



2016 - 2017 Annual Budget

**For the Fiscal Year Ending September 30, 2017
Amending the Fiscal Year Ending September 30, 2016**

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, 2017
Amending the fiscal year ending September 30, 2016

Prepared by
Department of Finance

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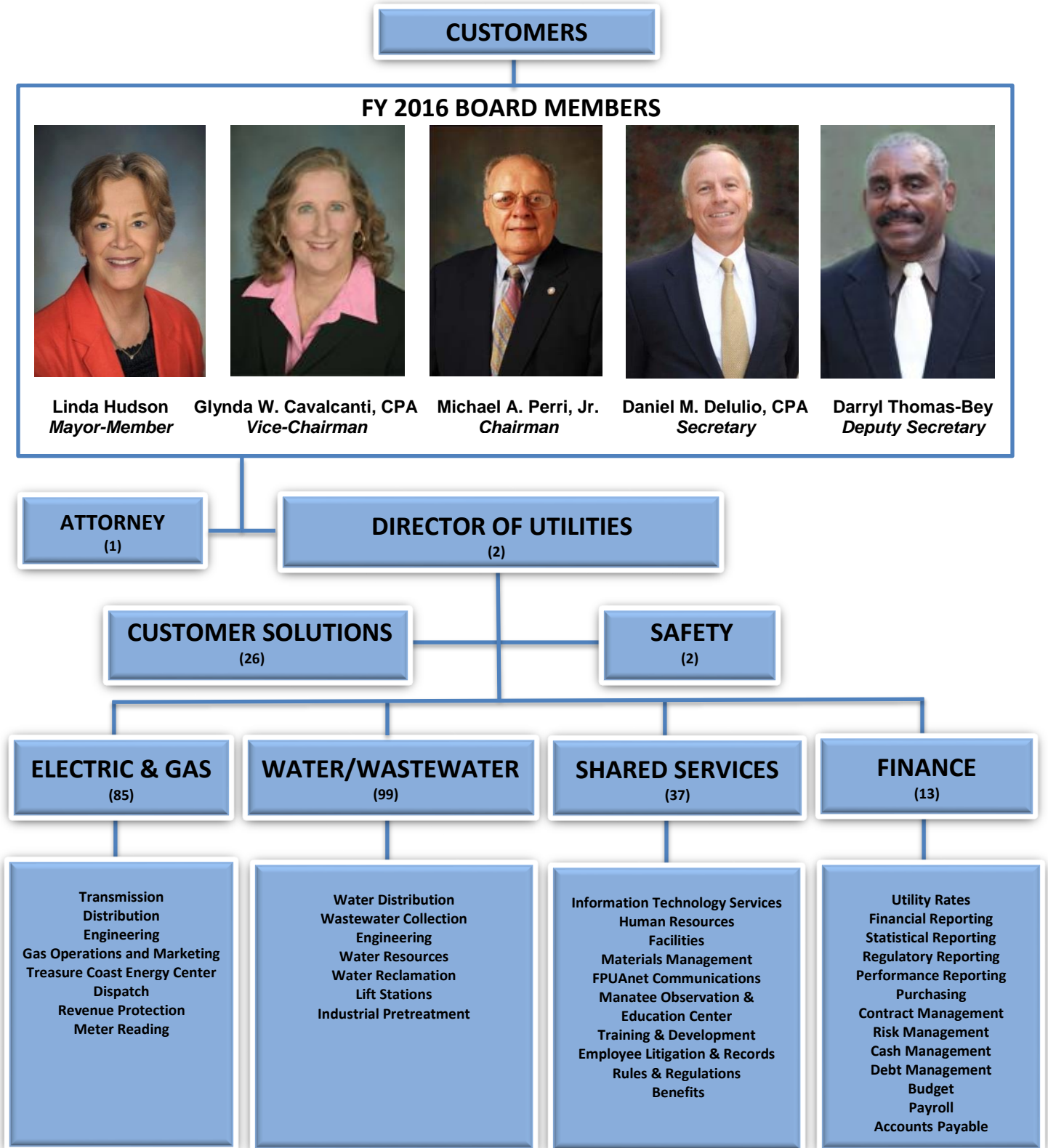
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FORT PIERCE UTILITIES AUTHORITY

Organizational Structure



() Position Count Details - see pages 7-11

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

2-1-1 Treasure Coast	Elks Little League Field
Agape Senior Citizens Recreational Center	Engineering Ministries International
Alzheimer's Community Care	Exchange Club
American Cancer Society	Family Fun Day Lawnwood Stadium
American Diabetes Association	Family Meals
American Legion	Florida Army National Guard
American Red Cross	Florida's Blood Centers
Angel Food Ministries	Florida Engineering Society
ARC of St. Lucie County	Florida March of Dimes Foundation
ASA Girls Fast Pitch Softball	Florida Water Environment Assoc. (FWEA)
Backus Gallery	Girl Scouts of the USA
Big Brothers/Big Sisters	Great American Cleanup
BlueBird Educational Foundation	Green Committee
Bowling for Kids Sake	H.A.N.D.S.
Boys & Girls Club of St. Lucie County	Habitat for Humanity
Boy Scouts of America	Harvest Food & Outreach Center
Calvary Chapel	Healthy Start Coalition of St. Lucie County
C.A.S.T.L.E.	Heathcote Botanical Gardens
Children Home Society's WaveCREST Shelter	Hibiscus Children's Center
Children's Miracle Network	Highwaymen
Children's Services Council	Hospice of the Treasure Coast
Club Utilitas, Inc. Teen Center	Jack and Jill of America
Common Ground Vineyard Church	Kids Crossing Playground Build
Conservation Alliance of SLC	Kids at Hope
Council On Aging of St. Lucie County	Kiwanis Clubs
Deaf & Hard of Hearing Services of the TC	Knights of Columbus
Downtown Business Association	Leadership Saint Lucie
Drug Abuse Treatment Association, Inc. (DATA)	Life Builders of the TC
Early Learning Coalition	Lincoln Park Main Street
	Main Street Fort Pierce
	Manatee Observation and Education Center (MOEC)

Mission Statement

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

community" by contributing their time and service to the following organizations:

Marine Corp League	St. Lucie County Economic
Moore's Creek Clean Up	Development Council
Multicultural Resource Center	St. Lucie County Fair Association
Muscular Dystrophy Association	St. Lucie County Harbor Advisory Committee
Mustard Seed Ministries	St. Lucie County Harbor Advisory
Nature Fest	Committee
Navy UDT-SEAL Museum	St. Lucie County Human Resources
Northside Bat and Ball Club	Association
Oxbow Eco-Center	St. Lucie County Schools
Oyster Fest	St. Lucie County Sheriff
PACE Center for Girls, TC	St. Lucie County Toys for Tots
Pilot Club of Fort Pierce	St. Lucie Panthers Softball Organization
Police Athletic League (PAL)	Sea-Life Habitat Improvement Project
Port St. Lucie Athletic Association	Southwestern Port St. Lucie Little League
Port St. Lucie American Little League	Susan G Komen - Strides Against Breast Cancer
Port St. Lucie National Little League	The Parent Academy
Port St. Lucie Police Department	The Royal Palms of St. Lucie
Port St. Lucie Power Squadron	The Van Duzer Foundation
Pregnancy Resources	The Worship Center International Ministries
Relay for Life	Toastmasters International
Rotary Clubs	Treasure Coast Blood Bank
Roundtable of St. Lucie County	Treasure Coast Education & Research
Safe Space of St Lucie	Development
SAFER SLC	Treasure Coast Environmental
Salvation Army Christmas Angels	Education Council
Sandy Shoe Festival	Treasure Coast Food Bank
Save Our Children	Treasure Coast Manatee Foundation
Save the Chimps	Treasure Coast Waterway Clean Up
St. Jude Children's Research Hospital	Tri County Animal Hospital
St. Lucie County 4-H	United Way of St. Lucie County
St. Lucie County Chamber	Winners Walk Tall
St. Lucie County School Board	

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 28,221 services billed during the fiscal year ended September 30, 2015. FPUA currently has 23 miles of 69kV and 7.5 miles of 138kV transmission lines. The 69kV interconnects six distribution substations and the 138kV 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 19,929 services billed during the fiscal year ended September 30, 2015. 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 15,038 services billed during the fiscal year ended September 30, 2015. 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, and is permitted through August 4, 2020. 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 4,189 services billed during the fiscal year ended September 30, 2015. 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’ mission is to help promote economic development and meet the needs of our community with enhanced, reasonably priced communications alternatives. FPUAnet provides high quality, state-of-the-art fiber optic and wireless communication services. These include Fiber to the Premise Dedicated 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 their inhabitants. Engaging hands-on exhibits, touch tank, aquariums, informative displays and a diverse range of programs fulfill MOEC’s mission to provide environmental education. More than 35,000 visitors from all over the world visited the Center during fiscal year 2015, and 530 manatees were sighted. Volunteers provided a substantial donation to the Center with a total of 12,444 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. Penick, CPA

***Director of
Shared Services***

Evelyn I. Walker

Safety Officer

Rae Lynn deBoer

***Customer Solutions
Manager***

Jason Van Hoffman

Department	FINAL 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
10 Board	5	5	5	5	-
11 Director of Utilities	2	2	2	2	-
12 Attorney	1	1	1	1	-
18 Safety	4	4 D	2 D	2	-
41 Communications	1	1	-	-	-
43 Customer Solutions	26 D,P	27 D,P	26 D	26	-
TOTAL	39	40	36	36	-

D – Includes DROP participant employees

P – Excludes part-time 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 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
02 Treasure Coast Energy Center	14 D	13 D	13	13	-
51 Director of Electric & Gas Systems	1 D	1 D	1	1	-
54 Electric Transmission & Distribution	46 D	21 D	23 D	23 D	-
55 Electric Operations	-	25 D	24 D	24 D	-
56 Electric & Gas Engineering	9	9 P	9 P	9 P	-
74 Gas Operations	15 D	15 D	15 D	15 D	-
TOTAL	85	84	85	85	-

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

Mark Kobbe
Superintendent

Department	FINAL 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
61 Director of Water/Wastewater Systems	1 D	1 D	1 D	1 D	-
62 Water Resources	23 D	23 D	24 D	24 D	-
64 Water Distribution	28 D	29 D	28 D	28 D	-
66 Water/Wastewater Engineering	11 D	11	11 P	11 P	-
82 Water Reclamation	16 D	16 D	16 D	16 D	-
84 Wastewater Collection	20 D	19 D	19 D	19 D	-
TOTAL	99	99	99	99	-

D – Includes DROP participant employees

P – Excludes part-time employees

DIRECTOR OF SHARED SERVICES

Evelyn I. Walker

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 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
01 Manatee Observation & Education Center	2 P	3 P	3 P	3 P	-
15 Human Resources	3	3	3	3	-
22 Materials Management	4 P	4 P	6 P	6 P	-
31 Director of Shared Services	1	1	1	1	-
32 Information Technology Services	16	17 D	17 D	17 D	-
35 Facilities	5	5 D	5 D	5 D	-
93 FPUAnet Communications	2	2 D	2 D	2 D	-
TOTAL	33	35	37	37	-

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF FINANCIAL SERVICES

Nina B. Penick, CPA

Department	FINAL 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
21 Finance	12	13	13	13	-
TOTAL	12	13	13	13	-

FPUA TOTAL FULL-TIME POSITIONS

Directorate	FINAL 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017	Change from 9/30/2016 to 9/30/2017
Director of Utilities	39	40	36	36	-
Director of Electric & Gas Systems	85	84	85	85	-
Director of Water/Wastewater Systems	99	99	99	99	-
Director of Shared Services	33	35	37	37	-
Director of Financial Services	12	13	13	13	-
TOTAL	268	271	270	270	-

TeamUA - Over 2,800

MARY R ADAMS
 JAMES D ADAMS
 DALBERT LEE ALEXANDER
 CHARLES ALFORD
 KATHARINE ANNE ALFORD
 WILLIAM A ANDERSON
 TINA ATTEY
 ROBERT G AUSTIN
 ANDREW AVERS
 CHRISTOPHER A BACK
 MAURICE BACON
 JEFFREY W BAKER
 RAUL L BARRERA
 JAMES PATRICK BARRY
 RYAN D BASTINE
 LORI L BATTIPAGLIA
 MEREDITH L BENNETT
 KARYL RENEE BERTRAM
 LORI BIANCO
 JO-ANN BILYK
 QUINN RIELLY BINFORD
 MARCUS E BOECKEL
 RICHARD ARDSON BOZARTH
 S LANCE BRICK
 DANIEL BROLMANN
 WILLIAM BROOKS
 CLYDE L BROWN
 KIMBERLY BUCHHOLZ
 CANDACE HINZE BUCZINSKY
 VICTOR JOSEPH BURRIS
 ANDREW D BYRD
 JOSHUA CALANDRO
 JOHN C CANARD
 DADE CORY CAPPAR
 JAMES CARNES
 MELISSA R CARRANO
 GLYNDA W CAVALCANTI
 DAVID CAVE
 MICHAEL CHATMAN
 MICHAEL PAUL CHIDGEY
 JAVIER CISNEROS
 LINDA CLARK
 ANDRE DENELL CLEVELAND
 SUSAN P CODERRE
 LEE ROY COMBS

WILLIAM CONAVAY
 CHARLES D CONNELL
 TED E COOK
 FRANK COX
 CRAIG A CRAWFORD
 WILBURN L CRAWFORD
 JONATHAN D CRUMBLY
 CHRISTOPHER CRUMBLY
 JENNIFFER A CUEVAS FERMIN
 ROBYN CURLEY
 MICHAEL W CURRID
 THOMAS M DAROZA
 ALDONIO DASILVA
 ROBERT P DAVIS
 JOEL DAVIS
 LUGHEY DAWSON
 RAE LYNN DE BOER
 D WAYNE DEARMAN
 DANIEL DEIULIO
 JAMES SEAN DENMAN
 SCOTT DENNIS
 OWEN A 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
 ROBERT R ESCHMANN
 CHRISTOPHER L FATZINGER
 STEVEN SCOTT FERGUSON
 JULIO V FIGUEROA
 DENISE E FOUNTAIN
 SHARI G FRANCO
 MARY C FRIER
 THOMAS A FRYAR
 NORIEL FUMERO
 JOSEPH MICHAEL FUORE
 SHERRY L FURGERSON
 FREDERICK C GADDIS
 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
 MICHAEL GOLDSMITH
 SONIA V GOMEZ
 ANTONIO GONZALEZ
 WILLIAM GOODWIN
 MICHAEL GORDON
 CROSBY GORE
 GEORGE R HALL
 DIANE HARRIS
 MICHELE S HARRIS
 JAMES E HARRIS
 GORDON E HAYMAN
 STEVE HERDEMAN
 ADAM R HOFFER
 JASON VAN HOFFMAN
 ESTELA Q HOLMAN
 KYLE HOLMAN
 DEREK LEE HORN
 DEWEY W HUDMAN
 LINDA HUDSON
 TIMOTHY J HUGHES
 LESTER C HUMMEL
 BOWDOIN G HUTCHINSON
 MARCUS T JACKSON
 EDDIE LEWIS JACKSON
 PAUL A JAKUBCZAK
 SIDNEY L JERGER
 SIDNEY LEVON JERGER
 CAROL JOHNSON
 CHONTAE L JOHNSON
 CHRISTOPHER JOHNSON
 ANA MARIA JOHNSON
 TERRY RODNEY JOHNSON
 MICHAEL D JONES
 ROBERT JONES
 JOANNA JULIEN
 WILLIAM R KAEFF
 D LELAND KARLSON
 TERRY L KECK

Years of Dedicated Service

ADAM KEE
 PATRICK J KELLER
 MARTHA ANNE KERR
 DIANE BALOGH KIMES
 EUGENE D KNIGHT
 MARK KOBBE
 RUPERT N KOBLEGARD III
 JENNIFER KRIP
 KUPER KRUEGER
 ALICE M LADOMIRAK
 PAUL LAGUERRE
 JOSEPH L LAMMERS
 DONALD T. E. LANDIN
 DOMINIC F LANE
 EDWARD S LEONGOMEZ
 CLAYTON W LINDSTROM
 ERIN B LOMAX
 THELMA PATRICIA LOPEZ
 SCOTT LOVEN
 PAUL C LUGARA
 ALAN LUNA
 PAUL L MADSEN
 WANDA MAGNUSON
 WILLIAM H MAIN
 TAMMY R MALIN
 GLEN P MANCHESTER
 FRED MANN
 LAURIE ANN MARTIN
 MICHAEL J MARTIN
 MELISSA MARTIN
 FLORINDA K MAZZARELLA
 TOMMIE V MC CARTHY
 NANCY L MC CONKEY
 TERRANCE MC MILLON
 KEVIN SERON MCDONALD
 DANIEL MCKINLEY
 JOHN W MCMILLIAN
 STONEY X MCPEEK
 BARBARA A MIKA
 GEORGE E MILLER
 JOSHUA J MILLER
 JASON M MITTLER
 REGINA D MORRIS
 KENNETH JERROD MORRIS
 LARRY MIKEL MORRISON

STEVEN MOSELY
 MICHAEL J MULVANEY
 STEVEN MURTO
 CHRISTELLE MYRICK
 RUFUS NELSON
 DINO G NESSELRODE
 WILLIAM D NORTON
 KIMBERLY E OKUBO
 PAUL JOHN OLEKOSKI
 SHANNON ONDERLINDE
 JOHNNY ORTIZ
 SHANE OSTRANDER
 THOMAS E PARKER
 SHELIA LAVERNE PARNELL
 KEVIN W PARRISH
 EDWARD L PATRICK
 DARIN PATTERSON
 ERIC PEARSON OLIVO
 NINA B PENICK
 TIMOTHY E PERKINS
 MICHAEL A PERRI
 RICHARD G PETERSEN
 RONNIE PREBILSKY
 TONY TREAYMAN PRICE
 QUINCY ALLEN PRICE
 JOSHUA ORMOND PRINE
 DOUGLAS A PUPARD
 CHARLES D PUTNAM
 VIOLET RAMOS
 FRANCISCO RAMOS
 STEPHANIE RAULERSON
 J KEVIN RHODEN
 TIMOTHY W RICHARDS
 EDWIN RICHBERG
 HEATHER MARIE RICUCCI
 ROBERTO S RIGUAL
 TESSA KATHLEEN ROBERTS
 WILLIAM ROLLE
 DAVION LEON ROLLE
 SAMANTHA ROWLAND
 VALERIE A SCHULTE
 SAL ANTHONY SCIMECA
 JOHN M SHEPPARD
 HARRY SHERVA
 JOSHUA SHOLANDER

JACK R SHONK
 DONNA SHURR
 CARMELO SIGNORELLI
 STERLING R SIMMONS
 IRA SINGH
 VALENTIME C SIRMONS
 JULIE Z SIZEMORE
 SHAWN SMITH
 EILEEN SNOBERGER
 CIRO E SOTELO
 JOEL SPADES
 CHARLES J STANG
 ANGELA M STEPHENS
 BRIAN KEITH STEPHENS
 KURTIS D STRAND
 CHARLES S SWINDLE
 TONYA LYNN TARDIF
 WILLIAM TAYLOR
 KIMBERLY L TAYLOR
 DEBRA THERIAULT
 MARY E THOMAS
 DARRYL R THOMAS-BEY
 JOSEPH ROBERT TIETZ
 DANIEL D TILLMAN
 THELMA TIPTON
 NICOLE HONESTY TIPTON
 JOHN K TOMPECK
 LARRY W TYNDALL
 OSVALDO VALDES
 LOUDWIN VASQUEZ
 ROBERT W VAUGHN
 EVELYN I WALKER
 KARISSA NASTASHIA WARE
 PETER WICINSKI
 JUDITH ANN WIDMAYER
 EDMOND WILLIAMS
 STACEY WILLIAMS
 ESTELA M WILSON
 OLIVER C WINT
 ERIC R WINTERSTEIN
 LOIS A WOLFE
 SHARON WOLKOWICZ
 BENJAMIN ALLAN WORLEY

RESOLUTION NO. U.A. 2016-07

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017 AND AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND ENDING SEPTEMBER 30, 2016, 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 2017 budget and amends its FY 2016 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 2017 and FY 2016 made by the Director of Utilities of said Fort Pierce Utilities Authority. Said estimates have been presented to Fort Pierce Utilities Authority in August 2016, 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 2nd day of August, 2016.

ATTEST:



Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: 

Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: 

Fort Pierce Utilities Authority Attorney

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Director of Financial Services
"Committed to Quality"

July 25, 2016

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 ([See Budget Policy page 33](#)). 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 21, 2016.

