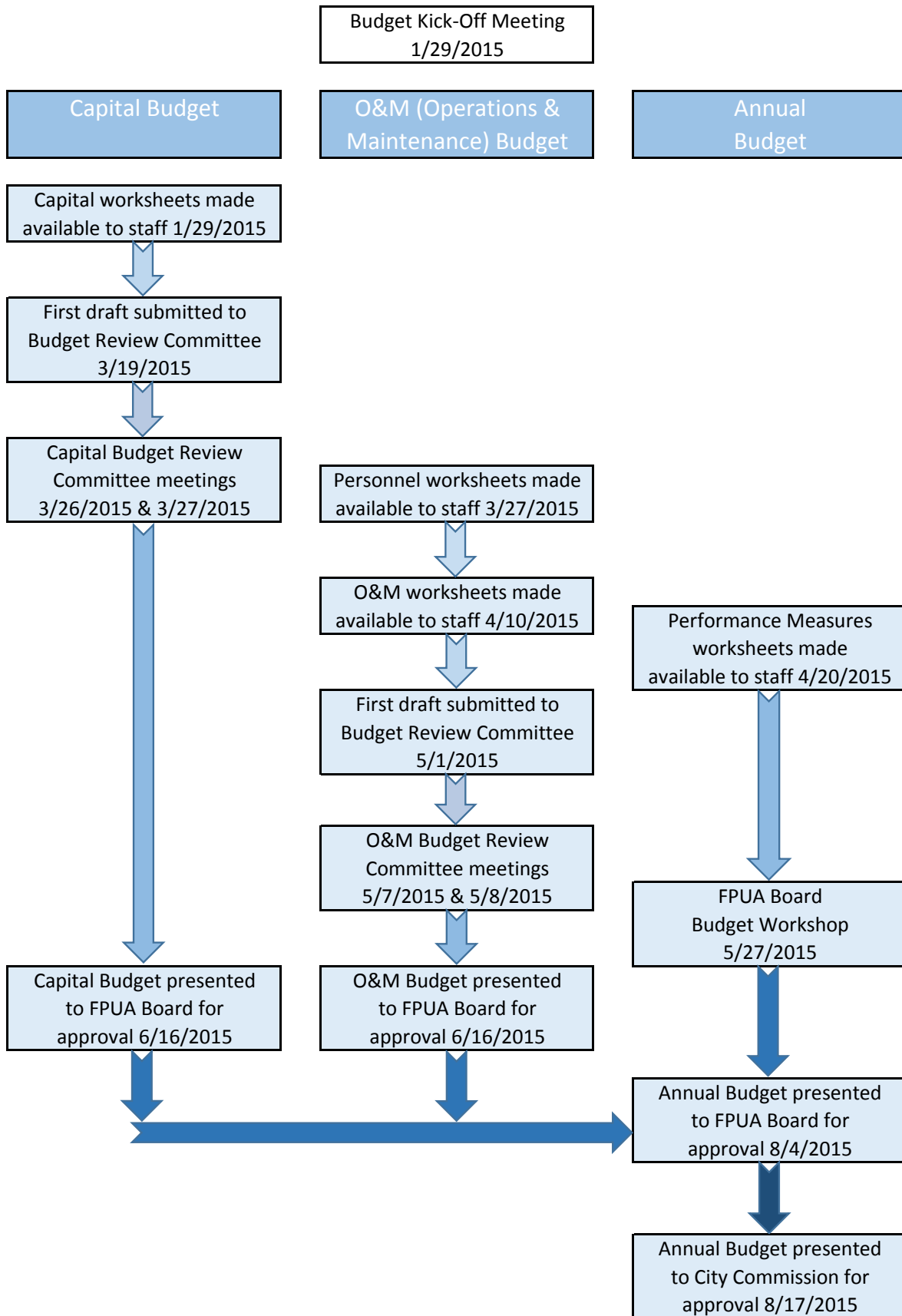
The Director of Financial Services submits each completed O&M and Capital budget to the Director of Utilities, which is then submitted to the FPUA Board for approval.

APPROVAL

The FPUA Board reviews and approves each of the two prefatory budgets - the O&M Budget (includes Revenue and Personnel) and the Capital Budget. The final Annual Budget document is a compilation of these two budget documents summarized, highlighted with comparisons and trends. It is sent to the Director of Utilities for review before being submitted to the FPUA Board for adoption by Resolution.

The budget and amendments thereto, have been approved according to the above procedures.

BUDGET PREPARATION CALENDAR



SIGNIFICANT FINANCIAL POLICIES

The accounting policies of FPUA conform to generally accepted accounting principles (GAAP) as applicable to local governmental units. FPUA complies with the standards of the Governmental Accounting Standards Board (GASB) as they become effective. Private-sector standards of accounting and financial reporting issued prior to December 1, 1989 are followed to the extent that those standards do not conflict with or contradict GASB standards. The following is a summary of the more significant policies unique to FPUA:

REPORTING ENTITY

The voters of the City of Fort Pierce, Florida authorized the organization of 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 Natural Gas Systems, as well as the Treasure Coast Energy Center, the Manatee Observation and Education Center (MOEC) and FPUAnet Communications. The City Charter, Article XII, defines the powers, duties and responsibilities of FPUA. The members of FPUA's governing board are selected or 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 of the various utility systems of FPUA are included as a discretely presented component unit within the financial statements of the City of Fort Pierce, Florida. FPUA has no component units.

BASIS OF PRESENTATION – FUND ACCOUNTING

The accounts of FPUA are an enterprise fund, which is organized on the basis of systems (Electric, Water, Wastewater, Natural Gas, Manatee Observation & Education Center, FPUAnet Communications, Treasure Coast Energy Center and Shared Services), each of which is considered a separate accounting entity. Resources are allocated to, and accounted for, in these systems based upon the purpose for which they are to be spent. For external reporting purposes, these systems are combined. This document presents a balanced budget; i.e., expenses do not exceed revenues or amounts carried over from prior fiscal years.

BASIS OF ACCOUNTING AND BUDGETING

The budget and the financial statements are prepared on the accrual basis; accordingly, budgeted revenues are recognized when earned, and budgeted expenses are recognized when incurred, regardless of the timing of related cash flows.

BOND COVENANT COMPLIANCE

FPUA is in compliance with the covenants set forth in Resolution No. UA 85-29, as amended, which includes:

- The Debt Service Coverage Ratio must exceed 1.25 times.
- A minimum Days Cash on Hand Ratio of at least 45 must be maintained as of September 30 and March 31 of each year.

CASH HANDLING POLICY

1. All cash, checks, money orders, and cashier's checks (revenues) will be receipted on the date received and forwarded to the bank for deposit.
2. All checks, money orders, etc. will be endorsed with the FPUA endorsement stamp upon receipt.
3. Daily cash reports must be presented to the Department of Finance.
4. Cash drawers will be counted and balanced daily.
5. Bank account activity is reviewed daily for otherwise unaccounted-for items.

INVESTMENT POLICY

Purpose:

Resolution No. U.A. 2002-3, February 5, 2002, sets the criteria for the operation of the investment portfolio. The primary goal is to establish a conservative set of investment criteria to prudently protect FPUA's principal sums and enable generation of a fair rate of return on investments.

Responsibility:

The Director of Financial Services is responsible for the implementation of the investment policy, which has been approved by the FPUA Board. An Investment/Financial Committee, which includes FPUA Directors and one FPUA Board member, was established in 2009 to provide guidance to the Director of Financial Services.

Types of Investments Allowed and Limitations:

1. The Local Government Surplus Funds Trust Fund.
2. Negotiable direct obligations of the United States Government, or obligations, the principal in 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 Mortgage Corporation participation certificates, or the Federal Home Loan Bank or its district banks, or obligations guaranteed by the Government National Mortgage Association.
4. Obligations of the Federal National Mortgage Association, including Federal National Mortgage Association participation certificates and mortgage pass-through certificates guaranteed by the Federal National Mortgage Association.
5. Repurchase Agreements of the types of investments listed in Sections 2, 3, and 4 above to the following extent and limitations:
 - a. The investment securities must be wireable.
 - b. The investment securities must be for no longer than ten years.
 - c. The market value of the securities plus accrued interest must exceed FPUA's repurchase principal plus interest due at time of repurchase by 2%.
 - d. FPUA will have the funds to purchase the securities wired to a designated Federal Reserve Bank through a designated third party national bank.

- e. The securities to be purchased will also be wired to the designated Federal Reserve Bank, and the actual transfer of funds for securities will not take place until both funds and securities are in the possession of the designated Federal Reserve Bank.
 - f. The designated Federal Reserve Bank will hold the securities. The Federal Reserve Bank will issue a safekeeping receipt to the designated national bank to the credit of FPUA.
 - g. The terms of the Repurchase Agreement will be spelled out on the confirmation received from the dealer or broker as follows:
 - 1) Date of purchase.
 - 2) Rate of interest to be paid on the repurchase principal.
 - 3) Complete description of securities purchased.
 - 4) Date these securities are to be repurchased from FPUA.
 - h. Section 5 restrictions do not apply to overnight repurchase agreements acquired through St. Lucie County, Florida, commercial banks that are public qualified depositories pursuant to Chapter 280, Florida Statutes.
6. 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 thrift institutions which are under state supervision, or in federal thrift institutions 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.
 7. Deposits and certificates of deposit in out-of-state banks, savings and loan associations, or other regulated financial institutions insured by FDIC.
 8. 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 bond rating agency.

Risk Management:

1. Reduce losing purchasing power of interest and principal to be received in the future by keeping investments short-term.
2. Minimize the risk of unreturned principal and interest through short-term and conservative investments.

Investment Techniques:

It is recognized that the future level of interest rates is almost impossible to predict. When interest rates are at higher levels, funds may be shifted to longer maturities to lock into higher yields; when interest rates are at lower levels, funds will be placed in short-term maturities to avoid being locked in to low rates of return. All investments are purchased through an informal bidding award process.

PROCUREMENT POLICY**UP TO \$1,500**

Departments are authorized to spend up to \$1,500, with proper approvals. Purchases over \$1,500 require a purchase order.

\$1,501 TO \$10,000

For purchases over \$1,500, but no more than \$10,000, departments must submit an electronic purchase requisition with comparative quotes for approval in accordance with the spending authority granted by the respective Director or Department Head. The requisition is ultimately forwarded to the Department of Finance, where the purchase order is created and distributed.

\$10,001 TO \$25,000

The Director of Utilities can authorize purchases up to \$25,000. Purchases over \$10,000 must be formally bid, unless a specific exemption applies. Departments must submit an electronic purchase requisition flagged as a Purchase Order Authorization (POA) for such purchases, with bid specifications attached, for approval in accordance with the procedure above. The POA is then submitted to the Purchasing Program Manager for formal bidding or review of exemption documentation. After the bid evaluation and recommendation, the requisition is then forwarded to the Department of Finance, where the purchase order is created and distributed.

OVER \$25,000

The FPUA Board must approve purchase orders over \$25,000. Purchases more than \$25,000 are handled in the same manner as purchases from \$10,001 to \$25,000 except that the FPUA Board must also authorize the purchase.

CAPITAL SPENDING POLICY

Utility plant is stated at cost for items constructed or acquired by purchase and at the estimated fair market value on the date received for items contributed. Depreciation is charged, on a straight-line basis, as an expense against operations over the estimated useful life of the related asset. FPUA capitalizes interest on funds borrowed to finance the construction of fixed assets. Capital expenditures are defined as the purchase or construction of an asset with a useful life of more than one year, with an individual unit cost of \$5,000 or more.

Each year, Department Heads and key staff members develop a 5-year Capital Improvement Plan (CIP) and a 5-year Capital Equipment Plan (CEP), taking into consideration both expansion and major rehabilitation. The CIPs and CEPs were then incorporated into the Capital Budget and put through the same rigorous scrutiny as the other budgets to determine which projects/items would be funded in the upcoming fiscal year.

At the time major capital expenditures are initiated, or when capital cannot be funded from rates or other sources, staff seeks FPUA Board approval to obtain alternative financing.

UNIT SALES STATISTICS

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
ELECTRIC - MWH				
Residential	203,586	212,712	215,230	215,900
General Service	293,666	296,661	292,490	293,300
Street Lights	5,275	5,256	4,230	4,200
Traffic Signals	797	793	780	800
Rental Lights	5,920	5,906	5,820	5,800
	<u>509,244</u>	<u>521,328</u>	<u>518,550</u>	<u>520,000</u>
<i>TOTAL</i>	<u>509,244</u>	<u>521,328</u>	<u>518,550</u>	<u>520,000</u>
WATER - 1000's of GALLONS				
Residential	801,302	813,818	829,300	829,300
General Service	1,323,901	1,390,522	1,370,500	1,370,500
Sales for Resale	340,834	302,486	320,600	320,600
	<u>2,466,037</u>	<u>2,506,826</u>	<u>2,520,400</u>	<u>2,520,400</u>
<i>TOTAL</i>	<u>2,466,037</u>	<u>2,506,826</u>	<u>2,520,400</u>	<u>2,520,400</u>
NATURAL GAS - CCF				
Residential	480,393	450,403	455,800	460,400
General Service	2,254,172	2,006,259	2,242,900	2,265,300
Heat Only	1,591	1,388	1,800	1,800
Contract Sales	1,259,670	1,670,980	1,629,900	1,767,400
	<u>3,995,826</u>	<u>4,129,030</u>	<u>4,330,400</u>	<u>4,494,900</u>
<i>TOTAL</i>	<u>3,995,826</u>	<u>4,129,030</u>	<u>4,330,400</u>	<u>4,494,900</u>
WASTEWATER - 1000's of GALLONS				
Residential	592,779	599,286	609,000	609,000
General Service	841,660	860,733	869,800	869,800
	<u>1,434,439</u>	<u>1,460,019</u>	<u>1,478,800</u>	<u>1,478,800</u>
<i>TOTAL</i>	<u>1,434,439</u>	<u>1,460,019</u>	<u>1,478,800</u>	<u>1,478,800</u>

**COMPUTATION OF CHANGE IN NET POSITION AND
FUNDS AVAILABLE FOR CAPITAL AND OTHER**

AMENDED BUDGET FY 2015	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$63,787,700	\$16,111,961	\$ 5,039,200	\$13,141,300	\$ 2,755,018	\$100,835,179
EXPENSES	61,621,894	16,614,475	4,893,059	12,157,461	2,632,923	97,919,812
Change in Net Position	2,165,806	(502,514)	146,141	983,839	122,095	2,915,367
ADD BACK:						
Depreciation	4,531,322	4,287,446	278,012	3,825,220	78,000	13,000,000
Debt Accretion	593,814	576,670	36,015	234,097	-	1,440,596
Amortization of revenue bond discounts	2,774	7,591	(2,545)	(3,685)	-	4,135
OPEB accrual	19,480	17,950	4,260	13,287	4,023	59,000
SUBTRACT:						
Principal payments on debt	2,920,850	2,836,526	177,150	1,151,474	-	7,086,000
Restricted CIC's not spent	-	-	-	53,846	-	53,846
Non-Cash Capital Contributions	-	595,100	-	680,800	-	1,275,900
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 4,392,346	\$ 955,517	\$ 284,733	\$ 3,166,638	\$ 204,118	\$ 9,003,352

ORIGINAL BUDGET FY 2016	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$69,034,000	\$15,517,300	\$ 5,039,300	\$12,986,200	\$ 2,835,242	\$105,412,042
EXPENSES	67,629,796	17,085,746	4,939,753	12,279,723	2,645,561	104,580,579
Change in Net Position	1,404,204	(1,568,446)	99,547	706,477	189,681	831,463
ADD BACK:						
Depreciation	4,530,532	4,286,334	277,914	3,827,220	78,000	13,000,000
Debt Accretion	629,062	610,902	38,153	247,993	-	1,526,110
Amortization of revenue bond discounts	5,462	6,441	(953)	(531)	-	10,419
OPEB accrual	17,797	16,351	3,894	12,276	3,682	54,000
SUBTRACT:						
Principal payments on debt	2,965,778	2,880,159	179,875	1,169,188	-	7,195,000
Restricted CIC's not spent	-	-	-	41,232	-	41,232
Non-Cash Capital Contributions	-	160,000	-	-	-	160,000
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 3,621,279	\$ 311,423	\$ 238,680	\$ 3,583,015	\$ 271,363	\$ 8,025,760

ESTIMATED DISTRIBUTION TO THE CITY OF FORT PIERCE

AMENDED FY 2015 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$63,787,700	\$16,111,961	\$5,039,200	\$13,141,300	\$2,755,018	\$100,835,179
REVERSE:						
Purchased Power & Gas Adjustments	(896,300)	-	966,800	-	-	70,500
Capital Contributions	41,300	1,097,800	5,500	767,400	22,100	1,934,100
Grant Revenue	-	81,461	-	-	-	81,461
FMPA O&M Contract Income	-	-	-	-	1,851,004	1,851,004
FPUAnet Operating Revenue	-	-	-	-	446,700	446,700
Gas Piping & Appliance Revenue	-	-	59,400	-	-	59,400
Gas Piping & Appliance Costs	-	-	(38,600)	-	-	(38,600)
Revenue for City Billing	76,400	45,700	8,900	40,600	-	171,600
MOEC Operating Revenue	-	-	-	-	430,414	430,414
ADJUSTED GROSS REVENUE	\$64,566,300	\$14,887,000	\$4,037,200	\$12,333,300	\$ 4,800	\$ 95,828,600
DISTRIBUTION TO CITY PAYABLE IN FY 2016	\$ 3,873,978	\$ 893,220	\$ 242,232	\$ 739,998	\$ 288	\$ 5,749,716

ORIGINAL FY 2016 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$69,034,000	\$15,517,300	\$5,039,300	\$12,986,200	\$2,835,242	\$105,412,042
REVERSE:						
Purchased Power & Gas Adjustments	4,439,000	-	966,800	-	-	5,405,800
Capital Contributions	-	394,000	6,000	87,000	29,700	516,700
Grant Revenue	-	-	-	-	5,000	5,000
FMPA O&M Contract Income	-	-	-	-	1,731,360	1,731,360
FPUAnet Operating Revenue	-	-	-	-	595,600	595,600
Gas Piping & Appliance Revenue	-	-	52,500	-	-	52,500
Gas Piping & Appliance Costs	-	-	(31,600)	-	-	(31,600)
Revenue for City Billing	76,000	46,000	9,000	41,000	-	172,000
MOEC Operating Revenue	-	-	-	-	418,482	418,482
ADJUSTED GROSS REVENUE	\$64,519,000	\$15,077,300	\$4,036,600	\$12,858,200	\$ 55,100	\$ 96,546,200
DISTRIBUTION TO CITY PAYABLE IN FY 2017	\$ 3,871,140	\$ 904,638	\$ 242,196	\$ 771,492	\$ 3,306	\$ 5,792,772

BUDGETED STATEMENT OF NET POSITION

The first page of the Budgeted Statement of Net Position displays the Total Assets and Deferred Outflows of resources, and the second page displays the Total Liabilities, Deferred Inflows of Resources and Net Position of the statement. Total Assets and Deferred Outflows are equal to Total Liabilities, Deferred Inflows plus Total Net Position, which are projected to be \$293,917,000 as of September 30, 2015 and \$285,188,000 as of September 30, 2016.

This projection assumes that capital expenditures will be \$12,972,000 in FY 2015 and are estimated for FY 2016 to be sixty-five percent of the budgeted capital dollars excluding contingencies. The continuing need for system renewals and the reliability of FPUA's infrastructure will force the use of unrestricted cash.

The decline in Total Current Assets for FY 2015 and FY 2016 is affected by a decrease in unrestricted cash. The anticipated increase in the cost of purchased power, will impact changes in Net Position. These increases in will reduce the Power Cost over collection, and is reflected in the change in Deferred Inflows of Resources in the FY 2016 Original Budget.

The current ratios on restricted and unrestricted accounts demonstrate FPUA's ability to pay debt, which is a key indicator of solvency. Higher ratios indicate an increased ability to repay debt. The debt to equity ratio of .56 in the FY 2016 Original Budget shows that for every dollar of internal financing, there will be \$0.56 in financed debt. Debt Service coverage ratio is a ratio of Net Available Income to the Net Cash required to cover our Debt Service.

Selected financial ratios are highlighted below:

FINANCIAL RATIOS	ACTUAL 9/30/2014	AMENDED BUDGET 9/30/2015	ORIGINAL BUDGET 9/30/2016
Current Ratio:			
Unrestricted Assets	4.08	3.96	3.32
Restricted Assets	1.38	1.30	1.24
Debt to Equity Ratio	0.63	0.59	0.56
Debt Service Ratio	2.59x	2.51x	2.45x

Net Position is defined as the difference between FPUA's Assets and Liabilities, as displayed on the Budgeted Statement of Net Position. Projected changes in Net Position are as follows:

NET POSITION	Dollars in thousands		
	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
Net Position - Beginning of Year	\$ 177,535	\$ 179,125	\$ 182,060
Change in Net Position	1,590	2,935	841
Net Position - End of Year	\$ 179,125	\$ 182,060	\$ 182,901

BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL	ACTUAL	AMENDED	ORIGINAL	CHANGE	
	9/30/13	9/30/14	BUDGET 9/30/15	BUDGET 9/30/16	9/30/15 TO 9/30/16 \$	%
ASSETS AND DEFERRED OUTFLOWS						
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 32,533	\$ 29,371	\$ 28,724	\$ 21,590	\$ (7,134)	(24.84%)
Accounts Receivable, Net of Allowance for Uncollectible Accounts	7,137	7,256	7,112	7,566	454	6.38%
Unbilled Receivables	5,380	5,959	5,959	5,959	-	0.00%
Due from Other Governments	447	447	447	447	-	0.00%
Inventories and Other Current Assets	4,716	4,877	4,862	4,587	(275)	(5.66%)
Restricted Equity in Pooled Cash and Investments	14,483	20,306	12,590	11,982	(608)	(4.83%)
Restricted Cash with Fiscal Agent	7,471	1,300	8,231	8,288	57	0.69%
Total Current Assets	<u>72,167</u>	<u>69,516</u>	<u>67,925</u>	<u>60,419</u>	<u>(7,506)</u>	<u>(11.05%)</u>
Noncurrent Assets:						
Capital Assets:						
Utility Plant in Service	411,561	414,941	426,436	436,190	9,754	2.29%
Construction Work in Progress	15,750	20,472	20,972	21,472	500	2.38%
Less Accumulated Depreciation	(210,951)	(219,917)	(231,918)	(243,417)	(11,499)	4.96%
Total Capital Assets (net of Accumulated Depreciation)	<u>216,360</u>	<u>215,496</u>	<u>215,490</u>	<u>214,245</u>	<u>(1,245)</u>	<u>(0.58%)</u>
Other Noncurrent Assets:						
FMPA Working Capital Receivable	1,919	1,919	1,919	1,919	-	0.00%
Preliminary Surveys	29	29	6	6	-	0.00%
Investment in Public Gas Partners Pool	658	624	624	624	-	0.00%
Restricted Equity in Pooled Cash and Investments	6,703	6,703	6,703	6,725	22	0.33%
Total Other Noncurrent Assets	<u>9,309</u>	<u>9,275</u>	<u>9,252</u>	<u>9,274</u>	<u>22</u>	<u>0.24%</u>
Total Noncurrent Assets	<u>225,669</u>	<u>224,771</u>	<u>224,742</u>	<u>223,519</u>	<u>(1,223)</u>	<u>(0.54%)</u>
TOTAL ASSETS	<u>297,836</u>	<u>294,287</u>	<u>292,667</u>	<u>283,938</u>	<u>(8,729)</u>	<u>(2.98%)</u>
DEFERRED OUTFLOWS OF RESOURCES						
Advance Distribution to General Fund - City of Fort Pierce	-	1,250	1,250	1,250	-	0.00%
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 297,836</u>	<u>\$ 295,537</u>	<u>\$ 293,917</u>	<u>\$ 285,188</u>	<u>\$ (8,729)</u>	<u>(2.97%)</u>

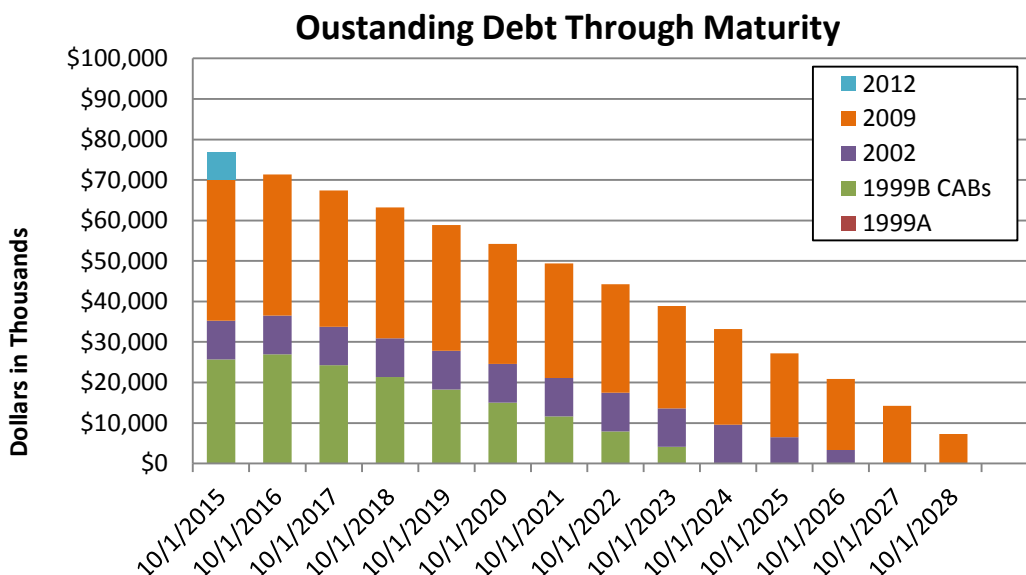
BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL 9/30/13	ACTUAL 9/30/14	AMENDED BUDGET 9/30/15	ORIGINAL BUDGET 9/30/16	CHANGE 9/30/15 TO 9/30/16	
					\$	%
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
LIABILITIES						
Current Liabilities:						
Accounts Payable and Accrued Expenses	\$ 9,295	\$ 10,066	\$ 10,207	\$ 10,410	\$ 203	1.99%
Due to City of Fort Pierce	732	766	766	766	-	0.00%
Customer Deposits	7,205	7,445	7,814	8,074	260	3.33%
Revenue Bonds Payable - restricted assets	6,653	6,987	7,086	7,195	109	1.54%
Accrued Interest Payable - restricted assets	1,356	1,197	1,145	1,093	(52)	(4.54%)
Accrued Compensated Absences	-	55	55	55	-	0.00%
Capital Leases Payable	22	26	31	38	7	22.58%
Other Current Liabilities	1,312	831	838	823	(15)	(1.79%)
Total Current Liabilities	26,575	27,373	27,942	28,454	512	1.83%
Noncurrent Liabilities:						
Revenue Bonds Payable, Net of Unamortized Discounts	88,038	82,405	76,764	71,105	(5,659)	(7.37%)
Accrued Compensated Absences	1,830	1,878	1,878	1,878	-	0.00%
Other Post Employment Benefits Obligation	564	622	681	735	54	7.93%
Due to St Lucie County	177	137	137	137	-	0.00%
Capital Leases Payable	105	80	48	11	(37)	(77.08%)
Other Noncurrent Liabilities	757	713	-	-	-	0.00%
Total Noncurrent Liabilities	91,471	85,835	79,508	73,866	(5,642)	(7.10%)
TOTAL LIABILITIES	118,046	113,208	107,450	102,320	(5,130)	(4.77%)
DEFERRED INFLOWS OF RESOURCES						
Purchased Power and Gas Over-Collection	2,255	3,204	4,407	(33)	(4,440)	(100.75%)
NET POSITION						
Net Investment in Capital Assets	121,450	125,879	131,373	135,668	4,295	3.27%
Restricted for Capital Improvement Charges	6,740	5,977	4,776	3,908	(868)	(18.17%)
Restricted for Debt Service	4,139	4,535	4,930	5,325	395	8.01%
Restricted for Emergencies	2,000	1,668	1,273	900	(373)	(29.30%)
Restricted for Renewals and Replacements	564	500	500	500	-	0.00%
Unrestricted	42,642	40,566	39,208	36,600	(2,608)	(6.65%)
Total Net Position	177,535	179,125	182,060	182,901	841	0.46%
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 297,836</u>	<u>\$ 295,537</u>	<u>\$ 293,917</u>	<u>\$ 285,188</u>	<u>\$ (8,729)</u>	<u>(2.97%)</u>

OUTSTANDING DEBT

FPUA has five revenue bond series outstanding. All are collateralized by pledge of the net revenues of the combined systems as required by bond covenants. As of June 30, 2015 they consist of:

- \$22,445,000 Utilities Refunding Revenue Bonds, Series 1999A, with interest at 5.375% on the remaining outstanding balance of 255,000 through October 1, 2015.
- \$10,223,000 Utilities Revenue Capital Appreciation Bonds, Series 1999B, yield varying from 5.70% to 5.90%. 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. The accreted value as of June 30, 2015 was \$25,359,027.
- \$9,545,000 Utilities Revenue Bonds, Series 2002, interest fixed at 5%. The bonds mature October 1, 2025 through October 1, 2027, with annual principal amounts ranging from \$3,025,000 to \$3,340,000. The outstanding balance as of June 30, 2015 was \$9,545,000.
- \$34,800,000 Utilities Refunding Revenue Bonds, Series 2009, interest varying from 3.90% to 5.00%. The bonds mature October 1, 2017 through October 1, 2029, with annual principal amounts ranging from \$1,210,000 to \$7,285,000. The outstanding balance as of June 30, 2015 was \$34,800,000.
- \$20,896,000 Utilities Refunding Revenue Bonds, Series 2012, with interest fixed at 1.34% on the remaining annual principal amounts ranging from \$6,831,000 to \$6,920,000 through October 1, 2016. The outstanding balance as of June 30, 2015 was \$13,751,000.



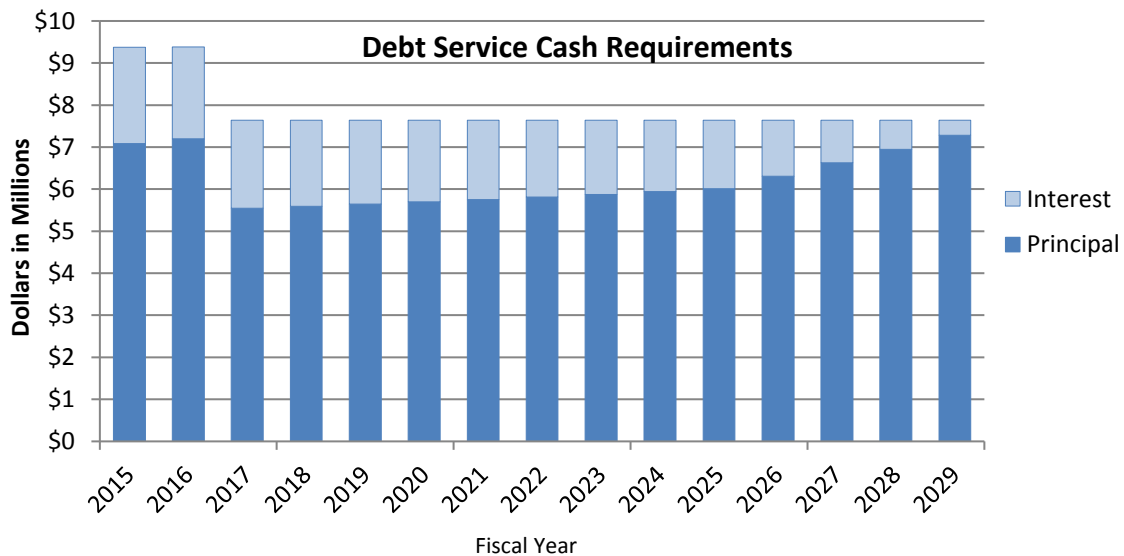
DEBT SERVICE

Following is a summary of each system's cost of borrowed money, including principal repayments and interest expense associated with the retirement of outstanding bonded debt. FPUA does not have a legally mandated debt limit. This schedule includes accretion of Capital Appreciation Bonds, which is not included in the calculation of debt service coverage.

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>ELECTRIC</u>				
Principal	\$ 2,742,367	\$ 2,880,041	\$ 2,920,849	\$ 2,965,779
Interest	1,767,259	1,547,292	1,537,960	1,529,828
<i>Total</i>	<u>4,509,626</u>	<u>4,427,333</u>	<u>4,458,809</u>	<u>4,495,607</u>
<u>WATER</u>				
Principal	2,663,196	2,796,896	2,836,526	2,880,159
Interest	1,683,778	1,502,622	1,493,560	1,485,662
<i>Total</i>	<u>4,346,974</u>	<u>4,299,518</u>	<u>4,330,086</u>	<u>4,365,821</u>
<u>NATURAL GAS</u>				
Principal	166,325	174,675	177,150	179,875
Interest	109,148	93,844	93,277	92,784
<i>Total</i>	<u>275,473</u>	<u>268,519</u>	<u>270,427</u>	<u>272,659</u>
<u>WASTEWATER</u>				
Principal	1,081,113	1,135,388	1,151,475	1,169,188
Interest	689,807	609,983	606,304	603,098
<i>Total</i>	<u>1,770,920</u>	<u>1,745,370</u>	<u>1,757,779</u>	<u>1,772,286</u>
<i>TOTAL ALL SYSTEMS</i>	<u><u>\$ 10,902,993</u></u>	<u><u>\$ 10,740,740</u></u>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,906,373</u></u>
<u>SUMMARY</u>				
Principal	\$ 6,653,000	\$ 6,987,000	\$ 7,086,000	\$ 7,195,000
Interest	4,249,993	3,753,740	3,731,101	3,711,373
<i>Total</i>	<u><u>\$ 10,902,993</u></u>	<u><u>\$ 10,740,740</u></u>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,906,373</u></u>

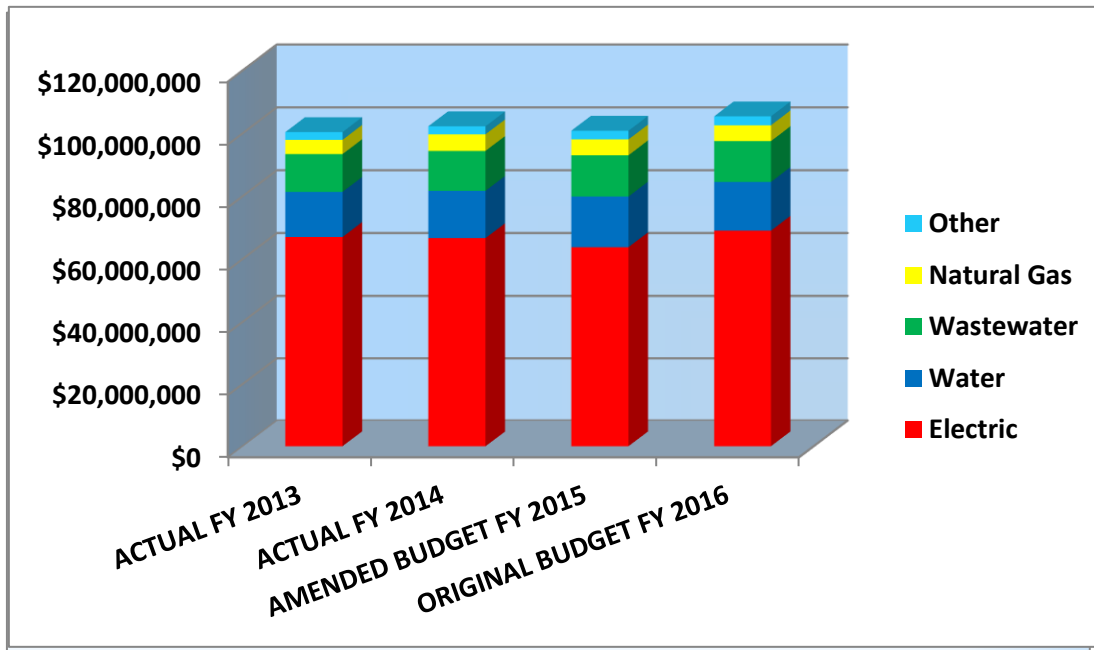
DEBT SERVICE CASH REQUIREMENTS BY FISCAL YEAR

<u>Year Ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	7,086,000	2,290,505	9,376,505
2016	7,195,000	2,185,263	9,380,263
2017	5,545,000	2,092,535	7,637,535
2018	5,595,000	2,045,345	7,640,345
2019	5,645,000	1,995,145	7,640,145
2020	5,700,000	1,941,108	7,641,108
2021	5,755,000	1,886,708	7,641,708
2022	5,810,000	1,828,487	7,638,487
2023	5,875,000	1,766,012	7,641,012
2024	5,940,000	1,700,562	7,640,562
2025	6,010,000	1,630,745	7,640,745
2026	6,310,000	1,330,245	7,640,245
2027	6,625,000	1,014,745	7,639,745
2028	6,945,000	694,920	7,639,920
2029	7,285,000	357,395	7,642,395
Totals	<u><u>\$ 93,321,000</u></u>	<u><u>\$ 24,759,720</u></u>	<u><u>\$ 118,080,720</u></u>





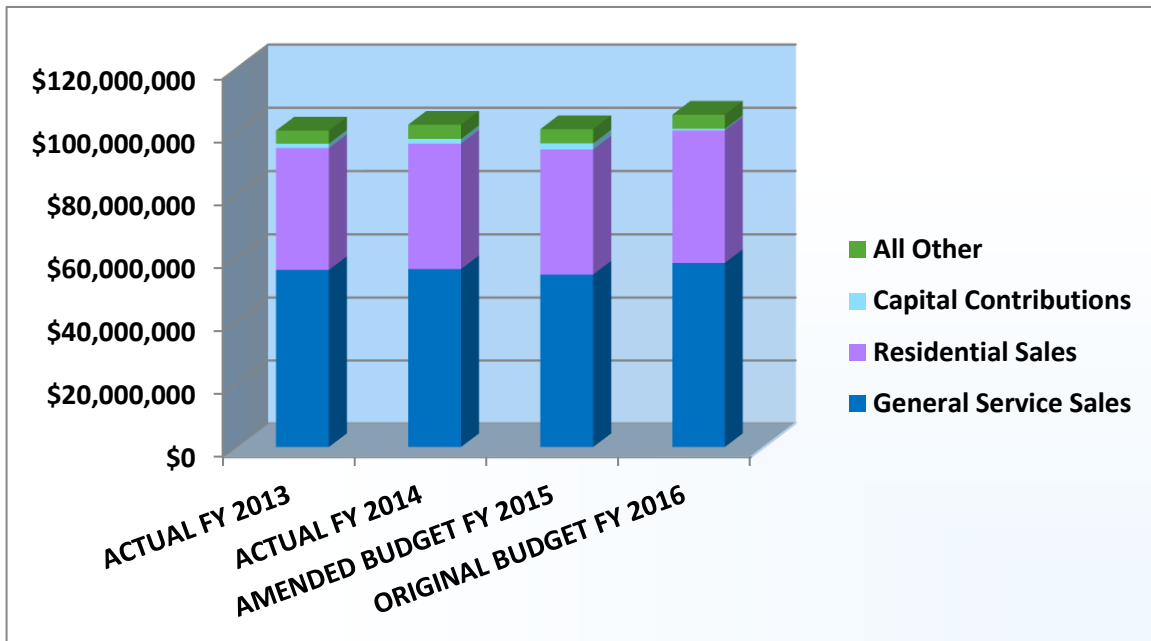
REVENUES BY SYSTEM



	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
Electric	\$ 67,025,255	\$ 66,665,469	\$ 63,787,700	\$ 69,034,000
Water	14,362,513	15,048,345	16,111,961	15,517,300
Wastewater	12,017,449	12,706,298	13,141,300	12,986,200
Natural Gas	4,538,049	5,277,208	5,039,200	5,039,300
Other	2,455,956	2,553,065	2,755,018	2,835,242
Total Revenues	\$ 100,399,222	\$ 102,250,385	\$ 100,835,179	\$ 105,412,042

FPUA staff estimated unit sales and sales revenues for FY 2015 and FY 2016 for the Electric, Water, Wastewater and Natural Gas Systems, as well as revenues for the Treasure Coast Energy Center, Manatee Observation and Education Center, and FPUAnet Communications. Future unit sales and revenues are based upon data prepared by staff including detailed customer billing statistics, financial results from FY 2014 and prior years, and other pertinent records of operations. The projections assume normal weather patterns. To ensure that FPUA continues to meet its goal of maintaining adequate operating reserves, staff continues to compare revenues to spending levels on an ongoing basis. This forecast reflects the 3% water rate increase made in March 2015, but does not reflect any future rate changes.