The slight revival in the economy, the lessening number of foreclosures, and the uncertainty of continued lower natural gas prices all 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. 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 2016 Amended Budget are driven by lower natural gas prices, whereas the FY 2017 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 2017 revenue budget.

Before the first draft of the FY 2017 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, and the Utility Accountant with the corresponding responsibility for either Capital or O&M. 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 33 through 35](#).

FY 2017 BUDGET

The Director's Budget for FY 2017 is divided into five major sections:

1. **OVERVIEW** – Contains the Organizational Charts, Budget Resolution for both adopting the FY 2017 Budget and amending the FY 2016 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 2016 and FY 2017, Budgeted Statement of Net Position for FY 2016 and FY 2017, 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 2016 and FY 2017; 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 charts depicting the impact of the FY 2017 Capital Budget on the current and future operating income; details of the funding sources and investments needed for improvements, replacements and extensions of facilities, plant, machinery, and vehicles. In addition to a summary of the FY 2017 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 economic 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. Eighteen Business Unit Plans have been submitted to ensure department goals and performance measures match with the FPUA overall strategy.

FPUA key strategies have an emphasis on customer solutions, price points, reliable service, and employee development.

FPUA continues to provide exceptional service to its customers through a local workforce that is available 24 hours a day, 7 days a week. Key strategic areas for customer service include: a Business Development Group (one-stop shop) for potential new and existing commercial customers; improved call center operations providing service through technology while still providing that personal touch; an improved website; and a culture that ALL FPUA employees provide and are responsible for ‘customer service.’

The budget process has been developed with the revenue as a starting point assuming no rate increases. Operating and maintenance expenses have been paired to necessary while providing excellent service. Capital requests have been made to spread system rebuilds over the assumed depreciable life of each utility rather than allowing the system to depreciate ‘all at once.’ Every expenditure is accompanied with the question “How does this impact our customers?”

Reliability means different things to different customers. We are beginning to measure our service in ways that customers measure us whether that coincides with industry standard measurements or not. We will survey our customers and have meaningful discussions with them concerning our service.

Employees are still the face of FPUA every hour of every day. We will emphasize safety at work and at home. We will provide opportunities for advancement within the organization and will be honest with employees as to the expectations and possibilities. FPUA will research the job descriptions, classifications, and compensation for regional entities of similar operations in order to attract and retain qualified employees with the desire to serve our customers.

Additional goals and accomplishments are quantified by department in the O&M section of this budget on pages [63 through 128](#).

RATES

The budget presented in this document has been limited to minimize the need for rate adjustments in FY 2017. This budget reflects a 3% increase in the Water rate, which was effective June 2016. 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 2014</u>	<u>September 2015</u>	<u>September 2016</u>
Electric	1,000 kWh	\$124.84	\$113.84	\$107.84
Water	6,000 gallons	33.19	34.18	35.18
Wastewater	6,000 gallons	48.24	48.24	48.24
Natural Gas	13 ccf	32.12	31.47	30.82

UNIT SALES

Unit sales levels and customer billings for FY 2016 and FY 2017 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:

	Original Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Percent Change	Original Budget <u>FY 2017</u>	Percent Change
Electric (MWh)	520,000	540,520	3.9%	540,000	(0.1%)
Water (MG)	2,520,400	2,524,000	0.1%	2,524,000	0.0%
Wastewater (MG)	1,478,800	1,489,000	0.7%	1,489,000	0.0%
Natural Gas (ccf)	4,494,900	3,919,000	(12.8%)	4,188,600	6.9%

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 40](#).

The budget reflects expected customer billings by service to remain flat in FY 2017:

	<u>FY 2016</u>	<u>FY 2017</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:

	Original Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Percent Change	Original Budget <u>FY 2017</u>	Percent Change
Electric	\$ 69,034,000	\$ 64,705,200	(6.3%)	\$ 69,028,800	6.7%
Water	15,517,300	15,563,400	0.3%	16,515,100	6.1%
Wastewater	12,986,200	12,642,100	(2.6%)	12,658,800	0.1%
Natural Gas	5,039,300	5,051,200	0.2%	5,187,700	2.7%
MOEC	478,582	493,921	3.2%	508,927	3.0%
FPUAnet	625,300	514,167	(17.8%)	590,246	14.8%
TCEC	1,731,360	1,702,468	(1.7%)	1,725,101	1.3%
TOTAL REVENUES	<u>\$105,412,042</u>	<u>\$100,672,456</u>	(4.5%)	<u>\$106,214,674</u>	5.5%

Staff estimated sales revenues for FY 2016 and FY 2017 for all of FPUA's utility systems. This forecast reflects the 3% water rate increase implemented in June 2016, but does not reflect any future rate adjustments. A significant decrease in street light revenue is a result of the City of Fort Pierce's installation of LED lighting.

Lower power cost revenue and expense reflected in the amended FY 2016 budget are driven by lower natural gas prices. Because it is uncertain whether these lower prices will continue, increases in the power cost adjustment (PCA), purchased gas adjustment (PGA), and the cost of power and gas purchased for resale are reflected in the FY 2017 budget. The PCA and PGA are a pass through of FPUA's cost of power and gas purchased for resale. In the event costs rise or fall at a pace different than expected, there will be a corresponding increase or decrease in PCA and PGA revenues to balance those increased or decreased costs. The PCA and PGA are reviewed monthly to ensure that current electric and natural gas costs are recovered from our customers.

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

The Manatee Observation & Education Center (MOEC) anticipates improvement in attendance and sales and the receipt in FY 2017 of grants applied for in FY 2016. 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 \$1,702,468 FY 2016 and \$1,725,101 for FY 2017. These costs are fully reimbursed by the Florida Municipal Power Agency.

The schedule below summarizes total revenues by source:

	Original Budget FY 2016	Amended Budget FY 2016	% of Total	Original Budget FY 2017	% of Total
General Service Sales	\$ 58,529,200	\$ 54,514,900	54.1%	\$ 57,262,800	53.9%
Residential Sales	41,886,200	40,764,600	40.5%	42,861,200	40.4%
Other Operating Revenues	2,390,082	2,266,198	2.2%	2,389,823	2.3%
Non-Operating Revenue	2,089,860	2,067,058	2.1%	2,057,901	1.9%
Capital Contributions:					
Capital Impr. Charges	245,000	290,200	0.3%	267,000	0.3%
Contr. Capital - Cash	111,700	688,100	0.7%	1,325,950	1.2%
Contr. Capital - Non-Cash	160,000	81,400	0.1%	50,000	0.0%
TOTAL REVENUES	\$ 105,412,042	\$ 100,672,456	100.0%	\$ 106,214,674	100.0%

Capital contributions are increasing with the economic revitalization and the increase in customer funded and Municipal Service Benefit Unit projects planned for the upcoming year.

Summary tables and graphs of revenues, as well as a more detailed discussion and presentation thereof can be found on [pages 50 through 61](#).

PERSONNEL

The number of full-time positions proposed as of September 30, 2017 is the same as the number of full-time positions approved as of September 30, 2016 in the Original FY 2016 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 2016 Budget was approved:

Amended 9/30/2015 full-time positions approved in Original FY 2016 Budget	270
Positions Approved in Original FY 2016 Budget:	
Cashier, Customer Solutions, upgraded from part-time	<u>1</u>
Full-time positions September 30, 2015	271
Positions Proposed in Amended FY 2016 Budget:	
Fleet Management Administrator, Materials Management	1
Automotive Mechanic, Materials Management	1
Apprentice Electric Line Specialist, Electric T&D	1
Senior Plant Operator, Water Resources	1
Positions Eliminated in FY 2016:	
Risk Manager, Risk Management	(1)
Risk Coordinator, Risk Management	(1)
Communications Manager, Communications	(1)
Customer Solutions Project Coordinator, Customer Solutions	(1)
Revenue Protection Officer, Electric Operations	<u>(1)</u>
Full-time positions proposed, September 30, 2016	270
No Position changes proposed for FY 2017	<u> </u>
Full-time positions proposed, September 30, 2017	<u>270</u>

PERSONNEL - NUMBER OF POSITIONS

DEPARTMENT	FINAL 9/30/2014	FINAL 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017
FULL-TIME				
01 Manatee Observation & Education Center	2 P	3 P	3 P	3 P
02 Treasure Coast Energy Center	14 D	13 D	13	13
10 Board	5	5	5	5
11 Director of Utilities	2	2	2	2
12 Attorney	1	1	1	1
15 Human Resources	3	3	3	3
18 Safety	4 D	4 D	2 D	2 D
21 Finance	12	13	13	13
22 Materials Management	4 P	4 P	6 P	6 P
31 Director of Shared Services	1	1	1	1
32 Information Technology Services	16 D	17 D	17 D	17 D
35 Facilities	5	5 D	5 D	5 D
41 Communications	1	1	-	-
43 Customer Solutions	26 D, P	27 D, P	26 D	26 D
51 Director of Electric & Gas Systems	1 D	1 D	1	1
54 Electric Transmission & Distribution	46 D	21 D	23 D	23 D
55 Electric Operations	-	25 D	24 D	24 D
56 Electric & Gas Engineering	9	9	9 P	9 P
61 Director of Water/Wastewater Systems	1 D	1 D	1 D	1 D
62 Water Resources	23 D	23 D	24 D	24 D
64 Water Distribution	28 D	29 D	28 D	28 D
66 Water/Wastewater Engineering	11 D	11	11 P	11 P
74 Gas Operations	15 D	15 D	15 D	15 D
82 Water Reclamation	16 D	16 D	16 D	16 D
84 Wastewater Collection	20 D	19 D	19 D	19 D
93 FPUAnet Communications	2 D	2 D	2 D	2 D
TOTAL	268	271	270	270

D Includes DROP participants

P Excludes part-time positions

There are currently 28 employees participating the Deferred Retirement Option Program (DROP).

OPERATIONS & MAINTENANCE EXPENSES

The schedule below summarizes budgeted total expenses by major classifications:

	Original Budget <u>FY 2016</u>	Amended Budget <u>FY 2016</u>	Percent Change	Original Budget <u>FY 2017</u>	Percent Change
Purchases for Resale	\$ 48,107,262	\$ 42,192,912	(12.3%)	\$ 46,622,028	10.5%
Personnel Services	14,897,617	14,896,236	(0.0%)	15,051,500	1.0%
Employee Benefits	7,069,573	6,989,199	(1.1%)	7,001,176	0.2%
Contractual Services	6,880,441	7,096,475	3.1%	7,170,184	1.0%
Commodities	3,385,021	3,396,938	0.4%	3,326,920	(2.1%)
Depreciation	13,000,000	13,200,000	1.5%	13,600,000	3.0%
Interest Expense	3,567,092	3,451,192	(3.2%)	3,275,943	(5.1%)
City Distribution	5,749,716	5,809,302	1.0%	5,930,357	2.1%
Other Fixed & Sundry	<u>3,879,857</u>	<u>3,961,515</u>	2.1%	<u>3,976,950</u>	0.4%
<i>TOTAL</i>	106,536,579	100,993,769	(5.2%)	105,955,058	4.9%
Less Transfers*	<u>1,956,000</u>	<u>1,930,000</u>	(1.3%)	<u>1,930,000</u>	0.0%
<i>TOTAL</i>					
<i>APPROPRIATION</i>	<u>\$104,580,579</u>	<u>\$ 99,063,769</u>	(5.3%)	<u>\$104,025,058</u>	5.0%

*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.

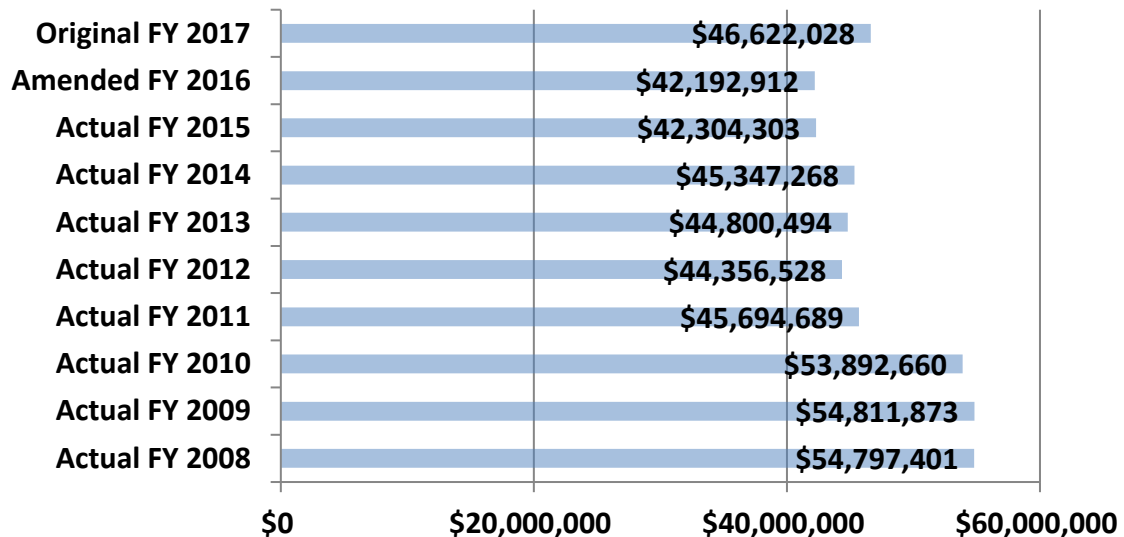
Summary tables and graphs of O&M expenses are located on [pages 63 through 69](#). The details for each department can be found on [pages 70 through 128](#).

In the Amended FY 2016 O&M Budget, expenses before transfers total \$100,993,769, which is a decrease of 5.2% from the Original FY 2016 Budget. This decrease is primarily attributable to a projected decrease in purchases for resale. A reduction in the amended budget is often the case due to the reduction of uncertainty in near-term projections. The Original FY 2017 O&M Budget expenses total \$105,955,058, which is an increase of 4.9% from the Amended FY 2016 Budget, but a reduction of 0.5% when compared to the Original FY 2016 Budget.

Explanations for some of the major increases/decreases between the Original FY 2016 Budget and the Amended FY 2016 Budget and the Original FY 2017 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 2016 Budget, the amount included in the FY 2017 has increased due to anticipated increases in natural gas prices. FPUA's projected cost of power purchased from FMPA is expected to increase gradually through September 2017.

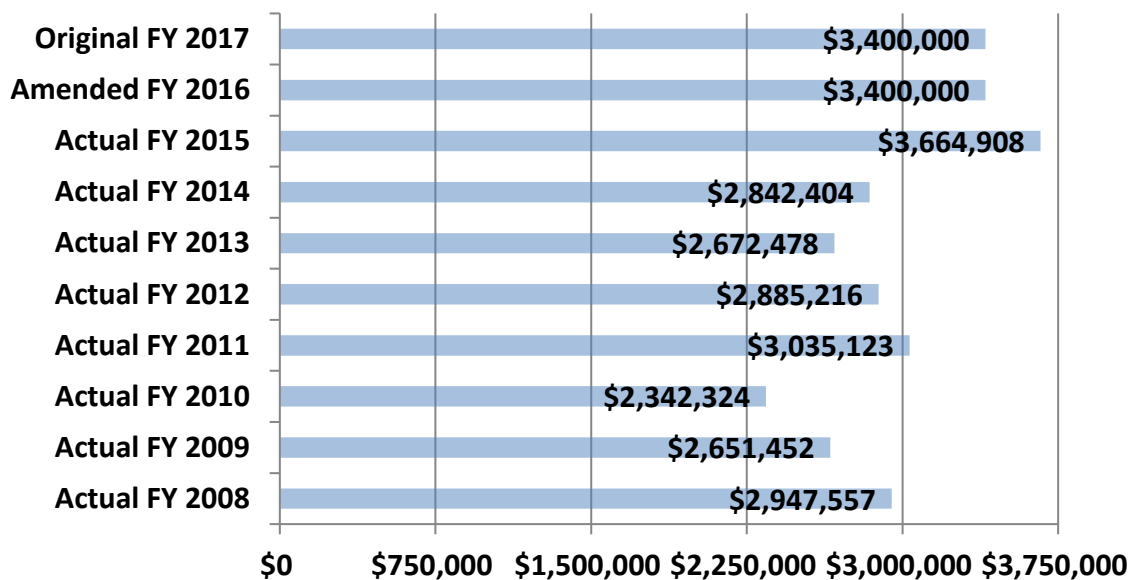
Purchases for Resale



- **1010 – Salaries and Wages:** The number of full time employees has stabilized and is not expected to significantly change in upcoming years. Salary increases implemented in FY 2016 have been offset in part by positions eliminated in the Amended FY 2016 budget resulting in a decrease of .41% from the Original FY 2016 budget. The FY 2017 budget for salaries and wages has increased only 1.01% as compared to the Original FY 2016 budget. Wage increases, in the amount of \$211,600 (3% for the second half of FY 2017), have been included in the FY 2017 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 will decrease from 16.30% in FY 2016 to 16.23% in FY 2017. These rates are expected to decrease when plan changes are ratified by the City's bargaining units and approved by the Fort Pierce City Commission.

- **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 the nationwide average. Those reduced costs are reflected in FPUA’s prior years’ actual expenses. As a result, the FY 2016 Amended budget has been reduced by \$100,000 (2.86%), and the FY 2017 Original Budget will remain the same as the Amended Budget.

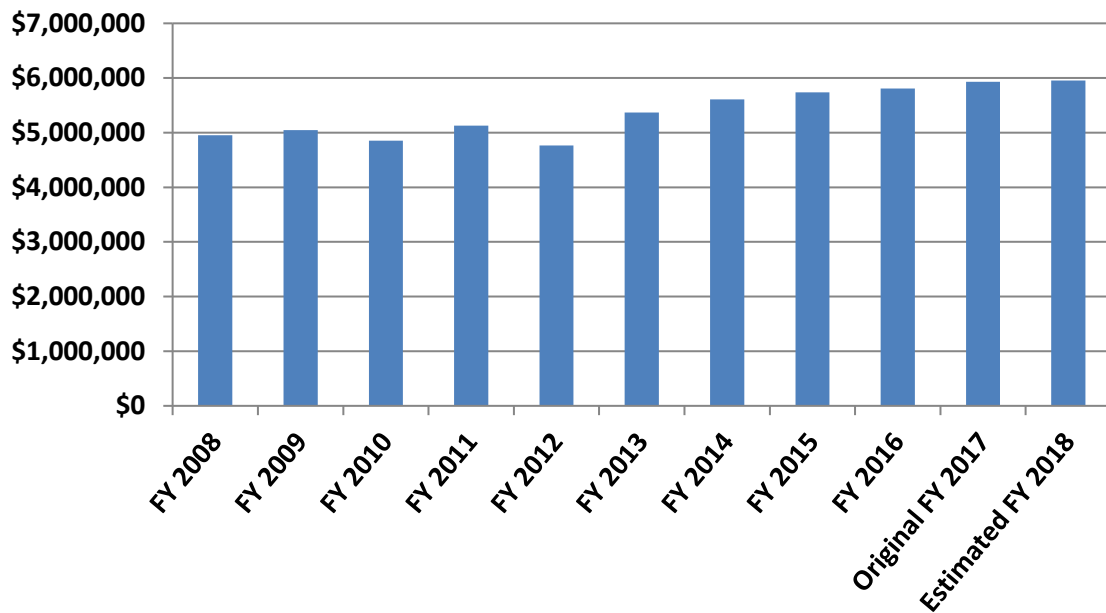
Employees' Insurance



- **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 2016, payable in April 2017, is estimated to be \$5,930,357, up \$121,055 or 2.1% from the FY 2015 distribution paid in April 2016. The distribution for FY 2017, payable in April 2018, is estimated to be \$5,953,260, up \$22,903 or 0.03% from the distribution for FY 2016.

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 2016 through the end of FY 2017.
- **2250 – Community Relations:** Funding in the amount of \$55,000 per year has been included in both the FY 2016 and FY 2017 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 FPUA’s Utilities Refunding Revenue Bonds, Series 2002, in March 2016 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 offset by an increase in principal payments made each October 1st.

- **5731 – Amortization of Bond Deferred Charges:** The unamortized balance of the discount on the refunded Utilities Revenue Bonds is now being amortized as a deferred charge over a shorter period using the effective interest method of amortization. As a result, the amortization expense has increased in both FY 2016 and FY 2017.
- **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 increase in the coming years as Capital Projects are closed and begin to depreciate.

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 46 through 48](#). 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 43](#) and is estimated at 2.41 times for FY 2016, compared to the 2.45 times in the Original FY 2016 Budget, and 3.07 times for FY 2017. 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 2017 Capital Budget totals \$21,170,667, of which \$1,500,000 has been identified as funding of possible contingencies. The FY 2017 Capital Budget includes funding for improvements to aging infrastructure in order to maintain the quality and reliability of its services. FPUA's coordination of efforts with the City of Fort Pierce and St. Lucie County's scheduled roadway plans will benefit all entities with the efficient completion of these projects. Government required projects account for 24% of the total budget, with a substantial portion planned for St. Lucie County Roadway Improvement Projects. In order to fund some of these renewal and replacement projects, while limiting the impact on water and wastewater rates, FPUA is in the process of applying for approximately \$3.5 million of State Revolving Fund loan funding. Work continues in the development of the downtown area of Second Street with overhead/underground electrical conversion as well as addressing aged water and wastewater mains and services. The much needed rehabilitation of Repump #1 at Jaycee Park will be completed in the upcoming year. The pumping and electrical equipment upgrade at Lift Station E, which will increase its capacity, continues along with multiple other lift station replacements and improvements. A Municipal Services Benefit Unit scheduled for Fra Mar-Wagner Place will add water services to existing homeowners.

At the end of each fiscal year, funding for some capital projects remains unspent due to unexpected delays. In an effort to reduce the need for budget transfers to complete such projects, since the funding has already been approved and encumbered, staff is requesting authorization to carry over budgeted funds for partially completed projects which remain from FY 2016 and spend those funds in FY 2017 without additional Board approval. At the end of each fiscal year, a report on those capital projects requiring carryover funds, including the amounts spent, amounts to be carried over, and percent complete, will be provided to the Board as an information item.

The proposed FY 2017 Capital Budget consists of the following major projects which account for 59% of the total:

<u>PROJECT DESCRIPTION</u>	<u>SYSTEM</u>	<u>FY 2017 AMOUNT</u>
Avenue M – 25 th to 13th	W, WW	\$1,555,000
Main/Service/Valve R&R	W, WW	1,495,000
Wendell Road	W, WW	1,145,000
Midway Road	E, G, W, WW	1,135,000
Second Street	E, G, W	1,129,500
Ohio – Oleander Blvd to US 1	W, WW	895,000
Lift Station Replacements & Upgrades	WW	855,000
Kings Highway	E, G, W, WW	779,500
IWRF Clarifier Rehabilitation	WW	750,000
Bulk Chemical Containments	W	700,000
Government & Other Required	E, G, W, WW	683,000
Transmission & Distribution Improvements	E	460,913
Well W-8R Replacement	W	420,000
Sea Winds 12-in Water Main	W	400,000

The portion of the FY 2017 Capital Budget that will be funded by rates is \$12,874,049 or 61% of the total budget. Contributions from outside sources are expected to fund 16% and State Revolving Fund loans, if approved, will fund another 16% of the FY 2017 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 7% of the Capital Budget is identified as contingency and carryover funding. Contingency funds will only be used as a result of unforeseen events. 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 2017, 30% 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 29% of the FY 2017 Capital Budget. With an aging infrastructure, these renewals and replacements are critically necessary. Twenty-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 129](#).

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 \$8,834,474 in FY 2016 and \$11,578,342 in FY 2017. ([See table on page 41](#)). 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, 2015. 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 20 consecutive years.

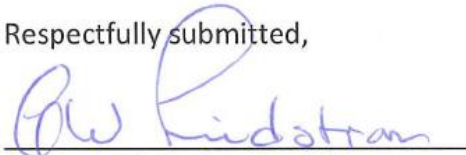
This award is valid for a period of one year only. FPUA believes the current Budget continues to conform to program requirements, and is submitting it to GFOA to determine its eligibility for another award.

SUMMARY

Slight increases in projected revenue and a flat level of expenses are expected through September 30, 2017. 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 21, 2016 meeting. The formal Annual Budget and Resolution will be presented at the August 2, 2016 FPUA Board 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. Penick, 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, 2015

GOVERNMENT FINANCE OFFICERS ASSOCIATION

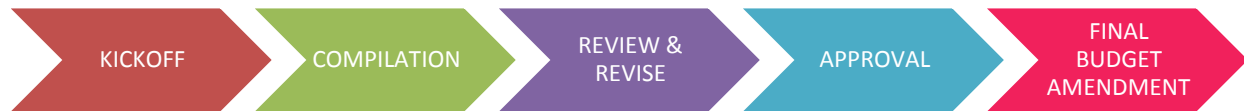
A handwritten signature in black ink, reading "Jeffrey R. Egan".

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 Operations and Maintenance (O&M) Budget worksheets which are provided by Finance, including comparative prior year(s) data. Departments are also provided with templates and historical trends to complete worksheets for the Capital Budget. These budget worksheets are the basis for the 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, and the Utility Accountant with the corresponding responsibility for either Capital or O&M meet to discuss the budgets with the respective Department Heads and Directors, and to make revisions as needed. The Department Heads and Directors must also complete their Performance Measures including their Core Services, Accomplishments and Goals. A Budget Workshop is held for the benefit of the FPUA Board and City Commissioners and is open to the public. At the Workshop budgets are presented for review and discussion.

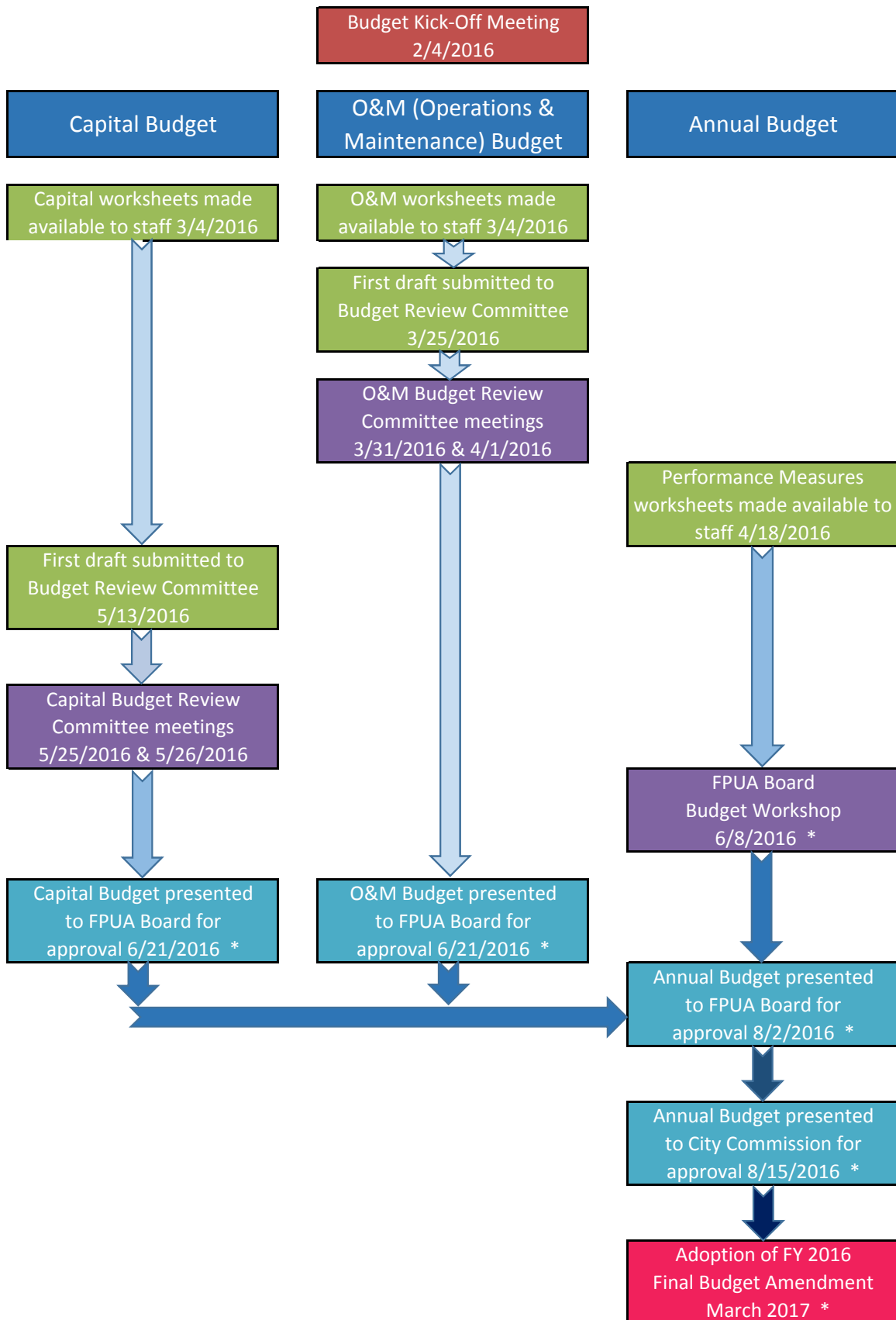
The Director of Financial Services submits the completed O&M and Capital budgets to the Director of Utilities, which is then submitted to the FPUA Board for approval. The public is invited to this meeting and are given the opportunity to address their questions and concerns.

APPROVAL

The FPUA Board reviews and approves each of the two prefatory budgets - the O&M Budget, which 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



* Public are invited to these meetings.

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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
ELECTRIC - MWH				
Residential	212,712	227,441	228,020	227,850
General Service	296,661	301,279	302,040	301,750
Street Lights	5,256	3,713	3,710	3,700
Traffic Signals	793	793	800	800
Rental Lights	5,906	5,932	5,950	5,900
<i>TOTAL</i>	<u>521,328</u>	<u>539,158</u>	<u>540,520</u>	<u>540,000</u>
WATER - 1000's of GALLONS				
Residential	813,818	844,150	846,000	846,000
General Service	1,390,522	1,339,526	1,358,000	1,358,000
Sales for Resale	302,486	320,144	320,000	320,000
<i>TOTAL</i>	<u>2,506,826</u>	<u>2,503,820</u>	<u>2,524,000</u>	<u>2,524,000</u>
NATURAL GAS - CCF				
Residential	450,403	453,139	438,000	453,100
General Service	2,006,259	2,091,516	2,016,000	2,091,500
Heat Only	1,388	1,733	1,000	1,700
Contract Sales	1,670,980	1,642,320	1,464,000	1,642,300
<i>TOTAL</i>	<u>4,129,030</u>	<u>4,188,708</u>	<u>3,919,000</u>	<u>4,188,600</u>
WASTEWATER - 1000's of GALLONS				
Residential	599,286	618,092	616,000	616,000
General Service	860,733	864,624	873,000	873,000
<i>TOTAL</i>	<u>1,460,019</u>	<u>1,482,716</u>	<u>1,489,000</u>	<u>1,489,000</u>

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

AMENDED BUDGET FY 2016	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$ 64,705,200	\$ 15,563,400	\$ 5,051,200	\$ 12,642,100	\$ 2,710,556	\$ 100,672,456
EXPENSES	61,787,437	17,182,865	5,144,655	12,362,356	2,586,456	99,063,769
Change in Net Position	2,917,763	(1,619,465)	(93,455)	279,744	124,100	1,608,687
ADD BACK:						
Depreciation	4,536,007	4,514,815	300,844	3,756,334	92,000	13,200,000
Debt Accretion	629,062	610,902	38,153	247,993	-	1,526,110
Amortization of deferred charges and bond discounts	5,783	6,648	(927)	(427)	-	11,077
OPEB accrual	17,683	16,619	3,990	12,008	3,700	54,000
SUBTRACT:						
Principal payments on debt	3,036,677	2,949,010	184,175	1,197,138	-	7,367,000
Restricted CIC's not spent	-	-	-	117,000	-	117,000
Non-Cash Capital Contributions	-	56,800	-	24,600	-	81,400
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 5,069,621	\$ 523,709	\$ 64,430	\$ 2,956,914	\$ 219,800	\$ 8,834,474

ORIGINAL BUDGET FY 2017	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$ 69,028,800	\$ 16,515,100	\$ 5,187,700	\$ 12,658,800	\$ 2,824,274	\$ 106,214,674
EXPENSES	66,375,252	17,594,765	4,826,615	12,539,780	2,688,646	104,025,058
Change in Net Position	2,653,548	(1,079,665)	361,085	119,020	135,628	2,189,616
ADD BACK:						
Depreciation	4,606,072	4,618,269	306,838	3,969,821	99,000	13,600,000
Debt Accretion	659,840	640,791	40,019	260,126	-	1,600,776
Amortization of deferred charges and bond discounts	11,680	7,535	939	3,796	-	23,950
OPEB accrual	17,698	16,609	3,990	12,003	3,700	54,000
SUBTRACT:						
Principal payments on debt	2,407,248	2,337,752	146,000	949,000	-	5,840,000
Restricted CIC's not spent	-	-	-	-	-	-
Non-Cash Capital Contributions	-	50,000	-	-	-	50,000
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 5,541,590	\$ 1,815,787	\$ 566,871	\$ 3,415,766	\$ 238,328	\$ 11,578,342

ESTIMATED DISTRIBUTION TO THE CITY OF FORT PIERCE

AMENDED FY 2016 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$64,705,200	\$15,563,400	\$5,051,200	\$12,642,100	\$2,710,556	\$100,672,456
REVERSE:						
Purchased Power & Gas Adjustments	(2,853,000)	-	773,000	-	-	(2,080,000)
Capital Contributions	402,400	333,300	156,000	148,000	20,000	1,059,700
Grant Revenue	-	-	-	-	-	-
FMPA O&M Contract Income	-	-	-	-	1,702,468	1,702,468
FPUAnet Operating Revenue	-	-	-	-	494,167	494,167
Gas Piping & Appliance Revenue	-	-	64,000	-	-	64,000
Gas Piping & Appliance Costs	-	-	(38,000)	-	-	(38,000)
Revenue for City Billing	83,100	50,100	9,700	44,300	-	187,200
MOEC Operating Revenue	-	-	-	-	443,631	443,631
ADJUSTED GROSS REVENUE	\$67,072,700	\$15,180,000	\$4,086,500	\$12,449,800	\$ 50,290	\$ 98,839,290
DISTRIBUTION TO CITY PAYABLE IN FY 2017	\$ 4,024,362	\$ 910,800	\$ 245,190	\$ 746,988	\$ 3,017	\$ 5,930,357

ORIGINAL FY 2017 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$69,028,800	\$16,515,100	\$5,187,700	\$12,658,800	\$2,824,274	\$106,214,674
REVERSE:						
Purchased Power & Gas Adjustments	1,563,000	-	773,000	-	-	2,336,000
Capital Contributions	310,000	955,000	194,000	167,000	16,950	1,642,950
Grant Revenue	-	-	-	-	15,000	15,000
FMPA O&M Contract Income	-	-	-	-	1,725,101	1,725,101
FPUAnet Operating Revenue	-	-	-	-	573,296	573,296
Gas Piping & Appliance Revenue	-	-	64,000	-	-	64,000
Gas Piping & Appliance Costs	-	-	(38,000)	-	-	(38,000)
Revenue for City Billing	83,100	50,100	9,700	44,300	-	187,200
MOEC Operating Revenue	-	-	-	-	488,127	488,127
ADJUSTED GROSS REVENUE	\$67,072,700	\$15,510,000	\$4,185,000	\$12,447,500	\$ 5,800	\$ 99,221,000
DISTRIBUTION TO CITY PAYABLE IN FY 2018	\$ 4,024,362	\$ 930,600	\$ 251,100	\$ 746,850	\$ 348	\$ 5,953,260

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 \$295,080,000 as of September 30, 2016 and \$285,496,000 as of September 30, 2017.

This projection assumes that capital expenditures will be \$14,532,000 in FY 2016 and are estimated for FY 2017 to be seventy 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 2016 and FY 2017 is affected by a decrease in restricted and unrestricted cash. The anticipated increase in the cost of purchased power, will impact changes in Net Position. These increases in purchased power will reduce the Power Cost over-collection, and is reflected in the change in Deferred Inflows of Resources in the FY 2017 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 .55 in the FY 2017 Original Budget shows that for every dollar of internal financing, there will be \$0.55 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 9/30/2015	AMENDED BUDGET 9/30/2016	ORIGINAL BUDGET 9/30/2017
Current Ratio:			
Unrestricted Assets	4.10	4.21	2.96
Restricted Assets	1.38	0.87	1.24
Debt to Equity Ratio	0.62	0.58	0.55
Debt Service Ratio	2.55x	2.41x	3.07x

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 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
Net Position - Beginning of Year	\$ 179,125	\$ 181,975	\$ 183,594
Change in Net Position	2,850	1,619	2,192
Net Position - End of Year	\$ 181,975	\$ 183,594	\$ 185,786

BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL	ACTUAL	AMENDED	ORIGINAL	CHANGE	
	9/30/14	9/30/15	BUDGET 9/30/16	BUDGET 9/30/17	9/30/16 TO 9/30/17 \$	%
ASSETS AND DEFERRED OUTFLOWS						
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 29,371	\$ 27,712	\$ 28,989	\$ 14,245	\$ (14,744)	(50.86%)
Accounts Receivable, Net of Allowance for Uncollectible Accounts	7,256	8,149	8,315	8,734	419	5.04%
Unbilled Receivables	5,959	5,534	5,534	5,534	-	0.00%
Due from Other Governments	447	422	422	422	-	0.00%
Inventories and Other Current Assets	4,877	5,009	4,965	4,919	(46)	(0.93%)
Restricted Equity in Pooled Cash and Investments	20,306	20,757	13,124	12,296	(828)	(6.31%)
Restricted Cash with Fiscal Agent	1,300	1,308	1,083	6,353	5,270	486.61%
Total Current Assets	69,516	68,891	62,432	52,503	(9,929)	(15.90%)
Noncurrent Assets:						
Capital Assets:						
Utility Plant in Service	414,941	423,324	435,615	447,684	12,069	2.77%
Construction Work in Progress	20,472	24,768	26,009	26,709	700	2.69%
Less Accumulated Depreciation	(219,917)	(231,252)	(243,453)	(256,052)	(12,599)	5.18%
Total Capital Assets (net of Accumulated Depreciation)	215,496	216,840	218,171	218,341	170	0.08%
Other Noncurrent Assets:						
FMPA Working Capital Receivable	1,919	1,919	1,919	1,919	-	0.00%
Preliminary Surveys	29	6	6	6	-	
Investment in Public Gas Partners Pool	624	587	587	587	-	0.00%
Restricted Equity in Pooled Cash and Investments	6,703	6,703	6,857	6,857	-	0.00%
Total Other Noncurrent Assets	9,275	9,215	9,369	9,369	-	0.00%
Total Noncurrent Assets	224,771	226,055	227,540	227,710	170	0.07%
TOTAL ASSETS	294,287	294,946	289,972	280,213	(9,759)	(3.37%)
DEFERRED OUTFLOWS OF RESOURCES						
Advance Distribution to:						
General Fund - City of Fort Pierce	1,250	1,251	1,253	1,255	2	0.16%
Deferred Pension Outflow	-	3,689	3,855	4,028	173	4.49%
TOTAL DEFERED OUTFLOWS OF RESOURCES	1,250	4,940	5,108	5,283	175	3.43%
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 295,537	\$ 299,886	\$ 295,080	\$ 285,496	\$ (9,584)	(3.25%)