REVENUES BY SOURCE

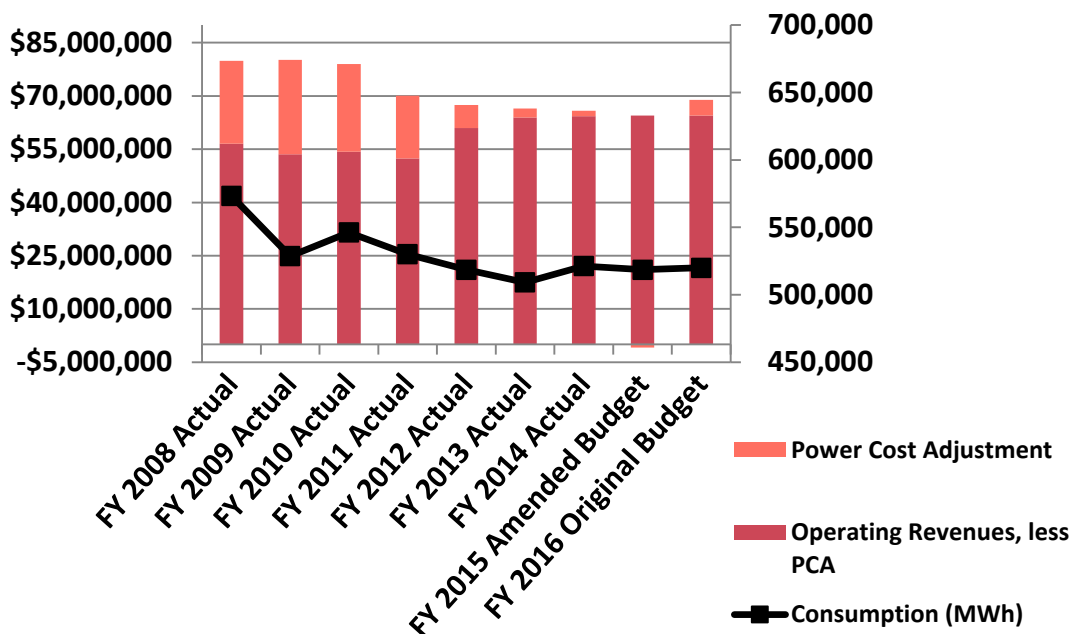


	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
General Service Sales	\$ 56,325,755	\$ 56,610,252	\$ 54,864,400	\$ 58,529,200
Residential Sales	38,535,303	39,652,149	39,539,200	41,886,200
Capital Contributions	1,393,385	1,477,966	1,934,100	516,700
All Other	4,144,779	4,510,018	4,497,479	4,479,942
Total Revenues	\$ 100,399,222	\$ 102,250,385	\$ 100,835,179	\$ 105,412,042

In FY 2016, FPUA expects to generate 95.3% of its revenues through rates charged to customers, the power cost adjustment (PCA), and the purchased gas adjustment (PGA). Of those sales, 58.0% is from general service sales, and 42.0% is from residential sales. Contributed capital no longer makes up a statistically significant portion of FPUA's total revenue budget for FY 2016. The remaining 4.7% of the budget is made up of other operating and non-operating revenues. Other operating revenues include service charges such as penalties, interest, and field contact charges (turn-ons and turn-offs), as well as MOEC and FPUAnet revenues, and guaranteed revenue charges. Other non-operating revenues include TCEC, revenue for City billing, and investment income.

ELECTRIC REVENUES

Electric operating revenues and consumption are depicted in the chart below.



Total FY 2016 Electric Operating revenues are expected to increase \$5.3 million, or 8.3%, from Amended FY 2015 levels. This is primarily attributable to increases in the Power Cost Adjustment anticipated for FY 2016.

The Amended FY 2015 and Original FY 2016 projections are expected to remain level when compared to FY 2014 actual. A significant decrease in street light revenue is a result of the City of Fort Pierce’s installation of LED lighting. It is estimated that FPUA will purchase approximately 541,667 MWh and sell approximately 520,000 MWh for FY 2016. These estimates reflect an unaccounted for or line loss factor of 4.0%. The electric power cost is projected to be \$45.8 million or \$84.54 per MWh purchased for FY 2016. Based upon budgeted unit sales at current rates, electric sales revenues for FY 2016 will be approximately \$68.9 million.

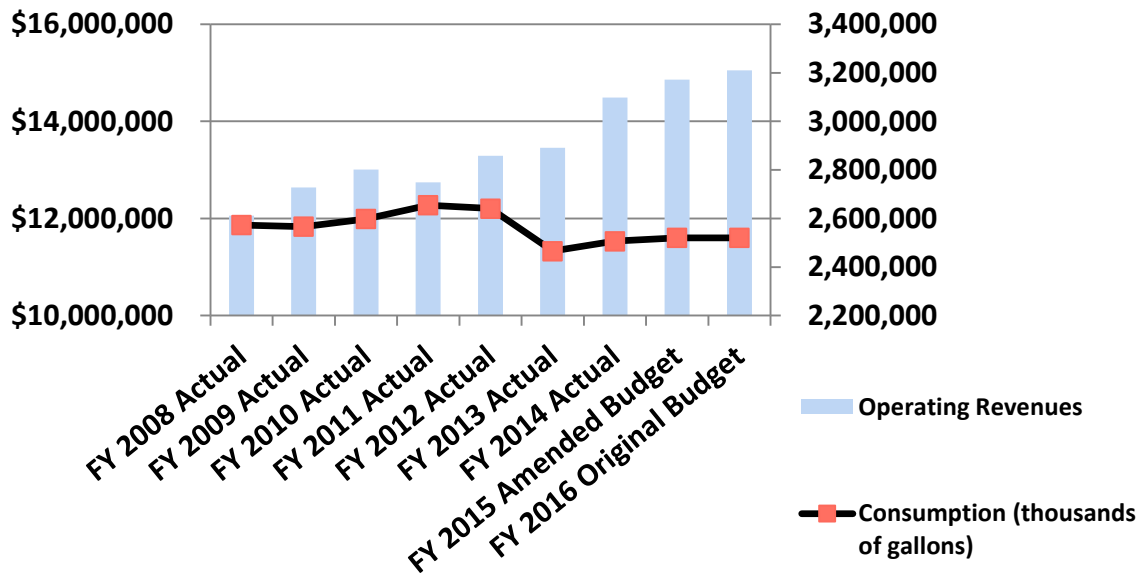
Based upon a review of historical customer statistics and the most recent plans for new development, it is expected that electric customer services billed will not change from FY 2015 to FY 2016. This is less than the historical annual average growth rate of 1.0% per year, and is anticipated to continue for the next few years.

ELECTRIC REVENUES

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>OPERATING REVENUES</u>				
<i>SALES OF ELECTRICITY:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 20,601,270	\$ 21,177,461	\$ 21,739,800	\$ 21,740,000
OUTSIDE CITY	5,102,064	5,149,250	5,288,800	5,289,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	30,040,608	29,533,839	29,573,200	29,573,000
OUTSIDE CITY	5,008,574	5,068,280	5,117,900	5,118,000
<i>POWER COST ADJUSTMENT:</i>				
RESIDENTIAL	860,700	534,111	(392,500)	1,944,000
GENERAL SERVICE	1,661,716	952,530	(503,800)	2,495,000
UNBILLED SERVICE REVENUE	100,900	333,200	-	-
<i>RENTAL LIGHTS:</i>				
RESIDENTIAL	81,856	77,198	74,900	75,000
GENERAL SERVICE	1,086,721	1,074,443	1,078,000	1,078,000
STREETLIGHTS & TRAFFIC SIGNALS	843,403	827,254	601,400	554,000
TOTAL	65,387,812	64,727,566	62,577,700	67,866,000
<i>OTHER OPERATING REVENUES</i>	1,114,500	1,073,624	1,024,100	1,024,000
<i>TOTAL OPERATING REVENUES</i>	66,502,312	65,801,190	63,601,800	68,890,000
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	70,284	25,425	36,200	36,000
GRANT REVENUE	4,486	909	-	-
REVENUE FOR CITY BILLING	83,978	83,547	76,400	76,000
MISCELLANEOUS INCOME	47,599	16,222	19,600	20,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	33,275	96,941	12,400	12,000
<i>TOTAL NON-OPERATING REVENUES</i>	239,622	223,044	144,600	144,000
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	66,741,934	66,024,234	63,746,400	69,034,000
<u>CAPITAL CONTRIBUTIONS</u>				
CONTRIBUTED CAPITAL - CASH	283,321	641,235	41,300	-
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	283,321	641,235	41,300	-
TOTAL REVENUES	\$ 67,025,255	\$ 66,665,469	\$ 63,787,700	\$ 69,034,000

WATER REVENUES

Water operating revenues and consumption are depicted in the chart below.



Although this budget reflects the 3.0% increase in water customer and volume charges which were effective March 1, 2015, total FY 2016 Water revenues are expected to increase \$191,000, or 1.3%, over Amended FY 2015 levels. The increases in sales revenue in FY 2016 are expected mainly in the General Service water sales.

Level consumption is anticipated for FY 2016 as compared to Amended FY 2015. It is estimated that FPUA will sell approximately 2.5 billion gallons of water in FY 2016. Based upon these unit sales at current rates, water sales revenue for FY 2015 will be approximately \$15.0 million.

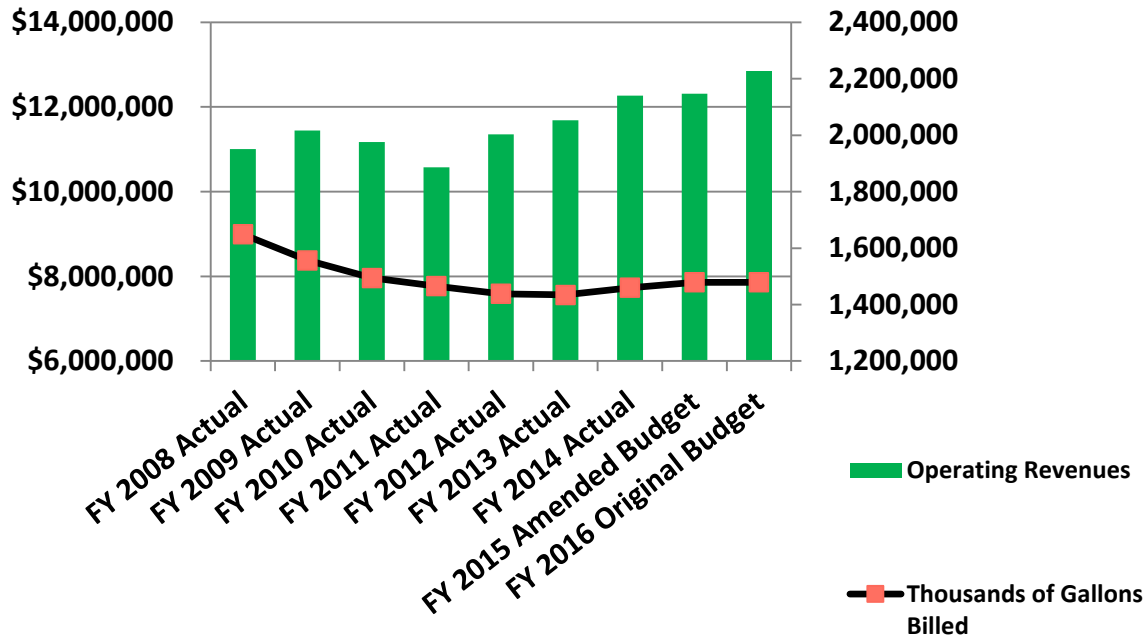
Analysis of historical customer statistics and FPUA's most recent plans for new development within the water system service area indicate that the number of water customer services billed will remain flat from FY 2015 to FY 2016. Although the annual average growth rate over the last 10 years was 1.9% per year, little growth is anticipated for the next few years.

WATER REVENUES

	<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2014</u>	<u>AMENDED BUDGET FY 2015</u>	<u>ORIGINAL BUDGET FY 2016</u>
<u>OPERATING REVENUES</u>				
<i>SALES OF WATER:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 4,024,173	\$ 4,324,772	\$ 4,529,900	\$ 4,556,900
OUTSIDE CITY	1,357,451	1,484,709	1,589,200	1,583,600
<i>GENERAL SERVICE:</i>				
INSIDE CITY	4,685,675	5,044,578	5,161,200	5,226,500
OUTSIDE CITY	2,189,744	2,458,551	2,431,700	2,499,900
UNBILLED SERVICE REVENUE	99,800	86,400	-	-
SALES FOR RESALE	853,915	798,698	898,200	934,700
UNMETERED FIRE PROTECTION	126,045	134,391	141,400	140,700
TOTAL	13,336,803	14,332,099	14,751,600	14,942,300
<i>OTHER OPERATING REVENUES</i>	<u>119,259</u>	<u>156,256</u>	<u>110,700</u>	<u>111,000</u>
<i>TOTAL OPERATING REVENUES</i>	13,456,062	14,488,355	14,862,300	15,053,300
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	14,439	5,227	7,400	7,000
GRANT REVENUE	230	231	81,461	-
REVENUE FOR CITY BILLING	58,313	49,627	45,700	46,000
MISCELLANEOUS INCOME	36,132	19,472	17,300	17,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	9,722	53,000	-	-
<i>TOTAL NON-OPERATING REVENUES</i>	<u>118,836</u>	<u>127,557</u>	<u>151,861</u>	<u>70,000</u>
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	13,574,898	14,615,912	15,014,161	15,123,300
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	153,495	158,223	218,400	158,000
CONTRIBUTED CAPITAL - CASH	474,427	75,952	284,300	76,000
CONTRIBUTED CAPITAL - NONCASH	159,693	198,258	595,100	160,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	<u>787,615</u>	<u>432,433</u>	<u>1,097,800</u>	<u>394,000</u>
TOTAL REVENUES	<u><u>\$ 14,362,513</u></u>	<u><u>\$ 15,048,345</u></u>	<u><u>\$ 16,111,961</u></u>	<u><u>\$ 15,517,300</u></u>

WASTEWATER REVENUES

Wastewater operating revenues and gallons billed are depicted in the chart below.



Total FY 2015 Wastewater Operating revenues are expected to increase \$533,100, or 4.3%, over Amended FY 2015 levels. This is a result of the 1.3% increase in wastewater units billed over the Original estimates for FY 2015. It is estimated that FPUA will bill approximately 1.5 billion gallons during FY 2016. At current rates, wastewater charges for FY 2016 are estimated to be \$12.8 million.

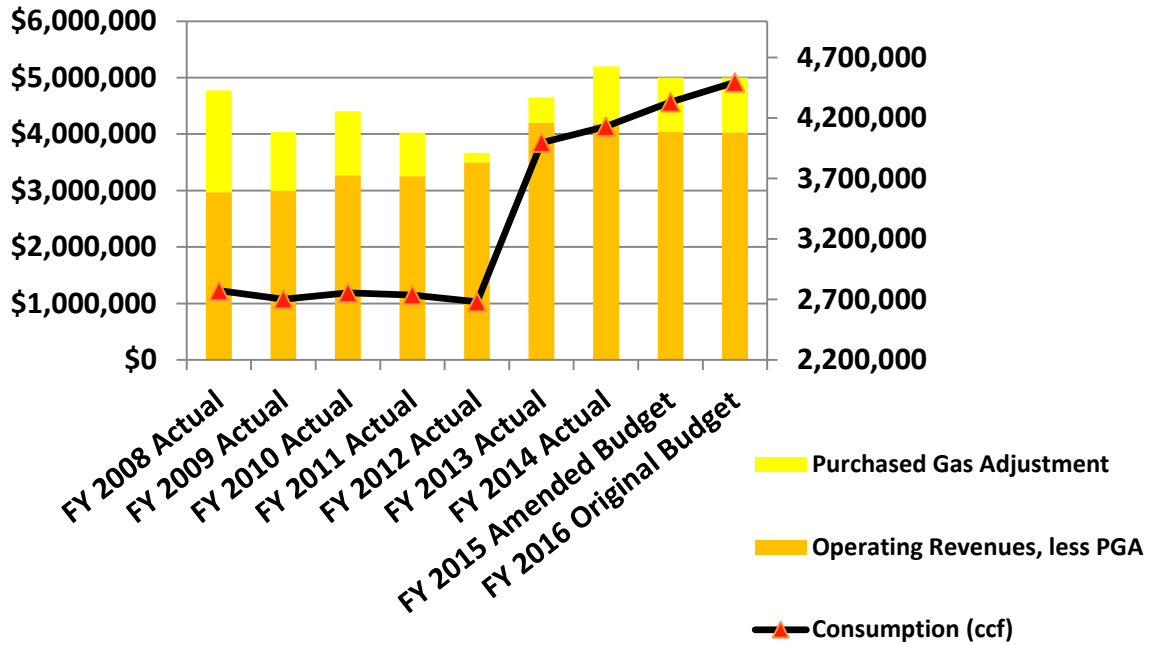
Based upon a review of historical customer statistics and the most recent development plans for the wastewater service area as provided by FPUA staff, it is estimated that the number of wastewater customer services billed will remain flat from FY 2015 to FY 2016. Although the annual average growth rate over the last 10 years was 1.6% per year, little growth is anticipated for the next few years.

WASTEWATER REVENUES

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>OPERATING REVENUES</u>				
<i>WASTEWATER CHARGES:</i>				
<i>RESIDENTIAL:</i>				
INSIDE CITY	\$ 4,545,949	\$ 4,735,794	\$ 4,827,400	\$ 4,811,400
OUTSIDE CITY	552,684	566,364	577,700	582,400
<i>GENERAL SERVICE:</i>				
INSIDE CITY	4,951,903	5,272,991	5,252,300	5,786,400
OUTSIDE CITY	1,070,025	1,095,168	1,139,900	1,150,500
REVENUE FROM ST. LUCIE COUNTY	374,293	344,523	355,100	355,000
UNBILLED SERVICE REVENUE	46,200	68,800	-	-
<i>TOTAL</i>	11,541,054	12,083,640	12,152,400	12,685,700
<i>OTHER OPERATING REVENUES</i>	142,707	180,368	162,200	162,000
<i>TOTAL OPERATING REVENUES</i>	11,683,761	12,264,008	12,314,600	12,847,700
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	12,464	4,876	6,500	7,000
GRANT REVENUE	195	4,813	-	-
REVENUE FOR CITY BILLING	43,711	44,254	40,600	41,000
MISCELLANEOUS INCOME	3,297	3,845	10,700	3,500
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,857	28,343	1,500	-
<i>TOTAL NON-OPERATING REVENUES</i>	61,524	86,131	59,300	51,500
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	11,745,285	12,350,139	12,373,900	12,899,200
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	86,001	136,665	86,600	87,000
CONTRIBUTED CAPITAL - CASH	13,934	-	-	-
CONTRIBUTED CAPITAL - NONCASH	172,229	219,494	680,800	-
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	272,164	356,159	767,400	87,000
<i>TOTAL REVENUES</i>	<u>\$ 12,017,449</u>	<u>\$ 12,706,298</u>	<u>\$ 13,141,300</u>	<u>\$ 12,986,200</u>

NATURAL GAS

Natural Gas operating revenues and consumption are depicted in the chart below.



Budgeted operating revenues for Natural Gas in FY 2016 are expected to remain level with the Amended FY 2015 levels.

Staff estimates that FPUA will purchase approximately 4,400,000 ccf and sell approximately 4,494,900 ccf in FY 2016. These estimates reflect an unaccounted for loss percentage of 3%. At current rates, natural gas sales revenues for FY 2016 will be approximately \$5.0 million.

FPUA’s staff review of historical customer statistics reveals that the number of services billed by the natural gas system continues to decrease. FPUA continues to promote commercial natural gas usage. Therefore, it has been assumed that the natural gas system will continue to lose a small number of residential services billed annually while adding new commercial services billed. The net result from FY 2015 to FY 2016 is expected to be no change in the number of gas customer services billed. This trend is anticipated to continue for the next few years.

NATURAL GAS REVENUES

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>OPERATING REVENUES</u>				
<i>SALES OF NATURAL GAS:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 1,081,772	\$ 1,070,920	\$ 1,083,900	\$ 1,084,000
OUTSIDE CITY	185,276	180,945	180,400	180,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	2,498,975	2,413,952	2,269,300	2,269,000
OUTSIDE CITY	359,334	376,095	407,100	407,000
<i>HEAT ONLY:</i>				
RESIDENTIAL	10,703	10,457	10,800	11,000
GENERAL SERVICE	2,199	2,081	2,000	2,000
<i>PURCHASED GAS ADJUSTMENT:</i>				
RESIDENTIAL	(20,233)	28,763	27,300	27,300
GENERAL SERVICE	467,063	988,563	939,500	939,500
COMPRESSED NATURAL GAS	1,200	720	1,600	1,600
UNBILLED SERVICE REVENUE	9,100	46,600	-	-
TOTAL	4,595,389	5,119,096	4,921,900	4,921,400
<i>OTHER OPERATING REVENUES</i>	52,588	81,784	79,000	79,000
TOTAL OPERATING REVENUES	4,647,977	5,200,880	5,000,900	5,000,400
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	(136,226)	1,640	2,300	2,000
GRANT REVENUE	33	28	-	-
REVENUE FOR CITY BILLING	1,198	9,772	8,900	9,000
GAS PIPING & APPLIANCE SALES	57,844	70,770	59,400	52,500
GAS PIPING & APPLIANCE COSTS	(35,718)	(30,047)	(38,600)	(31,600)
MISCELLANEOUS INCOME	1,865	12	800	1,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	46	777	-	-
TOTAL NON-OPERATING REVENUES	(110,958)	52,952	32,800	32,900
REVENUES BEFORE CAPITAL CONTRIBUTIONS	4,537,019	5,253,832	5,033,700	5,033,300
<u>CONTRIBUTED CAPITAL - CASH</u>	1,030	23,376	5,500	6,000
TOTAL REVENUES	\$ 4,538,049	\$ 5,277,208	\$ 5,039,200	\$ 5,039,300

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>OPERATING REVENUES</u>				
FPUA CONTRIBUTION	\$ 179,941	\$ 160,033	\$ 230,239	\$ 192,882
GIFT SHOP SALES	100,923	119,895	140,500	147,100
BOAT TOURS	35,088	35,777	30,000	35,000
DONATIONS	1,642	2,809	1,700	3,000
ADMISSIONS	14,282	14,407	15,600	17,500
TEACHING INCOME & CAMPS	15,641	16,477	11,500	18,000
MEMBERSHIPS	220	535	500	3,000
FUND RAISING INCOME	-	187	375	2,000
TOTAL OPERATING REVENUES	347,737	350,120	430,414	418,482
<u>NON-OPERATING REVENUES</u>				
INVESTMENT AND OTHER INCOME	313	113	100	100
GRANT REVENUE	6,670	-	-	5,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	3,354	80,974	4,700	55,000
TOTAL NON-OPERATING REVENUES	10,337	81,087	4,800	60,100
TOTAL REVENUES	\$ 358,074	\$ 431,207	\$ 435,214	\$ 478,582

FPUAnet COMMUNICATIONS REVENUES

	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>OPERATING REVENUES</u>				
DEDICATED INTERNET ACCESS	\$ 188,059	\$ 201,788	\$ 201,000	\$ 253,000
DARK FIBER TRANSMISSION	24,571	33,856	32,800	34,400
FIBER BANDWIDTH CONNECTIONS	111,081	122,465	125,100	167,900
WIRELESS BROADBAND INTERNET ACCESS	4,134	4,367	3,900	5,900
WIRELESS BANDWIDTH CONNECTIONS	4,080	4,148	4,200	4,400
COMMON CARRIER TELECOM SERVICES	63,000	63,000	79,700	130,000
TOTAL OPERATING REVENUES	394,925	429,624	446,700	595,600
<u>NON-OPERATING REVENUES</u>				
GRANT REVENUE	22	19	-	-
TOTAL NON-OPERATING REVENUES	22	19	-	-
REVENUES BEFORE CAPITAL CONTRIBUTIONS	394,947	429,643	446,700	595,600
<u>CONTRIBUTED CAPITAL - CASH</u>	49,255	24,763	22,100	29,700
TOTAL REVENUES	\$ 444,202	\$ 454,406	\$ 468,800	\$ 625,300

TREASURE COAST ENERGY CENTER REVENUES

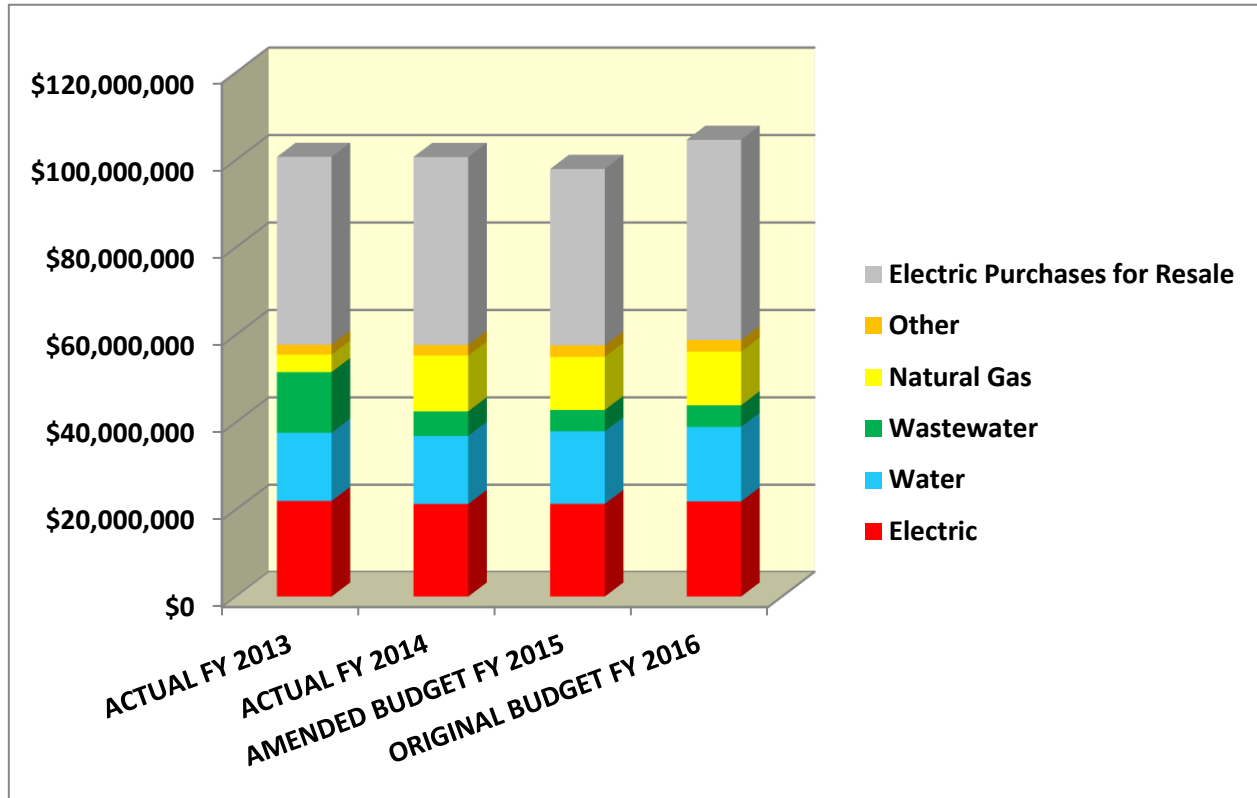
	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>NON-OPERATING REVENUES</u>				
FMPA O&M CONTRACT INCOME	\$ 1,653,680	\$ 1,667,452	\$ 1,851,004	\$ 1,731,360
TOTAL NON-OPERATING REVENUES	1,653,680	1,667,452	1,851,004	1,731,360
TOTAL REVENUES	\$ 1,653,680	\$ 1,667,452	\$ 1,851,004	\$ 1,731,360



OPERATIONS AND MAINTENANCE EXPENSES BY DEPARTMENT

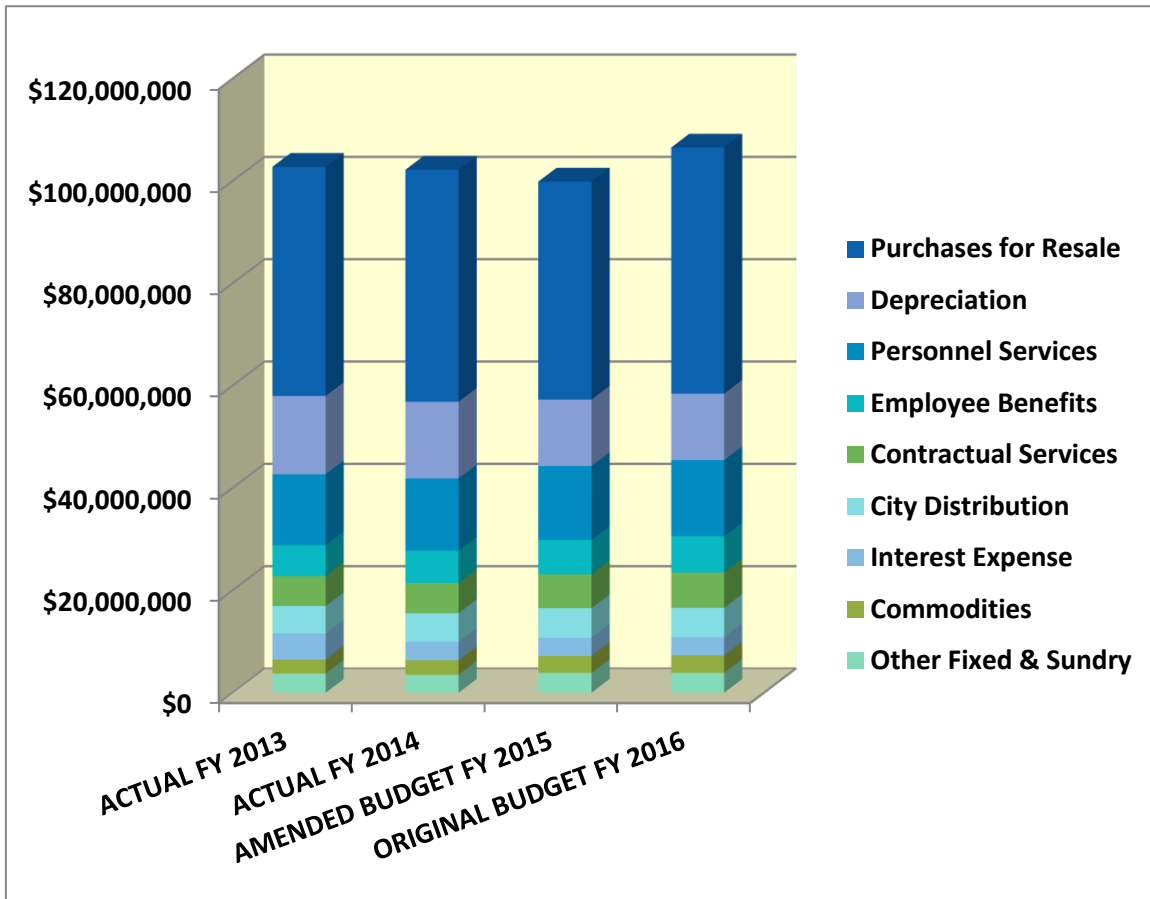
Department Name	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Original Budget FY 2016
01 - Manatee Center	\$ 358,074	\$ 431,207	\$ 435,214	\$ 478,582
02 - Treasure Coast Energy Center	1,653,680	1,667,452	1,851,004	1,731,360
10 - Board	87,503	81,859	90,668	103,909
11 - Director of Utilities	296,553	306,193	435,989	317,184
12 - Attorney	104,584	107,657	128,825	140,017
15 - Human Resources	412,902	406,422	396,280	412,521
18 - Risk Management	483,379	432,348	377,394	393,743
21 - Finance	1,124,789	1,277,897	1,380,933	1,467,076
22 - Materials Management	369,283	471,120	514,986	517,597
31 - Director of Shared Services	154,741	160,583	158,403	171,012
32 - Information Technology Services	2,047,962	2,156,136	2,589,802	2,750,389
33 - Federal Building	71,463	67,689	-	-
35 - Facilities	577,965	610,718	666,844	663,452
41 - Communications	149,705	172,667	175,411	181,140
43 - Customer Service	1,826,837	1,900,019	2,038,676	2,118,400
51 - Director of Electric & Gas Systems	179,090	188,157	264,880	276,919
52 - Power Generation	761,258	427,125	8,000	10,000
53 - Purchases for Resale	42,947,570	43,005,947	40,339,449	45,790,850
54 - Electric Transmission & Distribution	9,524,236	9,508,632	7,565,739	7,858,870
55 - Electric Operations	-	-	1,758,884	1,914,603
56 - Electric & Gas Engineering	829,466	855,365	966,682	967,133
61 - Dir of Water & Wastewater Systems	154,792	158,290	167,938	167,534
62 - Water Resources	5,495,053	5,601,442	6,395,794	6,569,456
64 - Water Distribution	4,643,383	4,885,970	4,645,754	4,773,365
66 - Water/Wastewater Engineering	919,084	955,310	1,008,286	1,065,882
74 - Gas Operations	1,663,869	2,495,714	1,802,804	1,847,818
75 - Gas Purchases for Resale	1,815,812	2,274,450	2,200,000	2,200,000
82 - Water Reclamation	3,674,384	4,175,003	3,849,536	3,874,379
84 - Wastewater Collection	6,760,658	5,133,208	4,610,042	4,635,938
93 - FPUAnet Communications	280,556	308,996	349,705	438,619
99 - Administrative & General	13,391,858	11,949,573	12,701,890	12,698,831
Grand Total	\$ 102,760,489	\$ 102,173,149	\$ 99,875,812	\$ 106,536,579

OPERATIONS & MAINTENANCE EXPENSES BY SYSTEM



	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
Electric	\$ 21,953,330	\$ 21,262,901	\$ 21,282,445	\$ 21,838,946
Electric Purchases for Resale	42,947,570	43,005,947	40,339,449	45,790,850
Water	15,628,191	15,605,959	16,614,475	17,085,746
Wastewater	13,868,765	5,606,031	4,893,059	4,939,753
Natural Gas	4,000,314	12,775,148	12,157,461	12,279,723
Other	2,290,353	2,404,709	2,632,923	2,645,561
TOTAL, net	\$ 100,688,523	\$ 100,660,695	\$ 97,919,812	\$ 104,580,579