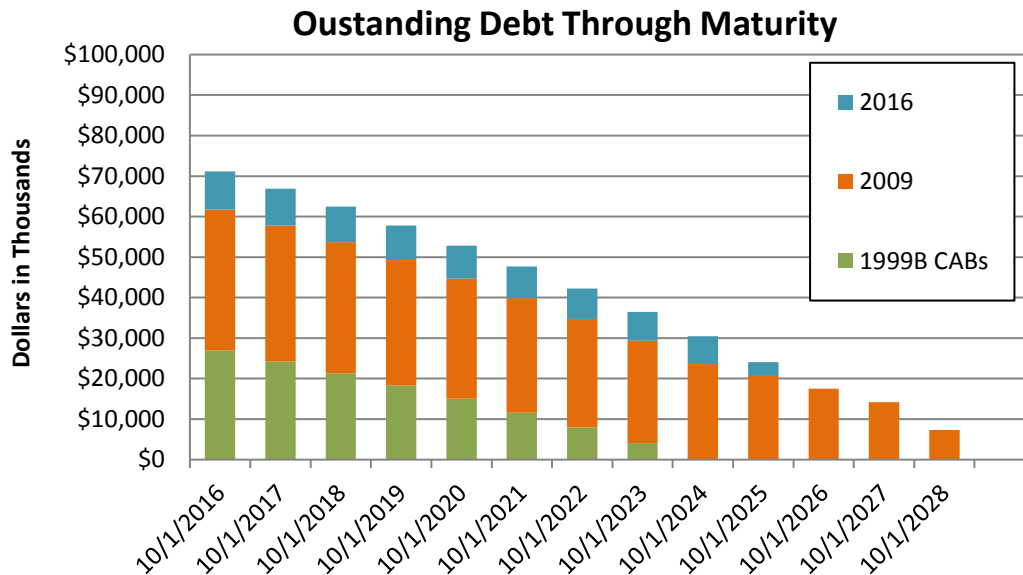
BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL 9/30/14	ACTUAL 9/30/15	AMENDED BUDGET 9/30/16	ORIGINAL BUDGET 9/30/17	CHANGE 9/30/16 TO 9/30/17	
					\$	%
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
LIABILITIES						
Current Liabilities:						
Accounts Payable and Accrued Expenses	\$ 10,066	\$ 9,577	\$ 9,600	\$ 9,600	\$ -	0.00%
Due to City of Fort Pierce	766	781	781	781	-	0.00%
Customer Deposits	7,445	7,803	8,065	8,325	260	3.22%
Revenue Bonds Payable - restricted assets	6,987	7,086	7,367	5,840	(1,527)	(20.73%)
Accrued Interest Payable - restricted assets	1,197	1,145	972	908	(64)	(6.58%)
Accrued Compensated Absences	55	170	170	170	-	0.00%
Capital Leases Payable	26	31	38	11	(27)	(71.05%)
Other Current Liabilities	831	873	877	881	4	0.46%
Total Current Liabilities	<u>27,373</u>	<u>27,466</u>	<u>27,870</u>	<u>26,516</u>	<u>(1,354)</u>	<u>(4.86%)</u>
Noncurrent Liabilities:						
Revenue Bonds Payable, Net of						
Unamortized Discounts	82,405	76,764	70,934	66,719	(4,215)	(5.94%)
Accrued Compensated Absences	1,878	1,592	1,592	1,592	-	0.00%
Other Post Employment Benefits Obligation	622	681	735	789	54	7.35%
Net Pension Liability	-	5,528	5,694	5,867	173	3.04%
Due to St Lucie County	137	137	137	137	-	0.00%
Capital Leases Payable	80	49	11	-	(11)	(100.00%)
Other Noncurrent Liabilities	713	-	-	-	-	0.00%
Total Noncurrent Liabilities	<u>85,835</u>	<u>84,751</u>	<u>79,103</u>	<u>75,104</u>	<u>(3,999)</u>	<u>(5.06%)</u>
TOTAL LIABILITIES	113,208	112,217	106,973	101,620	(5,353)	(5.00%)
DEFERRED INFLOWS OF RESOURCES						
Purchased Power and Gas Over-Collection	3,204	5,694	4,513	(1,910)	(6,423)	(142.32%)
NET POSITION						
Net Investment in Capital Assets	125,879	132,770	140,612	146,523	5,911	4.20%
Restricted for Capital Improvement Charges	5,977	6,031	5,058	3,971	(1,087)	(21.49%)
Restricted for Debt Service	4,535	4,930	5,457	5,457	-	0.00%
Restricted for Emergencies	1,668	1,273	900	900	-	0.00%
Restricted for Renewals and Replacements	500	500	500	500	-	0.00%
Unrestricted	40,566	36,471	31,067	28,435	(2,632)	(8.47%)
Total Net Position	<u>179,125</u>	<u>181,975</u>	<u>183,594</u>	<u>185,786</u>	<u>2,192</u>	<u>1.19%</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 295,537</u>	<u>\$ 299,886</u>	<u>\$ 295,080</u>	<u>\$ 285,496</u>	<u>\$ (9,584)</u>	<u>(3.25%)</u>

OUTSTANDING DEBT

FPUA has four 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, 2016 they consist of:

- \$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, 2016 was \$26,863,758.
- \$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, 2016 was \$34,800,000.
- \$20,896,000 Utilities Refunding Revenue Bond, Series 2012, with interest fixed at 1.34% on the remaining annual principal of \$6,920,000 due on October 1, 2016. The outstanding balance as of June 30, 2016 was \$6,920,000.
- \$9,545,000 Utilities Revenue Bond, Series 2016, interest fixed at 2.14%. The bond matures October 1, 2016 through October 1, 2026, with annual principal amounts ranging from \$172,000 to \$3,451,000. The outstanding balance as of June 30, 2016 was \$9,545,000.



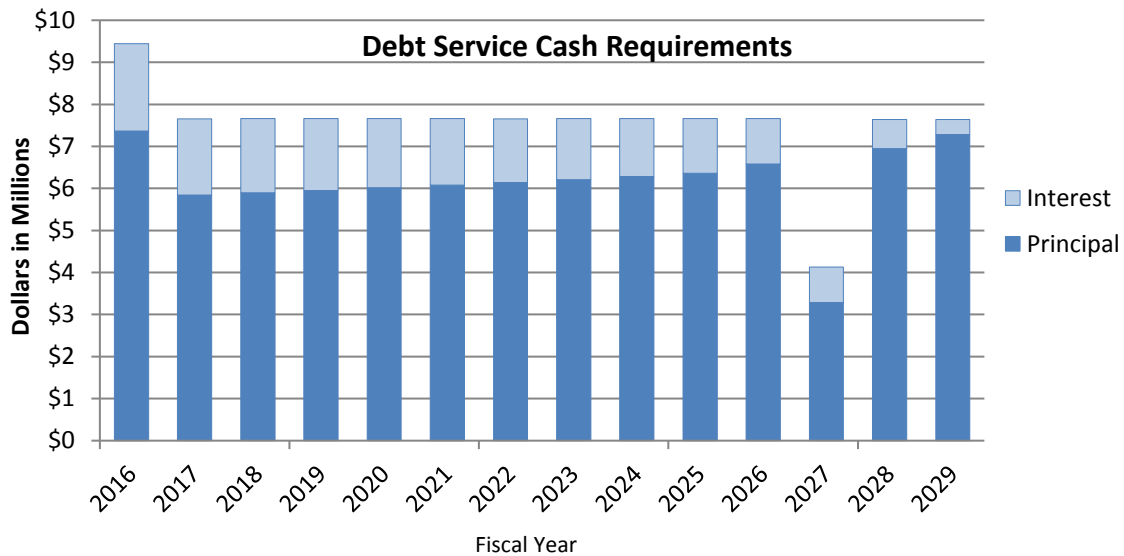
DEBT SERVICE

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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>ELECTRIC</u>				
Principal	\$ 2,880,041	\$ 2,920,849	\$ 3,036,677	\$ 2,407,248
Interest	1,547,292	1,537,960	1,485,891	1,408,340
<i>Total</i>	<u>4,427,333</u>	<u>4,458,809</u>	<u>4,522,568</u>	<u>3,815,588</u>
<u>WATER</u>				
Principal	2,796,896	2,836,526	2,949,010	2,337,752
Interest	1,502,622	1,493,560	1,442,994	1,367,682
<i>Total</i>	<u>4,299,518</u>	<u>4,330,086</u>	<u>4,392,004</u>	<u>3,705,434</u>
<u>NATURAL GAS</u>				
Principal	174,675	177,150	184,175	146,000
Interest	93,844	93,277	90,119	85,416
<i>Total</i>	<u>268,519</u>	<u>270,427</u>	<u>274,294</u>	<u>231,416</u>
<u>WASTEWATER</u>				
Principal	1,135,388	1,151,475	1,197,138	949,000
Interest	609,983	606,304	585,777	555,205
<i>Total</i>	<u>1,745,370</u>	<u>1,757,779</u>	<u>1,782,915</u>	<u>1,504,205</u>
<i>TOTAL ALL SYSTEMS</i>	<u><u>\$ 10,740,740</u></u>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,971,781</u></u>	<u><u>\$ 9,256,643</u></u>
<u>SUMMARY</u>				
Principal	\$ 6,987,000	\$ 7,086,000	\$ 7,367,000	\$ 5,840,000
Interest	<u>3,753,740</u>	<u>3,731,101</u>	<u>3,604,781</u>	<u>3,416,643</u>
<i>Total</i>	<u><u>\$ 10,740,740</u></u>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,971,781</u></u>	<u><u>\$ 9,256,643</u></u>

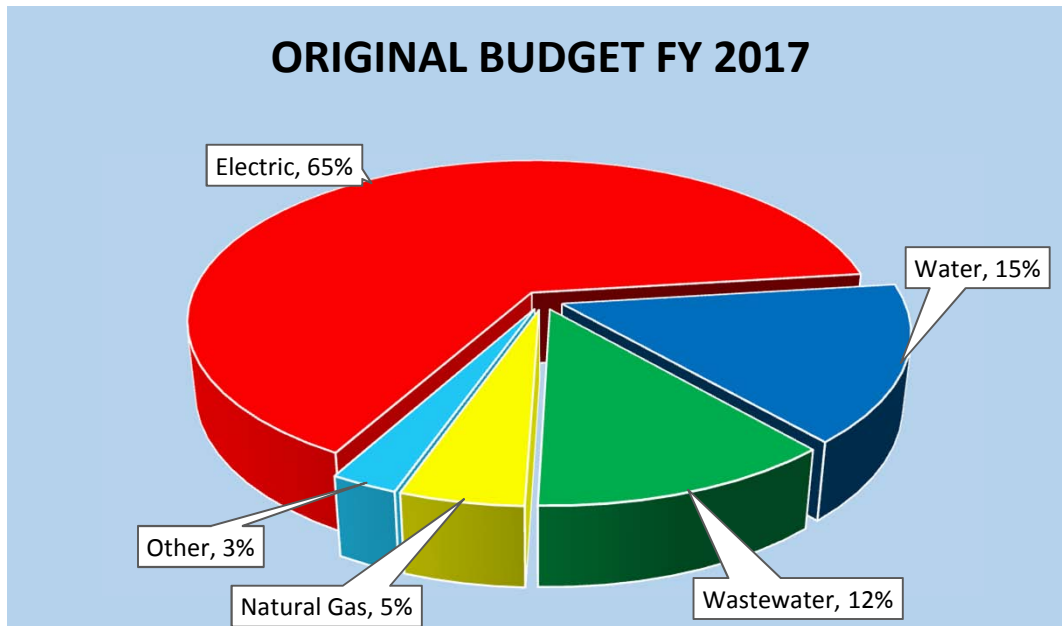
DEBT SERVICE CASH REQUIREMENTS BY FISCAL YEAR

<u>Year Ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	7,367,000	2,078,672	9,445,672
2017	5,840,000	1,815,867	7,655,867
2018	5,897,000	1,762,364	7,659,364
2019	5,953,000	1,705,701	7,658,701
2020	6,015,000	1,645,073	7,660,073
2021	6,076,000	1,583,932	7,659,932
2022	6,138,000	1,518,842	7,656,842
2023	6,210,000	1,449,348	7,659,348
2024	6,283,000	1,376,729	7,659,729
2025	6,360,000	1,299,571	7,659,571
2026	6,581,000	1,078,096	7,659,096
2027	3,285,000	847,745	4,132,745
2028	6,945,000	694,920	7,639,920
2029	7,285,000	357,395	7,642,395
Totals	<u>\$ 86,235,000</u>	<u>\$ 19,214,255</u>	<u>\$ 105,449,255</u>





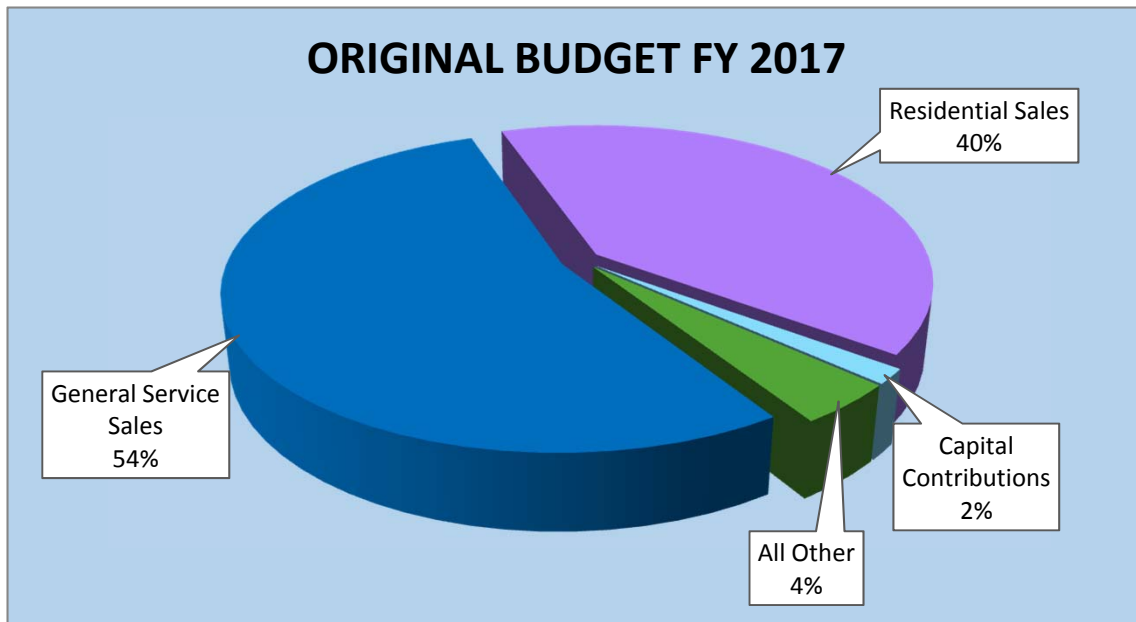
REVENUES BY SYSTEM



	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
Electric	\$ 66,665,469	\$ 63,094,733	\$ 64,705,200	\$ 69,028,800
Water	15,048,345	16,487,122	15,563,400	16,515,100
Wastewater	12,706,298	13,121,036	12,642,100	12,658,800
Natural Gas	5,277,208	4,915,128	5,051,200	5,187,700
Other	2,553,065	2,663,406	2,710,556	2,824,274
Total Revenues	\$ 102,250,385	\$ 100,281,425	\$ 100,672,456	\$ 106,214,674

FPUA staff estimated unit sales and sales revenues for FY 2016 and FY 2017 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 2015 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 June 2016, but does not reflect any future rate changes.

REVENUES BY SOURCE

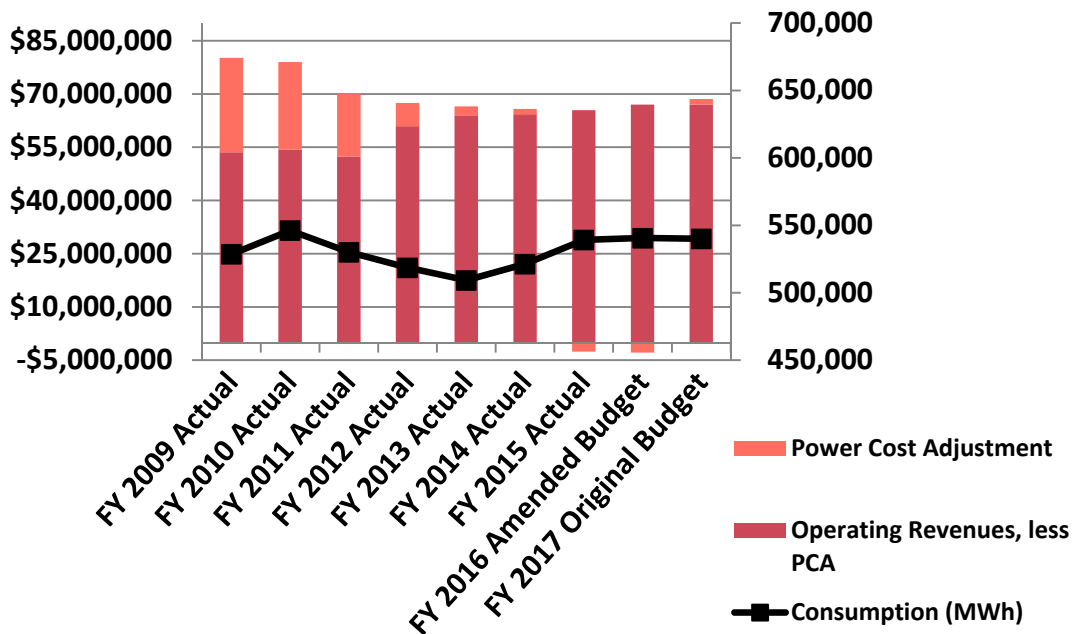


	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
General Service Sales	\$ 56,610,252	\$ 53,835,661	\$ 54,514,900	\$ 57,262,800
Residential Sales	39,652,149	39,560,190	40,764,600	42,861,200
Capital Contributions	1,477,966	2,471,139	1,059,700	1,642,950
All Other	4,510,018	4,414,435	4,333,256	4,447,724
Total Revenues	\$ 102,250,385	\$ 100,281,425	\$ 100,672,456	\$ 106,214,674

In FY 2017, FPUA expects to generate 94.3% of its revenues through rates charged to customers, the power cost adjustment (PCA), and the purchased gas adjustment (PGA). Of those sales, 57.0% is from general service sales, and 43.0% is from residential sales. Contributed capital no longer makes up a statistically significant portion of FPUA's total revenue budget for FY 2017. The remaining 5.7% 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 2017 Electric Operating revenues are expected to increase \$4.4 million, or 6.9%, from Amended FY 2016 levels. This is primarily attributable to increases in the Power Cost Adjustment anticipated for FY 2017.

The Amended FY 2016 and Original FY 2017 projections are expected to remain relatively level when compared to FY 2015 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 562,500 MWh and sell approximately 540,000 MWh for FY 2017. These estimates reflect an unaccounted for or line loss factor of 4.0%. The electric power cost is projected to be \$44.5 million or \$79.12 per MWh purchased for FY 2017. Based upon budgeted unit sales at current rates, electric sales revenues for FY 2017 will be approximately \$68.5 million.

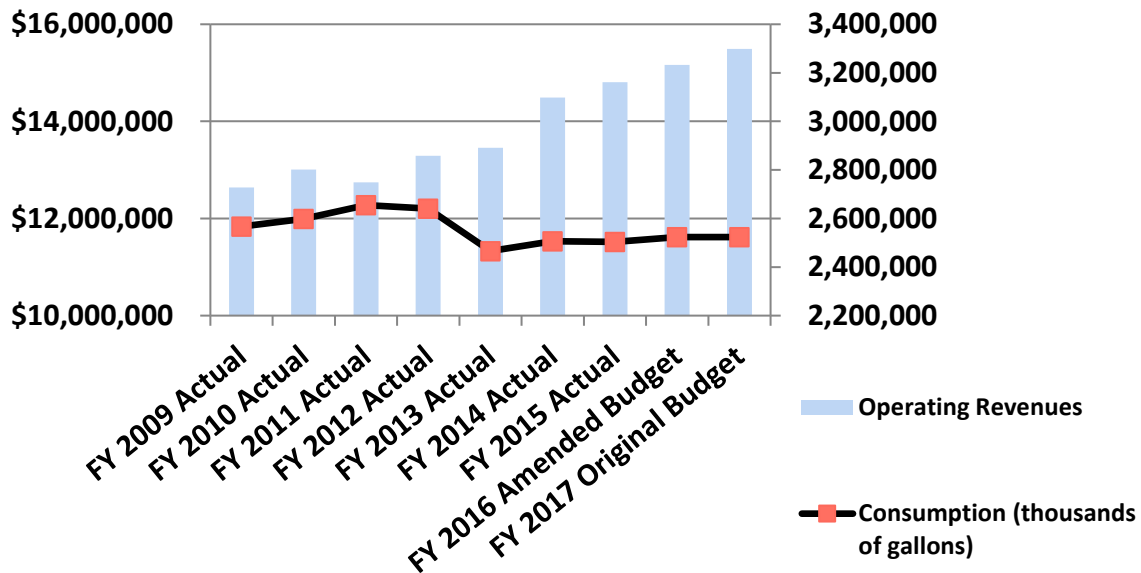
Based upon a review of historical customer statistics and the most recent plans for new development, it is expected that electric customer services billed will not change from FY 2016 to FY 2017. This is less than the historical annual average growth rate of 1.0% per year, and is anticipated to continue for the next few years.

ELECTRIC REVENUES

	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
<i>SALES OF ELECTRICITY:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 21,177,461	\$ 22,467,041	\$ 23,221,000	\$ 23,221,000
OUTSIDE CITY	5,149,250	5,508,098	5,704,000	5,704,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	29,533,839	29,808,939	30,141,000	30,141,000
OUTSIDE CITY	5,068,280	5,200,353	5,242,000	5,242,000
<i>POWER COST ADJUSTMENT:</i>				
RESIDENTIAL	534,111	(1,135,979)	(1,250,000)	685,000
GENERAL SERVICE	952,530	(1,456,378)	(1,603,000)	878,000
UNBILLED SERVICE REVENUE	333,200	(321,400)	-	-
<i>RENTAL LIGHTS:</i>				
RESIDENTIAL	77,198	75,360	76,000	76,000
GENERAL SERVICE	1,074,443	1,079,801	1,088,000	1,088,000
STREETLIGHTS & TRAFFIC SIGNALS	827,254	594,548	520,000	520,000
TOTAL	64,727,566	61,820,383	63,139,000	67,555,000
<i>OTHER OPERATING REVENUES</i>	1,073,624	1,023,695	1,012,000	1,012,000
<i>TOTAL OPERATING REVENUES</i>	65,801,190	62,844,078	64,151,000	68,567,000
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	25,425	60,155	44,700	44,700
GRANT REVENUE	909	-	-	-
REVENUE FOR CITY BILLING	83,547	83,173	83,100	83,100
MISCELLANEOUS INCOME	16,222	20,970	9,400	9,400
GAIN (LOSS) ON DISPOSITION OF PROPERTY	96,941	15,868	14,600	14,600
<i>TOTAL NON-OPERATING REVENUES</i>	223,044	180,166	151,800	151,800
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	66,024,234	63,024,244	64,302,800	68,718,800
<u>CAPITAL CONTRIBUTIONS</u>				
CONTRIBUTED CAPITAL - CASH	641,235	70,489	402,400	310,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	641,235	70,489	402,400	310,000
TOTAL REVENUES	\$ 66,665,469	\$ 63,094,733	\$ 64,705,200	\$ 69,028,800

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 June 1, 2016, total FY 2017 Water revenues are expected to increase \$330,000, or 2.2%, over Amended FY 2016 levels. The increases in sales revenue in FY 2017 are expected in both Residential and General Service water sales.

Level consumption is anticipated for FY 2017 as compared to Amended FY 2016. It is estimated that FPUA will sell approximately 2.5 billion gallons of water in FY 2017. Based upon these unit sales at current rates, water sales revenue for FY 2016 will be approximately \$15.0 million.

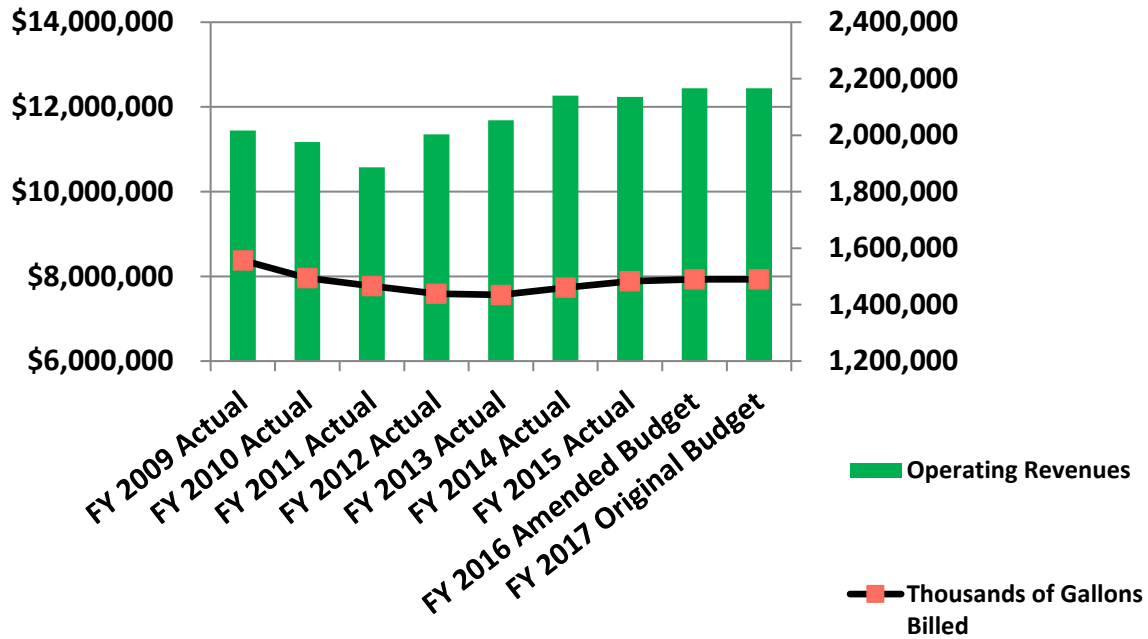
Analysis of historical customer statistics and FPUA's most recent plans for new development within the water system service area indicate that the number of water customer services billed will remain flat from FY 2016 to FY 2017. Although the annual average growth rate over the last 10 years was 1.9% per year, little growth is anticipated for the next few years.

WATER REVENUES

	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
<i>SALES OF WATER:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 4,324,772	\$ 4,556,591	\$ 4,636,000	\$ 4,738,000
OUTSIDE CITY	1,484,709	1,600,679	1,643,000	1,679,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	5,044,578	5,219,938	5,292,000	5,408,000
OUTSIDE CITY	2,458,551	2,342,625	2,456,000	2,510,000
UNBILLED SERVICE REVENUE	86,400	(32,500)	-	-
SALES FOR RESALE	798,698	873,580	886,000	905,000
UNMETERED FIRE PROTECTION	134,391	141,898	145,000	148,000
<i>TOTAL</i>	14,332,099	14,702,811	15,058,000	15,388,000
<i>OTHER OPERATING REVENUES</i>	156,256	101,434	103,600	103,600
<i>TOTAL OPERATING REVENUES</i>	14,488,355	14,804,245	15,161,600	15,491,600
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	5,227	12,199	9,100	9,100
GRANT REVENUE	231	81,461	-	-
REVENUE FOR CITY BILLING	49,627	49,907	50,100	50,100
MISCELLANEOUS INCOME	19,472	14,907	9,300	9,300
GAIN (LOSS) ON DISPOSITION OF PROPERTY	53,000	-	-	-
<i>TOTAL NON-OPERATING REVENUES</i>	127,557	158,474	68,500	68,500
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	14,615,912	14,962,719	15,230,100	15,560,100
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	158,223	258,112	173,200	150,000
CONTRIBUTED CAPITAL - CASH	75,952	288,325	103,300	755,000
CONTRIBUTED CAPITAL - NONCASH	198,258	977,966	56,800	50,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	432,433	1,524,403	333,300	955,000
<i>TOTAL REVENUES</i>	\$ 15,048,345	\$ 16,487,122	\$ 15,563,400	\$ 16,515,100

WASTEWATER REVENUES

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



Total FY 2017 Wastewater Operating revenues are expected to remain flat when compared to the Amended FY 2016 levels. It is estimated that FPUA will bill approximately 1.5 billion gallons during FY 2017. At current rates, wastewater charges for FY 2017 are estimated to be \$12.4 million.

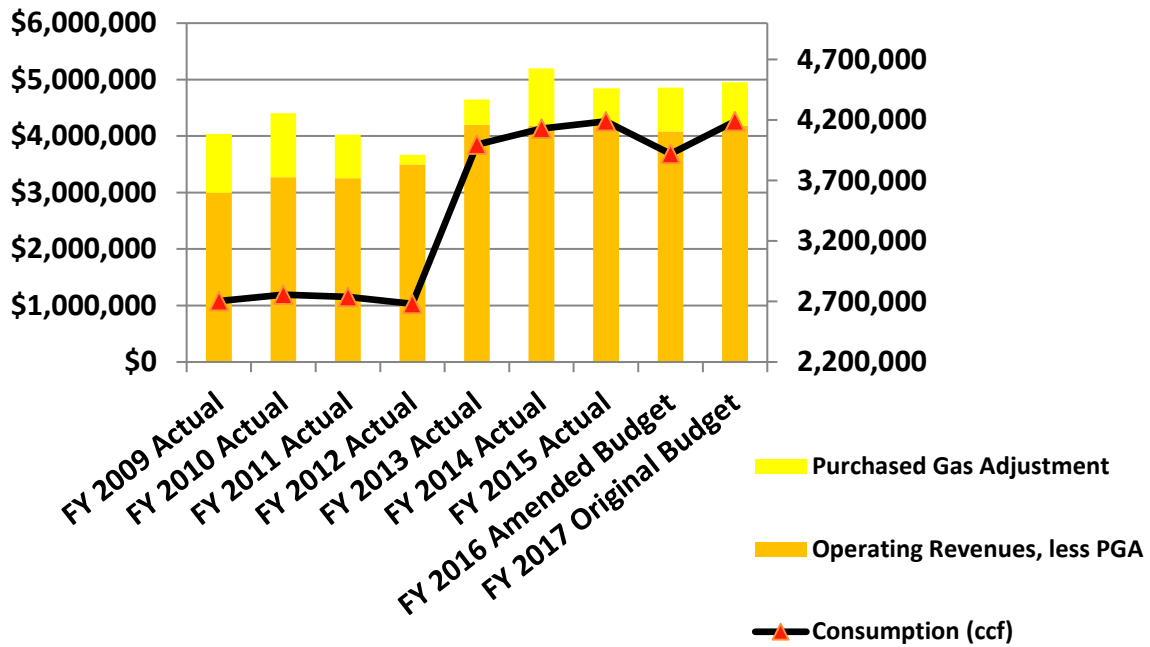
Based upon a review of historical customer statistics and the most recent development plans for the wastewater service area as provided by FPUA staff, it is estimated that the number of wastewater customer services billed will remain flat from FY 2016 to FY 2017. Although the annual average growth rate over the last 10 years was 1.6% per year, little growth is anticipated for the next few years.

WASTEWATER REVENUES

	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
<i>WASTEWATER CHARGES:</i>				
<i>RESIDENTIAL:</i>				
INSIDE CITY	\$ 4,735,794	\$ 4,852,582	\$ 4,869,000	\$ 4,869,000
OUTSIDE CITY	566,364	577,849	572,000	572,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	5,272,991	5,306,500	5,536,000	5,536,000
OUTSIDE CITY	1,095,168	1,128,930	1,077,000	1,077,000
REVENUE FROM ST. LUCIE COUNTY	344,523	304,932	248,000	248,000
UNBILLED SERVICE REVENUE	68,800	(62,600)	-	-
<i>TOTAL</i>	12,083,640	12,108,193	12,302,000	12,302,000
<i>OTHER OPERATING REVENUES</i>	180,368	125,718	136,700	136,700
<i>TOTAL OPERATING REVENUES</i>	12,264,008	12,233,911	12,438,700	12,438,700
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	4,876	10,429	7,800	7,800
GRANT REVENUE	4,813	-	-	-
REVENUE FOR CITY BILLING	44,254	44,366	44,300	44,300
MISCELLANEOUS INCOME	3,845	6,559	1,000	1,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	28,343	36	2,300	-
<i>TOTAL NON-OPERATING REVENUES</i>	86,131	61,390	55,400	53,100
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	12,350,139	12,295,301	12,494,100	12,491,800
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	136,665	117,078	117,000	117,000
CONTRIBUTED CAPITAL - CASH	-	-	6,400	50,000
CONTRIBUTED CAPITAL - NONCASH	219,494	708,657	24,600	-
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	356,159	825,735	148,000	167,000
TOTAL REVENUES	\$ 12,706,298	\$ 13,121,036	\$ 12,642,100	\$ 12,658,800

NATURAL GAS

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



Budgeted operating revenues for Natural Gas in FY 2017 are expected to remain level with the Amended FY 2016 levels.

Staff estimates that FPUA will purchase approximately 4,400,000 ccf and sell approximately 4,188,600 ccf in FY 2017. These estimates reflect an unaccounted for loss percentage of 3%. At current rates, natural gas sales revenues for FY 2017 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 2016 to FY 2017 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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
<i>SALES OF NATURAL GAS:</i>				
<i>RESIDENTIAL SALES:</i>				
INSIDE CITY	\$ 1,070,920	\$ 1,079,945	\$ 1,062,500	\$ 1,080,000
OUTSIDE CITY	180,945	178,330	173,000	178,000
<i>GENERAL SERVICE:</i>				
INSIDE CITY	2,374,003	1,997,787	1,947,400	1,998,000
OUTSIDE CITY	376,095	425,887	401,800	426,000
<i>CONTRACT SALES</i>				
COMMERCIAL	39,949	441,530	411,000	411,000
<i>HEAT ONLY:</i>				
RESIDENTIAL	10,457	10,445	8,900	10,000
GENERAL SERVICE	2,081	1,957	1,900	2,000
<i>PURCHASED GAS ADJUSTMENT:</i>				
RESIDENTIAL	28,763	(10,760)	48,200	48,200
GENERAL SERVICE	988,563	663,583	724,800	724,800
COMPRESSED NATURAL GAS	720	1,660	1,000	1,000
UNBILLED SERVICE REVENUE	46,600	(25,900)	-	-
TOTAL	5,119,096	4,764,464	4,780,500	4,879,000
<i>OTHER OPERATING REVENUES</i>	81,784	83,829	76,100	76,100
TOTAL OPERATING REVENUES	5,200,880	4,848,293	4,856,600	4,955,100
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	1,640	3,881	2,900	2,900
GRANT REVENUE	28	-	-	-
REVENUE FOR CITY BILLING	9,772	9,753	9,700	9,700
GAS PIPING & APPLIANCE SALES	70,770	74,961	64,000	64,000
GAS PIPING & APPLIANCE COSTS	(30,047)	(51,812)	(38,000)	(38,000)
MISCELLANEOUS INCOME	12	790	-	-
GAIN (LOSS) ON DISPOSITION OF PROPERTY	777	-	-	-
TOTAL NON-OPERATING REVENUES	52,952	37,573	38,600	38,600
REVENUES BEFORE CAPITAL CONTRIBUTIONS	5,253,832	4,885,866	4,895,200	4,993,700
<u>CONTRIBUTED CAPITAL - CASH</u>	23,376	29,262	156,000	194,000
TOTAL REVENUES	\$ 5,277,208	\$ 4,915,128	\$ 5,051,200	\$ 5,187,700

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
FPUA CONTRIBUTION	\$ 160,033	\$ 186,255	\$ 208,431	\$ 218,227
GIFT SHOP SALES	119,895	148,697	169,200	177,000
BOAT TOURS	35,777	23,063	17,000	20,000
DONATIONS	2,809	1,274	3,500	15,000
ADMISSIONS	14,407	16,738	18,500	18,900
TEACHING INCOME & CAMPS	16,477	13,382	18,000	20,000
MEMBERSHIPS	535	385	4,500	9,000
FUND RAISING INCOME	187	368	4,500	10,000
TOTAL OPERATING REVENUES	350,120	390,162	443,631	488,127
<u>NON-OPERATING REVENUES</u>				
INVESTMENT AND OTHER INCOME	113	268	290	200
GRANT REVENUE	-	-	-	15,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	80,974	5,576	50,000	5,600
TOTAL NON-OPERATING REVENUES	81,087	5,844	50,290	20,800
TOTAL REVENUES	\$ 431,207	\$ 396,006	\$ 493,921	\$ 508,927

FPUAnet COMMUNICATIONS REVENUES

	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>OPERATING REVENUES</u>				
DEDICATED INTERNET ACCESS	\$ 201,788	\$ 193,776	\$ 195,120	\$ 215,631
FIBER BANDWIDTH CONNECTIONS	122,465	125,137	127,397	139,437
COMMON CARRIER TELECOM SERVICES	63,000	77,820	129,960	136,458
DARK FIBER TRANSMISSION	33,856	32,833	32,834	34,475
WIRELESS BROADBAND INTERNET ACCESS	4,367	3,695	4,433	6,650
WIRELESS BANDWIDTH CONNECTIONS	4,148	4,213	4,423	4,645
MISCELLANEOUS OPERATING REVENUE	-	-	-	36,000
TOTAL OPERATING REVENUES	429,624	437,474	494,167	573,296
<u>NON-OPERATING REVENUES</u>				
GRANT REVENUE	19	-	-	-
TOTAL NON-OPERATING REVENUES	19	-	-	-
REVENUES BEFORE CAPITAL CONTRIBUTIONS	429,643	437,474	494,167	573,296
<u>CONTRIBUTED CAPITAL - CASH</u>	24,763	21,250	20,000	16,950
TOTAL REVENUES	\$ 454,406	\$ 458,724	\$ 514,167	\$ 590,246

TREASURE COAST ENERGY CENTER REVENUES

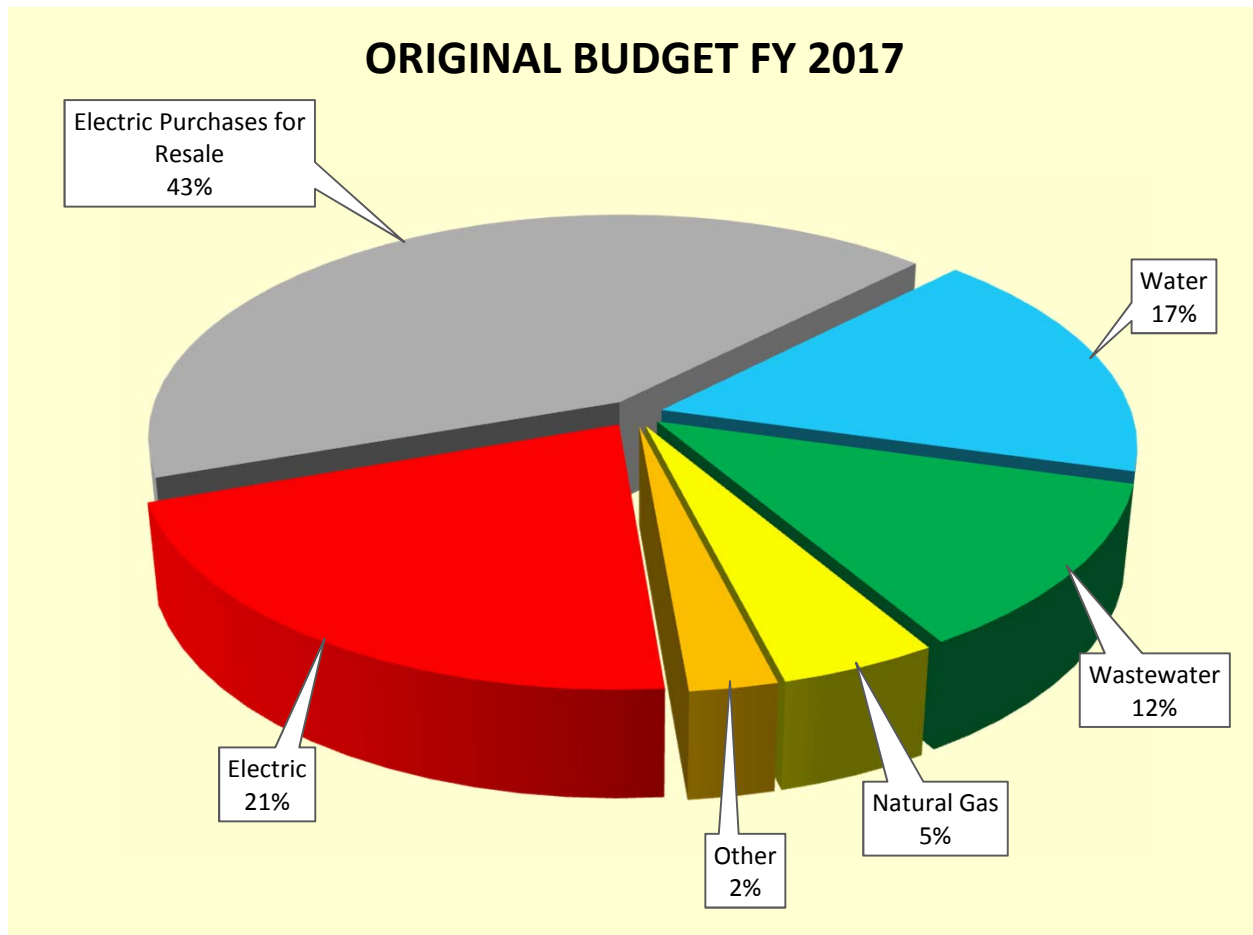
	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>NON-OPERATING REVENUES</u>				
FMPA O&M CONTRACT INCOME	\$ 1,667,452	\$ 1,808,676	\$ 1,702,468	\$ 1,725,101
TOTAL NON-OPERATING REVENUES	1,667,452	1,808,676	1,702,468	1,725,101
TOTAL REVENUES	\$ 1,667,452	\$ 1,808,676	\$ 1,702,468	\$ 1,725,101