OPERATIONS & MAINTENANCE EXPENSES BY CATEGORY



	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
Purchases for Resale	\$ 44,800,494	\$ 45,347,268	\$ 42,609,696	\$ 48,107,262
Personnel Services	13,855,287	14,110,770	14,463,502	14,897,617
Employee Benefits	6,012,763	6,312,809	6,682,076	7,069,573
Contractual Services	5,869,137	5,885,404	6,631,163	6,880,441
Commodities	2,690,577	2,832,492	3,309,568	3,385,021
Depreciation	15,300,043	14,991,034	13,000,000	13,000,000
Interest Expense	5,105,072	3,582,361	3,570,536	3,567,092
City Distribution	5,365,879	5,605,157	5,735,240	5,749,716
Other Fixed & Sundry	3,761,237	3,505,854	3,874,031	3,879,857
TOTAL	\$ 102,760,489	\$ 102,173,149	\$ 99,875,812	\$ 106,536,579

NOTE: Includes capitalized labor and overhead, and unallocated contingency

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Original Budget FY 2016
<u>PERSONNEL SERVICES</u>				
1010 Salaries & Wages	\$ 13,222,801	\$ 13,405,253	\$ 13,634,952	\$ 14,202,017
1020 Overtime	632,486	705,517	828,550	695,600
<i>Personnel Services Total</i>	<u>13,855,287</u>	<u>14,110,770</u>	<u>14,463,502</u>	<u>14,897,617</u>
<u>EMPLOYEE BENEFITS</u>				
4050 Retirement	2,037,538	2,047,318	2,102,765	2,154,930
4060 FICA	1,011,967	1,027,370	1,099,199	1,132,225
4070 Employees' Insurance	2,672,478	2,842,404	3,200,000	3,500,000
4090 Vacation Pay Expense	29,443	(54,806)	-	-
4100 Sick Pay Expense	43,910	157,484	-	-
4110 Net OPEB Expense	55,000	58,000	59,000	54,000
4600 Workers' Compensation	155,250	236,303	196,112	203,418
4640 Unemployment Claims	7,177	(1,264)	25,000	25,000
<i>Employee Benefits Total</i>	<u>6,012,763</u>	<u>6,312,809</u>	<u>6,682,076</u>	<u>7,069,573</u>
<u>CONTRACTUAL SERVICES</u>				
2110 Advertising	44,046	29,266	39,782	41,616
2122 Rentals	62,829	65,154	51,367	51,933
2131 Maintenance of Buildings	185,786	151,012	124,040	137,803
2132 Maintenance of Vehicles	182,393	118,570	149,420	154,459
2133 Maintenance of Equipment	158,988	74,516	134,604	138,912
2139 Maintenance/Service Contracts	1,836,954	1,986,841	2,249,943	2,425,001
2140 Postage	186,955	191,858	220,062	229,206
2151 Printing	50,781	59,153	73,962	71,101
2161 Professional Fees - Audit	42,890	35,630	43,044	44,000
2164 Professional Fees - Cons/Eng	148,987	150,227	250,653	290,728
2165 Temporary Labor	-	23,808	57,052	6,630
2166 Professional Fees - Other	288,234	255,427	359,801	385,620
2170 Training	189,903	226,927	272,227	292,889
2171 Travel	6,847	9,117	23,610	12,474
2172 Car Allowance	149,361	144,236	141,000	143,445
2190 Communications	175,771	159,733	192,721	194,540
2200 Utilities	2,045,057	2,061,596	2,047,600	2,057,900
2230 Employee Relations	23,377	34,025	36,185	37,308
2240 Business Relations	2,831	3,634	6,385	7,772
2250 Community Relations	20,744	31,814	77,100	74,380
2260 Memberships - Professional	53,565	57,884	64,911	65,686
2262 Memberships - Civic	3,705	3,615	5,694	6,038
2290 Billing - Housing Authority	9,133	11,361	10,000	11,000
<i>Contractual Services Total</i>	<u>5,869,137</u>	<u>5,885,404</u>	<u>6,631,163</u>	<u>6,880,441</u>
<u>PURCHASES FOR RESALE</u>				
3360 Purchases for Resale	44,800,494	45,347,268	42,609,696	48,107,262
<i>Purchases for Resale Total</i>	<u>44,800,494</u>	<u>45,347,268</u>	<u>42,609,696</u>	<u>48,107,262</u>

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	Actual FY 2013	Actual FY 2014	Amended Budget FY 2015	Original Budget FY 2016
<u>COMMODITIES</u>				
3311 Office Supplies	70,461	65,707	82,934	71,942
3313 Subscriptions	4,695	6,111	7,017	7,084
3316 Operating Supplies	1,296,467	1,344,354	1,532,731	1,563,307
3320 Chemicals	855,028	896,626	1,205,302	1,230,000
3331 Vehicle Supplies	408,331	453,905	397,346	424,021
3340 Small Tools	55,595	65,789	84,238	88,667
<i>Commodities Total</i>	<u>2,690,577</u>	<u>2,832,492</u>	<u>3,309,568</u>	<u>3,385,021</u>
<u>FIXED & SUNDRY</u>				
4010 Cost of Goods Sold	47,949	57,724	65,500	69,000
4015 Sales Discount	7,411	11,718	10,000	10,000
4020 Cash Over/Short	(548)	(8,055)	451	150
4080 Employee Suggestions & Awards	13,929	15,726	16,480	25,120
4509 Other Taxes	37,723	38,171	36,160	37,260
4510 Gross Receipts Tax	1,685,475	1,556,876	1,660,000	1,660,000
4520 Licenses & Permits	58,580	51,566	90,246	91,203
4531 Contributions - Civic	194,941	175,033	240,662	210,900
4610 Insurance - Prop/Liability	495,508	537,626	633,316	651,792
4666 Inventory Adjustments	2,861	48,685	12,816	10,832
4700 Utility Bad Debt Expense	257,725	363,709	360,700	360,700
5730 Bank Charges	249,733	280,209	290,000	295,000
6100 Administrative Charges - City	-	-	-	-
9005 Duplicate Charges	(51,308)	(50,259)	(50,300)	(52,100)
<i>Fixed & Sundry Total</i>	<u>2,999,979</u>	<u>3,078,729</u>	<u>3,366,031</u>	<u>3,369,857</u>
<u>INTEREST EXPENSES</u>				
5721 Interest - Bonds/Pooled Loan	4,915,692	3,753,740	3,731,101	3,711,373
5723 Interest - Deposits	15,454	12,478	13,300	13,300
5725 Capitalized Interest	189,026	(178,248)	(178,000)	(168,000)
5729 Interest - Other	-	87	-	-
5731 Amortization of Bond Disc/Exp	(15,100)	(5,696)	4,135	10,419
<i>Interest Expenses Total</i>	<u>5,105,072</u>	<u>3,582,361</u>	<u>3,570,536</u>	<u>3,567,092</u>
<u>MISCELLANEOUS</u>				
9000 Distribution to City of Ft. Pierce	5,365,879	5,605,157	5,735,240	5,749,716
9010 Contingency	-	-	500,000	500,000
9030 Depreciation Expense	15,300,043	14,991,034	13,000,000	13,000,000
9050 Extraordinary Expense	761,258	427,125	8,000	10,000
<i>Miscellaneous Total</i>	<u>21,427,180</u>	<u>21,023,316</u>	<u>19,243,240</u>	<u>19,259,716</u>
Grand Total	<u><u>\$ 102,760,489</u></u>	<u><u>\$ 102,173,149</u></u>	<u><u>\$ 99,875,812</u></u>	<u><u>\$ 106,536,579</u></u>

ALLOCATION DISTRIBUTION
FY 2015

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 435,214	\$ 435,214
02 Treasure Coast Energy Center	-	-	-	-	-	1,851,004	1,851,004
10 Board	5,000	38,062	22,839	4,463	20,304	-	90,668
11 Director of Utilities	21,000	184,380	110,636	21,621	98,352	-	435,989
12 Attorney	6,000	54,571	32,745	6,399	29,110	-	128,825
15 Human Resources	50,000	123,206	110,983	19,669	92,422	-	396,280
18 Risk Management	24,000	157,013	94,215	18,412	83,754	-	377,394
21 Finance	68,000	583,336	350,028	68,404	311,165	-	1,380,933
22 Materials Management	187,000	146,380	86,949	17,121	77,536	-	514,986
31 Director of Shared Services	8,000	53,513	48,204	8,543	40,143	-	158,403
32 Information Technology Services	138,000	872,351	785,803	139,262	654,386	-	2,589,802
33 Federal Building	-	-	-	-	-	-	-
35 Facilities	34,000	231,178	302,120	40,375	59,171	-	666,844
41 Communications	9,000	73,936	44,365	8,670	39,440	-	175,411
43 Customer Service	-	905,784	543,511	106,215	483,166	-	2,038,676
49 Administrative and General	203,000	19,890	17,917	3,175	14,920	-	258,902
51 Director of Electric & Gas Systems	9,000	255,880	-	-	-	-	264,880
52 Power Generation	-	8,000	-	-	-	-	8,000
53 Electric Purchases for Resale	-	40,339,449	-	-	-	-	40,339,449
54 Electric Transmission and Distribution	435,000	7,130,739	-	-	-	-	7,565,739
55 Electric Operations	3,000	1,755,884	-	-	-	-	1,758,884
56 Electric & Gas Engineering	15,000	951,682	-	-	-	-	966,682
59 Administrative and General	100,000	7,736,660	-	-	-	-	7,836,660
61 Director of Water/Wastewater Systems	-	-	100,763	-	67,175	-	167,938
62 Water Resources	-	-	6,395,794	-	-	-	6,395,794
64 Water Distribution	108,000	-	4,537,754	-	-	-	4,645,754
66 Water/Wastewater Engineering	153,000	-	513,172	-	342,114	-	1,008,286
69 Administrative and General	100,000	-	2,516,677	-	-	-	2,616,677
74 Gas Operations	81,000	-	-	1,721,804	-	-	1,802,804
75 Gas Purchases for Resale	-	-	-	2,200,000	-	-	2,200,000
79 Administrative and General	50,000	-	-	508,926	-	-	558,926
82 Water Reclamation	21,000	-	-	-	3,828,536	-	3,849,536
84 Wastewater Collection	75,000	-	-	-	4,535,042	-	4,610,042
89 Administrative and General	50,000	-	-	-	1,380,725	-	1,430,725
93 FPUAnet Communications	3,000	-	-	-	-	346,705	349,705
TOTALS	\$ 1,956,000	\$61,621,894	\$ 16,614,475	\$4,893,059	\$ 12,157,461	\$ 2,632,923	\$ 99,875,812

ALLOCATION DISTRIBUTION
FY 2016

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 478,582	\$ 478,582
02 Treasure Coast Energy Center	-	-	-	-	-	1,731,360	1,731,360
10 Board	5,000	43,946	26,369	5,153	23,441	-	103,909
11 Director of Utilities	21,000	131,594	78,963	15,431	70,196	-	317,184
12 Attorney	6,000	59,544	35,729	6,982	31,762	-	140,017
15 Human Resources	50,000	129,818	120,176	19,794	92,733	-	412,521
18 Risk Management	24,000	164,277	98,573	19,264	87,629	-	393,743
21 Finance	68,000	621,609	372,994	72,892	331,581	-	1,467,076
22 Materials Management	187,000	147,546	87,641	17,257	78,153	-	517,597
31 Director of Shared Services	8,000	58,376	54,038	8,900	41,698	-	171,012
32 Information Technology Services	138,000	935,497	866,007	142,636	668,249	-	2,750,389
33 Federal Building	-	-	-	-	-	-	-
35 Facilities	34,000	229,939	300,500	40,159	58,854	-	663,452
41 Communications	9,000	76,482	45,893	8,968	40,797	-	181,140
43 Customer Service	-	941,205	564,765	110,369	502,061	-	2,118,400
49 Administrative and General	203,000	20,970	19,413	3,197	14,980	-	261,560
51 Director of Electric & Gas Systems	9,000	267,919	-	-	-	-	276,919
52 Power Generation	-	10,000	-	-	-	-	10,000
53 Electric Purchases for Resale	-	45,790,850	-	-	-	-	45,790,850
54 Electric Transmission and Distribution	435,000	7,423,870	-	-	-	-	7,858,870
55 Electric Operations	3,000	1,911,603	-	-	-	-	1,914,603
56 Electric & Gas Engineering	15,000	952,133	-	-	-	-	967,133
59 Administrative and General	100,000	7,712,618	-	-	-	-	7,812,618
61 Director of Water/Wastewater Systems	-	-	100,520	-	67,014	-	167,534
62 Water Resources	-	-	6,569,456	-	-	-	6,569,456
64 Water Distribution	108,000	-	4,665,365	-	-	-	4,773,365
66 Water/Wastewater Engineering	153,000	-	547,729	-	365,153	-	1,065,882
69 Administrative and General	100,000	-	2,531,615	-	-	-	2,631,615
74 Gas Operations	81,000	-	-	1,766,818	-	-	1,847,818
75 Gas Purchases for Resale	-	-	-	2,200,000	-	-	2,200,000
79 Administrative and General	50,000	-	-	501,933	-	-	551,933
82 Water Reclamation	21,000	-	-	-	3,853,379	-	3,874,379
84 Wastewater Collection	75,000	-	-	-	4,560,938	-	4,635,938
89 Administrative and General	50,000	-	-	-	1,391,105	-	1,441,105
93 FPUAnet Communications	3,000	-	-	-	-	435,619	438,619
TOTALS	\$ 1,956,000	\$67,629,796	\$ 17,085,746	\$ 4,939,753	\$ 12,279,723	\$ 2,645,561	\$ 106,536,579

MANATEE OBSERVATION & EDUCATION CENTER

DEPARTMENTAL CORE SERVICES

- Manage the operations of the Manatee Observation and Education Center (MOEC)
- Promote understanding and responsible actions for the protection of the Treasure Coast's fragile ecosystems and their inhabitants, especially the Florida Manatee
- Provide environmental education to the public through exhibits, wildlife viewing, events, programs, and boat tours
- Provide environmental education to students through classroom programs, outreach programs and field activities
- Raise funds from grants, donations, sponsorships, memberships, admissions, boat tours, Center fundraisers, and gift shop sales
- Maintain positive working relationship and assist with development and implementation of activities associated with Treasure Coast Manatee Foundation (TCMF)
- Maintain a volunteer program to enhance the MOEC community presence, offer additional education, and provide a work force to assist in the operation of the MOEC

DEPARTMENTAL ACCOMPLISHMENTS

- Installed high efficiency toilets and self-closing faucets at Manatee Center, interior and exterior energy efficient LED lighting throughout Manatee Center and Gift Shop
- Acquired two new members on Board of TCMF
- Installed two recycling bins outside of Manatee Center
- Initiated recycling program for water bottles brought to Gift Shop for a recycling discount
- Partnered with Plymouth State University to host a group of nine alternative spring break student volunteers
- Partnered with Montmagny College in Quebec, Canada to host volunteer intern for five weeks

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lunch –n–learn lecture attendees	240	247	250	263	275	295	300
Educ. program participants (students & campers)	4500	4895	4900	5658	5000	3500	5500
Annual visitors	35,800	32,985	36,500	39,732	36,500	40,000	40,500
Volunteer hours	10,300	10,485	13,000	10,529	13,000	13,000	13,500
Manatees spotted	**	645	**	407	**	515	**

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Grant revenue	\$5,000	\$6,670	\$7,000	\$0.00	\$7,000	\$0.00	\$5,000
% increase # of visitors	5.0%	1.7%	5.8%	20.5%	5.8%	0.7%	1.3%
% +/- operating revenue (less FPUA contribution)	*	(25.2%)	*	13.3%	*	5.3%	12.7%

*Not measured in prior years

**No Goal –Actual count observed during operating hours

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 125,729	\$ 129,767	\$ 156,924	\$ 186,739
1020	OVERTIME	126	1,338	350	1,600
	PERSONNEL SERVICES TOTAL	<u>125,855</u>	<u>131,105</u>	<u>157,274</u>	<u>188,339</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	14,234	14,689	26,438	30,699
4060	FICA	9,216	8,938	12,031	14,408
4070	EMPLOYEES' INSURANCE	22,660	23,691	26,579	29,071
4090	VACATION PAY EXPENSE	(418)	2,532	-	-
4100	SICK PAY EXPENSE	3,736	2,577	-	-
4110	NET OPEB EXPENSE	409	433	447	409
4600	WORKERS' COMPENSATION	1,192	4,932	3,856	479
	EMPLOYEE BENEFITS TOTAL	<u>51,029</u>	<u>57,792</u>	<u>69,351</u>	<u>75,066</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	7,939	8,790	9,316	9,556
2131	MAINTENANCE OF BUILDINGS	12,301	14,682	2,500	2,500
2132	MAINTENANCE OF VEHICLES	-	-	-	-
2133	MAINTENANCE OF EQUIPMENT	292	4,764	600	700
2139	MAINTENANCE/SERVICE CONTRACTS	12,503	40,142	21,307	21,336
2140	POSTAGE	923	1,059	1,100	1,400
2151	PRINTING	236	1,039	1,800	1,800
2165	TEMPORARY LABOR	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	694	110	500	500
2170	TRAINING	239	258	500	550
2171	TRAVEL	164	279	350	400
2172	CAR ALLOWANCE	3,300	3,300	3,300	3,300
2190	COMMUNICATIONS	3,245	2,728	2,400	2,400
2200	UTILITIES	10,262	9,917	9,300	9,100
2230	EMPLOYEE/VOLUNTEER RELATIONS	2,967	4,470	4,300	4,300
2250	COMMUNIT RELATIONS	1,000	1,000	-	-
2260	MEMBERSHIPS - PROFESSIONAL	110	235	285	285
2262	MEMBERSHIPS - CIVIC	50	-	150	150
	CONTRACTUAL SERVICES TOTAL	<u>56,225</u>	<u>92,773</u>	<u>57,708</u>	<u>58,277</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,015	2,336	1,500	2,400
3313	SUBSCRIPTIONS	-	10	-	-
3316	OPERATING SUPPLIES	46,646	58,771	50,000	55,000
3331	VEHICLE SUPPLIES	167	810	350	350
	COMMODITIES TOTAL	<u>49,828</u>	<u>61,927</u>	<u>51,850</u>	<u>57,750</u>
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	47,949	57,724	65,500	69,000
4015	SALES DISCOUNT	7,411	11,718	10,000	10,000
4020	CASH (OVER) SHORT	140	(113)	150	150
4520	LICENSES & PERMITS	88	29	100	100
4610	PROPERTY & LIAB./INS. & UNINSUR.	2,899	3,065	3,600	3,780
4666	INVENTORY ADJUSTMENTS	509	1,067	816	832
5730	BANK CHARGES	3,801	4,431	5,000	6,000
6100	ADMINISTRATIVE CHARGES - CITY	-	-	-	-
	FIXED & SUNDRY TOTAL	<u>62,797</u>	<u>77,921</u>	<u>85,166</u>	<u>89,862</u>
<u>MISCELLANEOUS</u>					
9000	DISTRIBUTION TO CITY OF FT. PIERCE	2,024	220	4,865	288
9030	DEPRECIATION & AMORT EXPENSE	10,316	9,469	9,000	9,000
	MISCELLANEOUS TOTAL	<u>12,340</u>	<u>9,689</u>	<u>13,865</u>	<u>9,288</u>
	TOTALS	<u>\$ 358,074</u>	<u>\$ 431,207</u>	<u>\$ 435,214</u>	<u>\$ 478,582</u>

TREASURE COAST ENERGY CENTER

DEPARTMENTAL CORE SERVICES

- Operate, under contract, the Treasure Coast Energy Center (TCEC) which is wholly owned by FMPA's All Requirements Project utilizing prudent utility practices
- Generate electricity to serve 60,000 homes in the 14 cities served by FMPA's ARP
- Adhere to all applicable federal, state and local laws concerning the operation and maintenance of electric power generating units

DEPARTMENTAL ACCOMPLISHMENTS

- Completed Quadruple Major Plant Outage
- Ranked the 13th lowest (pollutant) emitting power plant in North America
- Forced Outage Factor below 1% for the past four fiscal years
- Set the FMPA continuous run record of 175 days exceeding the previous mark of 152 days
- Received Highly Protected Risk award recognizing excellence in managing business risk and protecting assets.

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Megawatt Hours	**	1,781,777	**	1,957,256	**	±1,508,598	**
Period Hours	8,760	8,760	8,760	8,760	8,760	8,760	8,784
Service Hours	**	8,146	**	8,285	**	±7,520	**
Forced Outage Hours	≤85	0	≤44	42	≤44	40	≤44

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Equivalent Availability Factor (EAF)	90.0%	93.8%	89.0%	94.6%	89.0%	±85.0%	92.0%
Forced Outage Factor	≤1.00%	0.00%	≤.50%	0.48%	≤.50%	0.46%	≤.50%
Capacity Factor	**	66.3%	**	72.8%	**	±56.1%	**
Safety Frequency Rate (CY)	≤5.0	0.0	≤5.0	0.0	≤5.0	0.0	≤5.0
Safety Severity Rate (CY)	≤50	0	≤50	0	≤50	0	≤50

** Megawatt Hours, Capacity Factor, and Service Hours are system demand controlled metrics.

± Fifty (50) day planned outage impact.

DEPT. 02 - TREASURE COAST ENERGY CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<i><u>PERSONNEL SERVICES</u></i>					
1010	SALARIES & WAGES	\$ 1,011,359	\$ 994,956	\$ 973,417	\$ 956,179
1020	OVERTIME	230,510	209,404	350,000	250,000
	PERSONNEL SERVICES TOTAL	<u>1,241,869</u>	<u>1,204,360</u>	<u>1,323,417</u>	<u>1,206,179</u>
<i><u>EMPLOYEE BENEFITS</u></i>					
4050	RETIREMENT	150,939	155,208	208,009	196,607
4060	FICA	90,809	87,366	101,241	92,273
4070	EMPLOYEES' INSURANCE	153,067	162,160	184,075	201,332
4090	VACATION PAY EXPENSE	(9,158)	9,385	-	-
4100	SICK PAY EXPENSE	(3,319)	16,696	-	-
4110	NET OPEB EXPENSE	3,067	3,243	3,129	2,864
4600	WORKERS' COMPENSATION	10,101	11,520	11,760	12,348
4640	UNEMPLOYMENT CLAIMS	-	111	-	-
	EMPLOYEE BENEFITS TOTAL	<u>395,506</u>	<u>445,689</u>	<u>508,214</u>	<u>505,424</u>
<i><u>CONTRACTUAL SERVICES</u></i>					
2170	TRAINING	389	-	796	812
2172	CAR ALLOWANCE	10,320	10,320	10,320	10,320
	CONTRACTUAL SERVICES TOTAL	<u>10,709</u>	<u>10,320</u>	<u>11,116</u>	<u>11,132</u>
<i><u>COMMODITIES</u></i>					
3316	OPERATING SUPPLIES	1,132	1,865	1,500	1,530
	COMMODITIES TOTAL	<u>1,132</u>	<u>1,865</u>	<u>1,500</u>	<u>1,530</u>
<i><u>FIXED & SUNDRY</u></i>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	4,464	5,218	6,757	7,095
	FIXED & SUNDRY TOTAL	<u>4,464</u>	<u>5,218</u>	<u>6,757</u>	<u>7,095</u>
	TOTALS	<u>\$ 1,653,680</u>	<u>\$ 1,667,452</u>	<u>\$ 1,851,004</u>	<u>\$ 1,731,360</u>

BOARD

DEPARTMENTAL CORE SERVICES

- Adopt resolutions and policies necessary for FPUA's operations
- Review and approve the Annual Budget for FPUA
- Review and approve utility rates
- Approve purchases of goods and services greater than \$25,000
- Hold public meetings to conduct FPUA business
- Provide for an annual independent audit of the finances for FPUA
- Provide direction to staff regarding rate setting strategy that balances good utility business practices with customer affordability
- Provide direction, oversight and final review for annual budget that accomplishes objectives of rate setting strategy

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board meetings	22	18	20	19	20	18	20
Agenda items reviewed	200	221	225	231	250	250	250
Rate & budget workshops	5	1	2	2	2	2	2
Training sessions attended	*	4	7	4	4	4	4

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Provide direction for rate adjustments or control of rates to balance need of utility with customer affordability	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Approval of budget that accomplishes objective of rate setting strategy	Yes	Yes	Yes	Yes	Yes	Yes	Yes

*Not measured in prior years

DEPT. 10 - BOARD

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 18,005	\$ 18,074	\$ 18,075	\$ 18,145
	PERSONNEL SERVICES TOTAL	18,005	18,074	18,075	18,145
<u>EMPLOYEE BENEFITS</u>					
4060	FICA	1,546	1,730	1,383	1,388
4070	EMPLOYEES' INSURANCE	44,037	41,195	47,565	52,025
4600	WORKERS' COMPENSATION	267	257	264	277
4610	PROPERTY & LIAB./INS. & UNINSUR.	66	80	102	107
	EMPLOYEE BENEFITS TOTAL	45,916	43,262	49,314	53,797
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	-	21	25	26
2170	TRAINING	9,456	6,945	7,000	15,500
2171	TRAVEL	451	254	2,500	2,600
2172	CAR ALLOWANCE	11,934	12,000	12,000	12,000
2240	BUSINESS RELATIONS	426	-	439	500
2262	MEMBERSHIPS - CIVIC	1,315	1,303	1,315	1,341
	CONTRACTUAL SERVICES TOTAL	23,582	20,523	23,279	31,967
	TOTALS	\$ 87,503	\$ 81,859	\$ 90,668	\$ 103,909

DIRECTOR OF UTILITIES

DEPARTMENTAL CORE SERVICES

- Serve as Chief Executive Officer of FPUA
- Direct and coordinate activities of all FPUA employees.
- Supervise the following direct reports: Directors of Shared Services, Financial Services, Water/Wastewater Systems, Electric & Gas Systems, as well as the Risk Manager, Communications Program Manager, and Senior Executive Staff Assistant
- Establish general procedure to ensure all policies and resolutions passed by the Board are enforced and duly administered with controlled resources in an effort to enhance service delivery
- Direct the budget and rate processes
- Inform the FPUA Board of legislative matters, capital improvements, budget items, policies, and services offered to customers
- Maintain open lines of communication with City Commission and City staff regarding utility issues

DEPARTMENTAL ACCOMPLISHMENTS

- Continued five-year rate planning effort to assure rate sufficiency of all utilities by making rate adjustments in April 2014 (lowered electric base rate \$1 and small increase in water, wastewater and gas).
- Continued work with City of Fort Pierce staff and City Commissioners on additional financing for completion of King Plant cleanup in a manner that will minimize cost to City taxpayers and FPUA rate payers.
- Provided impetus and oversight for a more focused effort on company-wide succession planning.
- Elected to, and served, as Treasurer of Florida Municipal Power Agency (FMPA) Board of Directors.
- Worked with other FMPA All Requirements Project Executive Committee members to resolve peak shaving issues and gas hedging strategies that will result in greater stability in wholesale power costs.

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Director/direct report meetings	40	40	50	42	40	40	40
Exempt staff meetings	5	3	8	3	6	3	3
Meetings with Mayor or Commissioner	25	14	25	6	15	10	10
Meetings with City staff	18	9	25	3	10	6	12
Meetings with City staff on King Plant cleanup	*	7	4	2	5	2	2
FMPA meetings	29	10	12	11	12	11	11
Chamber of Commerce Fort Pierce Area Council meetings	*	11	12	10	12	11	11
Utility planning meetings with SLC, City of PSL or TCRUO	*	5	6	15	5	15	15

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes

*Not measured in prior years

DEPT. 11 - DIRECTOR OF UTILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 201,051	\$ 207,166	\$ 298,905	\$ 206,424
1020	OVERTIME	817	71	-	-
	PERSONNEL SERVICES TOTAL	<u>201,868</u>	<u>207,237</u>	<u>298,905</u>	<u>206,424</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	34,157	35,538	50,246	33,647
4060	FICA	12,498	12,892	22,866	15,791
4070	EMPLOYEES' INSURANCE	23,857	24,874	27,796	30,402
4080	EMPLOYEE SUGGESTIONS & AWARDS	-	200	1,000	1,020
4090	VACATION PAY EXPENSE	2,542	678	-	-
4100	SICK PAY EXPENSE	1,393	7,046	-	-
4110	NET OPEB EXPENSE	409	433	447	409
4600	WORKERS' COMPENSATION	272	326	336	353
	EMPLOYEE BENEFITS TOTAL	<u>75,128</u>	<u>81,987</u>	<u>102,691</u>	<u>81,622</u>
<u>CONTRACTUAL SERVICES</u>					
2139	MAINTENANCE/SERVICE CONTRACTS	666	663	1,000	1,200
2140	POSTAGE	-	-	-	-
2151	PRINTING	-	213	150	150
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	1,460	2,500
2170	TRAINING	4,441	3,418	3,000	5,600
2171	TRAVEL	955	127	10,450	2,070
2172	CAR ALLOWANCE	5,160	5,160	5,418	5,160
2190	COMMUNICATIONS	868	588	594	606
2230	EMPLOYEE RELATIONS	614	321	750	765
2240	BUSINESS RELATIONS	1,042	325	2,500	3,000
2250	COMMUNITY RELATIONS	5	-	3,100	-
2260	MEMBERSHIPS - PROFESSIONAL	536	554	550	1,050
2262	MEMBERSHIPS - CIVIC	675	700	675	1,000
	CONTRACTUAL SERVICES TOTAL	<u>14,962</u>	<u>12,069</u>	<u>29,647</u>	<u>23,101</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,459	1,663	1,326	2,500
3313	SUBSCRIPTIONS	150	53	136	139
3316	OPERATING SUPPLIES	107	-	-	-
	COMMODITIES TOTAL	<u>1,716</u>	<u>1,716</u>	<u>1,462</u>	<u>2,639</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	130	144	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,200	1,449	2,284	2,398
	FIXED & SUNDRY TOTAL	<u>1,330</u>	<u>1,593</u>	<u>2,284</u>	<u>2,398</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,549	1,591	1,000	1,000
	MISCELLANEOUS TOTAL	<u>1,549</u>	<u>1,591</u>	<u>1,000</u>	<u>1,000</u>
	TOTALS	<u>\$ 296,553</u>	<u>\$ 306,193</u>	<u>\$ 435,989</u>	<u>\$ 317,184</u>

ATTORNEY

DEPARTMENTAL CORE SERVICES

- Provide legal services and assistance to FPUA's Board and staff
- Serve as a representative of FPUA before all levels of court
- Review, approve and make available all contracts, agreements, and documents executed on behalf of FPUA
- Review and approve resolutions submitted for Board action

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board Meetings	22	18	20	19	20	18	20
Special topic meetings	10	7	3	10	6	10	10
Workshops	4	1	2	2	1	3	2
Attorney meetings	22	18	20	19	20	12	12
Resolutions reviewed	10	17	17	9	15	12	12
Contracts/agreements	100	113	100	216	100	200	200

DEPT. 12 - ATTORNEY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 91,106	\$ 92,944	\$ 94,874	\$ 97,281
	PERSONNEL SERVICES TOTAL	91,106	92,944	94,874	97,281
<u>EMPLOYEE BENEFITS</u>					
4070	EMPLOYEES' INSURANCE	11,752	12,323	13,667	14,948
4600	WORKERS' COMPENSATION	78	86	84	88
	EMPLOYEE BENEFITS TOTAL	11,830	12,409	13,751	15,036
<u>CONTRACTUAL SERVICES</u>					
2166	PROFESSIONAL FEES - OTHER	847	265	20,000	25,000
2170	TRAINING	645	1,514	-	2,500
2171	TRAVEL	-	-	200	200
	CONTRACTUAL SERVICES TOTAL	1,492	1,779	20,200	27,700
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	-	503	-	-
3313	SUBSCRIPTIONS	156	22	-	-
	COMMODITIES TOTAL	156	525	-	-
	TOTALS	\$ 104,584	\$ 107,657	\$ 128,825	\$ 140,017

HUMAN RESOURCES

DEPARTMENTAL CORE SERVICES

- Provide equal employment opportunities and encourage diversity
- Provide quality support services to departmental leadership toward the achievement of organizational goals and objectives
- Recruit “right fit” talent and select the highest quality employees
- Ensure fair and equitable compensation structure
- Provide benefit plans attractive to job applicants that meet employee needs
- Enhance employee relations through effective communication and fair and consistent application of work rules
- Provide employee and management development through ongoing educational programs

DEPARTMENTAL ACCOMPLISHMENTS

- Enhanced functionality of Human Resource Information System to capture and track more employee data in electronic format
- Contributed to attainment of Rp3 award in Workforce Development initiatives
- Maintain regulatory compliance with Affordable Care Act (ACA) mandates
- Overhaul of new employee orientation program
- Implementation of Ebix for benefit automation and employee self-service
- Ongoing review and revision of Rules and Regulations to support operations
- Conducted successful benefit open enrollment
- Addition of five new voluntary benefit products
- Addition of, and increased participation in, wellness initiatives aimed at controlling healthcare costs

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Job applications processed	900	2,753	3,500	3,133	2,500	2,400	2,500
Personnel action forms processed	210	456	500	249	200	205	250
Positions advertised/posted	40	90	95	98	75	85	50
Employees enrolled in Education Assistance Program	10	10	10	8	7	10	10

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Voluntary, non-retiree separations	*	*	*	30	*	23	20
Involuntary separations	*	*	*	*	*	4	3
Vacancy Rate	*	*	*	5.4%	*	4.5%	5.0%
% of new hires successfully completing probationary period	*	*	*	91%	*	95%	95%
100% of employees completing Intro to FPUA within first year of service	Yes	No	Yes	No	Yes	Yes	Yes
% of employees participating in the wellness program	*	*	*	*	*	50%	55%

*Not measured in prior years

DEPT. 15 - HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<i><u>PERSONNEL SERVICES</u></i>					
1010	SALARIES & WAGES	\$ 212,326	\$ 211,643	\$ 170,207	\$ 176,957
1020	OVERTIME	400	17	500	500
	PERSONNEL SERVICES TOTAL	<u>212,726</u>	<u>211,660</u>	<u>170,707</u>	<u>177,457</u>
<i><u>EMPLOYEE BENEFITS</u></i>					
4050	RETIREMENT	36,322	35,509	28,696	28,925
4060	FICA	15,447	15,446	13,059	13,575
4070	EMPLOYEES' INSURANCE	38,989	37,182	40,740	44,560
4080	EMPLOYEE SUGGESTIONS & AWARDS	7,661	9,308	9,180	11,500
4090	VACATION PAY EXPENSE	925	(3,032)	-	-
4100	SICK PAY EXPENSE	(5,288)	539	-	-
4110	NET OPEB EXPENSE	818	862	670	614
4600	WORKERS' COMPENSATION	213	206	216	227
	EMPLOYEE BENEFITS TOTAL	<u>95,087</u>	<u>96,020</u>	<u>92,561</u>	<u>99,401</u>
<i><u>CONTRACTUAL SERVICES</u></i>					
2110	ADVERTISING	14,616	9,216	12,000	12,240
2139	MAINTENANCE/SERVICE CONTRACTS	734	705	800	824
2140	POSTAGE	131	-	200	204
2151	PRINTING	99	62	100	102
2164	PROFESS. FEES - CONSULTING/ENG.	16,065	34,908	43,910	44,788
2166	PROFESSIONAL FEES - OTHER	39,150	27,091	40,000	40,800
2170	TRAINING	16,305	11,413	20,000	20,400
2171	TRAVEL	13	29	100	102
2172	CAR ALLOWANCE	3,410	3,300	3,300	3,300
2190	COMMUNICATIONS	1,080	800	801	817
2230	EMPLOYEE RELATIONS	1,727	2,263	2,500	2,550
2240	BUSINESS RELATIONS	70	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,041	581	1,000	1,020
	CONTRACTUAL SERVICES TOTAL	<u>94,441</u>	<u>90,368</u>	<u>124,711</u>	<u>127,147</u>
<i><u>COMMODITIES</u></i>					
3311	OFFICE SUPPLIES	4,843	2,884	3,000	3,060
3313	SUBSCRIPTIONS	1,843	2,553	2,000	2,040
	COMMODITIES TOTAL	<u>6,686</u>	<u>5,437</u>	<u>5,000</u>	<u>5,100</u>
<i><u>FIXED & SUNDRY</u></i>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,610	1,821	2,301	2,416
	FIXED & SUNDRY TOTAL	<u>1,610</u>	<u>1,821</u>	<u>2,301</u>	<u>2,416</u>
<i><u>MISCELLANEOUS</u></i>					
9030	DEPRECIATION EXPENSE	2,352	1,116	1,000	1,000
	MISCELLANEOUS TOTAL	<u>2,352</u>	<u>1,116</u>	<u>1,000</u>	<u>1,000</u>
	TOTALS	<u>\$ 412,902</u>	<u>\$ 406,422</u>	<u>\$ 396,280</u>	<u>\$ 412,521</u>

RISK MANAGEMENT

DEPARTMENTAL CORE SERVICES

- Coordinate risk management and employee safety programs
- Identify risk and minimize consequences through effective practices, procedures, and controls
- Monitor risk exposure of FPUA's employees, buildings, vehicles, and other assets

DEPARTMENTAL ACCOMPLISHMENTS

- Reduced Workers' Compensation premiums due to continually decreasing Workers' Compensation experience modification factor
- Reduced flood insurance premiums by 80% by obtaining elevation certificates
- Cross training of personnel for succession plan
- Received \$6,000 matching safety grant
- Received AGA Industry Leader Accident Prevention Award
- Received FMEA Safety Award – Category B, Third Place

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Incident Reports (CY)	45	42	< 40	44	< 40	40	< 40
Claims –Liability	43	39	< 45	27	< 45	35	< 35
Claims – W/C	14	13	< 15	12	< 15	15	< 13
Certificates of Insurance	*	322	335	364	300	291	300
Safety Inspections							
Building	29	24	30	24	30	7	29
Job Site	80	75	80	40	80	20	60
Vehicle	40	40	40	40	40	10	40
Requisitions reviewed	150	241	190	341	300	330	300
Board submission forms reviewed	*	73	*	104	90	87	90