OPERATIONS AND MAINTENANCE EXPENSES BY DEPARTMENT

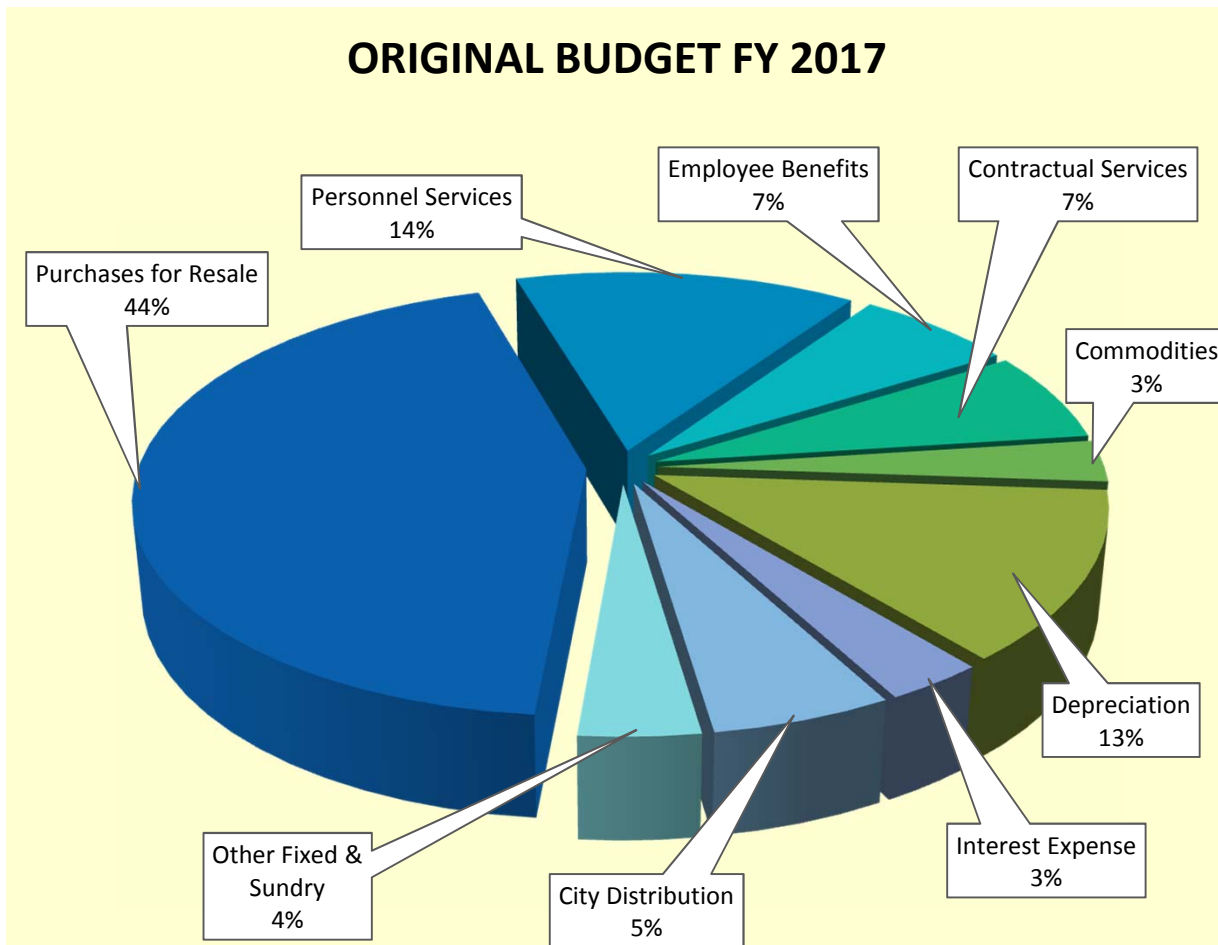
Department Name	Actual FY 2014	Actual FY 2015	Amended Budget FY 2016	Original Budget FY 2017
01 - MOEC	\$ 431,207	\$ 396,006	\$ 493,921	\$ 508,927
02 - Treasure Coast Energy Center	1,667,452	1,808,676	1,702,468	1,725,101
10 - Board	81,859	97,344	102,831	104,731
11 - Director of Utilities	306,193	342,304	312,975	316,528
12 - Attorney	107,657	125,275	137,237	141,661
15 - Human Resources	406,422	361,245	411,886	416,237
18 - Safety	432,348	333,183	284,672	249,878
21 - Finance	1,277,897	1,338,343	1,604,991	1,613,037
22 - Materials Management	471,120	491,674	548,002	509,035
31 - Director of Shared Services	160,583	159,626	166,701	168,781
32 - Information Technology Services	2,156,136	2,370,544	2,819,693	2,895,157
33 - Federal Building	67,689	-	-	-
35 - Facilities	610,718	657,925	679,104	676,097
41 - Communications	172,667	171,239	180,016	-
43 - Customer Solutions	1,900,019	2,033,055	2,108,773	2,316,623
51 - Director of Electric & Gas Systems	188,157	230,832	270,733	315,403
52 - Power Generation	427,125	10,303	10,000	5,000
53 - Purchases for Resale	43,005,947	40,342,926	40,129,600	44,505,000
54 - Electric Transmission & Distribution	9,508,632	7,393,578	7,698,565	7,809,444
55 - Electric Operations	-	1,837,255	1,889,941	1,912,170
56 - Electric & Gas Engineering	855,365	966,061	1,013,419	988,115
61 - Dir of Water & Wastewater Systems	158,290	165,558	167,993	170,596
62 - Water Resources	5,601,442	5,467,740	6,447,454	6,639,391
64 - Water Distribution	4,885,970	4,812,849	5,033,064	5,287,072
66 - Water/Wastewater Engineering	955,310	1,030,999	1,061,438	1,072,067
74 - Gas Operations	2,495,714	1,747,034	2,190,146	1,883,620
75 - Gas Purchases for Resale	2,274,450	1,900,192	2,000,000	2,000,000
82 - Water Reclamation	4,175,003	3,617,515	3,905,576	4,095,246
84 - Wastewater Collection	5,133,208	4,617,008	4,565,126	4,549,301
93 - FPUAnet Communications	308,996	302,764	395,067	459,618
99 - Administrative & General	11,949,573	11,995,774	12,662,377	12,621,222
Grand Total	\$ 102,173,149	\$ 97,124,827	\$ 100,993,769	\$ 105,955,058

OPERATIONS & MAINTENANCE EXPENSES BY SYSTEM



	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
Electric	\$ 21,262,901	\$ 20,771,090	\$ 21,657,837	\$ 21,870,251
Electric Purchases for Resale	43,005,947	40,342,926	40,129,600	44,505,000
Water	15,605,959	15,696,437	17,182,864	17,594,765
Wastewater	12,775,148	11,860,976	12,362,356	12,539,781
Natural Gas	5,606,031	4,509,253	5,144,655	4,826,615
Other	2,404,709	2,500,431	2,586,456	2,688,646
TOTAL, net	\$ 100,660,695	\$ 95,681,113	\$ 99,063,768	\$ 104,025,058

OPERATIONS & MAINTENANCE EXPENSES BY CATEGORY



	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
Purchases for Resale	\$ 45,347,268	\$ 42,304,303	\$ 42,192,912	\$ 46,622,028
Personnel Services	14,110,770	14,354,669	14,896,236	15,051,500
Employee Benefits	6,312,809	6,858,098	6,989,199	7,001,176
Contractual Services	5,885,404	5,740,039	7,096,475	7,170,184
Commodities	2,832,492	3,012,771	3,396,938	3,326,920
Depreciation	14,991,034	12,461,078	13,200,000	13,600,000
Interest Expense	3,582,361	3,594,363	3,451,192	3,275,943
City Distribution	5,605,157	5,735,240	5,809,302	5,930,357
Other Fixed & Sundry	3,505,854	3,064,266	3,961,515	3,976,950
TOTAL	\$ 102,173,149	\$ 97,124,827	\$ 100,993,769	\$ 105,955,058

NOTE: Includes capitalized labor and overhead, and unallocated contingency

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	Actual FY 2014	Actual FY 2015	Amended Budget FY 2016	Original Budget FY 2017
<u>PERSONNEL SERVICES</u>				
1010 Salaries & Wages	\$ 13,405,253	\$ 13,630,226	\$ 14,143,136	\$ 14,345,500
1020 Overtime	705,517	724,443	753,100	706,000
<i>Personnel Services Total</i>	<u>14,110,770</u>	<u>14,354,669</u>	<u>14,896,236</u>	<u>15,051,500</u>
<u>EMPLOYEE BENEFITS</u>				
4050 Retirement	2,047,318	2,098,986	2,154,706	2,169,114
4060 FICA	1,027,370	1,049,791	1,132,119	1,143,891
4070 Employees' Insurance	2,842,404	3,664,908	3,400,000	3,400,000
4090 Vacation Pay Expense	(54,806)	(37,507)	-	-
4100 Sick Pay Expense	157,484	(133,342)	-	-
4110 Net OPEB Expense	58,000	59,000	54,000	54,000
4600 Workers' Compensation	236,303	154,202	233,374	219,171
4640 Unemployment Claims	(1,264)	2,060	15,000	15,000
<i>Employee Benefits Total</i>	<u>6,312,809</u>	<u>6,858,098</u>	<u>6,989,199</u>	<u>7,001,176</u>
<u>CONTRACTUAL SERVICES</u>				
2110 Advertising	29,266	32,875	45,777	43,078
2122 Rentals	65,154	43,346	52,728	76,516
2131 Maintenance of Buildings	151,012	110,888	114,455	130,104
2132 Maintenance of Vehicles	118,570	145,019	147,521	148,035
2133 Maintenance of Equipment	74,516	113,908	171,395	137,316
2139 Maintenance/Service Contracts	1,986,841	2,030,441	2,582,500	2,920,355
2140 Postage	191,858	208,496	218,177	218,216
2151 Printing	59,153	57,585	74,391	71,120
2161 Professional Fees - Audit	35,630	39,544	45,000	46,000
2164 Professional Fees - Cons/Eng	150,227	67,490	379,842	344,481
2165 Temporary Labor	23,808	49,462	225,762	6,712
2166 Professional Fees - Other	255,427	266,454	298,925	244,584
2170 Training	226,927	213,237	291,313	335,262
2171 Travel	9,117	21,737	11,154	13,302
2172 Car Allowance	144,236	139,543	138,138	136,020
2190 Communications	159,733	151,845	173,000	173,000
2200 Utilities	2,061,596	1,862,448	1,900,000	1,900,000
2230 Employee Relations	34,025	31,473	35,371	34,095
2240 Business Relations	3,634	4,978	27,327	27,787
2250 Community Relations	31,814	74,684	80,021	80,000
2260 Memberships - Professional	57,884	60,756	67,322	67,048
2262 Memberships - Civic	3,615	3,491	6,156	6,953
2290 Billing - Housing Authority	11,361	10,339	10,200	10,200
<i>Contractual Services Total</i>	<u>5,885,404</u>	<u>5,740,039</u>	<u>7,096,475</u>	<u>7,170,184</u>
<u>PURCHASES FOR RESALE</u>				
3360 Purchases for Resale	45,347,268	42,304,303	42,192,912	46,622,028
<i>Purchases for Resale Total</i>	<u>45,347,268</u>	<u>42,304,303</u>	<u>42,192,912</u>	<u>46,622,028</u>

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	Actual FY 2014	Actual FY 2015	Amended Budget FY 2016	Original Budget FY 2017
<u>COMMODITIES</u>				
3311 Office Supplies	65,707	89,144	77,981	77,754
3313 Subscriptions	6,111	6,817	12,445	12,069
3316 Operating Supplies	1,344,354	1,454,114	1,606,717	1,502,848
3320 Chemicals	896,626	1,040,659	1,170,000	1,220,000
3331 Vehicle Supplies	453,905	347,491	413,821	420,683
3340 Small Tools	65,789	74,546	115,974	93,566
<i>Commodities Total</i>	<u>2,832,492</u>	<u>3,012,771</u>	<u>3,396,938</u>	<u>3,326,920</u>
<u>FIXED & SUNDRY</u>				
4010 Cost of Goods Sold	57,724	70,658	77,800	81,600
4015 Sales Discount	11,718	14,167	14,200	14,200
4020 Cash Over/Short	(8,055)	157	234	150
4080 Employee Suggestions & Awards	15,726	16,781	12,520	12,770
4509 Other Taxes	38,171	35,982	35,998	36,300
4510 Gross Receipts Tax	1,556,876	1,689,380	1,695,000	1,695,000
4520 Licenses & Permits	51,566	52,013	95,748	96,128
4531 Contributions - Civic	175,033	206,255	223,431	233,227
4610 Insurance - Prop/Liability	537,626	557,552	564,566	590,298
4666 Inventory Adjustments	48,685	14,266	45,213	11,050
4700 Utility Bad Debt Expense	363,709	140,914	360,700	361,014
5730 Bank Charges	280,209	307,750	377,500	391,600
9005 Duplicate Charges	(50,259)	(51,912)	(51,395)	(51,387)
<i>Fixed & Sundry Total</i>	<u>3,078,729</u>	<u>3,053,963</u>	<u>3,451,515</u>	<u>3,471,950</u>
<u>INTEREST EXPENSES</u>				
5721 Interest - Bonds	3,753,740	3,731,101	3,604,781	3,416,643
5723 Interest - Deposits	12,478	5,466	13,300	13,300
5725 Capitalized Interest	(178,248)	(146,349)	(178,000)	(178,000)
5729 Interest - Other	87	10	34	50
5731 Amortization of Bond Discount	(5,696)	4,135	11,077	23,950
<i>Interest Expenses Total</i>	<u>3,582,361</u>	<u>3,594,363</u>	<u>3,451,192</u>	<u>3,275,943</u>
<u>MISCELLANEOUS</u>				
9000 Distribution to City of Fort Pierce	5,605,157	5,735,240	5,809,302	5,930,357
9010 Contingency	-	-	500,000	500,000
9030 Depreciation Expense	14,991,034	12,461,078	13,200,000	13,600,000
9050 Extraordinary Expense	427,125	10,303	10,000	5,000
<i>Miscellaneous Total</i>	<u>21,023,316</u>	<u>18,206,621</u>	<u>19,519,302</u>	<u>20,035,357</u>
Grand Total	<u><u>\$ 102,173,149</u></u>	<u><u>\$ 97,124,827</u></u>	<u><u>\$ 100,993,769</u></u>	<u><u>\$ 105,955,058</u></u>

ALLOCATION DISTRIBUTION
FY 2016

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 493,921	\$ 493,921
02 Treasure Coast Energy Center	-	-	-	-	-	1,702,468	1,702,468
10 Board	5,000	43,427	26,180	5,087	23,137	-	102,831
11 Director of Utilities	21,000	129,607	78,133	15,183	69,052	-	312,975
12 Attorney	7,000	57,813	34,851	6,772	30,801	-	137,237
15 Human Resources	48,000	130,308	120,628	19,868	93,082	-	411,886
18 Safety	24,000	115,712	69,756	13,555	61,649	-	284,672
21 Finance	67,000	682,714	411,566	79,976	363,735	-	1,604,991
22 Materials Management	163,000	147,532	124,433	68,877	44,160	-	548,002
31 Director of Shared Services	8,000	56,831	52,609	8,665	40,596	-	166,701
32 Information Technology Services	137,000	960,672	889,313	146,475	686,233	-	2,819,693
35 Facilities	33,000	166,889	335,134	38,508	105,573	-	679,104
41 Communications	9,000	75,914	45,764	8,893	40,445	-	180,016
43 Customer Solutions	-	936,084	564,308	109,656	498,725	-	2,108,773
49 Administrative and General	203,000	20,509	18,985	3,127	14,650	-	260,271
51 Director of Electric & Gas Systems	8,000	262,733	-	-	-	-	270,733
52 Power Generation	-	10,000	-	-	-	-	10,000
53 Electric Purchases for Resale	-	40,129,600	-	-	-	-	40,129,600
54 Electric Transmission and Distribution	464,000	7,234,565	-	-	-	-	7,698,565
55 Electric Operations	-	1,889,941	-	-	-	-	1,889,941
56 Electric & Gas Engineering	-	1,013,419	-	-	-	-	1,013,419
59 Administrative and General	100,000	7,723,167	-	-	-	-	7,823,167
61 Director of Water/Wastewater Systems	-	-	100,796	-	67,197	-	167,993
62 Water Resources	-	-	6,447,454	-	-	-	6,447,454
64 Water Distribution	90,000	-	4,943,064	-	-	-	5,033,064
66 Water/Wastewater Engineering	166,000	-	537,263	-	358,175	-	1,061,438
69 Administrative and General	100,000	-	2,382,628	-	-	-	2,482,628
74 Gas Operations	68,000	-	-	2,122,146	-	-	2,190,146
75 Gas Purchases for Resale	-	-	-	2,000,000	-	-	2,000,000
79 Administrative and General	50,000	-	-	497,867	-	-	547,867
82 Water Reclamation	16,000	-	-	-	3,889,576	-	3,905,576
84 Wastewater Collection	88,000	-	-	-	4,477,126	-	4,565,126
89 Administrative and General	50,000	-	-	-	1,498,444	-	1,548,444
93 FPUAnet Communications	5,000	-	-	-	-	390,067	395,067
TOTALS	\$ 1,930,000	\$61,787,437	\$ 17,182,865	\$5,144,655	\$ 12,362,356	\$ 2,586,456	\$ 100,993,769

ALLOCATION DISTRIBUTION
FY 2017

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 508,927	\$ 508,927
02 Treasure Coast Energy Center	-	-	-	-	-	1,725,101	1,725,101
10 Board	5,000	44,271	26,688	5,186	23,586	-	104,731
11 Director of Utilities	21,000	131,186	79,083	15,367	69,892	-	316,528
12 Attorney	7,000	59,777	36,035	7,002	31,847	-	141,661
15 Human Resources	48,000	133,338	121,187	20,106	93,606	-	416,237
18 Safety	24,000	100,267	60,445	11,746	53,420	-	249,878
21 Finance	67,000	686,285	413,720	80,394	365,638	-	1,613,037
22 Materials Management	163,000	132,600	111,839	61,906	39,690	-	509,035
31 Director of Shared Services	8,000	58,218	52,913	8,779	40,871	-	168,781
32 Information Technology Services	137,000	998,729	907,709	150,595	701,124	-	2,895,157
35 Facilities	33,000	166,112	333,574	38,329	105,082	-	676,097
41 Communications	-	-	-	-	-	-	-
43 Customer Solutions	9,000	1,024,355	617,520	119,996	545,752	-	2,316,623
49 Administrative and General	203,000	21,753	19,771	3,280	15,271	-	263,075
51 Director of Electric & Gas Systems	8,000	307,403	-	-	-	-	315,403
52 Power Generation	-	5,000	-	-	-	-	5,000
53 Electric Purchases for Resale	-	44,505,000	-	-	-	-	44,505,000
54 Electric Transmission and Distribution	464,000	7,345,444	-	-	-	-	7,809,444
55 Electric Operations	-	1,912,170	-	-	-	-	1,912,170
56 Electric & Gas Engineering	-	988,115	-	-	-	-	988,115
59 Administrative and General	100,000	7,755,229	-	-	-	-	7,855,229
61 Director of Water/Wastewater Systems	-	-	102,358	-	68,238	-	170,596
62 Water Resources	-	-	6,639,391	-	-	-	6,639,391
64 Water Distribution	90,000	-	5,197,072	-	-	-	5,287,072
66 Water/Wastewater Engineering	166,000	-	543,640	-	362,427	-	1,072,067
69 Administrative and General	100,000	-	2,331,820	-	-	-	2,431,820
74 Gas Operations	68,000	-	-	1,815,620	-	-	1,883,620
75 Gas Purchases for Resale	-	-	-	2,000,000	-	-	2,000,000
79 Administrative and General	50,000	-	-	488,309	-	-	538,309
82 Water Reclamation	16,000	-	-	-	4,079,246	-	4,095,246
84 Wastewater Collection	88,000	-	-	-	4,461,301	-	4,549,301
89 Administrative and General	50,000	-	-	-	1,482,789	-	1,532,789
93 FPUAnet Communications	5,000	-	-	-	-	454,618	459,618
TOTALS	\$ 1,930,000	\$66,375,252	\$ 17,594,765	\$ 4,826,615	\$ 12,539,780	\$ 2,688,646	\$ 105,955,058

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

- Acquired three new members on Board of TCMF
- Developed evening lecture program-*Conservation Conversations*
- Partnered with 4-H group to plant additional host and flowering plants in butterfly garden
- Developed additional outdoor displays-*Monofilament Recycling; How do You Measure Up?*
- Installed energy efficient instant water heater
- Partnered with Plymouth State University to host a group of eleven alternative spring break student volunteers and one leader-completing several projects around Center
- Partnered with Stetson University to host an *Immersion Weekend* with 9 students and one leader
- Awarded *Hometown News* 2015 Readers Choice award for the Best Environmental Learning Center and Best Gifts & Collectibles Store

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lunch –n-learn lecture attendees	250	263	275	280	300	300	310
Educ. program participants (students & campers)	4,900	5,658	5,000	3901	5,500	4200	4500
Annual visitors	36,500	39,732	36,500	35,498	40,500	39,500	40,000
Volunteer hours	13,000	10,529	13,000	12,444	13,500	12,500	12,550
Manatees spotted	**	407	**	530	**	500	**

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Grant revenue	\$7,000	\$0.00	\$7,000	\$0.00	\$5,000	\$0.00	\$15,000
% +/- # of visitors	5.8%	20.5%	5.8%	(10.7%)	1.3%	11.3%	1.3%
% +/- operating revenue (less FPUA contribution)	*	13.3%	*	7.3%	12.7%	15.3%	14.8%

*Not measured in prior years

**No Goal –Actual count observed during operating hours

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 129,767	\$ 144,888	\$ 186,739	\$ 189,500
1020	OVERTIME	1,338	16	1,600	1,600
	PERSONNEL SERVICES TOTAL	131,105	144,904	188,339	191,100
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	14,689	15,354	30,699	31,016
4060	FICA	8,938	10,166	14,408	14,619
4070	EMPLOYEES' INSURANCE	23,691	30,119	34,456	34,456
4090	VACATION PAY EXPENSE	2,532	(1,465)	-	-
4100	SICK PAY EXPENSE	2,577	(2,594)	-	-
4110	NET OPEB EXPENSE	433	447	400	400
4600	WORKERS' COMPENSATION	4,932	357	480	504
	EMPLOYEE BENEFITS TOTAL	57,792	52,384	80,443	80,995
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	8,790	7,759	10,546	9,931
2131	MAINTENANCE OF BUILDINGS	14,682	5,584	2,500	2,575
2132	MAINTENANCE OF VEHICLES	-	-	-	-
2133	MAINTENANCE OF EQUIPMENT	4,764	165	700	700
2139	MAINTENANCE/SERVICE CONTRACTS	40,142	21,845	22,653	22,826
2140	POSTAGE	1,059	879	1,200	1,200
2151	PRINTING	1,039	479	1,800	1,800
2165	TEMPORARY LABOR	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	110	-	1,000	500
2170	TRAINING	258	240	350	350
2171	TRAVEL	279	74	200	200
2172	CAR ALLOWANCE	3,300	3,300	3,300	3,300
2190	COMMUNICATIONS	2,728	2,738	3,200	3,200
2200	UTILITIES	9,917	9,422	9,000	9,000
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,470	3,802	4,300	4,386
2250	COMMUNIT RELATIONS	1,000	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	235	50	160	160
2262	MEMBERSHIPS - CIVIC	-	-	495	495
	CONTRACTUAL SERVICES TOTAL	92,773	56,337	61,404	60,623
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,336	2,103	2,400	2,400
3313	SUBSCRIPTIONS	10	-	-	-
3316	OPERATING SUPPLIES	58,771	33,950	48,827	56,827
3331	VEHICLE SUPPLIES	810	432	350	357
	COMMODITIES TOTAL	61,927	36,485	51,577	59,584
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	57,724	70,658	77,800	81,600
4015	SALES DISCOUNT	11,718	14,167	14,200	14,200
4020	CASH (OVER) SHORT	(113)	48	150	150
4520	LICENSES & PERMITS	29	39	100	100
4610	PROPERTY & LIAB./INS. & UNINSUR.	3,065	3,328	3,912	4,108
4666	INVENTORY ADJUSTMENTS	1,067	254	3,145	850
5730	BANK CHARGES	4,431	4,767	5,500	5,600
	FIXED & SUNDRY TOTAL	77,921	93,261	104,807	106,608
<u>MISCELLANEOUS</u>					
9000	DISTRIBUTION TO CITY OF FORT PIERCE	220	4,865	351	3,017
9030	DEPRECIATION & AMORT EXPENSE	9,469	7,770	7,000	7,000
	MISCELLANEOUS TOTAL	9,689	12,635	7,351	10,017
	TOTALS	\$ 431,207	\$ 396,006	\$ 493,921	\$ 508,927

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 15th lowest (pollutant) emitting power plant in North America
- Forced Outage Factor below 2% for the past five 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	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Megawatt Hours	**	1,957,256	**	2,114,322	**	2,100,000	2,100,000
Period Hours	8,760	8,760	8,760	8,760	8,784	8,784	8,760
Service Hours	**	8,285	**	±7,302	**	8,000	8,000
Forced Outage Hours	≤44	42	≤44	114	≤44	≤100	≤100

Effectiveness	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Equivalent Availability Factor (EAF)	89.0%	94.6%	89.0%	±83.5%	92.0%	92.0%	92.0%
Forced Outage Factor	≤0.50%	0.48%	≤0.50%	1.3%	≤0.50%	≤0.60%	≤0.50%
Capacity Factor	**	72.8%	**	±65.6%	**	70.1	**
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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 994,956	\$ 1,027,432	\$ 956,179	\$ 970,500
1020	OVERTIME	209,404	259,560	250,000	253,800
	PERSONNEL SERVICES TOTAL	<u>1,204,360</u>	<u>1,286,992</u>	<u>1,206,179</u>	<u>1,224,300</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	155,208	183,390	196,607	198,704
4060	FICA	87,366	93,467	92,273	93,659
4070	EMPLOYEES' INSURANCE	162,160	203,916	171,591	171,591
4090	VACATION PAY EXPENSE	9,385	(13,542)	-	-
4100	SICK PAY EXPENSE	16,696	21,446	-	-
4110	NET OPEB EXPENSE	3,243	3,129	2,900	2,900
4600	WORKERS' COMPENSATION	11,520	11,430	12,024	12,625
4640	UNEMPLOYMENT CLAIMS	111	-	-	-
	EMPLOYEE BENEFITS TOTAL	<u>445,689</u>	<u>503,236</u>	<u>475,395</u>	<u>479,479</u>
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	-	41	-	-
2170	TRAINING	-	-	812	828
2172	CAR ALLOWANCE	10,320	10,320	10,320	10,320
	CONTRACTUAL SERVICES TOTAL	<u>10,320</u>	<u>10,361</u>	<u>11,132</u>	<u>11,148</u>
<u>COMMODITIES</u>					
3316	OPERATING SUPPLIES	1,865	1,499	1,530	1,530
	COMMODITIES TOTAL	<u>1,865</u>	<u>1,499</u>	<u>1,530</u>	<u>1,530</u>
<u>FIXED & SUNDRY</u>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	5,218	6,588	8,232	8,644
	FIXED & SUNDRY TOTAL	<u>5,218</u>	<u>6,588</u>	<u>8,232</u>	<u>8,644</u>
	TOTALS	<u>\$ 1,667,452</u>	<u>\$ 1,808,676</u>	<u>\$ 1,702,468</u>	<u>\$ 1,725,101</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 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board meetings	20	19	20	17	20	17	20
Agenda items reviewed	225	231	250	207	250	175	200
Rate & budget workshops	2	2	2	1	2	2	2
Training sessions attended	7	4	4	2	4	2	2

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	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

DEPT. 10 - BOARD

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 18,074	\$ 18,074	\$ 18,145	\$ 18,100
	PERSONNEL SERVICES TOTAL	18,074	18,074	18,145	18,100
<u>EMPLOYEE BENEFITS</u>					
4060	FICA	1,730	1,785	1,388	1,385
4070	EMPLOYEES' INSURANCE	41,195	54,552	50,923	50,923
4600	WORKERS' COMPENSATION	257	250	288	302
4610	PROPERTY & LIAB./INS. & UNINSUR.	80	99	120	126
	EMPLOYEE BENEFITS TOTAL	43,262	56,686	52,719	52,736
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	21	-	26	27
2170	TRAINING	6,945	5,953	15,500	15,500
2171	TRAVEL	254	2,889	2,600	4,500
2172	CAR ALLOWANCE	12,000	12,000	12,000	12,000
2240	BUSINESS RELATIONS	-	439	500	500
2262	MEMBERSHIPS - CIVIC	1,303	1,303	1,341	1,368
	CONTRACTUAL SERVICES TOTAL	20,523	22,584	31,967	33,895
	TOTALS	\$ 81,859	\$ 97,344	\$ 102,831	\$ 104,731

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: Director of Shared Services, Director of Financial Services, Director of Water/Wastewater Systems, Director of Electric & Gas Systems, Customer Solutions Manager, Safety Officer, 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
- 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.
- Served on the 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.
- Serves on the Florida Municipal Electric Association Board of Directors as President Elect.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Director/direct report meetings	50	42	40	33	40	37	40
Exempt staff meetings	8	3	6	3	3	5	5
Meetings with Mayor or Commissioner	25	6	15	15	10	20	20
Meetings with City staff	25	3	10	15	12	20	20
Meetings with City staff regarding King Plant cleanup	4	2	5	4	2	2	0
FMPA meetings	12	11	12	10	11	10	11
Chamber of Commerce and Fort Pierce Area Council meetings	12	10	12	10	11	11	11
Utility planning meetings with St. Lucie County, City of Port St. Lucie, and Economic Development Council	6	15	5	8	15	15	20

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes

DEPT. 11 - DIRECTOR OF UTILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 207,166	\$ 293,856	\$ 206,424	\$ 209,500
1020	OVERTIME	71	-	-	-
	PERSONNEL SERVICES TOTAL	207,237	293,856	206,424	209,500
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	35,538	51,194	33,647	34,002
4060	FICA	12,892	19,709	15,791	16,027
4070	EMPLOYEES' INSURANCE	24,874	32,895	29,604	29,604
4080	EMPLOYEE SUGGESTIONS & AWARDS	200	-	1,020	1,040
4090	VACATION PAY EXPENSE	678	(20,428)	-	-
4100	SICK PAY EXPENSE	7,046	(65,239)	-	-
4110	NET OPEB EXPENSE	433	447	400	400
4600	WORKERS' COMPENSATION	326	247	300	315
	EMPLOYEE BENEFITS TOTAL	81,987	18,825	80,762	81,388
<u>CONTRACTUAL SERVICES</u>					
2139	MAINTENANCE/SERVICE CONTRACTS	663	870	1,200	1,200
2140	POSTAGE	-	-	-	-
2151	PRINTING	213	-	-	-
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	2,500	2,500
2170	TRAINING	3,418	1,970	4,050	4,050
2171	TRAVEL	127	10,251	1,649	2,000
2172	CAR ALLOWANCE	5,160	5,418	5,160	5,160
2190	COMMUNICATIONS	588	504	600	600
2230	EMPLOYEE RELATIONS	321	780	100	100
2240	BUSINESS RELATIONS	325	1,484	3,000	3,000
2250	COMMUNITY RELATIONS	-	3,002	21	-
2260	MEMBERSHIPS - PROFESSIONAL	554	184	-	-
2262	MEMBERSHIPS - CIVIC	700	-	1,000	1,000
	CONTRACTUAL SERVICES TOTAL	12,069	24,463	19,280	19,610
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,663	1,506	2,500	1,500
3313	SUBSCRIPTIONS	53	-	-	-
3316	OPERATING SUPPLIES	-	32	76	-
	COMMODITIES TOTAL	1,716	1,538	2,576	1,500
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	144	-	-	500
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,449	2,207	1,933	2,030
	FIXED & SUNDRY TOTAL	1,593	2,207	1,933	2,530
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,591	1,415	2,000	2,000
	MISCELLANEOUS TOTAL	1,591	1,415	2,000	2,000
	TOTALS	\$ 306,193	\$ 342,304	\$ 312,975	\$ 316,528

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 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board Meetings	20	19	20	17	20	17	20
Special topic meetings	3	10	6	7	10	10	10
Workshops	2	2	1	8	2	3	3
Attorney meetings	20	19	20	17	12	17	20
Resolutions reviewed	17	9	15	7	12	10	10
Contracts/agreements	100	216	100	101	200	160	150

DEPT. 12 - ATTORNEY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 92,944	\$ 95,240	\$ 97,281	\$ 98,700
	PERSONNEL SERVICES TOTAL	92,944	95,240	97,281	98,700
<u>EMPLOYEE BENEFITS</u>					
4070	EMPLOYEES' INSURANCE	12,323	15,716	14,648	14,648
4600	WORKERS' COMPENSATION	86	85	108	113
	EMPLOYEE BENEFITS TOTAL	12,409	15,801	14,756	14,761
<u>CONTRACTUAL SERVICES</u>					
2166	PROFESSIONAL FEES - OTHER	265	14,234	25,000	25,500
2170	TRAINING	1,514	-	-	2,500
2171	TRAVEL	-	-	200	200
	CONTRACTUAL SERVICES TOTAL	1,779	14,234	25,200	28,200
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	503	-	-	-
3313	SUBSCRIPTIONS	22	-	-	-
	COMMODITIES TOTAL	525	-	-	-
	TOTALS	\$ 107,657	\$ 125,275	\$ 137,237	\$ 141,661

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

- Achieved recognition and award for being selected as one of “Best Places to Work St Lucie County”
- Maintaining regulatory compliance with Affordable Care Act (ACA) mandates and timely processed 1095-C forms to IRS
- Partnered with Indian River State College and the City of Fort Pierce in creating a formal management education program
- Continued enhancement of Human Resource Information System functionality in the collection of employee data and development of reports in an effort to provide timely data to department heads for better management of their human resources
- Provided seminars and webinars to managers/supervisors/foremen on a variety of leadership topics
- Reformatting, reorganization and revision of Rules and Regulations to support operations
- Ongoing initiatives in cooperation with Wellness Committee to increase participation in wellness programs aimed at controlling healthcare costs

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Job applications processed	3,500	3,133	2,500	2,040	2,500	2,000	2,000
Personnel action forms processed	500	249	200	204	250	230	250
Positions advertised/posted	95	98	75	92	50	100	95
Employees enrolled in Education Assistance Program	10	8	7	8	10	8	9

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Voluntary, non-retiree separations	*	30	*	23	20	20	20
Involuntary separations	*	*	*	*	3	3	3
Vacancy Rate	*	5.4%	5.0%	5.1%	5.0%	4.0%	4.0%
% of new hires successfully completing probationary period	*	91%	90%	95%	95%	99%	99%
% of employees completing Intro to FPUA within first year of service	*	*	100%	100%	100%	100%	100%
% of employees participating in the wellness program	*	*	*	*	55%	55%	56%

*Not measured in prior years

DEPT. 15 - HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 211,643	\$ 170,687	\$ 176,957	\$ 179,600
1020	OVERTIME	17	82	500	500
	PERSONNEL SERVICES TOTAL	211,660	170,769	177,457	180,100
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	35,509	29,678	28,925	29,230
4060	FICA	15,446	12,346	13,575	13,778
4070	EMPLOYEES' INSURANCE	37,182	46,411	43,696	43,696
4080	EMPLOYEE SUGGESTIONS & AWARDS	9,308	10,555	11,500	11,730
4090	VACATION PAY EXPENSE	(3,032)	(1,007)	-	-
4100	SICK PAY EXPENSE	539	746	-	-
4110	NET OPEB EXPENSE	862	671	600	600
4600	WORKERS' COMPENSATION	206	148	168	176
	EMPLOYEE BENEFITS TOTAL	96,020	99,548	98,464	99,210
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	9,216	6,060	12,240	12,485
2139	MAINTENANCE/SERVICE CONTRACTS	705	448	824	849
2140	POSTAGE	-	91	200	200
2151	PRINTING	62	-	102	100
2164	PROFESS. FEES - CONSULTING/ENG.	34,908	26,991	55,000	55,000
2166	PROFESSIONAL FEES - OTHER	27,091	30,865	30,000	30,000
2170	TRAINING	11,413	9,947	20,400	20,808
2171	TRAVEL	29	15	102	104
2172	CAR ALLOWANCE	3,300	3,300	3,300	3,300
2190	COMMUNICATIONS	800	722	900	900
2230	EMPLOYEE RELATIONS	2,263	1,758	2,550	2,601
2240	BUSINESS RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	581	730	1,020	1,040
	CONTRACTUAL SERVICES TOTAL	90,368	80,927	126,638	127,387
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,884	3,595	3,060	3,121
3313	SUBSCRIPTIONS	2,553	2,802	2,040	2,081
	COMMODITIES TOTAL	5,437	6,397	5,100	5,202
<u>FIXED & SUNDRY</u>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,821	2,189	2,227	2,338
	FIXED & SUNDRY TOTAL	1,821	2,189	2,227	2,338
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,116	1,415	2,000	2,000
	MISCELLANEOUS TOTAL	1,116	1,415	2,000	2,000
	TOTALS	\$ 406,422	\$ 361,245	\$ 411,886	\$ 416,237

SAFETY

DEPARTMENTAL CORE SERVICES

- Provide quality OSHA-based safety training to employees to ensure understanding of hazards and effective mitigations.
- Develop and maintain a Safety Management System composed of the following
 - Management: Leadership and Employee Involvement
 - Worksite Analysis
 - Hazard Prevention and Control
 - Safety and Health Training
 - Safety Policies and Procedures

DEPARTMENTAL ACCOMPLISHMENTS

- Established mandatory OSHA-based safety training programs for higher risk, and frequently performed utility maintenance tasks.
- Implemented online chemical hazard information on *TeamUA* to ensure this information is available to the employees when they need it.
- Quarterly employee involvement in building inspections assured that safety issues are brought forward and addressed in a timely manner.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Incident Reports (CY)	<40	44	< 40	45	< 40	40	38
Claims – W/C	<15	12	< 15	15	< 13	13	12
Safety Inspections							
Building	30	24	30	31	29	56	50
Job Site	80	40	80	10	60	28	24

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workers' Comp experience modification factor	< 1.00	.87	< 1.00	.79	.97	.97	1.00
Accident review days (CY)	<14	31	< 14	27	< 14	12	<14
FPUA Frequency Rate (CY)	≤ 5.0	4.1	≤ 5.0	5.3	≤ 5.0	4.4	≤ 5.0
FPUA Severity Rate (CY)	≤ 50	80	≤ 50	78.5	≤ 50	44.5	≤ 50

*Not measured in prior years

DEPT. 18 - SAFETY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 244,962	\$ 206,097	\$ 139,732	\$ 110,000
1020	OVERTIME	15,492	5,555	200	200
	PERSONNEL SERVICES TOTAL	260,454	211,652	139,932	110,200
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	18,985	12,249	11,863	6,939
4060	FICA	19,014	15,188	10,705	8,430
4070	EMPLOYEES' INSURANCE	49,341	53,845	49,846	49,846
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,218	6,226	-	-
4090	VACATION PAY EXPENSE	(1,957)	(5,255)	-	-
4100	SICK PAY EXPENSE	1,309	(11,098)	-	-
4110	NET OPEB EXPENSE	1,082	1,117	400	400
4600	WORKERS' COMPENSATION	426	347	414	435
	EMPLOYEE BENEFITS TOTAL	94,418	72,619	73,228	66,050
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	154	207	100	100
2139	MAINTENANCE/SERVICE CONTRACTS	-	-	1,500	-
2140	POSTAGE	179	37	200	200
2151	PRINTING	164	41	50	50
2164	PROFESS. FEES - CONSULTING/ENG.	40,756	21,505	25,000	5,000
2166	PROFESSIONAL FEES - OTHER	6,734	6,985	7,000	11,450
2170	TRAINING	8,606	4,409	12,600	34,500
2171	TRAVEL	20	33	100	-
2172	CAR ALLOWANCE	3,712	3,300	752	-
2190	COMMUNICATIONS	647	671	800	800
2230	EMPLOYEE RELATIONS	7,408	3,210	4,100	2,650
2240	BUSINESS RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,260	1,308	1,500	150
	CONTRACTUAL SERVICES TOTAL	69,640	41,706	53,702	54,900
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,797	3,675	1,500	1,500
3313	SUBSCRIPTIONS	149	149	350	350
3316	OPERATING SUPPLIES	-	-	9,540	10,250
3331	VEHICLE SUPPLIES	1,785	545	3,700	3,774
	COMMODITIES TOTAL	4,731	4,369	15,090	15,874
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	117	-	65	66
4610	PROPERTY & LIAB./INS. & UNINSUR.	2,988	2,837	2,655	2,788
	FIXED & SUNDRY TOTAL	3,105	2,837	2,720	2,854
	TOTALS	\$ 432,348	\$ 333,183	\$ 284,672	\$ 249,878

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
- Identify and monitor risk exposure and minimize consequences through effective practices, procedures, and controls.