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workers' Comp experience modification factor	< 1.00	.92	< 1.00	.87	< 1.00	.79	.97
Accident review days (CY)	10	19	< 14	31	< 14	20	< 14
Days to resolve liability claims	< 30	36	< 30	26	< 30	26	< 30
FPUA Frequency Rate (CY)	≤ 5.0	4.9	≤ 5.0	4.1	≤ 5.0	4.0	≤ 5.0
FPUA Severity Rate (CY)	≤ 50	89	≤ 50	80	≤ 50	30	≤ 50

*Not measured in prior years

DEPT. 18 - RISK MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 286,108	\$ 244,962	\$ 216,555	\$ 220,609
1020	OVERTIME	302	15,492	5,800	200
	PERSONNEL SERVICES TOTAL	<u>286,410</u>	<u>260,454</u>	<u>222,355</u>	<u>220,809</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	27,459	18,985	15,416	25,046
4060	FICA	20,862	19,014	17,010	16,892
4070	EMPLOYEES' INSURANCE	57,365	49,341	45,163	49,397
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,268	6,218	6,300	12,600
4090	VACATION PAY EXPENSE	(3,273)	(1,957)	-	-
4100	SICK PAY EXPENSE	3,182	1,309	-	-
4110	NET OPEB EXPENSE	1,022	1,082	1,117	1,023
4600	WORKERS' COMPENSATION	432	426	444	466
	EMPLOYEE BENEFITS TOTAL	<u>113,317</u>	<u>94,418</u>	<u>85,450</u>	<u>105,424</u>
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	868	154	100	100
2140	POSTAGE	69	179	100	200
2151	PRINTING	86	164	65	50
2164	PROFESS. FEES - CONSULTING/ENG.	47,743	40,756	25,000	25,000
2166	PROFESSIONAL FEES - OTHER	5,780	6,734	19,800	13,000
2170	TRAINING	9,504	8,606	4,500	7,500
2171	TRAVEL	6	20	100	100
2172	CAR ALLOWANCE	6,600	3,712	4,125	4,125
2190	COMMUNICATIONS	947	647	720	760
2230	EMPLOYEE RELATIONS	3,479	7,408	3,100	4,100
2240	BUSINESS RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,895	1,260	1,500	1,500
	CONTRACTUAL SERVICES TOTAL	<u>76,977</u>	<u>69,640</u>	<u>59,110</u>	<u>56,435</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,952	2,797	3,500	3,570
3313	SUBSCRIPTIONS	201	149	350	350
3331	VEHICLE SUPPLIES	1,192	1,785	3,400	3,700
	COMMODITIES TOTAL	<u>4,345</u>	<u>4,731</u>	<u>7,250</u>	<u>7,620</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	117	-	65
4610	PROPERTY & LIAB./INS. & UNINSUR.	2,330	2,988	3,229	3,390
	FIXED & SUNDRY TOTAL	<u>2,330</u>	<u>3,105</u>	<u>3,229</u>	<u>3,455</u>
	TOTALS	<u>\$ 483,379</u>	<u>\$ 432,348</u>	<u>\$ 377,394</u>	<u>\$ 393,743</u>

FINANCE

DEPARTMENTAL CORE SERVICES

- Plan, organize and direct the financial, accounting, and rate matters throughout FPUA
- Preparation of financial statements, statistical reports, budget documents and coordination of financial forecasts, rate studies, debt issuance and investment decisions
- Maintain FPUA's accounting records in accordance with generally accepted accounting principles
- Provide for the fair and equitable treatment of all persons involved in public purchasing by FPUA, to maximize the purchasing value of FPUA funds, and to provide safeguards for maintaining a procurement system of quality and integrity

DEPARTMENTAL ACCOMPLISHMENTS

- Achieved GFOA's Distinguished Budget Presentation Award for the Annual Budget
- Attained GFOA's Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Active vendors maintained	2,550	2,872	2,500	3,252	2,500	3,500	3,000
Checks issued	3,100	3,199	3,200	3,087	3,000	3,050	2,800
ACH's processed	2,400	1,834	2,200	2,083	2,300	2,300	2,500
Purchase orders completed	1,300	1,227	1,200	1,352	1,250	1,250	1,300
Formal bids processed	*	13	*	15	19	19	20
POA's completed	*	185	180	230	210	220	225

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of Annual Budget award overall criteria judged to be:							
Proficient	*	83%	*	92%	*	83%	75%
Outstanding	*	17%	*	8%	*	17%	25%
Proficient grading from Special Review Committee on CAFR	100%	100%	100%	100%	100%	100%	100%
Bond Ratings:							
Fitch	A+	A+	A+	A+	A+	A+	A+
Standard & Poors	A	A	A	A	A	A	A

*Not measured in prior years

DEPT. 21 - FINANCE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 533,707	\$ 592,314	\$ 624,999	\$ 680,778
1020	OVERTIME	89	260	500	500
	PERSONNEL SERVICES TOTAL	<u>533,796</u>	<u>592,574</u>	<u>625,499</u>	<u>681,278</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	83,963	96,821	105,146	111,048
4060	FICA	38,612	42,651	47,851	52,118
4070	EMPLOYEES' INSURANCE	114,407	130,118	159,922	174,915
4090	VACATION PAY EXPENSE	559	4,812	-	-
4100	SICK PAY EXPENSE	(1,471)	31,453	-	-
4110	NET OPEB EXPENSE	2,249	2,598	2,682	2,455
4600	WORKERS' COMPENSATION	594	620	636	668
4640	UNEMPLOYMENT CLAIMS	-	-	24,846	25,000
	EMPLOYEE BENEFITS TOTAL	<u>238,913</u>	<u>309,073</u>	<u>341,083</u>	<u>366,204</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	1,513	1,896	2,200	2,200
2139	MAINTENANCE/SERVICE CONTRACTS	2,620	1,257	1,000	1,000
2140	POSTAGE	12	75	100	100
2151	PRINTING	(70)	-	100	-
2161	PROFESSIONAL FEES - AUDIT	42,890	35,630	43,044	44,000
2164	PROFESS. FEES - CONSULTING/ENG	11,567	21,886	25,000	25,500
2165	TEMPORARY LABOR	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	20,000	17,056	21,000	21,000
2170	TRAINING	7,686	8,040	11,200	12,000
2171	TRAVEL	281	81	100	100
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	2,031	1,754	2,000	2,000
2230	EMPLOYEE RELATIONS	70	497	-	-
2250	COMMUNITY RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,660	1,205	1,500	1,500
	CONTRACTUAL SERVICES TOTAL	<u>95,420</u>	<u>94,537</u>	<u>112,404</u>	<u>114,560</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	5,630	6,379	7,000	5,600
3313	SUBSCRIPTIONS	285	444	300	300
	COMMODITIES TOTAL	<u>5,915</u>	<u>6,823</u>	<u>7,300</u>	<u>5,900</u>
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	(1,045)	(8,102)	-	-
4520	LICENSES & PERMITS	-	85	-	105
4610	PROPERTY & LIAB./INS. & UNINSUR.	5,458	6,225	7,647	8,029
5730	BANK CHARGES	245,932	275,778	285,000	289,000
	FIXED & SUNDRY TOTAL	<u>250,345</u>	<u>273,986</u>	<u>292,647</u>	<u>297,134</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	400	904	2,000	2,000
	MISCELLANEOUS TOTAL	<u>400</u>	<u>904</u>	<u>2,000</u>	<u>2,000</u>
	TOTALS	<u>\$ 1,124,789</u>	<u>\$ 1,277,897</u>	<u>\$ 1,380,933</u>	<u>\$ 1,467,076</u>

MATERIALS MANAGEMENT

DEPARTMENTAL CORE SERVICES

- Maintain and control a computerized inventory system, consisting of electric, water, wastewater, natural gas, fiber, janitorial, medical and office supplies
- Dispose of obsolete, hazardous and recyclable material
- Recycle all metals that are replaced in the various operations
- Assist Facilities in the maintenance of FPUA Facilities
- Centralized Fleet Services

DEPARTMENTAL ACCOMPLISHMENTS

- Adjusted inventory to meet current needs
- Cross-trained Facilities Specialist II in warehouse procedures in case of an event that requires additional manpower in the warehouse
- Continue to expand the Centralized Fleet Services from 55% participation to 100% participation by FPUA fleet
- Recycled over 215,000 lbs. of metal

Performance Measures:

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Stock items issued	9,500	10,017	9,900	10,431	9,500	9,846	10,000
Stock purchase orders	700	631	700	728	600	710	750
Stock items returned	250	242	250	135	175	98	100

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of vehicles in Centralized Fleet Services	*	55%	*	75%	*	90%	100%
Dept Frequency Rate (CY)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Dept Severity Rate (CY)	0	0	0	0	0	0	0

*Not measured in prior years

DEPT. 22 - MATERIALS MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 164,386	\$ 221,511	\$ 226,330	\$ 233,633
1020	OVERTIME	3,918	3,721	3,500	3,500
	PERSONNEL SERVICES TOTAL	<u>168,304</u>	<u>225,232</u>	<u>229,830</u>	<u>237,133</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	23,262	33,387	38,634	38,653
4060	FICA	9,825	13,992	17,582	18,141
4070	EMPLOYEES' INSURANCE	42,755	54,058	60,529	66,203
4090	VACATION PAY EXPENSE	5,955	1,496	-	-
4100	SICK PAY EXPENSE	761	6,522	-	-
4110	NET OPEB EXPENSE	1,022	653	894	818
4600	WORKERS' COMPENSATION	2,526	3,743	3,780	3,969
	EMPLOYEE BENEFITS TOTAL	<u>86,106</u>	<u>113,851</u>	<u>121,419</u>	<u>127,784</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	-	201	300	-
2131	MAINTENANCE OF BUILDINGS	-	-	-	-
2132	MAINTENANCE OF VEHICLES	1,661	2,479	5,000	4,000
2133	MAINTENANCE OF EQUIPMENT	4,087	2,064	2,500	2,000
2139	MAINTENANCE/SERVICE CONTRACTS	150	3,000	3,000	3,000
2140	POSTAGE	37	-	20	20
2151	PRINTING	552	669	1,025	1,046
2170	TRAINING	2,257	300	2,050	2,538
2171	TRAVEL	193	-	231	236
2172	CAR ALLOWANCE	-	-	-	-
2190	COMMUNICATIONS	2,765	2,433	3,178	3,242
2200	UTILITIES	26,935	24,823	26,900	27,900
2230	EMPLOYEE RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	25	200	250	250
	CONTRACTUAL SERVICES TOTAL	<u>38,662</u>	<u>36,169</u>	<u>44,454</u>	<u>44,232</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,415	1,779	1,500	1,056
3316	OPERATING SUPPLIES	5,055	9,033	16,038	11,000
3331	VEHICLE SUPPLIES	2,949	10,641	12,000	13,000
3340	SMALL TOOLS	1,038	8,545	8,500	2,000
	COMMODITIES TOTAL	<u>10,457</u>	<u>29,998</u>	<u>38,038</u>	<u>27,056</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	50	50	2,159	2,202
4610	PROPERTY & LIAB./INS. & UNINSUR.	30,803	32,804	42,086	44,190
4666	INVENTORY ADJUSTMENTS	2,352	12,016	12,000	10,000
	FIXED & SUNDRY TOTAL	<u>33,205</u>	<u>44,870</u>	<u>56,245</u>	<u>56,392</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	32,549	21,000	25,000	25,000
	MISCELLANEOUS TOTAL	<u>32,549</u>	<u>21,000</u>	<u>25,000</u>	<u>25,000</u>
	TOTALS	<u>\$ 369,283</u>	<u>\$ 471,120</u>	<u>\$ 514,986</u>	<u>\$ 517,597</u>

DIRECTOR OF SHARED SERVICES

DEPARTMENTAL CORE SERVICES

- Provide planning and direction for the following departments:
 - ◆ Manatee Observation and Education Center – Department 01
 - ◆ Human Resources – Department 15
 - ◆ Materials Management – Department 22
 - ◆ Information Technology Services – Department 32
 - ◆ Facilities – Department 35
 - ◆ Customer Service – Department 43
 - ◆ FPUAnet® Communications – Department 93

DEPARTMENTAL ACCOMPLISHMENTS

- Focused on elements of FPUA's Strategic Plan, including monitoring and updating to prepare the organization for competitive and reliable service
- Continued efforts in providing level benefit costs for five years in a row and ensuring compliance with ACA regulations.
- Provided oversight and management support for implementation of redesigned bill template into production providing additional information and clarification of services billed
- Spearheaded development of documented succession plan and identification of two levels of critical positions to ensure essential staffing is met
- Contributed executive management efforts in providing 2014 Pay Study and oversight, placement, and approvals of all position requests.
- Continued to facilitate implementation of streamlining processes within departments and across departmental lines resulting in the elimination of two positions and the joining of two departments under one department head providing cross-departmental assistance with job functions and enhanced skill sets

DEPT. 31 - DIRECTOR OF SHARED SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<i><u>PERSONNEL SERVICES</u></i>					
1010	SALARIES & WAGES	\$ 100,938	\$ 104,159	\$ 105,828	\$ 109,809
	PERSONNEL SERVICES TOTAL	100,938	104,159	105,828	109,809
<i><u>EMPLOYEE BENEFITS</u></i>					
4050	RETIREMENT	17,381	18,106	17,790	17,899
4060	FICA	7,646	7,895	8,096	8,400
4070	EMPLOYEES' INSURANCE	15,297	15,988	17,877	19,553
4090	VACATION PAY EXPENSE	4,886	1,955	-	-
4100	SICK PAY EXPENSE	893	(779)	-	-
4110	NET OPEB EXPENSE	205	217	223	205
4600	WORKERS' COMPENSATION	53	52	51	54
	EMPLOYEE BENEFITS TOTAL	46,361	43,434	44,037	46,111
<i><u>CONTRACTUAL SERVICES</u></i>					
2122	RENTALS	(23)	-	-	-
2151	PRINTING	21	-	-	-
2170	TRAINING	708	6,134	1,500	8,000
2171	TRAVEL	-	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	872	588	550	550
2240	BUSINESS RELATIONS	31	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	-	170	190	200
	CONTRACTUAL SERVICES TOTAL	6,769	12,052	7,400	13,910
<i><u>COMMODITIES</u></i>					
3311	OFFICE SUPPLIES	53	60	150	150
3316	OPERATING SUPPLIES	49	-	100	100
	COMMODITIES TOTAL	102	60	250	250
<i><u>FIXED & SUNDRY</u></i>					
4520	LICENSES	-	200	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	571	678	888	932
	FIXED & SUNDRY TOTAL	571	878	888	932
	TOTALS	\$ 154,741	\$ 160,583	\$ 158,403	\$ 171,012

INFORMATION TECHNOLOGY SERVICES

DEPARTMENTAL CORE SERVICES

- Provide network and systems services for computing, telecommunication, AVL, camera, radio systems, and infrastructure for FPUA.
- Information Technology Services, Network: Provide hardware/software support and user training; technological support and consultation for all departments throughout FPUA; maintain client/server environment; develop and maintain infrastructure to supply connectivity and access to information
- Information Technology Services, Systems: Provide maintenance and support of FPUA's Core Business System (CBS); development, maintenance, support, and training of applications; development and maintenance of web services; and operate a centralized help desk for all technology support requests
- Records Management: Respond to and assists with public records requests; and coordinates, trains, and oversees records in compliance with the Florida Records Management Association (FRMA) and Sunshine Laws

DEPARTMENTAL ACCOMPLISHMENTS

- Disaster recovery Storage Area Network installed and configured across two sites
- New Bill template completed and placed into production
- Meter Read system integration and upgrades
- Rolled out Kace to manage desktops and servers

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workstations supported	330	344	335	432	335	433	433
VoIP phones supported	327	281	290	283	285	286	290
Cell phones supported	45	92	95	96	94	96	97
Radios supported	*	237	*	231	238	236	236
Non-project work orders completed	5,924	3,348	5,000	3,296	3,750	2,880	3,000
Public records request	45	25	30	39	25	40	45
Records disposition volume	300 cf	161 cf	300 cf	280 cf	165 cf	200 cf	300 cf

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Annual customer satisfaction survey	97%	92%	97%	N/A	97%	N/A	95%
System Availability:							
Camera		*	*	99.9%	*	99.9%	99.9%
CBS Applications	100%	100%	100%	99.9%	100%	99.9%	99.9%
Internet	99.9%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
Network	99.9%	99.9%	99.9%	99.8%	99.9%	99.5%	99.5%
Telephones	100%	99.7%	100%	100%	100%	99.9%	99.9%
Radio	*	*	*	100%	*	99.9%	99.9%
VPN	100%	100%	100%	100%	100%	100%	100%
Avg. # of days to complete non-project work orders	5.0	6.3	5.0	3.8	7.0	5.6	5.0

*Not measured in prior years

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 779,570	\$ 798,351	\$ 871,022	\$ 961,374
1020	OVERTIME	715	29	1,500	1,500
	PERSONNEL SERVICES TOTAL	<u>780,285</u>	<u>798,380</u>	<u>872,522</u>	<u>962,874</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	135,649	142,514	139,145	149,548
4060	FICA	60,117	61,091	66,748	73,660
4070	EMPLOYEES' INSURANCE	132,408	162,238	182,735	199,867
4090	VACATION PAY EXPENSE	118	4,605	-	-
4100	SICK PAY EXPENSE	(8,859)	26,345	-	-
4110	NET OPEB EXPENSE	3,476	3,464	3,579	3,270
4600	WORKERS' COMPENSATION	853	822	852	895
4640	UNEMPLOYMENT CLAIMS	1,925	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>325,687</u>	<u>401,079</u>	<u>393,059</u>	<u>427,240</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	10,504	-	-	-
2132	MAINTENANCE OF VEHICLES	1,573	313	500	500
2133	MAINTENANCE OF EQUIPMENT	-	3,302	5,000	5,000
2139	MAINTENANCE/SERVICE CONTRACTS	453,293	439,830	554,900	605,000
2140	POSTAGE	613	504	500	500
2151	PRINTING	57	104	115	150
2165	TEMPORARY LABOR	-	8,320	33,000	-
2166	PROFESSIONAL FEES - OTHER	10,600	18,912	55,500	72,500
2170	TRAINING	23,181	30,407	34,430	34,430
2171	TRAVEL	946	1,068	900	900
2172	CAR ALLOWANCE	9,900	9,900	8,827	9,900
2190	COMMUNICATIONS	13,779	10,593	10,500	10,500
2230	EMPLOYEE RELATIONS	500	-	950	850
2240	BUSINESS RELATIONS	-	55	-	-
2260	MEMBERSHIPS - PROFESSIONAL	350	305	330	350
	CONTRACTUAL SERVICES TOTAL	<u>525,296</u>	<u>523,613</u>	<u>705,452</u>	<u>740,580</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,689	2,967	3,500	3,500
3313	SUBSCRIPTIONS	156	1,365	2,100	2,100
3316	OPERATING SUPPLIES	239,195	236,293	387,225	387,544
3331	VEHICLE SUPPLIES	2,529	2,584	3,500	3,500
3340	SMALL TOOLS	247	449	300	300
	COMMODITIES TOTAL	<u>245,816</u>	<u>243,658</u>	<u>396,625</u>	<u>396,944</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	844	-	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	10,273	9,735	12,144	12,751
	FIXED & SUNDRY TOTAL	<u>11,117</u>	<u>9,735</u>	<u>12,144</u>	<u>12,751</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	159,761	179,671	210,000	210,000
	MISCELLANEOUS TOTAL	<u>159,761</u>	<u>179,671</u>	<u>210,000</u>	<u>210,000</u>
	TOTALS	<u>\$ 2,047,962</u>	<u>\$ 2,156,136</u>	<u>\$ 2,589,802</u>	<u>\$ 2,750,389</u>

FEDERAL BUILDING

DEPARTMENTAL CORE SERVICES

- Relates to property located at 300 South 6th Street, owned by FPUA

DEPARTMENTAL ACCOMPLISHMENT

- Sold property in March 2014



DEPT. 33 - FEDERAL BUILDING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -
	PERSONNEL SERVICES TOTAL	-	-	-	-
<u>CONTRACTUAL SERVICES</u>					
2131	MAINTENANCE OF BUILDINGS	9,880	2,169	-	-
2133	MAINTENANCE OF EQUIPMENT	(201)	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	5,267	2,599	-	-
2166	PROFESSIONAL FEES - OTHER	-	36,593	-	-
2200	UTILITIES	14,828	8,323	-	-
	CONTRACTUAL SERVICES TOTAL	29,774	49,684	-	-
<u>FIXED & SUNDRY</u>					
4509	OTHER TAXES	1,757	2,189	-	-
4520	LICENSES & PERMITS	-	-	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	10,275	1,068	-	-
	FIXED & SUNDRY TOTAL	12,032	3,257	-	-
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	29,657	14,748	-	-
	MISCELLANEOUS TOTAL	29,657	14,748	-	-
	TOTALS	\$ 71,463	\$ 67,689	\$ -	\$ -

FACILITIES

DEPARTMENTAL CORE SERVICES

- Provide for the design and maintenance of FPUA's facilities in a cost effective manner.
- Monitor exposures of all facilities and other physical properties owned by FPUA
- Record, monitor, and manage contracts, service agreements, and warranties associated with all facilities.
- Provide for handling of FPUA mail and correspondence.

DEPARTMENTAL ACCOMPLISHMENTS

- Continued with Energy Conservation Measures as an intricate part of space reconfiguration. This included the new Energy Management system at 206 S. Sixth Street and the complete relamping of the Manatee Observation and Educational Center with L.E.D. and solar fixtures.
- Installed water dispersing fixtures with low flow devices.
- Replaced obsolete HVAC Systems at multiple sights with efficient units

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Facilities work requests	500	278	750	238	400	224	250
Customer work requests	300	265	450	229	300	242	225
Homes participating in the weatherization program (WEOP)	*	*	*	15	25	15	15
Obsolete HVAC systems replaced	4	4	4	3	4	1	2

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cycle time (days to complete work requests)	7.00	7.94	8.00	8.89	5.00	7.00	6.00
Average age of active work orders (days)	5.0	6.0	6.5	9.5	4.0	6.0	5.5
Facilities Operating GSF Index	16%	23%	18%	22%	20%	20%	19%
Facilities Operating GUE Index	23%	29%	20%	31%	25%	30%	29%

*Not measured in prior years

DEPT. 35 - FACILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 208,660	\$ 206,335	\$ 229,504	\$ 214,265
1020	OVERTIME	1,438	1,947	4,000	4,000
	PERSONNEL SERVICES TOTAL	<u>210,098</u>	<u>208,282</u>	<u>233,504</u>	<u>218,265</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	40,908	42,509	33,324	26,848
4060	FICA	18,632	19,253	17,863	16,697
4070	EMPLOYEES' INSURANCE	35,308	36,952	41,141	44,998
4090	VACATION PAY EXPENSE	323	1,415	-	-
4100	SICK PAY EXPENSE	7,434	1,900	-	-
4110	NET OPEB EXPENSE	1,022	1,082	1,117	1,023
4600	WORKERS' COMPENSATION	2,924	3,343	3,408	3,578
	EMPLOYEE BENEFITS TOTAL	<u>106,551</u>	<u>106,454</u>	<u>96,853</u>	<u>93,144</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	7,575	2,363	2,000	2,500
2131	MAINTENANCE OF BUILDINGS	21,770	31,456	43,640	50,923
2132	MAINTENANCE OF VEHICLES	5,957	3,835	1,500	1,500
2133	MAINTENANCE OF EQUIPMENT	-	199	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	77,177	97,522	84,252	86,780
2140	POSTAGE	6,542	8,094	12,704	13,000
2151	PRINTING	-	41	110	110
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	1,000
2166	PROFESSIONAL FEES - OTHER	2,805	25	-	1,000
2170	TRAINING	1,994	4,108	150	2,708
2171	TRAVEL	202	393	200	200
2172	CAR ALLOWANCE	3,300	4,230	5,160	5,160
2190	COMMUNICATIONS	3,945	3,140	4,027	4,108
2200	UTILITIES	94,236	93,088	93,700	94,000
2230	EMPLOYEE RELATIONS	-	70	-	-
2240	BUSINESS RELATIONS	-	-	-	-
2250	COMMUNITY RELATIONS	-	14,033	55,000	55,000
2260	MEMBERSHIPS - PROFESSIONAL	1,082	-	440	440
	CONTRACTUAL SERVICES TOTAL	<u>226,585</u>	<u>262,597</u>	<u>302,883</u>	<u>318,429</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,476	1,773	2,300	2,300
3316	OPERATING SUPPLIES	6,185	5,913	5,000	5,000
3331	VEHICLE SUPPLIES	6,876	6,765	3,200	3,000
3340	SMALL TOOLS	2,730	1,875	1,500	1,500
	COMMODITIES TOTAL	<u>18,267</u>	<u>16,326</u>	<u>12,000</u>	<u>11,800</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	170	324	400	400
4610	PROPERTY & LIAB./INS. & UNINSUR.	2,799	3,223	4,204	4,414
	FIXED & SUNDRY TOTAL	<u>2,969</u>	<u>3,547</u>	<u>4,604</u>	<u>4,814</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	13,495	13,512	17,000	17,000
	MISCELLANEOUS TOTAL	<u>13,495</u>	<u>13,512</u>	<u>17,000</u>	<u>17,000</u>
	TOTALS	<u>\$ 577,965</u>	<u>\$ 610,718</u>	<u>\$ 666,844</u>	<u>\$ 663,452</u>

COMMUNICATIONS

DEPARTMENTAL CORE SERVICES

- Serves as the focal point for activities related to maintaining and improving community and employee relations
- Develops and implements programs and services
- Primary liaison with media personnel
- Advises the Director of Utilities and Directors on potentially controversial matters and with the assistance of the Director of Utilities and Directors, interprets FPUA's position on such matters
- Actively participates in the community to promote a positive image for FPUA
- Performs specialized/technical work using desktop publishing software to effectively carry out public relations and internal communication duties

DEPARTMENTAL ACCOMPLISHMENTS

- Increased community outreach efforts to promote water and energy conservation
- Enhanced communication with employees and customers
- Increased community board memberships and sponsorships
- Installed electric vehicle charging station at City Hall
- Increased employee volunteer programs
- Successfully administered energy efficiency program, saving customers 107,000 kWh annually

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Press releases	24	20	30	23	25	22	22
Community outreach	15	15	12	18	20	22	22
Ad placements	*	*	*	28	10	30	32
Customer newsletters	*	*	*	4	4	4	4
Social media postings	*	*	*	10	50	52	60
FPUA sponsored events	*	*	*	3	*	4	5

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
100% of Board meetings televised	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Lbs. food donated through employee food drives	2,500	1,398	1,500	1,493	1,500	1,550	1,575
% of employee participation in volunteer incentive program	10%	10%	14%	12%	10%	13%	15%
% of employees contributing to United Way through payroll deduction	24%	29%	25%	29%	32%	30%	30%

*Not measured in prior years

DEPT. 41 - COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<i><u>PERSONNEL SERVICES</u></i>					
1010	SALARIES & WAGES	\$ 56,991	\$ 66,274	\$ 56,550	\$ 58,232
1020	OVERTIME	662	-	1,500	1,500
	PERSONNEL SERVICES TOTAL	<u>57,653</u>	<u>66,274</u>	<u>58,050</u>	<u>59,732</u>
<i><u>EMPLOYEE BENEFITS</u></i>					
4050	RETIREMENT	9,822	10,348	9,758	9,736
4060	FICA	4,490	5,164	4,441	4,569
4070	EMPLOYEES' INSURANCE	10,063	11,372	13,767	15,058
4090	VACATION PAY EXPENSE	4,401	(4,239)	-	-
4100	SICK PAY EXPENSE	(177)	(3,284)	-	-
4110	NET OPEB EXPENSE	204	217	223	205
4600	WORKERS' COMPENSATION	53	51	48	50
	EMPLOYEE BENEFITS TOTAL	<u>28,856</u>	<u>19,629</u>	<u>28,237</u>	<u>29,618</u>
<i><u>CONTRACTUAL SERVICES</u></i>					
2110	ADVERTISING	5,956	7,441	8,000	9,000
2140	POSTAGE	18	23	-	-
2151	PRINTING	8,740	24,580	18,000	18,360
2164	PROFESS. FEES - CONSULTING/ENG.	375	-	-	-
2166	PROFESSIONAL FEES - OTHER	-	100	-	-
2170	TRAINING	294	3,165	3,800	3,876
2171	TRAVEL	17	-	-	-
2172	CAR ALLOWANCE	3,300	3,465	3,300	3,300
2190	COMMUNICATIONS	12,321	10,170	12,403	12,651
2230	EMPLOYEE RELATIONS	10,906	12,546	18,253	18,500
2240	BUSINESS RELATIONS	-	2,202	2,000	2,250
2250	COMMUNITY RELATIONS	19,739	16,781	19,000	19,380
2260	MEMBERSHIPS - PROFESSIONAL	36	-	-	-
2262	MEMBERSHIPS - CIVIC	-	952	700	714
	CONTRACTUAL SERVICES TOTAL	<u>61,702</u>	<u>81,425</u>	<u>85,456</u>	<u>88,031</u>
<i><u>COMMODITIES</u></i>					
3311	OFFICE SUPPLIES	886	2,254	2,000	2,040
3313	SUBSCRIPTIONS	64	74	-	-
3316	OPERATING SUPPLIES	78	2,462	1,061	1,082
	COMMODITIES TOTAL	<u>1,028</u>	<u>4,790</u>	<u>3,061</u>	<u>3,122</u>
<i><u>FIXED & SUNDRY</u></i>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	466	549	607	637
	FIXED & SUNDRY TOTAL	<u>466</u>	<u>549</u>	<u>607</u>	<u>637</u>
	TOTALS	<u>\$ 149,705</u>	<u>\$ 172,667</u>	<u>\$ 175,411</u>	<u>\$ 181,140</u>

CUSTOMER SERVICE

DEPARTMENTAL CORE SERVICES

- Serve as primary contact of internal and external FPUA customers and contractors
- Manage the monthly billing, service order, call center, front line and cashing processes, including off-site payment centers, and monitor work flow between departments and our customers for improvements to customer service
- Establish and maintain continual communications with key account/commercial customers

DEPARTMENTAL ACCOMPLISHMENTS

- Released new FPUA customer bill template
- 11% increase in online payments on www.fpu.com and 16% increase in IVR payments
- Marketing letters and other efforts for additional Water/Wastewater services produced 227 new Water customers and 65 new Wastewater customers
- Started sending email notification to customers that their bill is ready, to eliminate mailed paper bills
- In continuous effort to provide proactive services to our customers, began notifying commercial customers about potential sales and utility tax exemption eligibility
- Developed Residential and Commercial new customer brochures
- Assisted ITS and various other Departments with streamlining and automation of Service Order processes and emailing of Engineering Invoices
- Instituted Landlord turn-ons and turn-offs via texting
- Began offering Commercial Rebates to complement our Residential Rebate Program
- Added Energy Conservation Display and pamphlets at Manatee Observation and Education Center

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. bills generated monthly	32,000	32,514	32,000	33,226	35,000	33,430	34,000
Move in requests	17,000	16,001	16,000	16,238	17,000	16,500	17,000
Move out requests	15,400	15,206	15,000	15,338	15,000	15,103	15,000
Lobby walk-ins	*	69,810	69,361	69,336	68,000	63,163	63,000
Drive-thru customers	*	37,380	36,570	33,755	30,000	38,460	37,000
On-line payments processed	*	46,622	52,142	55,949	53,000	62,767	66,000
Call center calls	85,000	92,573	93,000	**106,747	93,000	±92,590	90,000
Commercial customer visits	250	245	215	361	250	370	370
Rebates processed	110	148	130	137	140	115	130

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Billing errors caught after mailing vs all mailings	.068%	.169%	.100%	.131%	.130%	.067%	.060%
Billing errors caught before mailing vs all errors	75%	57%	70%	91%	68%	94%	95%

*Not measured in prior years

**Phone report anomaly repaired

±Projected decrease due to attempts to limit repeat customer calls

DEPT. 43 - CUSTOMER SERVICE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 957,404	\$ 970,122	\$ 1,012,887	\$ 1,052,666
1020	OVERTIME	4,333	4,633	4,000	4,000
	PERSONNEL SERVICES TOTAL	<u>961,737</u>	<u>974,755</u>	<u>1,016,887</u>	<u>1,056,666</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	144,386	144,593	137,654	144,799
4060	FICA	68,741	68,940	77,792	80,835
4070	EMPLOYEES' INSURANCE	267,000	296,673	343,852	376,087
4090	VACATION PAY EXPENSE	(46)	(6,045)	-	-
4100	SICK PAY EXPENSE	(8,504)	15,120	-	-
4110	NET OPEB EXPENSE	5,316	5,628	5,811	5,318
4600	WORKERS' COMPENSATION	1,413	1,362	1,404	1,474
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>478,306</u>	<u>526,271</u>	<u>566,513</u>	<u>608,513</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	231	-	250	300
2122	RENTALS	1,476	1,386	1,530	1,561
2133	MAINTENANCE OF EQUIPMENT	449	449	1,490	3,490
2139	MAINTENANCE/SERVICE CONTRACTS	22,248	22,221	23,690	24,401
2140	POSTAGE	170,267	180,220	200,000	207,000
2151	PRINTING	27,057	25,668	33,324	33,990
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	3,900
2165	TEMPORARY LABOR	-	7,051	17,052	-
2166	PROFESSIONAL FEES - OTHER	73,602	70,202	78,870	80,447
2170	TRAINING	9,485	12,528	13,000	13,000
2171	TRAVEL	39	178	217	-
2172	CAR ALLOWANCE	6,600	6,600	6,600	6,600
2190	COMMUNICATIONS	3,337	2,609	2,506	2,556
2240	BUSINESS RELATIONS	64	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	401	239	229	234
2262	MEMBERSHIPS - CIVIC	660	660	797	813
2290	BILLING HOUSING AUTHORITY	9,133	11,361	10,000	11,000
	CONTRACTUAL SERVICES TOTAL	<u>325,049</u>	<u>341,372</u>	<u>389,555</u>	<u>389,292</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	11,101	9,622	11,142	11,142
3313	SUBSCRIPTIONS	440	216	250	255
3316	OPERATING SUPPLIES	7,149	6,421	10,954	8,754
	COMMODITIES TOTAL	<u>18,690</u>	<u>16,259</u>	<u>22,346</u>	<u>20,151</u>
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	357	160	301	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	12,416	11,324	14,074	14,778
	FIXED & SUNDRY TOTAL	<u>12,773</u>	<u>11,484</u>	<u>14,375</u>	<u>14,778</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	30,282	29,878	29,000	29,000
	MISCELLANEOUS TOTAL	<u>30,282</u>	<u>29,878</u>	<u>29,000</u>	<u>29,000</u>
	TOTALS	<u>\$ 1,826,837</u>	<u>\$ 1,900,019</u>	<u>\$ 2,038,676</u>	<u>\$ 2,118,400</u>

DIRECTOR OF ELECTRIC & GAS SYSTEMS

DEPARTMENTAL CORE SERVICES

- Provide planning and direction for the following departments:
 - ◆ Treasure Coast Energy Center – Department 02
 - ◆ Power Generation – Department 52
 - ◆ Electric Purchases for Resale – Department 53
 - ◆ Electric Transmission & Distribution – Department 54
 - ◆ Electric Operations – Department 55
 - ◆ Electric & Gas Engineering – Department 56
 - ◆ Gas Operations – Department 74
 - ◆ Gas Purchases for Resale – Department 75

DEPARTMENTAL ACCOMPLISHMENTS

- Provided oversight and management support for implementation of remote operation and control of Stock Island Generation units from Treasure Coast Energy Center.
- Directed efforts to restructure interdepartmental processes to eliminate duplication of effort and improve the customer experience for smooth processing of application for service and associated customer fees & charges.
- Continue to direct efforts in Electric T&D to fine tune the organizational structure that resulted in staff reduction and overall cost savings.
- Continue to facilitate implementation of streamlining processes within departments and across departmental lines.
- Restructured the Department to split T&D and Operations to better improve efficiencies.

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 126,416	\$ 134,052	\$ 148,373	\$ 150,757
	PERSONNEL SERVICES TOTAL	126,416	134,052	148,373	150,757
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	9,971	566	23,982	24,573
4060	FICA	8,249	8,836	11,351	11,533
4070	EMPLOYEES' INSURANCE	15,473	16,827	20,360	22,269
4090	VACATION PAY EXPENSE	3,371	(2,390)	-	-
4110	NET OPEB EXPENSE	205	216	223	205
4600	WORKERS' COMPENSATION	202	275	276	290
	EMPLOYEE BENEFITS TOTAL	37,471	24,330	56,192	58,870
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	-	-	100	102
2164	PROFESS. FEES - CONSULTING/ENG.	5,224	16,535	38,563	51,000
2170	TRAINING	1,313	1,737	5,000	5,100
2171	TRAVEL	384	2,749	4,065	918
2172	CAR ALLOWANCE	5,160	5,289	5,203	5,160
2190	COMMUNICATIONS	1,515	1,201	1,273	1,298
2230	EMPLOYEE RELATIONS	-	727	-	500
2240	BUSINESS RELATIONS	-	339	-	100
2260	MEMBERSHIPS - PROFESSIONAL	130	194	200	200
2262	MEMBERSHIPS - CIVIC	-	-	845	800
	CONTRACTUAL SERVICES TOTAL	13,726	28,771	55,249	65,178
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	728	236	3,600	600
3313	SUBSCRIPTIONS	-	-	300	300
	COMMODITIES TOTAL	728	236	3,900	900
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	200	200
4610	PROPERTY & LIAB./INS. & UNINSUR.	749	768	966	1,014
	FIXED & SUNDRY TOTAL	749	768	1,166	1,214
	TOTALS	\$ 179,090	\$ 188,157	\$ 264,880	\$ 276,919

DEPT. 52 - POWER GENERATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<i>MISCELLANEOUS</i>					
9050	EXTRAORDINARY EXPENSE	\$ 761,258	\$ 427,125	\$ 8,000	\$ 10,000
	TOTALS	<u>\$ 761,258</u>	<u>\$ 427,125</u>	<u>\$ 8,000</u>	<u>\$ 10,000</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2014</u>	<u>AMENDED BUDGET FY 2015</u>	<u>ORIGINAL BUDGET FY 2016</u>
<i>PURCHASES FOR RESALE</i>					
3360	PURCHASES FOR RESALE	<u>\$ 42,947,570</u>	<u>\$ 43,005,947</u>	<u>\$ 40,339,449</u>	<u>\$ 45,790,850</u>
	TOTALS	<u>\$ 42,947,570</u>	<u>\$ 43,005,947</u>	<u>\$ 40,339,449</u>	<u>\$ 45,790,850</u>

ELECTRIC TRANSMISSION & DISTRIBUTION

DEPARTMENTAL CORE SERVICES

- Responsible for the operation, construction, and maintenance of the transmission and distribution electrical system in order to provide safe, cost-effective and reliable service
- Collaborate with Electric Engineering department to identify needed system extensions and upgrades
- Work closely with Electric Operations to resolve power outages and other electrical problems

DEPARTMENTAL ACCOMPLISHMENTS

- Received Diamond Level APPA Reliable Public Power (RP3) Award
- Received first place award for safety by FMEA among similar size utilities
- Installed new breakers at three of our substations
- Inspected one-third of our transmission lines
- Implemented new safety procedures

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Miles of T & D lines maintained	443	443	447	443	440	440	440

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	4.14%	≤ 5.0%	4.16%	≤ 5.0%	4.26%	≤ 5.0%
System Average Interruption Duration (SAIDI)	*	38.7	66.0	26.9	45.0	11.1	<30.0
Customer Average Interruption Duration (CAIDI)	*	62.5	76.0	49.9	56.3	110.5	< 60.0
System Average Interruption Frequency (SAIFI)	*	.46	.85	.53	.80	.10	< 0.50
Momentary Average Interruption event Frequency Index (MAIFIE)	*	6.98	6.20	8.32	7.85	2.91	< 70.0
L-Bar	*	68.9	67.0	79.6	67.0	70.4	< 70.0
Safety Frequency Rate	≤ 5.0	8.5	≤ 5.0	14.2	≤ 5.0	5.2	≤ 5.0
Safety Severity Rate	≤ 50	51	≤ 50	241	≤ 50	36	≤ 50

*Not measured in prior years

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 2,612,052	\$ 2,468,261	\$ 1,350,069	\$ 1,489,068
1020	OVERTIME	145,412	198,859	100,000	104,800
	PERSONNEL SERVICES TOTAL	<u>2,757,464</u>	<u>2,667,120</u>	<u>1,450,069</u>	<u>1,593,868</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	448,871	409,483	208,857	230,326
4060	FICA	212,870	206,894	110,930	121,931
4070	EMPLOYEES' INSURANCE	502,390	495,002	254,119	277,943
4090	VACATION PAY EXPENSE	(200)	(7,763)	-	-
4100	SICK PAY EXPENSE	23,648	(3,539)	-	-
4110	NET OPEB EXPENSE	10,632	10,596	4,805	4,398
4600	WORKERS' COMPENSATION	35,166	64,930	35,172	36,661
4640	UNEMPLOYMENT BENEFITS	-	4,400	-	-
	EMPLOYEE BENEFITS TOTAL	<u>1,233,377</u>	<u>1,180,003</u>	<u>613,883</u>	<u>671,259</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	20,465	13,083	2,000	2,040
2132	MAINTENANCE OF VEHICLES	51,518	9,721	25,873	20,000
2133	MAINTENANCE OF EQUIPMENT	7,833	6,551	6,824	7,029
2139	MAINTENANCE/SERVICE CONTRACTS	368,781	404,080	521,082	607,574
2140	POSTAGE	184	173	150	153
2151	PRINTING	1,571	696	871	533
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	9,746	4,447	11,000	11,220
2170	TRAINING	43,213	43,490	45,379	40,068
2171	TRAVEL	1,246	1,611	1,500	1,030
2172	CAR ALLOWANCE	11,900	8,102	275	-
2190	COMMUNICATIONS	22,519	19,359	17,980	18,339
2200	UTILITIES	91,023	92,801	102,100	106,800
2230	EMPLOYEE RELATIONS	918	2,581	1,426	1,147
2240	BUSINESS RELATIONS	568	47	-	-
2260	MEMBERSHIPS - PROFESSIONAL	351	239	2,439	2,439
2262	MEMBERSHIPS - CIVIC	405	-	-	-
	CONTRACTUAL SERVICES TOTAL	<u>632,241</u>	<u>606,981</u>	<u>738,899</u>	<u>818,372</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,267	3,513	1,100	2,363
3313	SUBSCRIPTIONS	218	-	300	306
3316	OPERATING SUPPLIES	282,663	288,959	279,332	266,686
3331	VEHICLE SUPPLIES	132,376	156,113	83,637	98,525
3340	SMALL TOOLS	15,179	16,559	15,069	15,162
	COMMODITIES TOTAL	<u>433,703</u>	<u>465,144</u>	<u>379,438</u>	<u>383,042</u>
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	-	-	-	-
4520	LICENSES & PERMITS	1,054	1,308	293	299
4610	PROPERTY & LIAB./INS. & UNINSUR.	135,085	148,125	156,457	167,130
9005	DUPLICATE CHARGES	(51,308)	(50,259)	(50,300)	(52,100)
	FIXED & SUNDRY TOTAL	<u>84,831</u>	<u>99,174</u>	<u>106,450</u>	<u>115,329</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	4,382,620	4,490,210	4,277,000	4,277,000
	MISCELLANEOUS TOTAL	<u>4,382,620</u>	<u>4,490,210</u>	<u>4,277,000</u>	<u>4,277,000</u>
	TOTALS	<u>\$ 9,524,236</u>	<u>\$ 9,508,632</u>	<u>\$ 7,565,739</u>	<u>\$ 7,858,870</u>

ELECTRIC OPERATIONS

DEPARTMENTAL CORE SERVICES

- Collaborate with Electric Engineering department to identify needed system extensions and upgrades
- Responsible for all aspects of electric revenue metering activities in the field, including connects and disconnects, meter reads and ensure the accuracy of our meters
- Responsible for reading of gas and water meters and investigating theft of service
- Responsible for the 24/7 operation and service restoration of the transmission and distribution electrical service to FPUA customers
- Responsible for compliance with state (FRCC) and federal (NERC) regulatory rules and standards for operating FPUA's electrical system
- Responsible for training of personnel within the electrical department on transmission, distribution and substation switching rules and procedures

DEPARTMENTAL ACCOMPLISHMENTS

- Implementation, testing and deployment of the new outage management system (Responder) and offer feedback to GIS manager
- Continue working with IT department to implement new IVR system real-time for customer's automated phone outage inquiries
- Ensured compliance with state (FRCC) and federal (NERC) reliability and regulatory rules and standards for operating FPUA's electrical system
- Continue to facilitate efforts to implement AMI-Smart Grid solutions

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. # of services billed	27,750	27,630	27,500	28,096	28,000	28,200	28,200

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	4.14%	≤ 5.0%	4.16%	≤ 5.0%	4.26%	≤ 5.0%
System Average Interruption Duration (SAIDI)	*	38.7	66.0	26.9	45.0	11.1	< 30.0
Customer Average Interruption Duration (CAIDI)	*	62.5	76.0	49.9	56.3	110.5	< 60.0
System Average Interruption Frequency (SAIFI)	*	.46	.85	.53	.80	.10	< 0.50
Momentary Average Interruption event Frequency Index (MAIFIE)	*	6.98	6.20	8.32	7.85	2.91	< 70.0
L-Bar	*	68.9	67.0	79.6	67.0	70.4	< 70.0
O&M cost per services billed±	\$31.87	\$27.41	≤ \$35.00	\$27.11	≤ \$35.00	\$20.00	≤ \$20.00

*Not measured in prior years

±O&M costs per services billed are calculated using both Electric T & D and Electric Operations

DEPT. 55 - ELECTRIC OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ -	\$ -	\$ 1,004,253	\$ 1,082,688
1020	OVERTIME	-	-	60,000	60,000
	PERSONNEL SERVICES TOTAL	-	-	1,064,253	1,142,688
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	-	-	128,507	136,719
4060	FICA	-	-	81,415	87,416
4070	EMPLOYEES' INSURANCE	-	-	304,706	333,272
4110	NET OPEB EXPENSE	-	-	5,475	5,011
4600	WORKERS' COMPENSATION	-	-	17,772	18,661
	EMPLOYEE BENEFITS TOTAL	-	-	537,875	581,079
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	-	-	6,905	3,038
2133	MAINTENANCE OF EQUIPMENT	-	-	4,176	4,301
2139	MAINTENANCE/SERVICE CONTRACTS	-	-	2,118	2,182
2140	POSTAGE	-	-	100	102
2151	PRINTING	-	-	1,129	691
2170	TRAINING	-	-	11,781	20,479
2171	TRAVEL	-	-	16	500
2172	CAR ALLOWANCE	-	-	6,021	8,460
2190	COMMUNICATIONS	-	-	8,536	8,707
2230	EMPLOYEE RELATIONS	-	-	551	562
	CONTRACTUAL SERVICES TOTAL	-	-	41,333	49,022
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	-	-	2,317	950
3316	OPERATING SUPPLIES	-	-	40,948	60,000
3331	VEHICLE SUPPLIES	-	-	37,585	44,275
3340	SMALL TOOLS	-	-	451	1,484
	COMMODITIES TOTAL	-	-	81,301	106,709
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	788	804
4610	PROPERTY & LIAB./INS. & UNINSUR.	-	-	19,334	20,301
	FIXED & SUNDRY TOTAL	-	-	20,122	21,105
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	-	-	14,000	14,000
	MISCELLANEOUS TOTAL	-	-	14,000	14,000
	TOTALS	\$ -	\$ -	\$ 1,758,884	\$ 1,914,603

ELECTRIC & GAS ENGINEERING

DEPARTMENTAL CORE SERVICES

- Responsible for planning, engineering, permitting, and construction management associated with expansions, repairs and upgrades of the electric and gas systems
- Responsible for strategic plan to forecast future growth and/or changes to systems as technology, laws and regulations are enforced
- Work with customers and developers to encourage viable growth, both commercial and residential, within FPUA service area
- Complete all phases of the Geographical Information Systems (GIS), in order to achieve full functionality.

DEPARTMENTAL ACCOMPLISHMENTS

- Completed construction of Old Dixie Rebuild from Euclid Rd to Torpey Rd
- Completed 85% of direct cable replacement for Ocean Village and High Point Developments
- Completed replacement of oil filled circuit breakers at three of four substations.
- Completed development of AutoCAD Utility Designer for electric distribution design. Currently in testing and training with staff.
- Completed development of Outage Management Software (Responder). Currently in testing and training with staff.
- Completed electric phasing field verification & subsequent GIS updates

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	225	142	200	125	150	131	138
Site plans/permits reviewed	45	154	40	123	150	130	135
Construction projects managed	200	109	175	112	120	118	123
Jobs added to GIS	235	295	175	79	200	60	125
% of historic records verified	98%	87%	88%	88%	90%	89%	90%

DEPT. 56 - ELECTRIC & GAS ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 517,540	\$ 509,322	\$ 551,294	\$ 577,610
1020	OVERTIME	8,881	28,128	46,500	10,000
	PERSONNEL SERVICES TOTAL	<u>526,421</u>	<u>537,450</u>	<u>597,794</u>	<u>587,610</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	83,021	82,971	100,489	95,780
4060	FICA	40,076	37,806	45,731	44,952
4070	EMPLOYEES' INSURANCE	105,431	110,584	117,559	128,580
4090	VACATION PAY EXPENSE	5,012	(13,534)	-	-
4100	SICK PAY EXPENSE	(30,379)	(120)	-	-
4110	NET OPEB EXPENSE	1,636	1,948	2,011	1,841
4600	WORKERS' COMPENSATION	2,645	2,974	3,036	3,188
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>207,442</u>	<u>222,629</u>	<u>268,826</u>	<u>274,341</u>
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	1,790	700	1,200	150
2133	MAINTENANCE OF EQUIPMENT	63	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	272	407	500	150
2140	POSTAGE	-	5	75	50
2151	PRINTING	952	99	300	100
2164	PROFESS. FEES - CONSULTING/ENG.	36,418	15,211	15,500	30,000
2166	PROFESSIONAL FEES - OTHER	324	-	-	-
2165	TEMPORARY LABOR	-	-	-	-
2170	TRAINING	19,459	38,021	24,700	23,200
2171	TRAVEL	-	-	250	250
2172	CAR ALLOWANCE	13,577	13,929	13,198	13,620
2190	COMMUNICATIONS	5,502	5,940	7,219	5,769
2230	EMPLOYEE RELATIONS	165	150	200	600
2240	BUSINESS RELATIONS	127	-	45	45
2260	MEMBERSHIPS - PROFESSIONAL	130	1,386	1,200	1,200
	CONTRACTUAL SERVICES TOTAL	<u>78,779</u>	<u>75,848</u>	<u>64,387</u>	<u>75,134</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,956	3,640	9,272	3,000
3313	SUBSCRIPTIONS	139	640	500	500
3316	OPERATING SUPPLIES	1,346	2,079	7,000	7,500
3331	VEHICLE SUPPLIES	3,644	4,031	2,500	2,500
	COMMODITIES TOTAL	<u>8,085</u>	<u>10,390</u>	<u>19,272</u>	<u>13,500</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	500	300
4610	PROPERTY & LIAB./INS. & UNINSUR.	5,449	6,047	6,903	7,248
	FIXED & SUNDRY TOTAL	<u>5,449</u>	<u>6,047</u>	<u>7,403</u>	<u>7,548</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	3,290	3,001	9,000	9,000
	MISCELLANEOUS TOTAL	<u>3,290</u>	<u>3,001</u>	<u>9,000</u>	<u>9,000</u>
	TOTALS	<u>\$ 829,466</u>	<u>\$ 855,365</u>	<u>\$ 966,682</u>	<u>\$ 967,133</u>

DIRECTOR OF WATER/WASTEWATER SYSTEMS

DEPARTMENTAL CORE SERVICES

- Provides planning and direction for the following departments:
 - ◆ Water Resources – Department 62
 - ◆ Water Distribution – Department 64
 - ◆ Water/Wastewater Engineering – Department 66
 - ◆ Water Reclamation – Department 82
 - ◆ Wastewater Collection – Department 84

DEPARTMENTAL ACCOMPLISHMENTS

- Continued to implement the 25 year water and wastewater grid Rehabilitation and Replacement program.
- Implemented 4th year of a 5 year focused Rehabilitation and Replacement program at the Water Treatment Plant. The program will rebuild and upgrade lime softening reactors, sand filters and pumping equipment. In addition the gaseous chlorination system was replaced with a hypochlorite system.
- Completed upgrade of Water Repump Facility No. 2 and began upgrade of Water Repump Facility No. 1.
- Continued to implement wastewater grid master plan to allow the future retirement of the Island Water Reclamation Facility and the future construction of the new Mainland Water Reclamation Facility.
- Completed installation of new SCADA system at the Island Water Reclamation Facility which allowed the reduction of operator staffing from 24 hours per day to 16 hours per day.

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 122,024	\$ 126,068	\$ 129,229	\$ 128,753
	PERSONNEL SERVICES TOTAL	122,024	126,068	129,229	128,753
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	-	-	-	-
4060	FICA	8,623	8,899	9,886	9,850
4070	EMPLOYEES' INSURANCE	11,835	12,469	13,898	15,201
4090	VACATION PAY EXPENSE	(676)	(785)	-	-
4100	SICK PAY EXPENSE	999	(999)	-	-
4110	NET OPEB EXPENSE	204	217	223	205
4600	WORKERS' COMPENSATION	53	52	57	60
	EMPLOYEE BENEFITS TOTAL	21,038	19,853	24,064	25,316
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	41	-	-	-
2170	TRAINING	50	1,122	1,650	1,500
2171	TRAVEL	54	-	300	500
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	917	700	563	574
2240	BUSINESS RELATIONS	-	30	-	-
2260	MEMBERSHIPS - PROFESSIONAL	3,485	3,483	4,458	3,500
	CONTRACTUAL SERVICES TOTAL	9,707	10,495	12,131	11,234
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,327	837	1,200	1,000
3313	SUBSCRIPTIONS	111	309	250	250
	COMMODITIES TOTAL	1,438	1,146	1,450	1,250
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	130	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	585	728	934	981
	FIXED & SUNDRY TOTAL	585	728	1,064	981
	TOTALS	\$ 154,792	\$ 158,290	\$ 167,938	\$ 167,534

WATER RESOURCES

DEPARTMENTAL CORE SERVICES

- Ensure that the quality of finished water production from the combined flow of the Water Treatment Plant (WTP) meets all Federal and State drinking water requirements while maintaining cost effective operations
- Operations and maintenance of FPUA well fields, the WTP and remote Repump/Storage facilities
- Ensure adequate system pressure and water storage for Fire Protection
- Oversight of the USEPA's mandated Bacteriological Monitoring Program for FPUA's water distribution system

DEPARTMENTAL ACCOMPLISHMENTS

- Completed Lime Plant Filter Rehabilitation Project for filters 1 thru 5, improving the drinking water quality and equipment reliability
- Completed replacement of High Service Pump #1 Diesel Engine and pump, providing an emergency backup to provide adequate pressure to the water distribution system
- Completed Sodium Hypochlorite Conversion and 4-Log Virus Treatment Projects, improving drinking water quality, equipment reliability, and plant safety
- Continued optimizing the water treatment equipment, reducing electric costs by 4.6%

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Monthly samples collected for testing	60	60	60	60	60	60	60
Surficial wells maintained	36	36	36	31	36	32	36
Floridan wells maintained	11	11	11	11	11	11	11

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	365	365	365	365	365
% of Surficial wells in service	100%	100%	100%	86%	88%	88%	91%
% of Floridan wells in service	100%	100%	100%	100%	100%	100%	100%
Safety Frequency Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Safety Severity Rate	0	0	0	0	0	0	0

DEPT. 62 - WATER RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 1,057,087	\$ 1,017,151	\$ 1,051,469	\$ 1,120,932
1020	OVERTIME	105,894	114,813	103,000	106,000
	PERSONNEL SERVICES TOTAL	<u>1,162,981</u>	<u>1,131,964</u>	<u>1,154,469</u>	<u>1,226,932</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	167,093	172,544	178,791	190,824
4060	FICA	85,745	84,358	88,317	93,860
4070	EMPLOYEES' INSURANCE	213,841	202,726	232,643	254,453
4090	VACATION PAY EXPENSE	3,782	(5,180)	-	-
4100	SICK PAY EXPENSE	21,887	17,156	-	-
4110	NET OPEB EXPENSE	4,702	4,979	5,140	4,705
4600	WORKERS' COMPENSATION	24,119	21,587	22,008	23,908
4640	UNEMPLOYMENT CLAIMS	3,575	(5,775)	-	-
	EMPLOYEE BENEFITS TOTAL	<u>524,744</u>	<u>492,395</u>	<u>526,899</u>	<u>567,750</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	1,828	1,926	3,248	3,500
2131	MAINTENANCE OF BUILDINGS	27	1,750	3,830	8,000
2132	MAINTENANCE OF VEHICLES	13,191	7,339	13,000	10,300
2133	MAINTENANCE OF EQUIPMENT	48,981	14,125	54,866	56,512
2139	MAINTENANCE/SERVICE CONTRACTS	154,249	230,516	245,750	260,000
2140	POSTAGE	196	413	400	408
2151	PRINTING	4,335	2,831	5,906	2,760
2164	PROFESS. FEES - CONSULTING/ENG.	15,095	6,630	37,200	30,000
2165	TEMPORARY LABOR	-	-	4,000	4,080
2166	PROFESSIONAL FEES - OTHER	17,191	25,129	21,648	22,081
2170	TRAINING	6,466	4,689	8,058	12,000
2171	TRAVEL	18	191	-	-
2172	CAR ALLOWANCE	5,160	5,189	5,160	5,160
2190	COMMUNICATIONS	16,025	14,537	17,603	17,735
2200	UTILITIES	1,003,756	957,802	987,400	1,001,000
2230	EMPLOYEE RELATIONS	434	265	408	416
2240	BUSINESS RELATIONS	23	-	79	-
2260	MEMBERSHIPS - PROFESSIONAL	354	959	750	1,000
2262	MEMBERSHIPS - CIVIC	600	-	612	620
	CONTRACTUAL SERVICES TOTAL	<u>1,287,929</u>	<u>1,274,291</u>	<u>1,409,918</u>	<u>1,435,572</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	4,567	4,301	4,872	5,200
3313	SUBSCRIPTIONS	375	241	306	312
3316	OPERATING SUPPLIES	257,543	268,178	260,000	265,200
3320	CHEMICALS	623,864	643,488	885,302	910,000
3331	VEHICLE SUPPLIES	28,730	27,805	30,849	32,000
3340	SMALL TOOLS	2,778	2,925	4,500	5,000
3360	PURCHASES FOR RESALE	9,277	24,328	10,247	3,312
	COMMODITIES TOTAL	<u>927,134</u>	<u>971,266</u>	<u>1,196,076</u>	<u>1,221,024</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	15,774	4,758	9,201	9,385
4610	PROPERTY & LIAB./INS. & UNINSUR.	118,461	152,369	156,231	165,793
	FIXED & SUNDRY TOTAL	<u>134,235</u>	<u>157,127</u>	<u>165,432</u>	<u>175,178</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,458,030	1,574,399	1,943,000	1,943,000
	MISCELLANEOUS TOTAL	<u>1,458,030</u>	<u>1,574,399</u>	<u>1,943,000</u>	<u>1,943,000</u>
	TOTALS	<u>\$ 5,495,053</u>	<u>\$ 5,601,442</u>	<u>\$ 6,395,794</u>	<u>\$ 6,569,456</u>

WATER DISTRIBUTION

DEPARTMENTAL CORE SERVICES

- Provide reliable, high-quality water for drinking, irrigation, and fire protection
- Accurately locate all of FPUA's underground utilities and the City of Fort Pierce Traffic Control Loop System
- Install, maintain, test, repair or replace water meters for residential and commercial applications, as well as cross-connection devices
- Upgrade water meters and backflow preventers

DEPARTMENTAL ACCOMPLISHMENTS

- Trained 10 employees for their DEP Level 2 or 1 certification/re-certification
- Replaced 10 large meters to ensure accurate reporting on water consumption
- Installed new automatic flush guards to improve water quality

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of backflows prevention devices tested	100%	97%	100%	100%	100%	100%	100%
% of distribution control valves inspected	20.0%	2.2%	20.0%	1.7%	5.0%	5.0%	10.0%
% of hydrants inspected	*	22%	*	6%	*	28%	50%
% of meters changed out 10 years or older **	*	12.1%	*	13.2%	*	7.8%	10.0%
Avg. # of monthly service calls	520	589	600	632	650	500	500
Avg. # of services billed	19,250	19,248	20,000	19,756	20,200	19,928	20,100

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of water loss	< 10%	3.70%	< 10%	1.55%	< 10%	1.51%	< 10%
Safety Frequency Rate	0.0	16.4	0.0	8.0	0.0	3.8	0.0
Safety Severity Rate	0	90	0	356	0	318	0

*Not measured in prior years

** Beginning in 2016 meters will be changed out after 20 years.

DEPT. 64 - WATER DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 1,090,727	\$ 1,133,885	\$ 1,209,368	\$ 1,232,625
1020	OVERTIME	54,767	52,756	65,000	65,000
	PERSONNEL SERVICES TOTAL	<u>1,145,494</u>	<u>1,186,641</u>	<u>1,274,368</u>	<u>1,297,625</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	184,448	188,051	192,540	188,804
4060	FICA	81,607	86,186	97,489	99,268
4070	EMPLOYEES' INSURANCE	254,701	277,008	318,176	348,005
4090	VACATION PAY EXPENSE	1,494	228	-	-
4100	SICK PAY EXPENSE	14,713	22,828	-	-
4110	NET OPEB EXPENSE	5,316	6,061	6,258	5,727
4600	WORKERS' COMPENSATION	28,912	50,272	38,676	40,545
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>571,191</u>	<u>630,634</u>	<u>653,139</u>	<u>682,349</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	116	118
2122	RENTALS	806	103	1,061	1,082
2132	MAINTENANCE OF VEHICLES	20,483	23,993	30,900	50,000
2133	MAINTENANCE OF EQUIPMENT	13,396	9,976	13,550	13,956
2139	MAINTENANCE/SERVICE CONTRACTS	55,851	67,336	50,800	55,414
2140	POSTAGE	28	39	45	46
2151	PRINTING	553	554	1,530	1,561
2165	TEMPORARY LABOR	-	6,224	-	-
2166	PROFESSIONAL FEES - OTHER	5,872	7,615	7,429	7,578
2170	TRAINING	10,696	11,146	18,959	16,278
2171	TRAVEL	-	31	229	234
2190	COMMUNICATIONS	14,790	12,727	17,654	18,007
2200	UTILITIES	26,218	25,450	28,000	29,300
2230	EMPLOYEE RELATIONS	336	412	557	435
2260	MEMBERSHIPS - PROFESSIONAL	474	449	477	487
	CONTRACTUAL SERVICES TOTAL	<u>149,503</u>	<u>166,055</u>	<u>171,307</u>	<u>194,496</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	5,864	3,997	5,306	5,412
3313	SUBSCRIPTIONS	158	-	106	108
3316	OPERATING SUPPLIES	162,663	174,748	139,248	180,000
3331	VEHICLE SUPPLIES	92,498	89,546	91,901	93,739
3340	SMALL TOOLS	19,859	14,478	24,114	32,000
	COMMODITIES TOTAL	<u>281,042</u>	<u>282,769</u>	<u>260,675</u>	<u>311,259</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	6,018	5,127	6,426	6,555
4610	PROPERTY & LIAB./INS. & UNINSUR.	34,787	22,216	54,839	56,081
4666	INVENTORY ADJUSTMENTS	-	35,602	-	-
	FIXED & SUNDRY TOTAL	<u>40,805</u>	<u>62,945</u>	<u>61,265</u>	<u>62,636</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	2,455,348	2,556,926	2,225,000	2,225,000
	MISCELLANEOUS TOTAL	<u>2,455,348</u>	<u>2,556,926</u>	<u>2,225,000</u>	<u>2,225,000</u>
	TOTALS	<u>\$ 4,643,383</u>	<u>\$ 4,885,970</u>	<u>\$ 4,645,754</u>	<u>\$ 4,773,365</u>

WATER/WASTEWATER ENGINEERING

DEPARTMENTAL CORE SERVICES

- Responsible for planning, engineering, permitting, and construction management associated with expansions, repairs and upgrades of the Water Reclamation Facility, Water Treatment Plant, Water Distribution System, and Wastewater Collection System
- Prepare strategic plan to forecast future growth and/or changes to systems as technology, laws and regulations are modified
- Work with customers and developers to encourage viable growth, both commercial and residential, within FPUA service area
- Coordinate work with other government and utility agencies to ensure cost effective designs and construction
- Ensure water supply and treatment capacities and wastewater collection and treatment capacities are adequate to support future growth
- Provide engineering support to other water and wastewater departments
- Continue to improve accuracy of information in GIS and internal website

DEPARTMENTAL ACCOMPLISHMENTS

- Managed the design and provided construction management of the High Service Pump 1 Replacement, S. A1A Phase I water main replacement and sewer lateral replacements, and Lift Station 8 Replacement.
- Designed and provided construction management of the Miramar 12-inch water main extension to connect 243 condominium units.
- Designed and provided construction management of the Noa Street MSBU water main project to bring water to 38 parcels.
- Managed the design of Repump 1 rehabilitation including FEMA reporting for Hazard Mitigation grant funding for 75% of eligible costs.
- Completed enhancements to the GIS website including loading of sewer video inspections and treatment plant yard piping and developed a company-wide tutorial for use of the website.

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	20	10	15	26	14	20	20
Site plans/permits reviewed	80	108	75	115	180	130	135
Projects managed	80	43	50	37	45	46	48
Entities added to GIS	18	766	250	712	1,500	750	750
% of infrastructure verified	*	*	*	*	*	73%	85%

*Not measured in prior years

DEPT. 66 - WATER/WASTEWATER ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 604,484	\$ 597,593	\$ 618,051	\$ 653,530
1020	OVERTIME	104	159	1,000	1,000
	PERSONNEL SERVICES TOTAL	<u>604,588</u>	<u>597,752</u>	<u>619,051</u>	<u>654,530</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	86,129	90,524	100,101	106,688
4060	FICA	46,470	46,377	47,357	50,072
4070	EMPLOYEES' INSURANCE	100,095	108,375	131,511	143,840
4090	VACATION PAY EXPENSE	(5,028)	5,456	-	-
4100	SICK PAY EXPENSE	3,138	24,151	-	-
4110	NET OPEB EXPENSE	2,249	2,381	2,458	2,250
4600	WORKERS' COMPENSATION	4,786	4,473	4,620	4,851
	EMPLOYEE BENEFITS TOTAL	<u>237,839</u>	<u>281,737</u>	<u>286,047</u>	<u>307,701</u>
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	1,726	357	2,922	3,010
2133	MAINTENANCE OF EQUIPMENT	47	389	3,300	3,399
2139	MAINTENANCE/SERVICE CONTRACTS	200	133	824	350
2140	POSTAGE	11	-	260	265
2151	PRINTING	(6)	-	-	50
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	1,020	1,040
2165	TEMPORARY LABOR	-	-	450	-
2166	PROFESSIONAL FEES - OTHER	315	36	530	541
2170	TRAINING	3,667	4,270	11,189	10,000
2171	TRAVEL	262	10	102	104
2172	CAR ALLOWANCE	15,480	15,480	15,480	15,480
2190	COMMUNICATIONS	4,979	4,555	4,859	5,496
2200	UTILITIES	25,561	25,926	28,400	29,600
2230	EMPLOYEE RELATIONS	237	978	1,026	700
2260	MEMBERSHIPS - PROFESSIONAL	2,078	1,507	1,300	1,500
2262	MEMBERSHIPS - CIVIC	-	-	600	600
	CONTRACTUAL SERVICES TOTAL	<u>54,557</u>	<u>53,641</u>	<u>72,262</u>	<u>72,135</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,892	3,307	4,553	5,100
3316	OPERATING SUPPLIES	1,093	2,172	3,183	2,500
3331	VEHICLE SUPPLIES	9,064	7,481	11,424	11,652
3340	SMALL TOOLS	-	259	270	275
	COMMODITIES TOTAL	<u>14,049</u>	<u>13,219</u>	<u>19,430</u>	<u>19,527</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	50	50	1,061	1,082
4610	PROPERTY & LIAB./INS. & UNINSUR.	6,765	7,675	9,435	9,907
	FIXED & SUNDRY TOTAL	<u>6,815</u>	<u>7,725</u>	<u>10,496</u>	<u>10,989</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,236	1,236	1,000	1,000
	MISCELLANEOUS TOTAL	<u>1,236</u>	<u>1,236</u>	<u>1,000</u>	<u>1,000</u>
	TOTALS	<u>\$ 919,084</u>	<u>\$ 955,310</u>	<u>\$ 1,008,286</u>	<u>\$ 1,065,882</u>

GAS OPERATIONS

DEPARTMENTAL CORE SERVICES

- Provide quality and efficient service, in a safe manner; requiring a highly trained and educated workforce in the natural gas industry
- Preserve the integrity of the gas system through implementation of the Distribution Integrity Management Plan, which was developed in FY 2011 under the requirements of 49 CFR 192, subpart P.

DEPARTMENTAL ACCOMPLISHMENTS

- Provided free estimates for installation of customer-owned natural gas piping and appliances
- Increased system throughput 5% by the addition of several new commercial customers.
- Continued staff qualification for Operator Qualification Certification program, including administrator training, and provided additional technical training when available

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Services call handled	2,700	2,172	2,200	1,826	1,700	2,000	2,000
Meter installs/renewals	250	228	225	201	170	175	200
Throughput for system (Dths)	*	407,200	*	445,000	*	471,000	486,000
Avg. # of services billed	4,000	4,179	4,200	4,223	4,300	4,240	4,300
Replace/remove ex-tube installations	15	17	20	19	10	>15	>15
"Cut and Cap" service lines (10-year rule)	*	152	*	54	*	60	70

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lines hit by 3 rd party contractors	< 5	7	< 5	10	< 5	< 10	< 10
PSC audit findings	*	0	*	13	*	< 5	< 5
Safety Frequency Rate	0.0	7.2	0.0	7.5	0.0	7.3	0.0
Safety Severity Rate	0	0	0	30	0	0	0

*Not measured in prior years

DEPT. 74 - GAS OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 797,830	\$ 840,611	\$ 823,479	\$ 850,818
1020	OVERTIME	7,608	7,639	16,000	16,000
	PERSONNEL SERVICES TOTAL	<u>805,438</u>	<u>848,250</u>	<u>839,479</u>	<u>866,818</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	108,046	115,815	122,176	123,771
4060	FICA	54,220	56,862	64,220	66,312
4070	EMPLOYEES' INSURANCE	167,426	176,625	194,060	212,253
4090	VACATION PAY EXPENSE	6,820	(16,737)	-	-
4100	SICK PAY EXPENSE	6,584	(12,324)	-	-
4110	NET OPEB EXPENSE	3,271	3,460	3,352	3,068
4600	WORKERS' COMPENSATION	13,022	12,058	13,688	14,212
4640	UNEMPLOYMENT CLAIMS	1,677	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>361,066</u>	<u>335,759</u>	<u>397,496</u>	<u>419,616</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	1,018	655	5,100	5,202
2122	RENTALS	68	42	1,082	1,104
2132	MAINTENANCE OF VEHICLES	15,017	7,034	8,603	8,861
2133	MAINTENANCE OF EQUIPMENT	14,911	11,484	6,754	6,957
2139	MAINTENANCE/SERVICE CONTRACTS	810	430	14,620	24,000
2140	POSTAGE	7,838	757	2,200	2,550
2151	PRINTING	6,832	2,353	5,412	5,520
2164	PROFESS. FEES - CONSULTING/ENG.	3,000	3,000	5,000	5,000
2166	PROFESSIONAL FEES - OTHER	1,150	1,771	1,624	1,656
2170	TRAINING	6,272	12,426	9,435	12,000
2171	TRAVEL	1,340	1,531	1,500	1,530
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	10,066	8,327	11,081	11,303
2200	UTILITIES	13,112	13,476	14,600	15,100
2230	EMPLOYEE RELATIONS	516	949	489	208
2240	BUSINESS RELATIONS	36	88	250	255
2260	MEMBERSHIPS - PROFESSIONAL	3,017	8,651	10,000	10,000
	CONTRACTUAL SERVICES TOTAL	<u>90,163</u>	<u>78,134</u>	<u>102,910</u>	<u>116,406</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,366	2,725	3,706	3,000
3316	OPERATING SUPPLIES	82,829	72,591	130,302	110,000
3331	VEHICLE SUPPLIES	33,629	46,955	39,000	39,780
3340	SMALL TOOLS	3,667	12,563	19,593	21,005
	COMMODITIES TOTAL	<u>123,491</u>	<u>134,834</u>	<u>192,601</u>	<u>173,785</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	5,462	10,792	9,708	9,902
4610	PROPERTY & LIAB./INS. & UNINSUR.	9,759	37,907	20,610	21,291
	FIXED & SUNDRY TOTAL	<u>15,221</u>	<u>48,699</u>	<u>30,318</u>	<u>31,193</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	268,490	1,050,038	240,000	240,000
	MISCELLANEOUS TOTAL	<u>268,490</u>	<u>1,050,038</u>	<u>240,000</u>	<u>240,000</u>
	TOTALS	<u>\$ 1,663,869</u>	<u>\$ 2,495,714</u>	<u>\$ 1,802,804</u>	<u>\$ 1,847,818</u>

NATURAL GAS PURCHASES FOR RESALE

DEPARTMENTAL FUNCTIONS

- Make forward purchases (hedges) at favorable prices and maintain a Gas Rate Stabilization Fund to minimize price fluctuations in the Purchased Gas Adjustment.



Fort Pierce Utilities Authority

North Gate Station

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

<u>OBJECT CODE</u>	<u>DESCRIPTION</u>	<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2014</u>	<u>AMENDED BUDGET FY 2015</u>	<u>ORIGINAL BUDGET FY 2016</u>
<i>PURCHASES FOR RESALE</i>					
3360	PURCHASES FOR RESALE	\$ 1,815,812	\$ 2,274,450	\$ 2,200,000	\$ 2,200,000
	TOTALS	<u>\$ 1,815,812</u>	<u>\$ 2,274,450</u>	<u>\$ 2,200,000</u>	<u>\$ 2,200,000</u>

WATER RECLAMATION

DEPARTMENTAL CORE SERVICES

- Operate and maintain the Island Water Reclamation Facility and Domestic Deep Injection Well
- Operate and maintain the Mainland Water Reclamation Facility Site and Industrial Deep Injection Wells
- Operate the Industrial Pretreatment Program
- Operate the Grease Trap Program
- Implementation and design of the Private Lift Station Program
- Operation of the Domestic and Industrial Waste Underground Injection Control Permitting Program
- Operation of the Domestic waste NPDES permit
- Ensure proper treatment and disposal of the City of Fort Pierce wastewater
- Accomplish functions while meeting stringent State and Federal regulations

DEPARTMENTAL ACCOMPLISHMENTS

- Continued educational programs to inform commercial customers of new regulations
- Ensured that 100% of operations personnel met the requirements for recertification
- Ensure succession for critical department areas

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Samples collected	1,350	1,882	1,350	1,420	2,200	1,420	1,500
Permitted industrial users	13	9	14	9	10	10	10
% of grease traps inspected bi-annually	100%	100%	100%	100%	100%	100%	100%
Injection well users	3	2	3	2	2	2	2

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	365	365	365	365	365
% of FTEs with state certification	100%	90%	100%	95%	100%	100%	100%
Safety Frequency Rate	0.0	16.1	0.0	15.9	0.0	0.0	0.0
Safety Severity Rate	0	1395	0	239	0	0	0

DEPT. 82 - WATER RECLAMATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 564,604	\$ 627,730	\$ 646,604	\$ 671,880
1020	OVERTIME	18,205	17,071	15,000	15,000
	PERSONNEL SERVICES TOTAL	<u>582,809</u>	<u>644,801</u>	<u>661,604</u>	<u>686,880</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	82,220	90,463	92,713	102,658
4060	FICA	44,260	48,605	50,613	52,546
4070	EMPLOYEES' INSURANCE	117,823	140,070	150,299	164,389
4090	VACATION PAY EXPENSE	6,639	(17,408)	-	-
4100	SICK PAY EXPENSE	11,894	16,962	-	-
4110	NET OPEB EXPENSE	2,863	3,251	3,576	3,273
4600	WORKERS' COMPENSATION	10,152	38,437	19,748	20,800
	EMPLOYEE BENEFITS TOTAL	<u>275,851</u>	<u>320,380</u>	<u>316,949</u>	<u>343,666</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	1,000	1,000
2122	RENTALS	6,806	14,472	16,000	16,000
2131	MAINTENANCE OF BUILDINGS	349	1,295	5,000	5,150
2132	MAINTENANCE OF VEHICLES	4,597	10,024	4,917	5,000
2133	MAINTENANCE OF EQUIPMENT	3,503	10,497	18,000	18,000
2139	MAINTENANCE/SERVICE CONTRACTS	464,851	428,611	451,500	451,500
2140	POSTAGE	86	296	408	408
2151	PRINTING	(437)	38	1,000	1,000
2164	PROFESS. FEES - CONSULTING/ENG.	-	9,020	51,000	51,000
2165	TEMPORARY LABOR	-	2,213	2,550	2,550
2166	PROFESSIONAL FEES - OTHER	37,045	34,524	55,000	61,000
2170	TRAINING	6,500	5,746	16,750	7,750
2171	TRAVEL	143	-	100	100
2172	CAR ALLOWANCE	5,160	5,160	4,213	3,300
2190	COMMUNICATIONS	4,900	6,327	8,611	8,611
2200	UTILITIES	533,504	600,326	548,100	535,100
2230	EMPLOYEE RELATIONS	209	209	1,225	1,225
2240	BUSINESS RELATIONS	381	375	572	572
2260	MEMBERSHIPS - PROFESSIONAL	390	270	330	303
	CONTRACTUAL SERVICES TOTAL	<u>1,067,987</u>	<u>1,129,403</u>	<u>1,186,276</u>	<u>1,169,569</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	4,314	4,851	4,590	4,590
3313	SUBSCRIPTIONS	-	-	54	54
3316	OPERATING SUPPLIES	72,963	80,008	63,864	63,864
3320	CHEMICALS	62,611	47,566	120,000	120,000
3331	VEHICLE SUPPLIES	7,963	17,642	10,000	10,000
3340	SMALL TOOLS	7,916	3,745	3,248	3,248
	COMMODITIES TOTAL	<u>155,767</u>	<u>153,812</u>	<u>201,756</u>	<u>201,756</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	2,583	1,037	26,020	26,020
4610	PROPERTY & LIAB./INS. & UNINSUR.	62,789	39,581	64,931	54,488
	FIXED & SUNDRY TOTAL	<u>65,372</u>	<u>40,618</u>	<u>90,951</u>	<u>80,508</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,526,598	1,885,989	1,392,000	1,392,000
	MISCELLANEOUS TOTAL	<u>1,526,598</u>	<u>1,885,989</u>	<u>1,392,000</u>	<u>1,392,000</u>
	TOTALS	<u>\$ 3,674,384</u>	<u>\$ 4,175,003</u>	<u>\$ 3,849,536</u>	<u>\$ 3,874,379</u>

WASTEWATER COLLECTION

DEPARTMENTAL CORE SERVICES

- Preserve the integrity of the collection system through planned and executed preventative maintenance programs: includes repairing and/or replacing deteriorated and damaged gravity lines and laterals
- Operate and maintain lift stations ensuring they are performing efficiently
- Provide customers with reliable, high-quality service through a systematic application of an inspection and preventive maintenance program designed to prevent problems from occurring while extending the life of the system
- Operation of the Fats, Oils and Grease Control Program

DEPARTMENTAL ACCOMPLISHMENTS

- Completed rehabilitation of six lift stations utilizing FPUA crews
- Continued cross training of employees between wastewater collection and lift station

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lift stations	118	116	116	116	118	116	117
Lift station preventative maintenance performed	290	275	300	290	348	300	300
Avg. preventative maintenance performed annually on each lift station	2.5	2.4	2.5	2.5	3.0	2.5	2.5
Lift station rehabilitations (in-house)	8	6	9	6	6	6	6
Manholes serviced	60	44	75	40	60	60	60
% of manholes inspected annually	50%	0%	50%	30%	30%	30%	30%
Miles of main lines	*	96	68	96	100	100	100

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cost for 1,000 gallons billed	\$3.25	\$3.87	\$1.97	\$2.68	\$2.78	\$2.85	\$2.87
Safety Frequency Rate	0.0	5.2	0.0	0.0	0.0	5.9	0.0
Safety Severity Rate	0	0	0	0	0	0	0

*Not measured in prior years

DEPT. 84 - WASTEWATER COLLECTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 870,971	\$ 950,852	\$ 917,318	\$ 929,562
1020	OVERTIME	48,305	49,166	50,000	50,000
	PERSONNEL SERVICES TOTAL	<u>919,276</u>	<u>1,000,018</u>	<u>967,318</u>	<u>979,562</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	133,751	130,112	133,733	129,324
4060	FICA	64,776	69,718	74,000	74,936
4070	EMPLOYEES' INSURANCE	190,909	225,429	225,677	246,834
4090	VACATION PAY EXPENSE	530	(44)	-	-
4100	SICK PAY EXPENSE	975	10,624	-	-
4110	NET OPEBE EXPENSE	4,294	4,546	4,693	4,295
4600	WORKERS' COMPENSATION	15,108	13,396	13,812	15,203
4640	UNEMPLOYMENT CLAIMS	-	-	154	-
	EMPLOYEE BENEFITS TOTAL	<u>410,343</u>	<u>453,781</u>	<u>452,069</u>	<u>470,592</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	23,828	24,304	24,146	24,146
2132	MAINTENANCE OF VEHICLES	64,012	52,621	48,000	48,000
2133	MAINTENANCE OF EQUIPMENT	65,512	7,958	15,277	15,277
2139	MAINTENANCE/SERVICE CONTRACTS	25,920	28,983	61,800	61,800
2151	PRINTING	141	21	300	300
2164	PROFESSIONAL FEES - CONSULT/ ENG.	13,500	-	-	-
2166	PROFESSIONAL FEES - OTHER	4,564	1,359	1,873	1,873
2170	TRAINING	4,381	6,408	10,500	7,500
2171	TRAVEL	92	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	11,349	8,793	13,830	13,830
2200	UTILITIES	205,574	209,616	209,000	209,900
2230	EMPLOYEE RELATIONS	299	179	300	300
2260	MEMBERSHIPS - PROFESSIONAL	110	87	260	260
	CONTRACTUAL SERVICES TOTAL	<u>424,442</u>	<u>345,489</u>	<u>390,446</u>	<u>388,346</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,432	2,847	5,000	2,809
3316	OPERATING SUPPLIES	126,598	126,805	130,570	133,182
3320	CHEMICALS	168,553	205,572	200,000	200,000
3331	VEHICLE SUPPLIES	86,714	81,747	68,000	68,000
3340	SMALL TOOLS	2,181	4,391	6,693	6,693
	COMMODITIES TOTAL	<u>386,478</u>	<u>421,362</u>	<u>410,263</u>	<u>410,684</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	6,616	6,807	6,792	6,792
4610	PROPERTY & LIAB./INS. & UNINSUR.	34,012	40,273	41,154	37,962
	FIXED & SUNDRY TOTAL	<u>40,628</u>	<u>47,080</u>	<u>47,946</u>	<u>44,754</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	4,579,491	2,865,478	2,342,000	2,342,000
	MISCELLANEOUS TOTAL	<u>4,579,491</u>	<u>2,865,478</u>	<u>2,342,000</u>	<u>2,342,000</u>
	TOTALS	<u>\$ 6,760,658</u>	<u>\$ 5,133,208</u>	<u>\$ 4,610,042</u>	<u>\$ 4,635,938</u>

FPUAnet[®] COMMUNICATIONS

DEPARTMENTAL FUNCTIONS

- Provide high quality, state-of-the-art communication services at reasonable prices
- Market and sell current FPUAnet products and concepts
- Expand service areas and backfill laterals

DEPARTMENTAL ACCOMPLISHMENTS

- Implemented Target Marketing Plan to expand customer base on existing network
- Initiated RFP to contract with wireless link provider
- Managed network redesign project
- Replaced insufficient Dedicated Internet resources to meet growing demand
- Pursued Interconnection Agreement with AT&T
- Pursued Interlocal Fiber Agreements with Indian River & Martin Counties
- Complied with Dark Fiber Technical Assistance Advisement from FL DOR
- Submitted FCC's surprise Special Access Report

PERFORMANCE MEASURES

Workload Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
New customer services provisioned	21	6	19	8	20	6	14
Services ended	*	1	*	6	*	1	0
Total customer services	118	87	113	89	121	94	105
Increase in customer services	22%	(12%)	20%	2%	20%	6%	12%
Increase in operating revenue	25%	12%	17%	9%	24%	4%	33%
Network communication ports supported	316	307	313	297	396	317	358

Effectiveness Measurement:	FY 2013		FY 2014		FY 2015		FY 2016
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Safety Frequency Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Safety Severity Rate	0	0	0	0	0	0	0

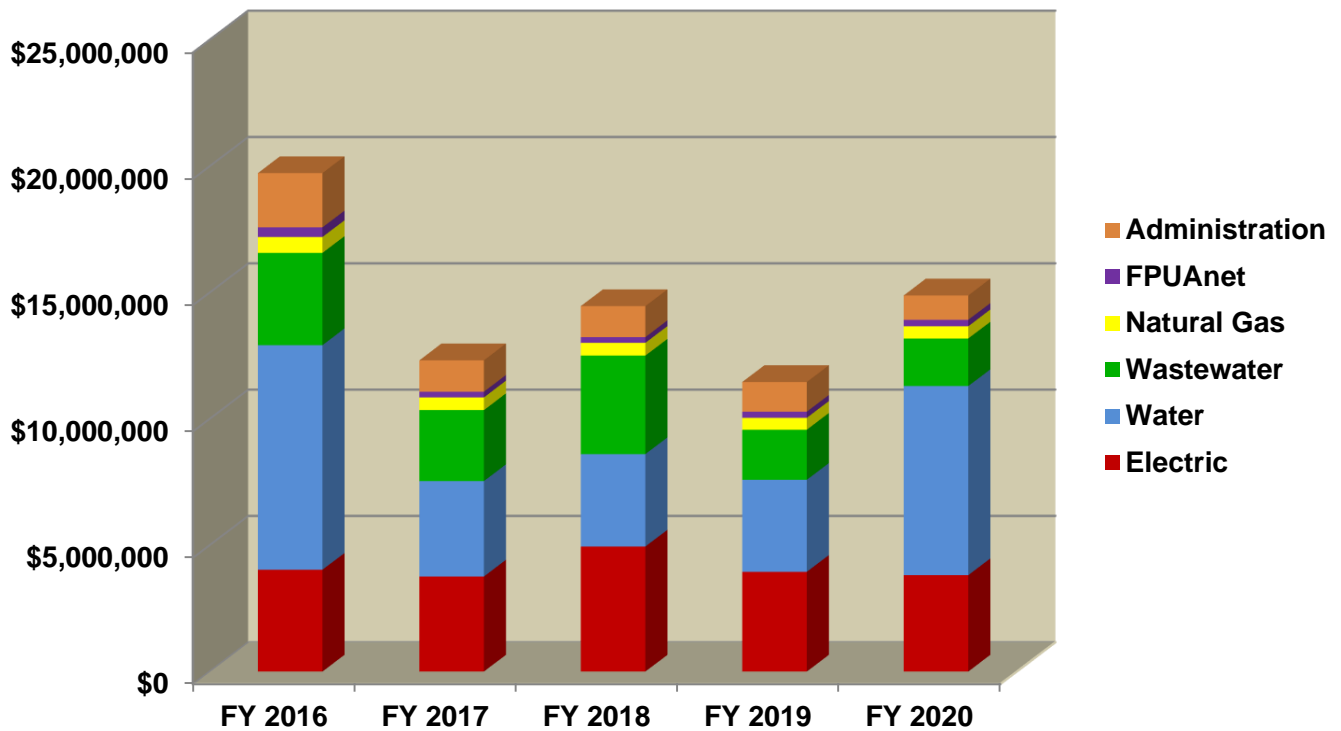
DEPT. 93 - FPUAnet COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 111,726	\$ 141,150	\$ 129,368	\$ 140,703
1020	OVERTIME	-	14	400	500
	PERSONNEL SERVICES TOTAL	<u>111,726</u>	<u>141,164</u>	<u>129,768</u>	<u>141,203</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	15,506	18,582	10,620	12,008
4060	FICA	6,630	8,457	9,927	10,802
4070	EMPLOYEES' INSURANCE	23,589	19,124	31,584	34,545
4090	VACATION PAY EXPENSE	885	(8,254)	-	-
4100	SICK PAY EXPENSE	670	(22,699)	-	-
4110	NET OPEB EXPENSE	409	433	447	409
4600	WORKERS' COMPENSATION	114	103	108	113
	EMPLOYEE BENEFITS TOTAL	<u>47,803</u>	<u>15,746</u>	<u>52,686</u>	<u>57,877</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	2,269	1,268	1,800	2,000
2139	MAINTENANCE/SERVICE CONTRACTS	1,301	-	3,000	3,090
2140	POSTAGE	-	21	1,700	2,800
2151	PRINTING	21	-	2,600	2,700
2164	PROFESS. FEES - CONSULTING/ENG.	-	681	7,000	20,000
2166	PROFESSIONAL FEES - OTHER	99	1,724	4,200	4,200
2170	TRAINING	1,302	1,036	6,900	7,600
2171	TRAVEL	41	565	200	400
2172	CAR ALLOWANCE	3,300	3,300	3,300	3,300
2190	COMMUNICATIONS	1,561	1,191	1,400	1,400
2200	UTILITIES	48	48	100	100
2230	EMPLOYEE RELATIONS	-	-	150	150
2240	BUSINESS RELATIONS	63	173	500	1,050
	CONTRACTUAL SERVICES TOTAL	<u>10,005</u>	<u>10,007</u>	<u>32,850</u>	<u>48,790</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	229	436	500	600
3313	SUBSCRIPTIONS	399	35	65	70
3316	OPERATING SUPPLIES	1,309	5,738	1,900	1,950
3360	PURCHASES FOR RESALE	27,835	42,543	60,000	113,100
	COMMODITIES TOTAL	<u>29,772</u>	<u>48,752</u>	<u>62,465</u>	<u>115,720</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	600	600	937	950
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,437	1,710	1,599	4,679
4700	UTILITY BAD DEBT EXPENSE	231	371	400	400
	FIXED & SUNDRY TOTAL	<u>2,268</u>	<u>2,681</u>	<u>2,936</u>	<u>6,029</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	78,982	90,646	69,000	69,000
	MISCELLANEOUS TOTAL	<u>78,982</u>	<u>90,646</u>	<u>69,000</u>	<u>69,000</u>
	TOTALS	<u>\$ 280,556</u>	<u>\$ 308,996</u>	<u>\$ 349,705</u>	<u>\$ 438,619</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL - ALL DEPARTMENTS

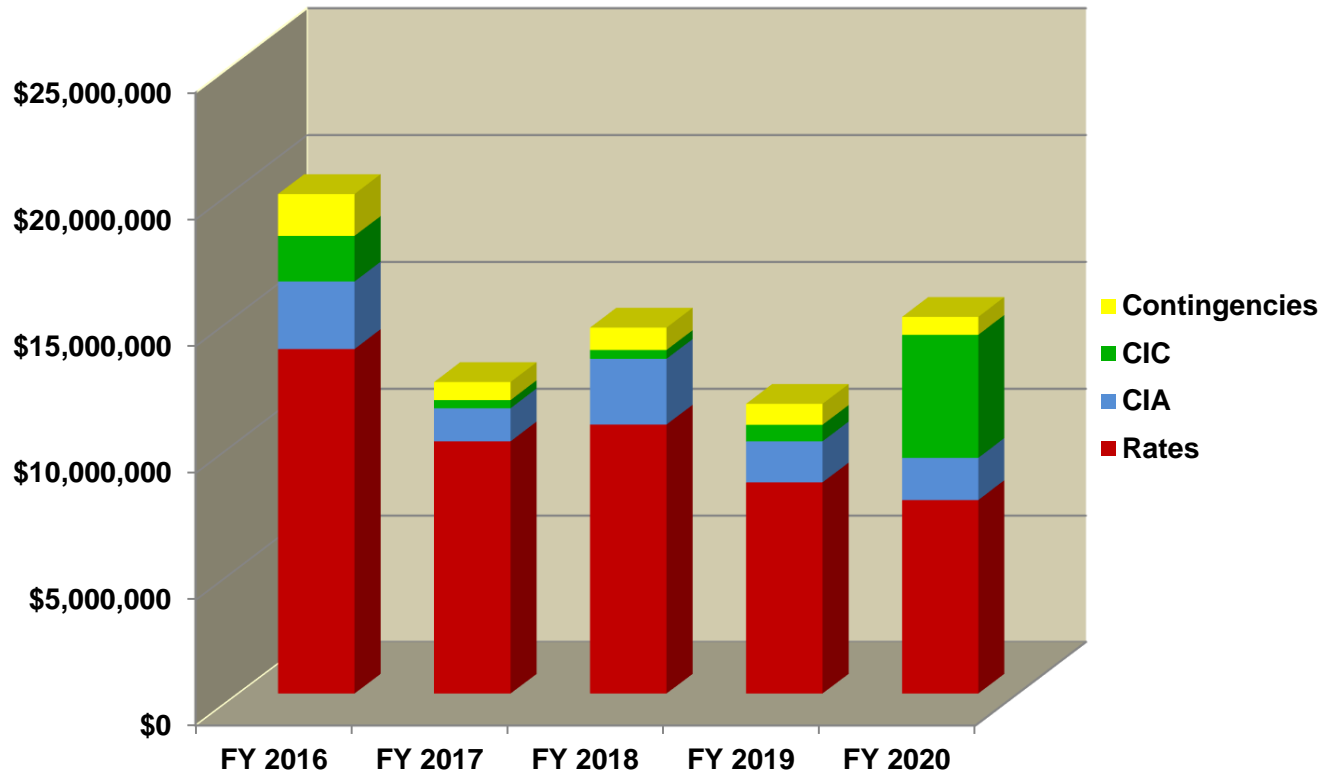
OBJECT CODE	DESCRIPTION	ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	ORIGINAL BUDGET FY 2016
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	\$ -	\$ 7,274	\$ -	\$ -
2131	MAINTENANCE OF BUILDINGS	141,459	99,660	69,070	71,230
2133	MAINTENANCE OF EQUIPMENT	115	2,758	2,267	2,291
2139	MAINTENANCE/SERVICE CONTRACTS	190,061	218,406	208,000	215,400
2164	PROFESS. FEES - CONSULTING/ENG	-	1,600	-	-
2166	PROFESSIONAL FEES - OTHER	58,450	1,734	20,827	21,224
2190	COMMUNICATIONS	36,458	40,026	42,433	43,281
2260	MEMBERSHIPS - PROFESSIONAL	35,910	35,910	37,223	37,968
	CONTRACTUAL SERVICES TOTAL	<u>462,453</u>	<u>407,368</u>	<u>379,820</u>	<u>391,394</u>
<u>COMMODITIES</u>					
3316	OPERATING SUPPLIES	1,864	2,318	4,506	2,415
	COMMODITIES TOTAL	<u>1,864</u>	<u>2,318</u>	<u>4,506</u>	<u>2,415</u>
<u>FIXED & SUNDRY</u>					
4509	OTHER TAXES	35,966	35,982	36,160	37,260
4510	GROSS RECEIPTS TAX	1,685,475	1,556,876	1,660,000	1,660,000
4520	LICENSES & PERMITS	19,141	20,138	25,531	26,042
4531	CONTRIBUTIONS - CIVIC	194,941	175,033	240,662	210,900
4700	UTILITY BAD DEBT EXPENSE	257,494	363,338	360,300	360,300
6100	ADMINISTRATIVE CHARGES - CITY	-	-	-	-
	FIXED & SUNDRY TOTAL	<u>2,193,017</u>	<u>2,151,367</u>	<u>2,322,653</u>	<u>2,294,502</u>
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS/POOLED LOANS	4,915,692	3,753,740	3,731,101	3,711,373
5723	INTEREST - DEPOSITS	15,454	12,478	13,300	13,300
5725	CAPITALIZED INTEREST	189,026	(178,248)	(178,000)	(168,000)
5729	INTEREST - OTHER	-	87	-	-
5731	AMORTIZATION-BOND DISCOUNT/EXP	(15,100)	(5,696)	4,135	10,419
	INTEREST EXPENSES TOTAL	<u>5,105,072</u>	<u>3,582,361</u>	<u>3,570,536</u>	<u>3,567,092</u>
<u>MISCELLANEOUS</u>					
9000	DISTRIBUTION TO CITY OF FORT PIERCE	5,363,855	5,604,937	5,730,375	5,749,428
9010	CONTINGENCY	-	-	500,000	500,000
9030	DEPRECIATION & AMORT. EXPENSE	265,597	201,222	194,000	194,000
	MISCELLANEOUS TOTAL	<u>5,629,452</u>	<u>5,806,159</u>	<u>6,424,375</u>	<u>6,443,428</u>
	TOTALS	<u>\$ 13,391,858</u>	<u>\$ 11,949,573</u>	<u>\$ 12,701,890</u>	<u>\$ 12,698,831</u>

CAPITAL BUDGET BY SYSTEM



System	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Electric	\$ 4,030,241	\$ 3,763,373	\$ 4,949,025	\$ 3,948,128	\$ 3,815,251
Water	8,889,879	3,777,055	3,657,988	3,642,575	7,485,842
Wastewater	3,651,275	2,808,963	3,899,702	1,981,493	1,883,338
Natural Gas	629,000	501,500	504,000	471,500	484,000
FPUAnet	382,600	227,350	228,090	242,072	254,278
Administration	2,147,440	1,240,800	1,226,100	1,175,600	965,500
Grand Total	\$ 19,730,435	\$ 12,319,041	\$ 14,464,905	\$ 11,461,368	\$ 14,888,209

CAPITAL BUDGET BY FUNDING SOURCE



Funding Source	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Rates	\$ 13,621,491	\$ 9,982,577	\$ 10,645,829	\$ 8,366,566	\$ 7,668,607
CIA	2,661,050	1,304,496	2,589,568	1,618,442	1,660,874
CIC	1,798,194	321,168	348,408	650,760	4,853,228
Contingencies	1,649,700	710,800	881,100	825,600	705,500
Grand Total	\$ 19,730,435	\$ 12,319,041	\$ 14,464,905	\$ 11,461,368	\$ 14,888,209

CAPITAL BUDGET HIGHLIGHTS

The following provides details about the major projects planned for FY 2016 and the expected impact on FPUA's Operations & Maintenance (O&M) Budget. Capital projects generally do not result in an increase in revenues, and may generate operating costs and require maintenance after they are purchased or built. Capital projects involving renewal and replacement of aging infrastructure generally decrease costs, but could increase costs, or may have no impact on the O&M Budget. Therefore, it is important to evaluate the effects that capital projects have on current and future O&M Budgets. Major projects planned for FY 2016 include:

- The Rehabilitation of Repump #1 at Jaycee Park is budgeted for FY 2016. The existing building is 40 years old and has extensive structural problems. Planned for the rehabilitation is construction of a new structure, inclusive of HVAC, lighting, and electrical. Included in the scope of work are two new 125 hp high service pumps with variable frequency drives, a control valve, a new standby generator, storage and day tanks, a new motor control center, upgrade of existing controls, upgrade of the programmable logic controller, as well as installation of a new remote terminal for real-time communication with the water treatment plant. The extensive work, in addition to demolition of the existing building, pumps, tanks, generator, and other equipment and gear, is all planned to be done with no more than 48 hours duration allowed for shutdown of the Repump Station. Design occurred in FY 2014, and continued in FY 2015 with the bid process. Construction will take place in FY 2016. The FPUA Board executed a contract with the Florida Department of Emergency Management for grant funding for storm hardening at Repump #1 (Jaycee Park) on December 17, 2013 which provides approximately 37% federal cost share for storm hardening of the structure only. This rehabilitation is necessary to ensure reliable water supply on South Hutchinson Island and avert costly emergency repairs which negatively impact O&M costs.
- Second Street construction, from Seaway Drive to Taylor Creek Marina, commenced in the last quarter of FY 2014 with expected completion in FY 2016. This project will require work from all utility systems. Both water and wastewater utilities will provide capital facility improvements by replacing pipeline and appurtenances which have reached the end of their useful lives. Electric and Gas lines will need to be replaced or relocated to support the roadway changes and drainage improvements planned in this area. In FY 2015, Gas has begun some work, however all utilities have been affected by Right of Way, soil conditions, and permitting issues. This began as a St. Lucie County roadway improvement project, which initiated the replacement aging infrastructure and will reduce the probability of costly emergency repairs.

- The Sand Filter Rehabilitation at the Water Treatment Plant is expected to come to a close in FY 2016. Filters 1 through 5 were reconstructed in FY 2014. The remaining filters 6 through 10 will be close to completion by the end of FY 2015, with coating, testing, and media placement remaining and budgeted in FY 2016. This concludes the total rehabilitation, which has encompassed replacement of filter media, conversion from air actuated to electronically operated controls and valves, concrete repair, and replacement of backwash pumps. The rehabilitation of the sand filters is budgeted to complete by the end of FY 2016. With the revised process, compressors will no longer be running. The absence of the compressors is expected to result in a savings of 75% of the current energy costs. This rehabilitation of the sand filters, which have been in place for over 40 years, will ensure the continuous production of good quality water upon which the water system revenue is dependent.
- Lift Station A, located at Indian River Drive and Avenue C is in downtown Fort Pierce. The existing odor control systems are not sufficiently containing odors and are out of compliance with the City development codes. The Lift Station A Odor Control system planned is a conversion from a scrubber system to a bio filter and carbon polisher. With the new system, expensive chemicals will no longer be needed. The chemicals will be replaced by common Miracle Gro, for a net annual savings of about \$20,000 in each subsequent year of operation.
- Located in the Riverdale Yacht Club subdivision, Parkland Boulevard will have new water mains installed. This county Municipal Services Benefit Unit will bring municipal water to existing homeowners and will add approximately 74 customers. The residents have been pursuing FPUA water service for 10 years. Initially considered in FY 2014, construction is now slated for FY 2016. Once completed, this expansion will result in additional water services revenue.
- The FY 2016 Capital budget funding for improvements to the aging Water Treatment Plant also include rehabilitation of a 1.0 MG tank, design and installation of tank mixers in storage tanks, refurbishment or replacement of Reverse Osmosis Degasifier Dampers, and the replacement of the High Service Pumps 3 and 4. These improvements help reduce costly emergency repairs and improve the reliability of the water plant.
- The rehabilitation of damaged clay gravity wastewater mains, by sealing leaks at joints and pipe wall cracks, is most efficiently achieved by lining those mains. This process allows for the insertion of lining material into the mains without having to excavate for pipe replacement which would result in repairing roads and restoration of landscaping. The wastewater main lining is an ongoing project which increases the life of the wastewater mains infrastructure by 40 years and lessens the liability for property damage and higher replacement costs.

- Construction of a Water Main Loop for Sunrise Boulevard from Bell Avenue to Tumblin Kling Road is continuing in FY 2016. In FY 2014, the survey was completed and the permit obtained. Work began on this project in FY 2015. This loop will reduce the number of affected customers during shut downs. Although located at Sunrise Boulevard, improvements to the water system benefit all customers by improving water quality and reliability, as well as enhancing fire protection by providing increased fire flow availability. The addition of these mains will eliminate related dead end mains and the costs of flushing them. These mains have the added potential value of providing service to new customers and increased revenues.
- Relocation of Lift Station 23 is planned, in addition to the much needed rehabilitation. Lift station 23 is currently within the road right of way. Relocation will allow much easier accessibility; this accessibility will in turn yield maintenance cost savings. Maintenance at the current location requires road closure, and work in the open manhole for six to seven hours, and requires two crews – four people. Once moved, the maintenance work will be out of the roadway and can be completed with an annual savings of \$5,000.
- Water services are expected to expand in FY 2016. At Fra Mar and Wagner Place between Oleander and 7th Street a Municipal Service Benefit Unit has been established to bring city water to existing homeowners, increasing revenue for FPUA. Homeowners in Jenkins Park Estates from Jenkins Park Avenue to Starcher Avenue comprise a second County Municipal Service Benefit Unit planned to bring in new waster customers and proceeds with the increased consumption. Selvitz Road north of Midway Road has been budgeted for installation of new water mains. This extension will decrease flushing expenses and also brings potential for new revenue.
- In order to continue to provide reliable service to customers, the FY 2016 budget includes the upgrade and replacement of Electric Transmission and Distribution, Water, and Wastewater System components. The replacement of failing system components is needed to reduce current maintenance costs, avoid higher future replacement costs, and improve system reliability.
- A number of blanket projects have been proposed that are intended to fund renewals and replacements to a continuously aging system. These projects, provided for in the Electric, Water, Natural Gas and Wastewater Systems, cannot be specifically identified at this time. As significant projects develop, they will be created with this funding. If projects are expected to cost more than \$25,000, they will be presented to the FPUA Board for approval. The replacement of transformers, mains, services, pumps and valves, and the removal of old deteriorated equipment and failing water and wastewater system components, will continue as necessary to maintain the integrity of the systems. Much of the renewals and replacements are done as a requirement of various federal, state, and local agencies.

- The potential for growth and expansion of new commercial and residential customers is provided for in the FY 2016 budget for all systems through several blanket projects. As a public service utility, FPUA is required to provide electric services to all customers in its territory. Installations of new electric services, water meters and backflow preventers, gas system connections and wastewater lines are funded at varying amounts by contributions in aid. All projects related to growth and expansion will result in new revenue.

The projects planned for FY 2016 are required for a variety of different reasons. Many of FPUA's projects are mandated by federal, state, and local government and regulatory agencies. The projected cost associated with such projects in the FY 2016 Capital Budget is as follows:

St. Lucie County	\$ 2,218,104
Florida Department of Environmental Protection	1,505,000
Florida Department of Transportation	1,223,500
Florida Public Service Commission	1,180,876
National Electric Safety Code	239,615
City of Fort Pierce	165,000
Department of Homeland Security and /or	
North American Electric Reliability Corporation	170,000
Various	<u>100,000</u>
Total Government and Regulatory-Required Projects	<u>\$ 6,802,095</u>

These mandated projects represent 35% of total capital requests. The remainder of the Capital Budget is comprised of renewals and replacements, investments to meet the needs of new growth or improve reliability, efficiency and safety. Contingency funding is also budgeted to provide for unexpected events.

For more comprehensive and detailed information on FPUA's Capital Budget, please visit www.fpu.com.

CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
22		Materials Management				
22	FA-1	Fuel Tank Inventory System	FA	439316001	\$ 12,675	Admin Rates
22	FA-2	Yale NRO35DB Fork Truck	FA	439216003	34,980	Admin Rates
		TOTAL			47,655	
32		Information Technology Services				
32	FA-1	Dept. Hardware & Software	FA	439916001	65,000	Admin Rates
32	FA-2	Servers	FA	439916002	30,000	Admin Rates
32	FA-3	Great Plains/Cogsdale	FA	439916004	10,000	Admin Rates
32	FA-4	Radio Repeaters Replacement	FA	439716002	45,085	Admin Rates
32	1	Security System	BLKT	402	150,000	Admin Rates
32	2	Network&Comm Infrastructure Ex	BLKT	403	35,000	Admin Rates
		TOTAL			335,085	
35		Facilities				
35	FA-1	Liebert Cooling System	FA	439016001	40,000	Admin Rates
35	FA-2	Air Handlers	FA	439016002	75,000	Admin Rates
		TOTAL			115,000	
54		Electric Transmission & Distribution				
54	FA-1	SF6 Gas Reclaimer	FA	535316001	22,000	Electric Rates
54	FA-2	105ft Material Handler Bucket	FA	539216001	342,000	Electric Rates
54	1	Retirement from Plant	BLKT	501	216,029	Electric Rates
54	2	Transformer Replacement	BLKT	504	89,115	Electric Rates
54	3	Distribution Pole Replacement	BLKT	505	261,825	Electric Rates
54	4	Transmission Pole Replacement	BLKT	507	26,522	Electric Rates
54	5	Substation Improvements R&R	BLKT	511	50,922	Electric Rates
54	6	Trans & Dist Improvements	BLKT	515	447,488	Electric Rates
		TOTAL			1,455,901	
55		Electric Operations				
55	FA-1	1/2 Ton Pickup Truck for MIR'S	FA	539216002	23,340	Electric Rates
55	FA-2	Meter Test Board	FA	537016001	36,000	Electric Rates
55	1	AMI/AMR Pilot Program	STD	522	50,000	Electric Rates
		TOTAL			109,340	

CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
56		Electric & Gas Engineering - Electric				
56	1	15KV Oil Circuit Breaker	BLKT	502	180,000	Electric Rates
56	2	Auto Reclsure Reliab Imprvmnts	BLKT	503	17,500	Electric Rates
56	3	New Construction - Line Ext	BLKT	506	38,700	Electric Rates
56	3	New Construction - Line Ext	BLKT	506	25,800	Electric CIA
56	4	Storm Surge & Hardening - NESC	BLKT	508	105,000	Electric Rates
56	5	69KV Breaker Replacement	BLKT	509	60,000	Electric Rates
56	6	Electric Sys VAR Control Expan	BLKT	510	10,000	Electric Rates
56	7	Governmental & Other Required	BLKT	512	284,400	Electric Rates
56	7	Governmental & Other Required	BLKT	512	426,600	Electric CIA
56	8	Ocean Village Cable Replcmt	BLKT	513	100,000	Electric Rates
56	9	High Point Cable Replacement	BLKT	514	95,000	Electric Rates
56	10	New Construction-Residential	BLKT	516	60,250	Electric Rates
56	10	New Construction-Residential	BLKT	516	180,750	Electric CIA
56	11	Replacement of OH & UG Lines	BLKT	517	50,000	Electric Rates
56	12	New Construction-Commercial	BLKT	518	68,750	Electric Rates
56	12	New Construction-Commercial	BLKT	518	206,250	Electric CIA
56	13	New Construction-Rental Lights	BLKT	519	35,000	Electric Rates
56	13	New Construction-Rental Lights	BLKT	519	15,000	Electric CIA
56	14	Overhead/Underground Serv Conv	BLKT	520	16,250	Electric Rates
56	14	Overhead/Underground Serv Conv	BLKT	520	48,750	Electric CIA
56	15	Electric Regulatory Compliance	BLKT	521	20,000	Electric Rates
56	16	Kings Hwy-Okee Rd to Angle Rd	STD	526	10,500	Electric Rates
56	17	Indian River Dr - SLV	STD	527	45,500	Electric Rates
56	18	US 1 - Edwards to Midway	STD	558	95,000	Electric Rates
56	19	Totten/Hartman Improvements	STD	559	50,000	Electric Rates
56	20	Rbld O/H Dist Line-O Dixie Hwy	STD	578	26,500	Electric Rates
56	21	2nd St-Seaway to Taylor Creek	STD	581	104,000	Electric Rates
56	22	Paradise Park	STD	591	89,500	Electric Rates
		TOTAL			2,465,000	
62		Water Resources				
62	FA-1	Submersible Well Pumps	FA	632516001	15,000	Water Rates
62	FA-2	Submersible Electric Motors	FA	632516002	12,000	Water Rates
62	FA-3	Telemetry/Cont/Secur/Instr	FA	633216001	25,000	Water Rates
62	1	Raw Water Mains R&R	BLKT	618	30,000	Water Rates
62	2	High Service Pump #4	STD	622	475,000	Water Rates
62	3	Lime CW Transfer Pumps	STD	627	175,000	Water Rates
62	4	1 MG Ground Storage Tank	STD	657	100,000	Water Rates
62	5	RO Degasifier Dampers	STD	659	60,000	Water Rates
62	6	Storage Tank Mixers	STD	676	60,000	Water Rates
		TOTAL			952,000	

CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
64	Water Distribution					
64	FA-1	1/2 T 4X4 Locate Pickup Truck	FA	639216001	29,000	Water Rates
64	FA-2	3/4 Ton Service Truck	FA	639216002	34,000	Water Rates
64	FA-3	Ground Penetrating Radar	FA	639816001	15,000	Water Rates
64	FA-4	Medium Backhoe/Loader Tactor	FA	639616001	60,000	Water Rates
64	FA-5	20ft Enclosed Construction Trailer	FA	639216003	7,500	Water Rates
64	FA-6	Vibrating Compactor Plate	FA	639616002	6,500	Water Rates
64	1	Meter/Backflow Preventers	BLKT	603	185,000	Water CIA
64	2	Fire Hydrant Replacements	BLKT	606	50,000	Water Rates
64	3	Meter Changeouts	BLKT	612	310,000	Water Rates
64	4	Main/Service/Valve Replacements	BLKT	615	450,000	Water Rates
TOTAL					1,147,000	
66-W	Water Engineering					
66-W	1	Fire Hydrant New Installations	BLKT	607	8,487	Water CIC
66-W	2	New Construction	BLKT	610	36,275	Water CIC
66-W	3	New Construction-Custmr Funded	BLKT	611	20,000	Water CIA
66-W	4	Water Mains Misc R&R	BLKT	617	50,000	Water Rates
66-W	5	Governmental & Other Required	BLKT	620	25,000	Water Rates
66-W	6	Boston Ave - S 8th to S 7th	STD	624	5,000	Water Rates
66-W	7	Water Main Looping	STD	625	100,000	Water CIC
66-W	8	Easy St WM Interconnect PSL	STD	626	120,000	Water CIC
66-W	9	Midway Rd-Turnpike to 25th St	STD	628	30,000	Water Rates
66-W	10	Repump #1 (Jaycee) Rehab	STD	640	1,650,000	Water Rates
66-W	10	Repump #1 (Jaycee) Rehab	STD	640	400,000	Water CIA
66-W	11	Sunrise Water Main Loop	STD	647	395,000	Water CIC
66-W	12	High Service Pump #3	STD	648	150,000	Water Rates
66-W	13	Jenkins Rd & Okeechobee Rd	STD	651	80,000	Water Rates
66-W	14	N 8th Street - Ave D-Ave E	STD	658	70,000	Water Rates
66-W	15	US 1 - Edwards to Midway	STD	659	10,000	Water Rates
66-W	16	Fra Mar MSBU	STD	663	250,000	Water CIA
66-W	16	Fra Mar MSBU	STD	663	66,000	Water CIC
66-W	17	Selvitz Road Water Main	STD	664	250,000	Water CIC
66-W	18	Avenue A - N 8th to N 7th	STD	650	5,000	Water Rates
66-W	19	2nd St-Florida to Citrus	STD	668	182,000	Water Rates
66-W	20	Sand Filter Rehabilitation	STD	673	527,960	Water Rates
66-W	20	Sand Filter Rehabilitation	STD	673	260,040	Water CIC
66-W	21	17th St-Orange Ave-Canal Ter	STD	675	165,000	Water Rates
66-W	22	25th Street PS 12in WM Conn	STD	683	100,000	Water Rates
66-W	23	2nd St-Seaway to Taylor Creek	STD	687	550,000	Water Rates
66-W	24	N US1 WM-Ave O to N Causeway	STD	688	100,000	Water CIC
66-W	25	Jenkins-Starcher MSBU	STD	689	136,000	Water CIA
66-W	25	Jenkins-Starcher MSBU	STD	689	35,000	Water CIC
66-W	26	2nd Deep Injection Well/WTP	STD	694	90,000	Water CIC
66-W	27	Well S-8R Replacement	STD	697	247,000	Water Rates
66-W	27	Well S-8R Replacement	STD	697	133,000	Water CIC
66-W	28	Parkland Boulevard Water Main	STD	698	451,000	Water CIA
66-W	28	Parkland Boulevard Water Main	STD	698	93,117	Water CIC
TOTAL					6,790,879	

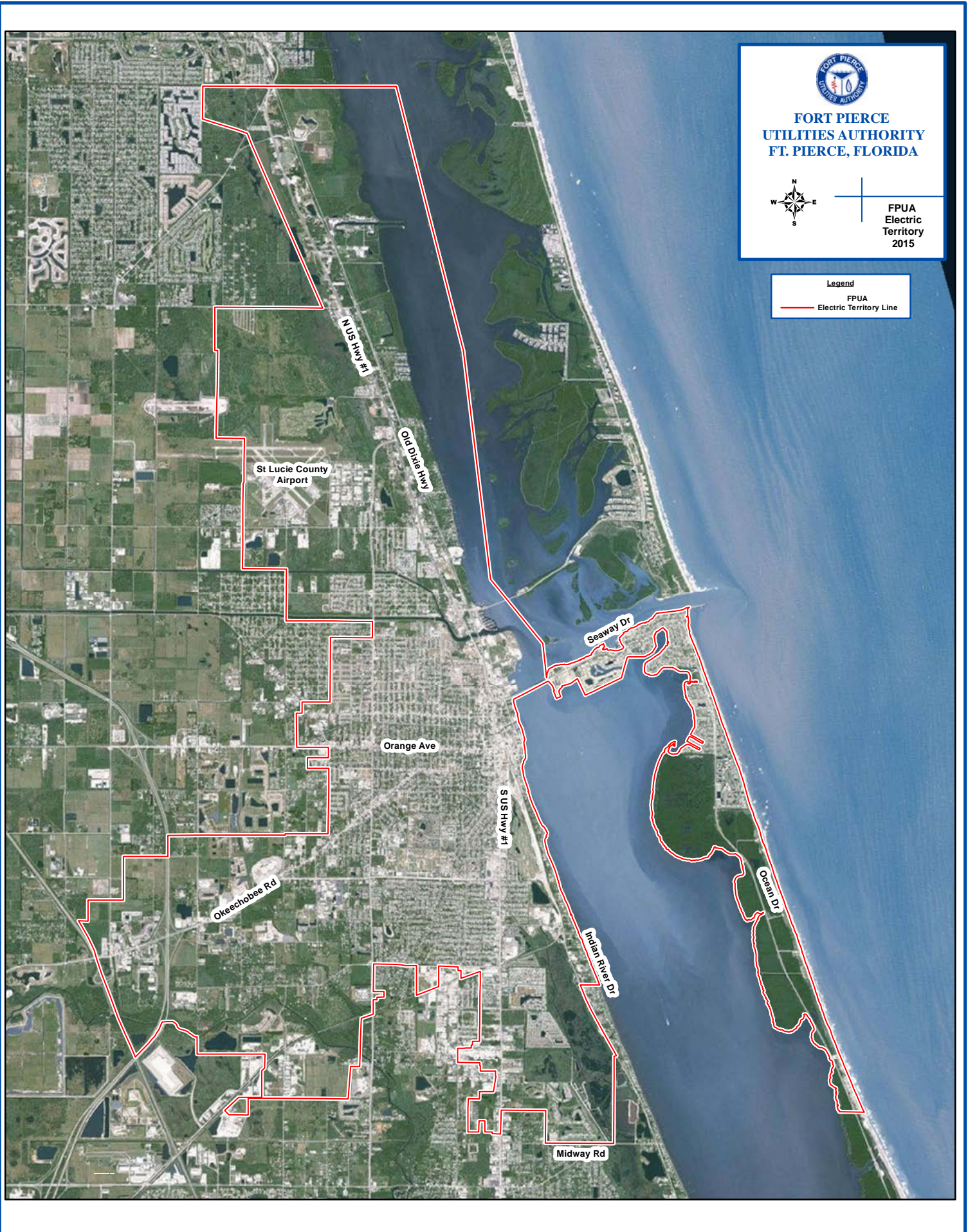
CAPITAL BUDGET SUMMARY

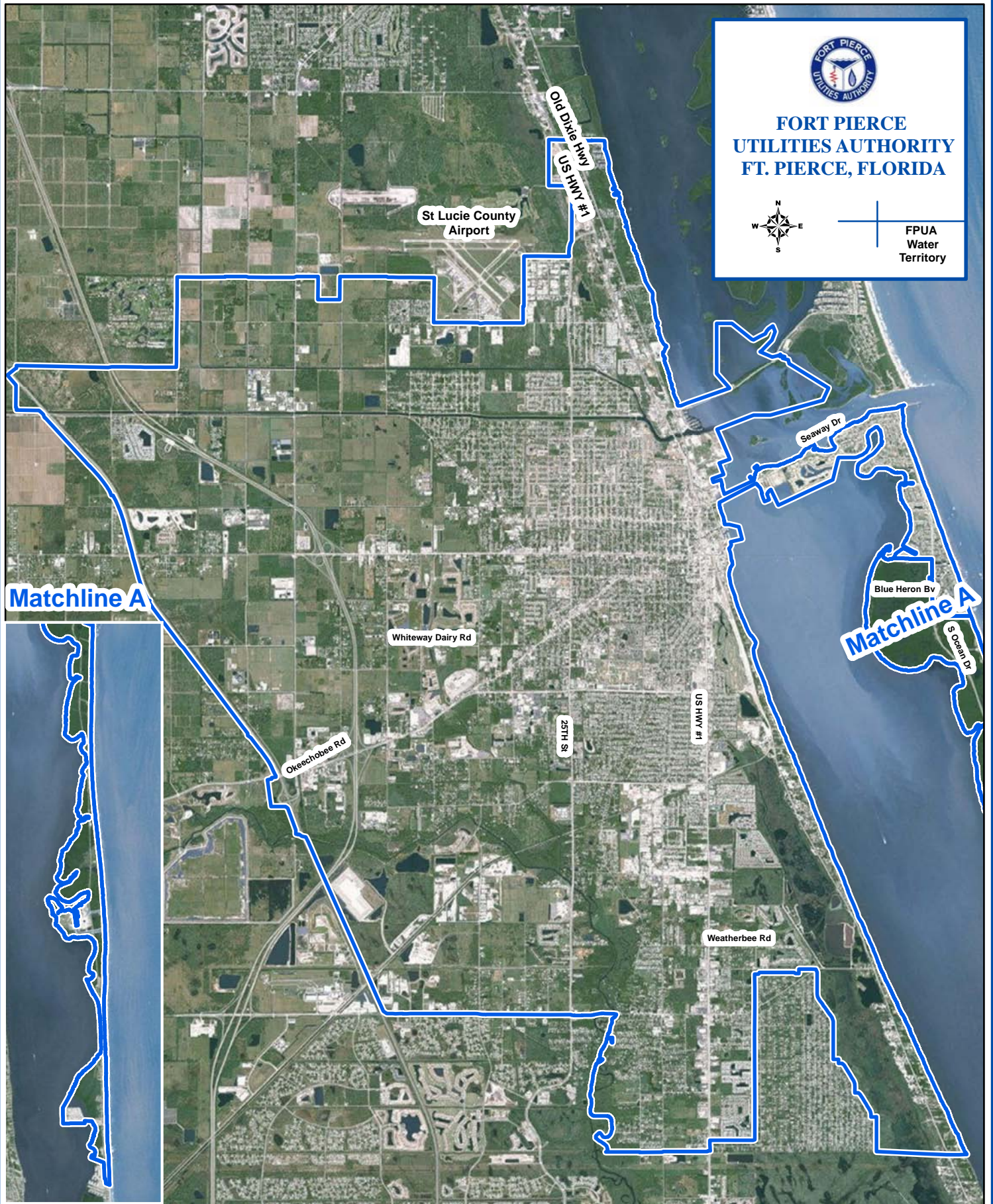
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
56	Electric & Gas Engineering - Gas					
56	1	Kings Hwy-Okee Rd to Angle Rd	STD	721	15,000	Gas Rates
56	2	Juanita Ave-41 St to 25th St	STD	723	10,000	Gas Rates
56	3	Midway Rd-Turnpike to 25th St	STD	728	10,000	Gas Rates
56	4	Jenkins Rd & Okeechobee Rd	STD	745	10,000	Gas Rates
56	4	Jenkins Rd & Okeechobee Rd	STD	745	10,000	Gas CIA
56	5	US 1 - Edwards to Midway	STD	758	25,000	Gas Rates
56	6	Midway Road - US 1 to 25th	STD	784	15,000	Gas Rates
56	7	2nd St-Seaway to Taylor Creek	STD	787	45,000	Gas Rates
56	8	Paradise Park	STD	791	15,000	Gas Rates
TOTAL					155,000	
74	Gas Operations					
74	FA-1	Ford F-150 or equivalent	FA	739216001	40,000	Gas Rates
74	FA-2	Ford F-350 or equivalent	FA	739216002	50,000	Gas Rates
74	1	Gas System Renewals	BLKT	704	16,000	Gas Rates
74	2	Gas System New Revenue	BLKT	705	73,000	Gas Rates
74	2	Gas System New Revenue	BLKT	705	25,000	Gas CIA
74	3	Meter & Regulator Changeouts	BLKT	706	80,000	Gas Rates
74	4	Customer Funded Projects	BLKT	710	50,000	Gas CIA
74	5	Government & Other Required	STD	720	90,000	Gas Rates
74	5	Government & Other Required	STD	720	50,000	Gas CIA
TOTAL					474,000	
66-WW	Wastewater Engineering					
66-WW	1	New Construction	BLKT	810	36,275	WW CIC
66-WW	2	New Construction-Custmr Funded	BLKT	811	20,000	WW CIA
66-WW	3	Wastewater Main Misc R&R	BLKT	817	200,000	WW Rates
66-WW	4	Governmental & Other Required	BLKT	820	100,000	WW Rates
66-WW	5	Midway Rd-Turnpike to 25th St	STD	828	20,000	WW Rates
66-WW	6	LSA Odor Control Replacement	STD	833	150,000	WW Rates
66-WW	7	LS E Pump/Electric Upgrade	STD	834	300,000	WW Rates
66-WW	8	IWRF Aerator 2 Rehabilitation	STD	840	50,000	WW Rates
66-WW	9	16 in and 20 in FM Valves Repl	STD	841	75,000	WW Rates
66-WW	10	Lift Station 23 Replacement	STD	843	243,000	WW Rates
66-WW	11	Flow Metering at IWRF	STD	844	120,000	WW Rates
66-WW	12	Jenkins Rd & Okeechobee Rd	STD	845	57,000	WW Rates
66-WW	12	Jenkins Rd & Okeechobee Rd	STD	845	133,000	WW CIA
66-WW	13	Miscellaneous LS Upgrades	STD	857	75,000	WW CIC
66-WW	14	US 1 - Edwards to Midway	STD	858	7,000	WW Rates
66-WW	15	17th St-Orange Ave-Canal Ter	STD	863	190,000	WW Rates
66-WW	16	2nd St-Seaway to Taylor Creek	STD	887	300,000	WW Rates
TOTAL					2,076,275	
82	Water Reclamation					
82	FA-1	IPP Supervisor Vehicle - Sedan	FA	839216001	30,000	WW Rates
82	1	Telemetry, Controls and Securit	BLKT	803	10,000	WW Rates
82	2	Structural Replacements	BLKT	804	25,000	WW Rates
82	3	Pista Grit Pump Upgrade	STD	864	25,000	WW Rates
TOTAL					90,000	

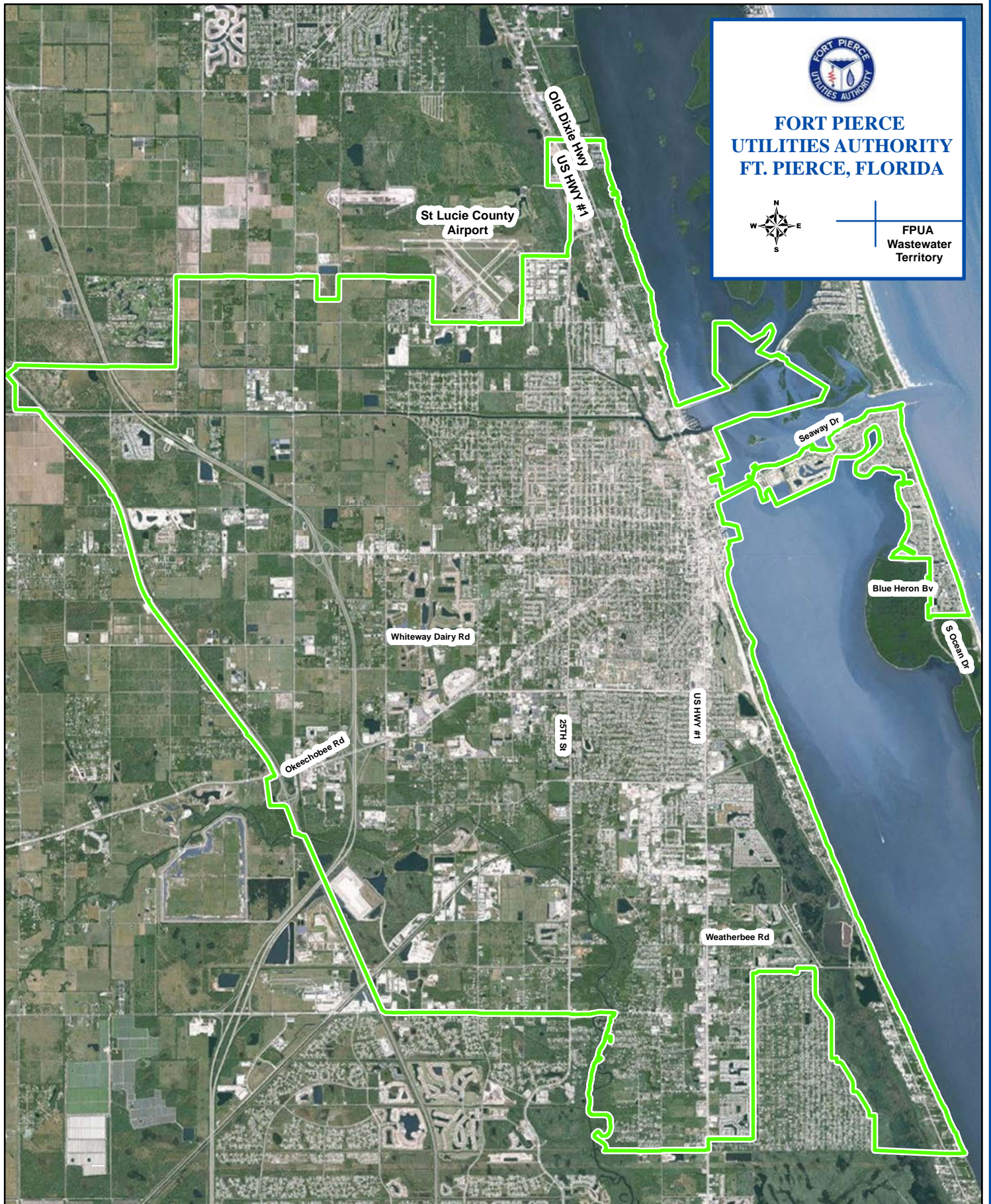
CAPITAL BUDGET SUMMARY

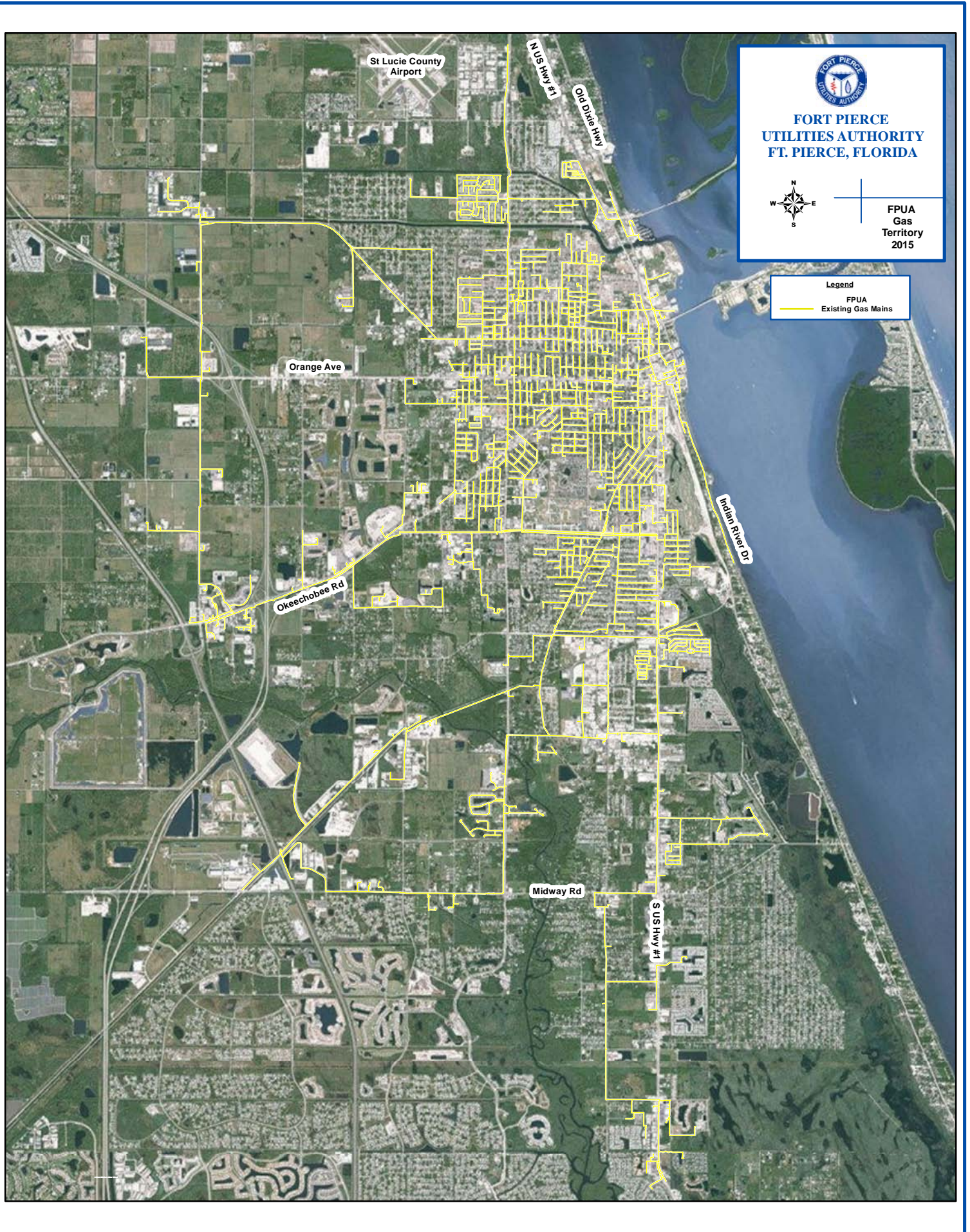
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
84		Wastewater Collection				
84	FA-1	Lift Station Pump Replacement	FA	836116001	30,000	WW Rates
84	FA-2	Vac-con & Equipment 2016-2020	FA	839216002	300,000	WW Rates
84	FA-3	Dry Prime By-pass Pump	FA	836516001	30,000	WW Rates
84	1	Telemetry & Controls	BLKT	801	50,000	WW Rates
84	2	Lift Station Improvements	BLKT	802	37,000	WW Rates
84	3	Mains and Laterals R&R	BLKT	805	375,000	WW Rates
84	4	Lift Station Control Panels	BLKT	806	50,000	WW Rates
84	5	Wastewater Main Lining	BLKT	815	450,000	WW Rates
84	6	Manhole Rehabilitation	BLKT	816	100,000	WW Rates
84	7	LS # 39	STD	851	13,000	WW Rates
84	8	LS # 54	STD	852	13,000	WW Rates
84	9	LS # 40	STD	853	13,000	WW Rates
84	10	LS # 6	STD	854	8,000	WW Rates
84	11	LS # 37	STD	855	8,000	WW Rates
84	12	LS # 38	STD	856	8,000	WW Rates
		TOTAL			1,485,000	
93		FPUAnet Communications				
93	1	FPUAnet Communication Services	BLKT	914	183,600	FPUAnet Rates
93	1	FPUAnet Communication Services	BLKT	914	4,400	FPUAnet CIA
93	2	FPUAnet Wireless Communication	BLKT	916	25,600	FPUAnet Rates
93	2	FPUAnet Wireless Communication	BLKT	916	3,500	FPUAnet CIA
93	3	FPUAnet Regional Connections	BLKT	917	85,500	FPUAnet Rates
93	4	FPUAnet Communications - IRC	BLKT	918	30,000	FPUAnet Rates
93	4	FPUAnet Communications - IRC	STD	918	10,000	FPUAnet CIA
93	5	FPUAnet Communications - MC	STD	919	30,000	FPUAnet Rates
93	5	FPUAnet Communications - MC	STD	919	10,000	FPUAnet CIA
		TOTAL			382,600	
21		Finance				
21	1	Contingencies			1,649,700	Contingencies
GRAND TOTAL					\$19,730,435	











REVENUE DEFINITIONS

OPERATING REVENUES

Sales Revenues

Residential Inside City – Includes the net billing for electricity, water, or natural gas supplied to or wastewater collected from customers for residential or domestic purposes, inside the city limits.

44010	Electric
46110	Water
47110	Wastewater
48000	Natural Gas

Residential Outside City – Includes the net billing for electricity, water, or natural gas supplied to or wastewater collected from customers for residential or domestic purposes, outside the city limits.

44020	Electric
46120	Water
47120	Wastewater
48020	Natural Gas

General Service Inside City – Includes the net billing for electricity, water, or natural gas supplied to or wastewater collected from customers for commercial or industrial purposes, inside the city limits.

44250	Electric
46140	Water
47150	Wastewater
48100	Natural Gas
48150	Gas Contract Sales

General Service Outside City – Includes the net billing for electricity, water, or natural gas supplied to or wastewater collected from customers for commercial and industrial purposes, outside the city limits.

44260	Electric
46150	Water
47160	Wastewater
48120	Natural Gas

48190 **Miscellaneous Sales of Compressed Natural Gas (CNG)** - Includes sales for filling gas cylinders with CNG for customers.

REVENUE DEFINITIONS

Rental Lights – Includes net billing for FPUA owned and maintained outdoor lighting.

44300	Residential Inside City
44320	Residential Outside City
44350	General Service Inside City
44360	General Service Outside City

44400 **Streetlights, Traffic Signals, & Sirens** – Net billing for electricity supplied and services rendered for the purposes of lighting streets, highways, parks and other public place, or for traffic or other signal system service, for municipalities or other divisions or agencies of state or federal governments.

Outside City Surcharge – An additional charge for electric, water, or wastewater service provided outside the city limits of the City of Fort Pierce, collected in accordance with FPUA resolutions and Florida Statutes; applies only to areas of unincorporated St Lucie County.

44610	Residential
44650	General Service

Heat Only – Includes the net billings for natural gas supplied to customers, specifically designed for heating purposes.

48030	Residential Inside City
48040	Residential Outside City
48130	General Service Inside City

Unbilled Service Revenue – Represents an estimate of amounts consumed but not yet billed at the end of the fiscal year. This amount may be a credit or a debit, depending on whether the amount increased or decreased since the prior September 30.

44890	Residential
44900	General Service

PCA/PGA Billed – Power Cost Adjustment and/or Purchased Gas Adjustment billed to the customer.

44910	Residential
44915	General Service
44917	Gas Contracts

REVENUE DEFINITIONS

PCA/PGA Adjustment – The amount of Power Cost Adjustment and/or Purchased Gas Adjustment under- or over-recovered from the customer each month.

44920 Residential
44925 General Service

45400 **Rent from Electric Property** – Rents received for the use by others of land, buildings, and other property owned by the utility. Rental charged to telecommunications companies for use of FPUA-owned utility poles.

46300 **Unmetered Fire Protection** – Monthly charge for water service to private hydrants, sprinkler systems, hose cabinets, standpipes or any other device used exclusively for fire protection.

46600 **Sales for Resale** – Bulk water sales to St. Lucie County.

47230 **Revenue from Public Authorities** – Revenue received from St. Lucie County for wastewater collection services provided in bulk.

Other Operating Revenues

45000 **Penalty Charges** – Additional charges imposed because of the failure of customers to pay their utility bill on or before a specified date.

48800 **Miscellaneous Service Revenues** – Includes revenues from all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Field Contact – A charge to defray the cost of disconnecting and reconnecting utility service previously discontinued or ordered discontinued for cause or because of nonpayment of amounts due.

48801 Electric
48804 Natural Gas
48807 Water
48812 Sewer with Water

48810 **Customer Care Service Plan** – Maintenance plan for natural gas appliances.

48833 **Gas Repairs & Maintenance** – A charge for gas maintenance, repair, and installation work performed by FPUA on a Customer's premises.

Initiation of Service Charges – A charge for the subsequent re-establishment of utility service to the premises where such service was previously disconnected without cause.

48834 Electric

48835 Gas

48838 **Tampering Charges** – Includes any fees applied to utility service accounts where cut/missing seal(s), meter tampering, theft of service, or unauthorized use has occurred.

Connection Charges – A customer service charge for the establishment of utility service to the premises where such service did not previously exist.

48839 Electric

48840 Water

48841 Wastewater

48846 Natural Gas

48842 **Returned Check Charges** – Revenues received from customers in an effort to recover any expenses associated with banking fees for insufficient funds, closed accounts, or other fees incurred as a result of a dishonored payment instrument.

48844 **Late Payment Charges** – A charge to defray the cost of dispatching field personnel to disconnect service for nonpayment of amounts due. The Late Payment Charge shall be applied to each account when the past due amount plus the Penalty Charge is not paid before FPUA prepares the bill for the month following the delinquent bill month. This charge is in addition to the Penalty Charge.

48845 **Write-Off Fees** – A charge to defray the cost of the collection of recovered bad debts.

48868 **Certified Letter Fees** – A charge applied to those customers who have advised the Authority in writing of the necessity for Life Sustaining Medical Equipment, and whose delinquent account requires certified letter notification of the disconnection of services.

49500 **Other Operating Revenue** – Includes all other operating revenue not specifically provided for in other accounts.

49510 **Site Plan Review Fees** – A charge applied to those private developers submitting project designs and permit applications to FPUA for review and approval in connection with the establishment of new utility service or expansion of existing services.

49520 **Guaranteed Revenue Charges** – Includes charges on any person desiring to receive a commitment to reserve water and/or wastewater capacity for future development from FPUA.

- 49525 **Accrued Guaranteed Revenue Charges** – Includes accrued charges on each new water and/or wastewater service connection for the re-payment of the proportionate carrying costs of water supply, wastewater treatment, and water and wastewater transmission facilities constructed or acquired in excess of those needed to serve current customers and that are held in reserve for future use by future customers.
- 49530 **Lien Fees** – A charge to cover the cost of processing the Capital Charge Installment Payment Agreement for new water/wastewater services and to cover the cost of recording the associated Release of Lien upon payment in full.
- 49563 **Strong Waste Fees** – Fees charged for wastewater discharged to the FPUA Wastewater System, which contain substances in excess of the standard strength for wastewater. This Excess Strength Surcharge is intended to defray the additional cost of receiving, transporting, and treatment of those substances.
- 49565 **Industrial WW Discharge Permits** – Fees charged for Industrial Pretreatment Permits, required if wastewater flows from the facility involve industrial processes.
- 49570 **Lift Station Maintenance Revenue** – Includes revenue received for the operation and maintenance of privately owned lift stations.

Manatee Observation & Education Center Revenues

- 41700 **Admissions** – Includes all children, adult and senior fees paid by visitors to the Manatee Observation and Education Center.
- 41730 **FPUA Contribution** – Monthly contribution made to the Manatee Observation and Education Center in an amount equal to the Curator's compensation package, in accordance with the Memorandum of Understanding between the City of Fort Pierce, Fort Pierce Main Street, Inc. and FPUA.
- 41740 **Donations - Other** – All other donations received by the Manatee Observation and Education Center that are not otherwise classified specifically.
- 41750 **Grant Revenue** – Grant revenue received from non utility operations; specific to MOEC.
- 41760 **Membership Income** – Includes all revenue associated with varied levels of annual membership fees offered to the public.
- 41770 **Fund Raising Income** – Represents all funds received as a direct result of the Manatee Observation and Education Center's fundraising activities.
- 41780 **Teaching Income & Camps** – Includes summer camps, weekend events, educational classes and other camps.

REVENUE DEFINITIONS

- 41785 **Boat Tour Income** – Comprised of all funds collected in exchange for various boat tours of the Indian River Lagoon.
- 41790 **Sales Gift Shop** – Includes all sales from the Manatee Observation and Education Center gift shop; both on site and through Internet purchases.
- 41791 **Shipping & Handling Internet** – Funds received by the Manatee Observation and Education Center designed to offset the expense of shipping items directly to customers.

FPUAnet Communications Revenues

- 44840 **Dedicated Internet Access** – Highly reliable fiber-optic-based Internet access with guaranteed bandwidth.
- 44860 **Wireless Broadband Internet Access** – Internet access through wireless connections.
- 44870 **Wireless Bandwidth Connections** – Data connections between sites through wireless connections.
- 48866 **Dark Fiber Transmission** – Point-to-point direct fiber optic links, without electronics.
- 48869 **Fiber Bandwidth Connections** – Data connections between sites through fiber optic connections.
- 48872 **Common Carrier Telecom Services** – Communication services made available to any local school, library, health care or other institution supported under the USAC within reach of current infrastructure.

NON - OPERATING

- 41570 **Gas Piping Revenue** – Amounts charged for privately owned natural gas piping installed by FPUA.
- 41580 **Appliance Sales** – Natural gas appliances sold to customers and installed by FPUA for private operation and maintenance.
- 41670 **Gas Piping Labor and Materials** – Costs associated with the installation of privately owned natural gas piping.
- 41680 **Cost of Appliances Sold** – Cost of water heaters and other appliances sold to customers.
- 41720 **FMPA TCEC O&M Contract Revenue** – Reimbursement of costs associated with staffing the Treasure Coast Energy Center, received from Florida Municipal Power Agency. It is assumed that all TCEC costs will be reimbursed, and that this system operates at no net cost to FPUA.

- 41910 **Interest Income** – Interest earned on interest-bearing assets.
- 41950 **Net Change in Future Value of Investments** – The amount of the difference between the book value of an investment and its net realizable value.
- 42100 **Miscellaneous Non-Operating Income** – All non-operating revenues not specifically provided for in other accounts.
- 42110 **Gain on Property Disposition** – Gain on the sale, conveyance, exchange, or transfer of utility or other property to another.
- 42120 **Loss on Property Disposition** – The loss on the sale, conveyance, exchange or transfer of utility or other property to another.
- 42148 **Revenue for City Billing** – Monthly charge for sanitation billing services provided to the City of Fort Pierce.
- 49540 **Collection Allowance SLV** – Monthly charge for sanitation billing services provided to St. Lucie Village.
- 42200 **Grant Revenue** – Funds received from external agencies with specific restrictions and limitations on use and disbursement.
- 43400 **Extraordinary Income** – Gains of unusual nature and infrequent occurrence.

CAPITAL CONTRIBUTIONS

- 43701 **Contributed Capital Cash** – Capital received from developers or other agencies in the form of cash for the purpose of expanding or improving the utility operations.
- 43702 **Capital Improvement Charges** – Revenue designed to recover the capital costs associated with providing utility service(s) to new development(s).
- 43750 **Contributed Capital Non-Cash** – Capital received from developers or other agencies in a form other than cash for the purpose of expanding or improving the utility operations.



OBJECT CODE DEFINITIONS

PERSONNEL SERVICES

- 1010 **Salaries & Wages** – Charges to this code are entered through the payroll system. Sick and vacation leave conversion, and standby pay are also charged to this code.
- 1020 **Overtime** – Charges to this code are entered through the payroll system.

CONTRACTUAL SERVICES

- 2110 **Advertising** – Costs of all types of advertising (e.g., classified, legal, informational and instructional, or promotional advertising). The advertising could be through newspapers, periodicals, the yellow pages, direct mail, or radio. The advertising could be for employment openings, public hearings, internet services, or natural gas. Fees paid to recruiters and incentive payments made for FPUAnet Communications are also coded here.
- 2122 **Rentals** – Cost of all rentals (e.g., uniforms, street saws, machines, tools, barricades, right-of-ways, alarm systems, building space, scaffolding, sandblasters, or chain saws).
- 2131 **Maintenance of Buildings** – Cost of repairs and improvements to, or maintenance of structures performed by outside vendors not under contract, (e.g., roof repairs, air conditioning repairs (not window units), door lock repairs, plumbing repairs, or painting). Improvements, maintenance or repairs performed by the Facilities department which become a permanent part of the structure are also coded here.
- 2132 **Maintenance of Vehicles** – Cost of parts, supplies and/or repairs and maintenance of vehicles and forklifts performed by outside vendors, including maintenance under contract.
- 2133 **Maintenance of Equipment** – Cost of repairs and maintenance of equipment by outside vendors not under contract (e.g., pumps, motors, window unit air conditioners, or computer equipment). Also includes cost of fuel polishing and fuel treatment, if not under contract. Costs associated with the repair or maintenance are also charged to this code (e.g., postage, freight, or gasoline if an employee drives a significant distance to drop off or pick up the repaired equipment).

OBJECT CODE DEFINITIONS

- 2139 **Maintenance/Service Contracts** – Services performed under an approved contract (e.g., copiers, tree trimming, welding, air conditioner repairs, elevator, lawn maintenance, pest control, fire extinguisher maintenance, mechanical integrity testing, or computer hardware and software maintenance contracts), including services provided by the City of Fort Pierce, which are not provided for in another object code. Vehicle repairs and maintenance performed under a contract should be coded to object code 2132, Maintenance of Vehicles.
- 2140 **Postage** – Cost of mailing letters, bills, lab samples, and packages via U.S. Mail, Federal Express, UPS, etc. Postage or freight charges to mail parts or equipment for repairs are charged to object code 2133.
- 2151 **Printing** – Any forms, cards, or booklets printed by outside printers. This includes, but is not limited to, bills, bill inserts, door hangers and preprinted envelopes.
- 2161 **Professional Fees - Audit** – Fees paid to FPUA’s independent CPAs for the annual audit.
- 2164 **Professional Fees - Consulting/Engineering** – Fees paid to consultants and engineers for services which will not result in a capital project (e.g., insurance consultant, rate consultant, financial advisor, R.W. Beck, or CH₂M Hill).
- 2165 **Temporary Labor** – Temporary services such as Synerfac Technical Staffing, MDT Personnel, Able Body Labor, Accountemps, or Labor Finders. Temporary labor hired for the purpose of training FPUA employees should be coded to Training – 2170.
- 2166 **Professional Fees - Other** – Fees paid to attorneys, architects, credit agencies, armored transport services, security guards, offsite payment locations, microfilming and imaging, labs (testing samples), air emissions testing, testing of line workers' gloves, testing transformers, density tests, leak surveys/tests, Sunshine State One-Call, plumbing services for service lines, etc. Also includes amounts paid to outside vendors for retainer and services related to Information Technology Services.
- 2170 **Training** – Costs incurred for seminars, schools, conferences, textbooks and materials which involve training, including travel expenses (e.g., accommodations, meals, gas, mileage, or airfare). Memberships for the sole purpose of obtaining training or registration fees at discounted rates and reimbursements to employees for approved educational expenses are also coded here.

OBJECT CODE DEFINITIONS

- 2171 **Travel** – Costs incurred for travel to meetings, conferences and trade shows that are not primarily instructional in nature, moving expenses, and interview travel. Includes gasoline purchased for out-of-town travel.
- 2172 **Car Allowance** – Monthly costs for car allowance; charges to this code are entered through the payroll system.
- 2190 **Communications** – Cost of telephone and fax service, Internet service providers, cable and satellite television service, and Automatic Vehicle Locators (AVL).
- 2200 **Utilities** – Cost of electric, water, natural gas, wastewater, and garbage services paid to FPUA and other vendors.
- 2230 **Employee Relations** – Costs incurred for the benefit of employees, such as for the Christmas holiday luncheon, employee appreciation events, retirement celebrations and gifts, Thanksgiving holiday awards, funeral flowers, and non-uniform FPUA-provided shirts, as approved by the Director of Utilities.
- 2240 **Business Relations** – Meals or other expenses related to the conduct of day-to-day business (e.g., lunches with executives discussing FPUA business; tickets for Chamber of Commerce, United Way, or Economic Development Council events or meetings).
- 2250 **Community Relations** – Costs related to general public relations (e.g., educational videos, costs of informational field trips through FPUA facilities including refreshments, or hosting Pacer meetings).
- 2260 **Memberships - Professional** – Memberships in professional organizations (e.g., AICPA, FICPA, IIA, FMIPA, FEPCG, FNGA, APPA, IEEE, FMUA, ASME, ICMA, GFOA, or WPCF), including costs associated with being commissioned as a notary.
- 2262 **Memberships - Civic** – Memberships in civic organizations (e.g., Kiwanis, Rotary, or Chamber of Commerce).
- 2290 **Billing - Housing Authority** – Rebate paid to the Fort Pierce Housing Authority (FPHA) for making utility payments to FPUA in one monthly check rather than FPUA having to collect payments from each individual FPHA tenant.

COMMODITIES

- 3311 **Office Supplies** – Items that cost less than \$5,000, purchased for use in the office (e.g., pens, stationery, envelopes, staples, tape, pencils, chairs, file cabinets, toner cartridges, or paper).
- 3313 **Subscriptions** – Magazines, newspapers, periodicals, reference materials, etc.

OBJECT CODE DEFINITIONS

- 3316 **Operating Supplies** – Items purchased for operations or maintenance of FPUA facilities (e.g., the initial purchase of software licenses, weed killer, safety equipment, radios, radio accessories, vests, signs, drill bits, compression tools parts, or flashlights). Replacement parts for hand tools, and meal allowances are charged to this code. Assets that do not meet the capitalization criteria are also coded here.
- 3320 **Chemicals** – Chemicals purchased for operations at the Water Treatment Plant, lift stations, and the Water Reclamation Facility.
- 3331 **Vehicle Supplies** – Costs of supplies, equipment, gasoline, oil, etc. for vehicles on routine FPUA business, as well as fuels used for emergency generators. This includes all work performed by in-house employees. Work performed by outside vendors is charged to 2132 – Maintenance of Vehicles.
- 3340 **Small Tools** – Small tools purchased that cost less than \$5,000, (e.g., hammers, screwdrivers, shovels, wrenches, saws, drills, sanders, or bolt cutters). Power tools are also included here. Tools that cost more than \$5,000 should be charged to capital codes. Replacement parts are charged to object code 3316.
- 3360 **Purchases for Resale** – Electricity, natural gas, water, and internet services purchased for resale to FPUA customers.

FIXED AND SUNDRY

- 4010 **Cost of Goods Sold** – Cost of merchandise sold at the Manatee Observation & Education Center.
- 4015 **Sales Discounts** – Discounts offered at the Manatee Observation & Education Center.
- 4020 **Cash (Over) Short** – Cash overages and shortages.
- 4050 **Retirement** – The employer's portion of the contribution made to the City of Fort Pierce Retirement & Benefit System on behalf of its employees.
- 4060 **FICA** – The employer's portion of Social Security and Medicare paid to the Internal Revenue Service on behalf of its employees.
- 4070 **Employees' Insurance** – The employer's cost of the amount paid for employees' health, life, AD & D, vision and dental insurance. Also includes vaccines for employees.
- 4080 **Employee Suggestions & Awards** – Compensation paid to employees for suggestions to improve FPUA operations, service awards, and safety awards.

OBJECT CODE DEFINITIONS

- 4090 **Vacation Pay Expense** – The increase or decrease in the dollar value of vested vacation time accrued by employees. This adjustment is computed annually, at the end of each fiscal year.
- 4100 **Sick Pay Expense** – The increase or decrease in the dollar value of vested sick leave accrued by employees. This adjustment is computed annually, at the end of each fiscal year.
- 4110 **Net OPEB Expense** – The actuarially determined normal cost of post employment healthcare benefits, plus the portion of the unfunded actuarial accrued liability amortized in the current period.
- 4509 **Other Taxes** – Non-ad valorem assessments on real property paid to St. Lucie County.
- 4510 **Gross Receipts Tax** – A tax on electric and natural gas gross receipts, less allowable exemptions, paid to the State of Florida.
- 4520 **Licenses & Permits** – Licenses necessary to operate FPUA facilities (e.g., water/wastewater permits, FPSC regulatory assessment fees, P.E. licenses, industrial certifications, operator certifications, maintenance of traffic certifications, or building permits for customer installations).
- 4531 **Contributions - Civic** – The contribution made toward the Manatee Observation and Education Center’s operations, as well as to other civic organizations.
- 4600 **Workers’ Compensation** – Premiums, deductibles and expenses paid under Workers’ Compensation laws.
- 4610 **Property & Liability Insurance & Claims** – This code is used for premiums paid to insurance companies for property and liability policies, and the surety bond for the Director of Finance. Losses not covered by insurance, as well as expenses incurred in settlement of claims are charged to this code. Reimbursements from insurance companies or others for losses and expenses charged hereto shall be credited to this account.
- 4640 **Unemployment Claims** – Paid to the State of Florida for direct unemployment claims made by employees who have left FPUA employment.
- 4666 **Inventory Adjustments** – Adjustments to the inventory system for shortages and overages of inventory, based on actual counts. Obsolete inventory items are also charged to this code.
- 4700 **Utility Bad Debt Expense** – Write-offs of utility accounts receivable that are over 90 days past due. Payments on these accounts are credited to this code.

OBJECT CODE DEFINITIONS

- 5710 **Storm Expenses** – Costs associated with preparation immediately before, and restoration after a hurricane.
- 5721 **Interest - Bonds** – Interest expense paid on bonds issued by FPUA.
- 5723 **Interest - Deposits** – Interest expense paid on customer utility security deposits.
- 5725 **Capitalized Interest** – Credit entry to reflect interest cost charged to capital projects.
- 5729 **Interest - Other** – Interest paid on refunds or late fees.
- 5730 **Bank Charges** – Charges by various banks for paying principal and interest on bonds issued by FPUA and bank service charges for maintenance of checking accounts, credit card and electronic check charges.
- 5731 **Amortization of Bond Discount & Expense** – Allocation of bond discount, premium, and expense over the lives of bonds issued by FPUA.
- 9000 **Distribution to City of Fort Pierce** – Each year, FPUA pays to the City of Fort Pierce an amount equal to 6% of gross revenues, as defined by Article XII, Sec. 178(d) of the City Charter, derived from the operation of the utilities for the preceding fiscal year, unless the City Commission, by majority vote, agrees to accept a lesser percentage.
- 9005 **Duplicate Charges** – Electric bills for the Electric System are credited to this code and are not considered revenues.
- 9010 **Contingency** – Funds set aside for emergencies, only used when approved by the FPUA Board.
- 9030 **Depreciation** – Allocation of the cost of capital items over their estimated useful lives.
- 9050 **Extraordinary Expense** – Expenses that are deemed to be unusual in nature and whose occurrence is deemed to be infrequent.

GLOSSARY, ABBREVIATIONS & ACRONYMS

AADF – Annual Average Daily Flow

Accrual – The method of accounting that recognizes income when earned and expenses when incurred regardless of when cash is received or disbursed.

Accretion – The incremental increase in the value of FPUA’s Capital Appreciation Bonds charged to interest expense over the life of the bonds.

ADSS – All-Dielectric Self-Supporting fiber optic cable, which contains no electrical conductors and is self-supporting for overhead installations.

AGRC – Accrued Guaranteed Revenue Charge is a fee imposed on new customers connecting to the water or wastewater system to cover the systems carrying costs that exceed the current need and that are held in reserve for future customer use.

AICPA – American Institute of Certified Public Accountants.

AMI – Advanced Metering Infrastructure

AMR – Automatic Meter Reading

APPA – American Public Power Association

ARP – FMPA’s All Requirements Power Supply Project.

Asset – Property that has value.

ASME – American Society of Mechanical Engineers

AVL - Automatic Vehicle Locators

Balanced Budget – A budget in which projected expenses for a set period are matched by projected revenues for the same period.

BLKT – Blanket Capital Project

Bonded Debt – Debt evidenced by bonds and collateralized by pledge of and first lien on the net revenues of the combined systems carrying varying interest rates and due dates.

BRC – Budget Review Committee

Budget – A financial plan, generally for one fiscal year, presenting proposed expenses and an estimate of the necessary sources of funds; the Budget Document, as prepared and presented to the governing body.

Budgetary Control – The control of revenue and expense, and of changes in assets and liabilities, through the use of budgetary methods.

CABs – Capital Appreciation Bonds

CAD – Computer Assisted Drawing

CAFR – Comprehensive Annual Financial Report

GLOSSARY, ABBREVIATIONS & ACRONYMS

CAIDI – Customer Average Interruption Duration Index measures the average repair time experienced by the average customer during an interruption.

Capital Asset – Property having a useful life in excess of one year, with a unit cost of \$5,000 or more which includes additions, replacements or improvements to land, buildings, structures, equipment, and facilities.

Capital Budget – The portion of the budget devoted to proposed additions to capital assets.

CBS – Core Business System

CCF – Hundred cubic feet

CDBG – Community Development Block Grant

CEP – Capital Equipment Plan

CIA – Contribution-in-Aid is cash or property contributed to the utility for specific capital projects funded in whole or in part by outside agencies.

CIC – Capital Improvement Charge is capital derived from developers and customers for improvements to their property. This source of funding is spent on capital which provides for growth and expansion.

CIP – Capital Improvement Plan

Contingency – Budgetary reserve set aside which is not earmarked for a specific purpose and may be used for emergencies or unforeseen costs during a budget year.

Capital Contributions – Cash or non-cash contributions of, or toward the purchase or construction of, capital assets. Capital Improvement Charges and Contribution-in-Aid are specific types of cash Capital Contributions.

CPA – Certified Public Accountant

CY – Calendar Year

DAF – Diffused Air Flotation

Debt Service – The principal repayment and interest expense associated with the retirement of outstanding debt.

Demand – The amount of electricity a customer or class requires from the system at a certain point in time.

DEP – Department of Environmental Protection

Depreciation – The periodic allocation of the cost of a capital asset over its useful life. Depreciation is a non-cash expense.

DHS – Department of Homeland Security

DIP – Ductile Iron Pipe

GLOSSARY, ABBREVIATIONS & ACRONYMS

DIW – Deep Injection Well

DOE – Department of Energy

DROP – Deferred Retirement Option Program

EAF – Equivalent Availability Factor is a measure that indicates the percentage of time an electric power generating unit was available for service during a period.

EDM – Electronic Document Management

Enterprise Fund – A fund established to account for operations 1) that are financed and operated in a manner similar to business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges or 2) where the governing body has decided the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, and accountability of other purposes.

EOC – Emergency Operations Center located at 15305 W. Midway Road, Fort Pierce is the management hub for hurricane and other emergencies in St. Lucie County.

EPA – Environmental Protection Agency

ESC – Energy Services Center is an operations facility located at 1701 S. 37th Street, Fort Pierce which also serves as the FPUA Emergency Command Center during a storm or other emergency.

ESRI – Environmental Systems Research Institute

Expense – A use of financial resources to acquire goods or services consumed in a single year's current operations.

Extraordinary Items – Items distinguished by their unusual nature and by the infrequency of their occurrence.

FA – Fixed Asset

FAC – Florida Administrative Code

FDIC – Federal Deposit Insurance Corporation

FDEP – Florida Department of Environmental Protection

FDOT – Florida Department of Transportation

FEC – Florida East Coast Railroad

FEMA – Federal Emergency Management Agency

FEPCG – Florida Electric Power Coordinating Group

GLOSSARY, ABBREVIATIONS & ACRONYMS

FERC – Federal Energy Regulatory Commission is an independent federal agency within the Department of Energy with regulatory authority over wholesale electric and natural gas and which prescribes a type of accounting for electric and gas utilities.

FGU – Florida Gas Utility

FICPA – Florida Institute of Certified Public Accountants

Floridan Aquifer – A source of water supply used for drinking water located approximately 1,000 feet underground.

Floridan Wells – Deep wells drilled for the specific purpose of accessing the Floridan Aquifer.

FM – Force Main

FMEA – Florida Municipal Electric Agency

FMPA – Florida Municipal Power Agency

FPL – Florida Power & Light Company

FPRA – Fort Pierce Redevelopment Agency

FPSC – Florida Public Service Commission

FPUA – Fort Pierce Utilities Authority

FRCC – Florida Reliability Coordinating Council, Inc.

Frequency (Injury/Illness Incidence Rate) – The number of recordable medical cases multiplied by 200,000 (base for 100 full-time workers – 40 hours per week and 50 weeks per year), the product of which is divided by the number of hours worked. The result represents the total number of injuries and illnesses per 100 full-time workers for a calendar year.

Fund – In governmental accounting, a sum of money, and often other assets constituting a separate accounting entity, created and maintained for a particular purpose and having transactions subject to legal or administrative restrictions. The double-entry accounts are self-balancing, from which a balance sheet and operating statement may be prepared. A separate budget is provided for each fund.

Funds – Cash, securities, or other liquid assets available to be expended for other uses such as operating expenses, debt retirement, capital outlays, etc.

FY – Fiscal Year is the budget year which runs from October 1 through September 30.

FYTD – Fiscal Year-to-date

GAAP – Generally Accepted Accounting Principles which include the standards, conventions, and rules accountants follow in recording and summarizing transactions, and in the preparation of financial statements.

GASB – Governmental Accounting Standards Board

General Service – Revenue derived from a nonresidential customer.

GLOSSARY, ABBREVIATIONS & ACRONYMS

GFOA – Government Finance Officers Association

GIS – Geographical Information System

GPS – Global Positioning System

GRC – Guaranteed Revenue Charge is a fee imposed on developers in return for system expansion, where the demand for capacity is reserved for their future site expansions.

GSAP – Gas Supply Acquisition Project

GSF – The Gross Square Footage indicator is expressed as a ratio of annual facilities maintenance operating expenses to the gross square feet of the facilities.

GSLD – General Service - Large Demand Electric Service

GUE – The Gross Utility Expense Index is expressed as a ratio of annual facilities maintenance operating expenses to the gross utility expenses.

ICMA – International City/County Management Association

IEEE – Institute of Electrical & Electronic Engineers

IIA – Institute of Internal Auditors

IP – Internet Protocol

IPP – Industrial Pre-treatment Program is a regulatory program resulting from the Clean Water Act that requires the pretreatment of process wastewater from industry that would otherwise cause interference or pass-through of the FPUA Water Reclamation Facility, or would endanger employee or public health.

IRSC – Indian River State College

IVR – Interactive Voice Response

IW – Deep Injection Well is a device that places fluid (water) deep underground into porous rock formations or below the shallow soil layer.

IWRF – Island Water Reclamation Facility

kV – Kilovolt is equal to 1,000 volts.

kVA – Kilovolt Amperes is a basic measure of electrical power. It is equal to 1,000 volt-Amperes which is defined as the apparent power carried by FPUA's electric utility plant to deliver the real power (measure in kilowatts – kW) needed by its customers. In alternating current (AC) circuits, the voltage and current are typically out of phase with each other causing the apparent power to be greater than the real power. This phase difference is commonly known as power factor (pf). kW is equal to kVA multiplied by the power factor [kW=kVA x pf].

kW – Kilowatt is a measure of electric power equal to 1,000 watts.

kWh – Kilowatt Hour is a measure of electric power consumption equal to that expended by one kilowatt of energy flowing for one hour.

GLOSSARY, ABBREVIATIONS & ACRONYMS

L-BAR – L-Bar measures the average length of a single outage or service interruption.

Liability – Debt or other legal obligation arising out of a transaction in the past, which must be liquidated, renewed, or refunded at some future date.

LS – Lift Station

MAIFI – Momentary Average Interruption Frequency Index event is a measure of the average momentary interruption events per average customer.

MCC – Motor Control Center

MG – Million gallons

MGD – Million gallons per day

MW – Megawatt is a measure of electric power equal to 1,000,000 watts or 1,000 kilowatts.

MWh – Megawatt hour is a measure of electric power consumption equal to one megawatt of energy flowing for one hour.

MIR – Meter Installer/Remover

Miscellaneous Service Revenue – An amount designed to recover some of the fixed costs of providing service, whether or not any energy or gas is consumed, or water used, such as disconnect, reconnect, or temporary service fees.

MIT – Mechanical Integrity Test

MOEC – Manatee Observation and Education Center

MSBU – Municipal Services Benefit Unit

MWRF – Mainland Water Reclamation Facility

NARUC – National Association of Regulatory Utility Commissioners; prescribes a type of accounting for water and wastewater utilities.

Net Assets – Net Assets is the net worth of a company and is equal to the total assets minus the total liabilities.

Net Metering – Net metering is a service that permits customers to offset part or all of their electric needs with their own renewable generating systems. Net metering promotes the development of renewable energy by allowing customers to use their own generation on-site, and to sell any excess generation to their electric utility.

NERC – North American Electric Reliability Corporation

NESC – National Electric Safety Code

NG – Natural Gas

NPDES – National Pollutant Discharge Elimination System

GLOSSARY, ABBREVIATIONS & ACRONYMS

Object Code – An account to which an expense is recorded in order to accumulate and categorize those expenses.

O&M Budget – Operations and Maintenance Budget is the budget covering annual revenue and expense.

OH – Overhead

OPEB – Other Post-Employment Benefits are post-employment benefits other than pension benefits which are provided for separately.

Operations and Maintenance Costs – Also known as O&M costs, these are the expenses of the day-to-day operations assigned to the current operating period.

OPGW – Optical Ground Wire performs two overhead functions: 1) grounding lightning strikes, and 2) provides communications through a fiber optic core.

OSHA – Occupational Safety and Health Administration

PCA – Power Cost Adjustment is a portion of the total monthly electric usage charge; adjusts the bill so the bill includes the estimated purchased power costs for the period plus any true-up ± from previous periods.

PCB – Polychlorinated biphenyl

P.E. – Professional Engineer

Personnel Services – Costs related to compensating employees including salaries and wages, and overtime.

PGA – Purchased Gas Adjustment is a portion of the total monthly gas usage charge; adjusts the bill so the bill includes the estimated purchased gas costs for the period plus any true-up ± from the previous periods.

PGP – Public Gas Partners, Inc. is a Georgia not-for-profit corporation whose mission is to acquire reliable and economical long-term gas supplies for participating agencies and large public natural gas or power systems. PGP was formed to secure gas supplies through reserve acquisitions and/or secure prepayments and also may acquire storage assets and other strategic assets.

PLC – Programmable Logic Controller

PRMG – Public Resource Management Group, located in Maitland, Florida, is a consultant group retained by FPUA to conduct rate studies within the various systems.

PSC – Florida Public Service Commission

POA – Purchase Order Authorization

PVC – Polyvinylchloride

RAS – Return-Activated Sludge

GLOSSARY, ABBREVIATIONS & ACRONYMS

Resolution – A formal decision adopted by the board, after voting, to proceed with an action or course of action, method or procedure.

Restricted Assets – Generally cash and other liquid assets restricted as to use by legal constraints such as bond covenants.

Revenue – Proceeds from the sale of commodities and services, interest earnings, and rents.

Revenue Bonds – Securities for which debt service payments are generated from a specific revenue source.

R&R – Renewal & Replacement

RO – Reverse osmosis

ROW – Right of Way

SAIDI – System Average Interruption Duration Index which measures the average duration of the interruptions for the average customer.

SAIFI – System Average Interruption Frequency Index which measures the average frequency of interruptions for the average customer.

SCADA – Supervisory Control and Data Acquisition System, a computer system used to control and monitor lift stations; electric, gas, and water transmission and distribution; water wells; and wastewater collection.

Severity (Lost Workday Incidence Rate) – The number of lost workdays due to recordable medical cases multiplied by 200,000 (base for 100 full-time workers – 40 hours per week and 50 weeks per year), the product of which is divided by the number of hours worked. The result is a benchmark, which is used to compare lost workdays for a calendar year.

SFWMD – South Florida Water Management District

SR – State Road

STD – Standard Capital Project

Specific Authorization – A contract for professional services as defined by the Consultants' Competitive Negotiation Act.

Strategic Management – A type of management to determine mission, vision, values, goals, objectives, roles and responsibilities, timelines, etc.

Surficial Aquifer – A source of water supply used for drinking water located approximately 100 feet underground.

Surficial Wells – Wells drilled to approximately 100 feet deep to access the Surficial Aquifer.

T&D – Transmission and Distribution

Task Order – A contract for professional services based on a unit price contract.

TCEC – Treasure Coast Energy Center

GLOSSARY, ABBREVIATIONS & ACRONYMS

TCERDA – Treasure Coast Education, Research & Development Authority

TR – Transmission Relay

TX – Transformer

UG – Underground

UPC – Unit-Price Contract

UPS – Uninterruptible Power Supply

USEPA – United States Environmental Protection Agency is an agency of the US federal government, created to protect human health and the environment.

VAR – Voice Activated Response

VFD – Variable Frequency Drive

VoIP – Voice-over Internet Protocol

VPN – Virtual Private Network

WAS – Waste-Activated Sludge

Watt – The rate of work represented by a current of one ampere under a pressure of one volt and taken as the standard in the United States.

WBN – Wireless Broadband Network

WPCF – Water Pollution Control Federation

WRF – Water Reclamation Facility

WTP – Water Treatment Plant

WUP – Water Use Permit

W/WW – Water/Wastewater

YTD – Year-to-date

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2016</u>	AMENDED BUDGET <u>FY 2015</u>	ACTUAL <u>FY 2014</u>
SAFETY			
Frequency Rate (calendar year)*	5.00	4.00	4.10
Severity Rate (calendar year)*	50	30	80
Workers' Compensation Experience Modification Factor	0.97	0.79	0.87
FINANCIAL			
Debt Service Ratio (12 months ended)	2.45	2.51	2.59
Operating Ratio	0.91	0.90	0.91
Average Residential Billing:			
Electric (1000 kWh)	\$113.84	\$113.84	\$124.84
Water (6,000 gallons)	\$34.18	\$34.18	\$33.19
Natural Gas (13 ccf)	\$32.12	\$32.12	\$32.12
Wastewater (6,000 gallons)	\$48.24	\$48.24	\$48.24
HUMAN RESOURCES			
Overtime Ratio	0.051	0.051	0.046
Sick Leave Ratio	0.037	0.037	0.034
Overtime vs. Annual Overtime Budget	100.0%	100.0%	115.0%
Training Hours vs. Regular Hours Worked	2.6%	2.6%	2.5%
Training Dollars vs. Budgeted Salary Dollars	2.1%	2.0%	1.7%
Annual Turnover Rate*	12.6%	12.6%	12.1%
CUSTOMER SERVICE			
Number of connections	17,000	16,500	16,238
Number of disconnections	15,000	15,103	15,338
Number of accounts to collection agency	2,000	2,000	1,852
Amount of accounts written off			
Electric	\$254,600	\$254,600	\$256,860
Water	\$45,700	\$45,700	\$46,081
Natural Gas	\$3,300	\$3,300	\$3,302
Wastewater	\$41,000	\$41,000	\$41,325
Customer Charges	\$15,700	\$15,700	\$15,770
Communications	\$400	\$1,000	\$371
Number of service orders			
Started	43,000	43,000	49,837
Completed	42,000	42,000	49,740

* Indicators are presented on a calendar year basis.

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2012</u>	<u>ACTUAL FY 2011</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2007</u>
4.10	4.90	3.60	1.20	1.50	3.70	4.10
48	24	122	61	21	126	18
0.92	1.25	1.11	1.28	0.95	1.00	1.00
2.51	2.41	2.55	2.80	2.74	2.71	2.35
0.91	0.91	0.92	0.91	0.91	0.95	0.95
\$122.84	\$123.84	\$125.84	\$139.84	\$149.84	\$149.84	\$114.00
\$32.00	\$30.03	\$29.32	\$28.62	\$28.62	\$27.25	\$26.46
\$31.65	\$31.09	\$32.21	\$31.54	\$30.89	\$40.63	\$29.60
\$47.46	\$46.33	\$45.19	\$44.06	\$44.06	\$41.95	\$38.51
0.420	0.040	0.036	0.040	0.039	0.050	0.040
0.340	0.034	0.039	0.042	0.034	0.036	0.035
107.5%	100.5%	89.7%	80.0%	84.3%	101.5%	99.5%
2.5%	1.5%	1.6%	2.3%	2.8%	3.1%	5.0%
1.8%	1.2%	1.3%	1.2%	1.6%	1.5%	1.3%
13.3%	6.8%	9.1%	6.3%	8.7%	4.8%	10.1%
16,001	16,360	16,077	17,441	17,956	14,820	9,823
15,206	15,419	15,038	16,300	16,137	11,734	4,744
1,584	1,535	1,888	2,240	2,233	1,880	2,876
\$182,006	\$253,362	\$197,638	\$390,702	\$360,046	\$340,472	\$226,878
\$32,638	\$45,434	\$35,433	\$70,061	\$64,559	\$61,069	\$40,744
\$2,374	\$3,308	\$2,582	\$5,104	\$4,698	\$4,435	\$2,944
\$29,294	\$40,780	\$31,805	\$62,886	\$57,951	\$54,816	\$36,587
\$11,181	\$15,563	\$12,136	\$23,993	\$16,354	\$17,292	\$15,434
\$231	\$321	\$249	\$495	\$454	\$428	\$318
44,205	39,960	42,580	47,328	64,640	61,974	55,217
44,224	39,953	42,794	47,243	65,166	61,907	55,706

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2016</u>	AMENDED BUDGET <u>FY 2015</u>	ACTUAL <u>FY 2014</u>
INFORMATION TECHNOLOGY SERVICES			
Number of work orders completed	3,000	2,880	3,296
Number of work stations supported	433	433	432
COMPONENT COSTS			
Water Treatment Plant			
\$ / 1,000 gallons raw water	\$2.26	\$2.20	\$1.94
Water Reclamation Facility			
\$ / 1,000 gallons effluent	\$2.90	\$2.88	\$2.70
Electric T&D			
\$ / mile of T & D lines	\$22,212.44	\$21,192.33	\$20,633.15
\$ / number of services	\$28.92	\$27.58	\$27.11
Water Distribution			
\$ / 1,000 gallons billed	\$1.89	\$1.84	\$1.89
\$ / number of services	\$19.97	\$19.47	\$20.04
Wastewater Collection			
\$ / 1,000 gallons billed	\$2.46	\$2.44	\$2.68
\$ / number of services	\$20.20	\$20.03	\$21.77
Natural Gas Distribution			
\$ / 1,000 ccf billed	\$0.41	\$0.42	\$0.59
\$ / number of services	\$36.74	\$35.84	\$47.71
Lift Stations			
\$ / 1,000 gallons billed	\$0.68	\$0.68	\$0.79
\$ / number of services	\$5.56	\$5.55	\$6.38
Industrial Pre-Treatment			
\$ / Customers	\$833.33	\$833.33	\$903.78
FPUAnet Communications			
\$ / Customers	\$348.11	\$310.02	\$328.03
Administration			
\$ / number of services	\$15.73	\$15.73	\$14.60

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2013</u>	<u>ACTUAL FY 2012</u>	<u>ACTUAL FY 2011</u>	<u>ACTUAL FY 2010</u>	<u>ACTUAL FY 2009</u>	<u>ACTUAL FY 2008</u>	<u>ACTUAL FY 2007</u>
3,348 344	4,638 352	5,420 346	4,518 400	4,119 397	8,940 399	8,514 380
\$1.90	\$1.80	\$1.79	\$1.92	\$1.79	\$1.85	\$1.40
\$1.93	\$2.07	\$2.45	\$2.56	\$2.40	\$1.99	\$1.94
\$20,516.14 \$27.41	\$23,742.33 \$31.57	\$24,841.57 \$30.95	\$20,585.55 \$25.99	\$21,579.20 \$26.71	\$27,765.81 \$28.17	\$24,430.86 \$26.35
\$1.82 \$19.44	\$1.59 \$18.14	\$1.54 \$17.79	\$2.46 \$27.92	\$2.20 \$24.24	\$1.67 \$18.58	\$1.44 \$19.08
\$3.87 \$31.61	\$2.65 \$21.98	\$2.86 \$24.34	\$2.11 \$18.20	\$1.78 \$15.55	\$1.32 \$12.29	\$1.13 \$12.53
\$0.40 \$31.89	\$0.62 \$32.90	\$0.57 \$33.36	\$0.57 \$32.89	\$0.60 \$33.33	\$0.64 \$35.51	\$0.92 \$48.96
\$0.80 \$6.53	\$0.74 \$6.17	\$0.76 \$5.97	\$0.71 \$6.14	\$0.69 \$6.02	\$0.62 \$5.80	\$0.52 \$5.74
\$698.46	\$793.71	\$1,246.28	\$793.86	\$614.11	\$779.74	\$840.66
\$306.83	\$275.98	\$325.26	\$320.54	\$185.64	\$238.43	\$174.88
\$15.74	\$16.01	\$17.15	\$18.17	\$16.31	\$16.46	\$17.09

**PROPERTY VALUE AND TOTAL TAX ASSESSED VALUE
LAST TEN YEARS**

	REAL (COMMERCIAL) PROPERTY	PERSONAL (RESIDENTIAL) PROPERTY	CENTRALLY ASSESSED PROPERTY	LESS: HOMESTEAD EXEMPTION	TOTAL TAX ASSESSED VALUE
2014	\$ 2,369,027,251	\$ 196,294,919	\$ 7,180,208	\$ 707,506,816	\$ 1,864,995,562
2013	\$ 2,375,689,997	\$ 192,499,439	\$ 7,381,630	\$ 707,571,187	\$ 1,867,999,879
2012	\$ 2,463,908,875	\$ 209,865,288	\$ 7,135,634	\$ 707,684,181	\$ 1,973,225,616
2011	\$ 2,582,341,713	\$ 241,596,029	\$ 6,734,681	\$ 696,878,963	\$ 2,133,793,460
2010	\$ 2,539,072,299	\$ 183,522,400	\$ 11,900,267	\$ 441,744,364	\$ 2,292,750,602
2009	\$ 2,873,362,731	\$ 205,905,211	\$ 18,164,297	\$ 286,847,886	\$ 2,810,584,353
2008	\$ 3,002,624,903	\$ 214,832,817	\$ 14,072,164	\$ 169,294,535	\$ 3,062,235,349
2007	\$ 2,702,985,715	\$ 181,290,747	\$ 11,355,976	\$ 161,885,441	\$ 2,733,746,997
2006	\$ 1,646,709,160	\$ 170,369,946	\$ 9,995,714	\$ 157,605,955	\$ 1,669,468,865
2005	\$ 1,352,991,854	\$ 138,788,961	\$ 8,997,426	\$ 163,126,268	\$ 1,337,651,973

Source:
City of Fort Pierce Comprehensive Annual Financial Report

**DISTRIBUTION TO THE CITY OF FORT PIERCE
AND SYSTEM RATE INCREASES (DECREASES)
LAST TEN YEARS**

	DISTRIBUTION PAID TO THE CITY *	RATE INCREASES (DECREASES)			
		ELECTRIC	WATER	NATURAL GAS	WASTEWATER
FY 2015	\$5,735,240	-	3.0%	-	-
FY 2014	\$5,605,157	(0.9%)	3.7%	1.6%	1.6%
FY 2013	\$5,365,879	(3.3%)	6.5%	2.4%	2.4%
FY 2012	\$4,767,268	-	2.5%	2.5%	2.5%
FY 2011	\$5,125,280	(4.2%)	2.5%	2.5%	2.5%
FY 2010	\$4,853,329	-	-	-	-
FY 2009	\$5,045,811	-	5.0%	5.0%	5.0%
FY 2008	\$4,951,964	3.0%	3.0%	9.0%	9.0%
FY 2007	\$4,208,790	6.0%	12.0%	-	10.0%
FY 2006	\$4,651,977	-	-	-	-

* Based on prior fiscal year revenue, as defined by Fort Pierce City Charter, Article XII, Sec. 178 (d)

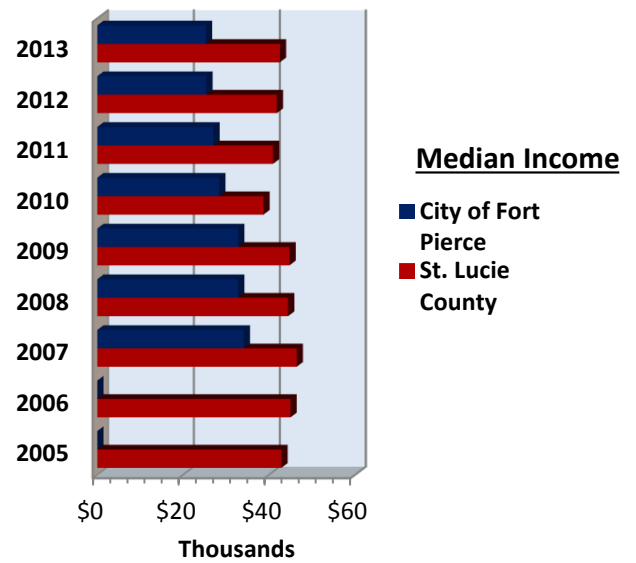
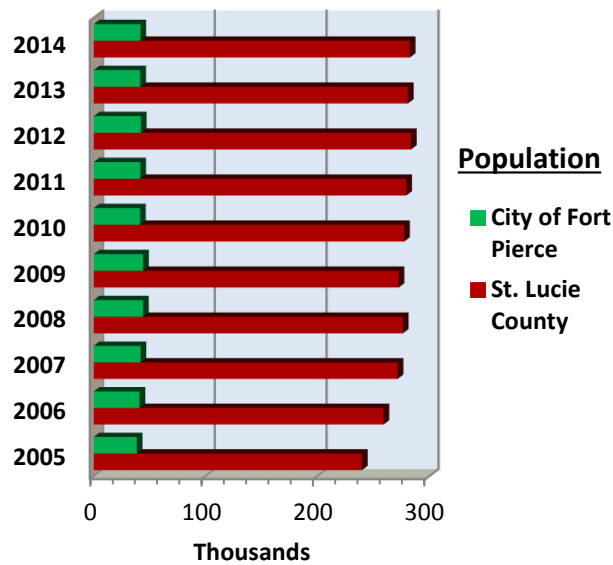
DEMOGRAPHIC STATISTICS - LAST TEN YEARS

	City of Fort Pierce Population¹	City of Fort Pierce Median Income²	St. Lucie County Population¹	St. Lucie County Median Income²
2014	41,888	N/A	282,821	N/A
2013	41,729	\$25,275	281,151	\$42,504
2012	42,328	\$25,382	283,866	\$41,785
2011	42,169	\$27,023	279,696	\$40,898
2010	41,590	\$28,363	277,789	\$38,671
2009	44,251	\$32,793	272,864	\$44,739
2008	44,227	\$32,776	276,585	\$44,414
2007	41,972	\$34,083	271,961	\$46,411
2006	41,102	N/A	259,315	\$44,974
2005	38,569	N/A	240,039	\$42,847

¹ Source University of Florida, Bureau of Business & Economic Research.

² Source Census Bureau American Community Survey <http://factfinder2.census.gov>

N/A Not Available



CITY OF FORT PIERCE HOUSEHOLD STATISTICS - LAST EIGHT YEARS

	Total Households	Family Households	Non- family Households	Average Household Size	Households 1 or more Under 18	Households 1 or more Over 65
2014	N/A	N/A	N/A	N/A	N/A	N/A
2013	16,817	9,688	7,129	2.5	5,181	5,358
2012	15,765	9,583	6,182	2.64	5,215	4,477
2011	15,200	9,504	5,696	2.70	4,987	4,236
2010	14,856	9,643	5,213	2.74	4,895	4,236
2009	14,872	9,443	5,429	2.77	4,810	4,639
2008	14,209	8,666	5,543	2.66	4,710	4,386
2007	14,331	8,896	5,435	2.75	4,949	4,402

Source Census Bureau American Community Survey <http://factfinder2.census.gov>

N/A Not Available