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 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Active vendors maintained	2,550	3,252	2,500	2,360	3,000	2,566	2,500
Checks issued	3,200	3,087	3,000	2,883	2,800	2,825	2,750
ACH's processed	2,200	2,083	2,300	2,314	2,500	2,500	2,750
Purchase orders completed	1,200	1,352	1,250	1,347	1,300	1,316	1,300
Formal bids processed	*	15	19	17	20	20	20
POA's completed	180	230	210	241	225	203	225
Certificates of Insurance	335	364	300	294	300	275	300
Claims – Liability	<45	27	<45	35	<35	20	<35

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of Annual Budget award overall criteria judged to be:							
Proficient	*	92%	*	83%	75%	83%	70%
Outstanding	*	8%	*	17%	25%	17%	30%
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
Days to resolve liability claims	<30	26	<30	27	<30	>30	<30

*Not measured in prior years

DEPT. 21 - FINANCE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 592,314	\$ 602,994	\$ 702,774	\$ 735,800
1020	OVERTIME	260	2,015	500	500
	PERSONNEL SERVICES TOTAL	592,574	605,009	703,274	736,300
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	96,821	105,052	114,634	119,501
4060	FICA	42,651	43,266	53,800	56,327
4070	EMPLOYEES' INSURANCE	130,118	180,442	168,804	168,804
4090	VACATION PAY EXPENSE	4,812	(6,103)	-	-
4100	SICK PAY EXPENSE	31,453	(9,717)	-	-
4110	NET OPEB EXPENSE	2,598	2,682	2,500	2,500
4600	WORKERS' COMPENSATION	620	599	750	788
4640	UNEMPLOYMENT CLAIMS	-	-	11,091	15,000
	EMPLOYEE BENEFITS TOTAL	309,073	316,221	351,579	362,920
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	1,896	1,916	5,300	2,200
2139	MAINTENANCE/SERVICE CONTRACTS	1,257	666	1,000	1,000
2140	POSTAGE	75	38	100	100
2151	PRINTING	-	41	100	100
2161	PROFESSIONAL FEES - AUDIT	35,630	39,544	45,000	46,000
2164	PROFESS. FEES - CONSULTING/ENG	21,886	7,153	43,000	22,000
2166	PROFESSIONAL FEES - OTHER	17,056	34,667	47,000	19,500
2170	TRAINING	8,040	6,975	12,000	12,000
2171	TRAVEL	81	42	66	100
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	1,754	1,689	1,900	1,900
2230	EMPLOYEE RELATIONS	497	75	-	-
2250	COMMUNITY RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,205	1,300	1,500	1,500
	CONTRACTUAL SERVICES TOTAL	94,537	99,266	162,126	111,560
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	6,379	6,262	6,300	6,300
3313	SUBSCRIPTIONS	444	290	300	300
	COMMODITIES TOTAL	6,823	6,552	6,600	6,600
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	(8,102)	(522)	62	-
4520	LICENSES & PERMITS	85	-	105	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	6,225	7,285	8,245	8,657
5730	BANK CHARGES	275,778	302,983	372,000	386,000
	FIXED & SUNDRY TOTAL	273,986	309,746	380,412	394,657
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	904	1,549	1,000	1,000
	MISCELLANEOUS TOTAL	904	1,549	1,000	1,000
	TOTALS	\$ 1,277,897	\$ 1,338,343	\$ 1,604,991	\$ 1,613,037

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
- Sell obsolete material at the FPUA surplus equipment vehicle auction
- Dispose of hazardous material according to local, state, and federal laws
- Recycle all metals that are replaced in the various operations
- Assist Facilities in the maintenance of FPUA Facilities
- Centralized Fleet Services, practice a cradle to grave approach for procurement, maintenance, repairs, and disposition.

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 156,847 lbs. of metal

Performance Measures:

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Vehicle safety inspections	*	*	*	73	*	150	152
Stock items issued	9,900	10,431	9,500	10,167	10,000	10,050	10,000
Stock purchase orders	700	728	600	709	750	700	700
Stock items returned	250	135	175	126	100	110	100

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of vehicles in Centralized Fleet Services	*	75%	*	80	100%	100%	100%
Dept Frequency Rate (CY)	0.0	0.0	0.0	23.7	0.0	0.0	0.0
Dept Severity Rate (CY)	0	0	0	142	0	0	0

*Not measured in prior years

DEPT. 22 - MATERIALS MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 221,511	\$ 226,569	\$ 233,633	\$ 237,100
1020	OVERTIME	3,721	3,389	3,500	3,600
	PERSONNEL SERVICES TOTAL	225,232	229,958	237,133	240,700
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	33,387	34,171	38,653	39,066
4060	FICA	13,992	14,154	18,141	18,414
4070	EMPLOYEES' INSURANCE	54,058	69,069	64,219	64,219
4090	VACATION PAY EXPENSE	1,496	(599)	-	-
4100	SICK PAY EXPENSE	6,522	1,521	-	-
4110	NET OPEB EXPENSE	653	894	800	800
4600	WORKERS' COMPENSATION	3,743	3,967	5,439	4,372
	EMPLOYEE BENEFITS TOTAL	113,851	123,177	127,252	126,871
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	201	235	295	-
2131	MAINTENANCE OF BUILDINGS	-	-	-	-
2132	MAINTENANCE OF VEHICLES	2,479	3,219	4,900	4,120
2133	MAINTENANCE OF EQUIPMENT	2,064	1,855	2,000	2,060
2139	MAINTENANCE/SERVICE CONTRACTS	3,000	150	3,000	3,090
2140	POSTAGE	-	32	20	20
2151	PRINTING	669	554	1,046	1,067
2170	TRAINING	300	802	1,638	2,589
2171	TRAVEL	-	-	236	241
2172	CAR ALLOWANCE	-	-	-	-
2190	COMMUNICATIONS	2,433	2,396	2,900	2,900
2200	UTILITIES	24,823	26,995	26,600	26,600
2230	EMPLOYEE RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	200	80	250	255
	CONTRACTUAL SERVICES TOTAL	36,169	36,318	42,885	42,942
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,779	1,330	2,015	1,077
3316	OPERATING SUPPLIES	9,033	10,088	10,705	11,220
3331	VEHICLE SUPPLIES	10,641	10,732	13,000	13,260
3340	SMALL TOOLS	8,545	8,665	14,000	2,040
	COMMODITIES TOTAL	29,998	30,815	39,720	27,597
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	50	50	2,202	2,246
4610	PROPERTY & LIAB./INS. & UNINSUR.	32,804	36,167	34,742	36,479
4666	INVENTORY ADJUSTMENTS	12,016	14,012	42,068	10,200
	FIXED & SUNDRY TOTAL	44,870	50,229	79,012	48,925
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	21,000	21,177	22,000	22,000
	MISCELLANEOUS TOTAL	21,000	21,177	22,000	22,000
	TOTALS	\$ 471,120	\$ 491,674	\$ 548,002	\$ 509,035

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
 - ◆ FPUAnet® Communications – Department 93



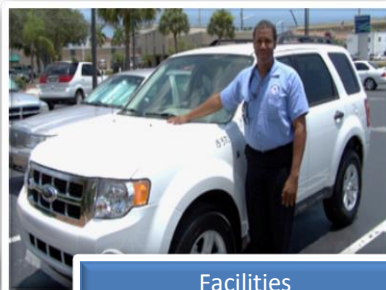
Manatee Observation and Education Center



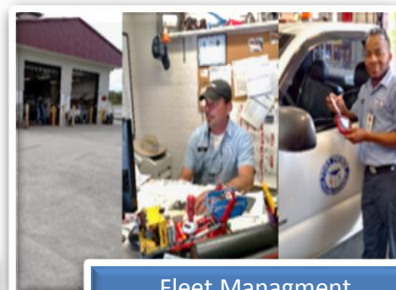
Human Resources



Materials Management



Facilities



Fleet Management



Information Technology Services



FPUAnet Communications

DEPT. 31 - DIRECTOR OF SHARED SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 104,159	\$ 105,828	\$ 109,809	\$ 111,500
	PERSONNEL SERVICES TOTAL	104,159	105,828	109,809	111,500
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	18,106	18,550	17,899	18,096
4060	FICA	7,895	8,046	8,400	8,530
4070	EMPLOYEES' INSURANCE	15,988	20,388	19,163	19,163
4090	VACATION PAY EXPENSE	1,955	332	-	-
4100	SICK PAY EXPENSE	(779)	(738)	-	-
4110	NET OPEB EXPENSE	217	224	200	200
4600	WORKERS' COMPENSATION	52	53	60	63
	EMPLOYEE BENEFITS TOTAL	43,434	46,855	45,722	46,052
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	-	-	-	-
2151	PRINTING	-	-	-	-
2170	TRAINING	6,134	-	4,000	4,000
2171	TRAVEL	-	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	588	554	600	600
2230	EMPLOYEE RELATIONS	-	16	-	-
2240	BUSINESS RELATIONS	-	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	170	206	190	200
	CONTRACTUAL SERVICES TOTAL	12,052	5,936	9,950	9,960
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	60	93	150	150
3316	OPERATING SUPPLIES	-	71	100	100
	COMMODITIES TOTAL	60	164	250	250
<u>FIXED & SUNDRY</u>					
4520	LICENSES	200	-	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	678	843	970	1,019
	FIXED & SUNDRY TOTAL	878	843	970	1,019
	TOTALS	\$ 160,583	\$ 159,626	\$ 166,701	\$ 168,781

INFORMATION TECHNOLOGY SERVICES

DEPARTMENTAL CORE SERVICES

- Information Technology Services, Administration: Provide general administrative support to the other groups of ITS; provide financial management, administration of the telecommunications, IT operating account, and company-wide computer replacement, which includes centralized purchasing of all computer and communication-related equipment and software
- 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 FPUA and FPUAnet communication infrastructure; develop and maintain telecommunication infrastructure, which includes voice over internet protocol (VoIP) phones, radios, cell phones, and mobile wireless fidelity (Mi-Fi)
- 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 coordinate, train, and oversee that records are in compliance with the Florida Records Management Association (FRMA) and Sunshine Laws

DEPARTMENTAL ACCOMPLISHMENTS

- Installation of a New Automatic Vehicle Location (AVL) System
- Replacement of Internet Service Providers with Windstream and Cogent
- Upgraded Core Business System to 2013
- Upgraded Microsoft Office to 2013

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workstations supported	335	432	335	340	433	362	362
VoIP phones supported	290	283	285	276	290	278	280
Cell phones supported	95	96	94	98	97	95	96
Radios supported	*	231	238	240	236	245	239
Non-project work orders completed	5,000	3,296	3,750	3179	3,000	3,980	4,000
Public records request	30	39	25	25	45	30	30
Records disposition volume							
Electronic Records	*	*	*	46.189 KB	*	45,000 KB	50,000 KB
Paper Records	300 cf	280 cf	165 cf	0 cf	300 cf	250 cf	100 cf

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Annual customer survey	97%	N/A	97%	N/A	95%	N/A	97%
System Availability:							
AVL	*	*	*	*	100%	100%	100%
Camera	*	99.9%	*	*	99.9%	99.0%	99.0%
CBS Applications	100%	99.9%	100%	99.9%	99.9%	99.9%	99.9%
Internet	99.9%	100%	99.9%	99.9%	99.9%	99.9%	99.9%
Network	99.9%	99.8%	99.9%	99.9%	99.5%	99.7%	99.7%
Telephones	100%	100%	100%	100%	99.9%	99.9%	99.9%
Radio	*	100%	*	100%	99.9%	99.9%	99.9%
VPN	100%	100%	100%	100%	100%	100%	100%
Avg. # of days to complete non-project work orders	5.0	3.8	7.0	5.32	5.0	10.73	5.0

*Not measured in prior years

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 798,351	\$ 845,263	\$ 961,374	\$ 975,800
1020	OVERTIME	29	548	3,500	2,800
	PERSONNEL SERVICES TOTAL	798,380	845,811	964,874	978,600
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	142,514	142,414	149,874	151,427
4060	FICA	61,091	64,406	73,813	74,863
4070	EMPLOYEES' INSURANCE	162,238	207,446	188,623	188,623
4090	VACATION PAY EXPENSE	4,605	(15,053)	-	-
4100	SICK PAY EXPENSE	26,345	(9,143)	-	-
4110	NET OPEB EXPENSE	3,464	3,576	3,300	3,300
4600	WORKERS' COMPENSATION	822	797	976	1,025
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	401,079	394,443	416,586	419,238
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	-	-
2132	MAINTENANCE OF VEHICLES	313	491	4,750	2,680
2133	MAINTENANCE OF EQUIPMENT	3,302	415	3,000	3,000
2139	MAINTENANCE/SERVICE CONTRACTS	439,830	369,090	665,140	745,000
2140	POSTAGE	504	65	500	500
2151	PRINTING	104	20	165	100
2165	TEMPORARY LABOR	8,320	32,760	-	-
2166	PROFESSIONAL FEES - OTHER	18,912	40,768	23,750	-
2170	TRAINING	30,407	32,348	34,430	53,892
2171	TRAVEL	1,068	807	750	750
2172	CAR ALLOWANCE	9,900	8,470	9,616	9,900
2190	COMMUNICATIONS	10,593	10,645	12,000	12,000
2230	EMPLOYEE RELATIONS	-	583	850	850
2240	BUSINESS RELATIONS	55	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	305	330	435	440
	CONTRACTUAL SERVICES TOTAL	523,613	496,792	755,386	829,112
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,967	4,175	3,000	3,000
3313	SUBSCRIPTIONS	1,365	2,296	7,700	7,558
3316	OPERATING SUPPLIES	236,293	380,845	387,544	373,953
3331	VEHICLE SUPPLIES	2,584	624	1,000	1,000
3340	SMALL TOOLS	449	75	300	300
	COMMODITIES TOTAL	243,658	388,015	399,544	385,811
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	1,545	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	9,735	11,757	12,758	13,396
	FIXED & SUNDRY TOTAL	9,735	11,757	14,303	13,396
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	179,671	233,726	269,000	269,000
	MISCELLANEOUS TOTAL	179,671	233,726	269,000	269,000
	TOTALS	\$ 2,156,136	\$ 2,370,544	\$ 2,819,693	\$ 2,895,157

FEDERAL BUILDING

DEPARTMENTAL CORE SERVICES

- Relates to property located at 300 South 6th Street

DEPARTMENTAL ACCOMPLISHMENT

- Sold property in March 2014



DEPT. 33 - FEDERAL BUILDING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ -	\$ -	\$ -	\$ -
	PERSONNEL SERVICES TOTAL	-	-	-	-
<u>CONTRACTUAL SERVICES</u>					
2131	MAINTENANCE OF BUILDINGS	2,169	-	-	-
2133	MAINTENANCE OF EQUIPMENT	-	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	2,599	-	-	-
2166	PROFESSIONAL FEES - OTHER	36,593	-	-	-
2200	UTILITIES	8,323	-	-	-
	CONTRACTUAL SERVICES TOTAL	49,684	-	-	-
<u>FIXED & SUNDRY</u>					
4509	OTHER TAXES	2,189	-	-	-
4520	LICENSES & PERMITS	-	-	-	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,068	-	-	-
	FIXED & SUNDRY TOTAL	3,257	-	-	-
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	14,748	-	-	-
	MISCELLANEOUS TOTAL	14,748	-	-	-
	TOTALS	\$ 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.
- Installed low flow shower heads and aerators in all FPUA Facilities.
- Installed insulation in the Water Reclamation Maintenance building
- Installed bottled water dispensers at all water fountains as a water conservation measure.
- Replaced obsolete HVAC Systems at multiple sights with efficient units, including the \$43,000.00 Liebert in the ESC SCADA Room.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Facilities work requests	750	238	400	549	250	500	250
Customer work requests	450	229	300	204	225	250	200
Homes participating in the weatherization program (WEOP)	*	15	25	16	15	20	25
Obsolete HVAC systems replaced	4	3	4	4	4	4	4

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cycle time (days to complete work requests)	8.00	8.89	5.00	6.89	6.00	5.00	4.50
Average age of active work orders (days)	6.5	9.5	4.0	6.6	5.5	4.5	4.0
Facilities Operating GSF Index	18.0%	22.0%	20.0%	21.0%	19.0%	18.0%	17.5%
Facilities Operating GUE Index	20%	31%	25%	31.0%	29%	25%	24%

*Not measured in prior years

DEPT. 35 - FACILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 206,335	\$ 231,002	\$ 214,265	\$ 217,500
1020	OVERTIME	1,947	2,542	4,000	4,100
	PERSONNEL SERVICES TOTAL	208,282	233,544	218,265	221,600
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	42,509	40,741	26,848	27,237
4060	FICA	19,253	21,337	16,697	16,952
4070	EMPLOYEES' INSURANCE	36,952	46,926	47,022	47,022
4090	VACATION PAY EXPENSE	1,415	(2,431)	-	-
4100	SICK PAY EXPENSE	1,900	(13,826)	-	-
4110	NET OPEB EXPENSE	1,082	1,117	1,000	1,000
4600	WORKERS' COMPENSATION	3,343	3,576	3,756	3,944
	EMPLOYEE BENEFITS TOTAL	106,454	97,440	95,323	96,155
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	2,363	2,953	3,000	3,000
2131	MAINTENANCE OF BUILDINGS	31,456	36,639	41,525	52,451
2132	MAINTENANCE OF VEHICLES	3,835	742	2,500	1,545
2133	MAINTENANCE OF EQUIPMENT	199	-	250	-
2139	MAINTENANCE/SERVICE CONTRACTS	97,522	89,993	94,308	94,870
2140	POSTAGE	8,094	10,377	11,000	11,000
2151	PRINTING	41	21	110	112
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	1,000	1,020
2166	PROFESSIONAL FEES - OTHER	25	-	2,900	1,020
2170	TRAINING	4,108	140	2,708	2,762
2171	TRAVEL	393	444	200	204
2172	CAR ALLOWANCE	4,230	5,160	5,160	5,160
2190	COMMUNICATIONS	3,140	3,050	3,600	3,600
2200	UTILITIES	93,088	89,246	88,200	88,200
2230	EMPLOYEE RELATIONS	70	-	-	-
2240	BUSINESS RELATIONS	-	-	-	-
2250	COMMUNITY RELATIONS	14,033	47,665	55,000	55,000
2260	MEMBERSHIPS - PROFESSIONAL	-	424	567	449
	CONTRACTUAL SERVICES TOTAL	262,597	286,854	312,028	320,393
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	1,773	1,609	2,300	2,346
3316	OPERATING SUPPLIES	5,913	5,501	20,998	5,100
3331	VEHICLE SUPPLIES	6,765	8,111	3,000	3,060
3340	SMALL TOOLS	1,875	2,040	1,500	1,530
	COMMODITIES TOTAL	16,326	17,261	27,798	12,036
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	324	160	400	408
4610	PROPERTY & LIAB./INS. & UNINSUR.	3,223	3,982	4,290	4,505
	FIXED & SUNDRY TOTAL	3,547	4,142	4,690	4,913
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	13,512	18,684	21,000	21,000
	MISCELLANEOUS TOTAL	13,512	18,684	21,000	21,000
	TOTALS	\$ 610,718	\$ 657,925	\$ 679,104	\$ 676,097

COMMUNICATIONS

DEPARTMENTAL CORE SERVICES

- Communications and Customer Service consolidated into Customer Solutions March 2016. The budgets will be combined effective October 1, 2016.



DEPT. 41 - COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 66,274	\$ 55,750	\$ 58,232	\$ -
1020	OVERTIME	-	95	-	-
	PERSONNEL SERVICES TOTAL	66,274	55,845	58,232	-
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	10,348	9,772	9,492	-
4060	FICA	5,164	4,344	4,455	-
4070	EMPLOYEES' INSURANCE	11,372	15,789	14,757	-
4090	VACATION PAY EXPENSE	(4,239)	3,158	-	-
4100	SICK PAY EXPENSE	(3,284)	-	-	-
4110	NET OPEB EXPENSE	217	224	200	-
4600	WORKERS' COMPENSATION	51	50	60	-
	EMPLOYEE BENEFITS TOTAL	19,629	33,337	28,964	-
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	7,441	14,250	9,271	-
2140	POSTAGE	23	-	-	-
2151	PRINTING	24,580	12,312	18,360	-
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	100	-	-	-
2170	TRAINING	3,165	1,871	3,000	-
2171	TRAVEL	-	-	-	-
2172	CAR ALLOWANCE	3,465	3,300	1,540	-
2190	COMMUNICATIONS	10,170	5,814	10,900	-
2230	EMPLOYEE RELATIONS	12,546	14,505	18,500	-
2240	BUSINESS RELATIONS	2,202	1,755	2,250	-
2250	COMMUNITY RELATIONS	16,781	24,017	25,000	-
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-	-
2262	MEMBERSHIPS - CIVIC	952	675	-	-
	CONTRACTUAL SERVICES TOTAL	81,425	78,499	88,821	-
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,254	1,857	2,040	-
3313	SUBSCRIPTIONS	74	130	240	-
3316	OPERATING SUPPLIES	2,462	1,006	1,082	-
	COMMODITIES TOTAL	4,790	2,993	3,362	-
<u>FIXED & SUNDRY</u>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	549	565	637	-
	FIXED & SUNDRY TOTAL	549	565	637	-
	TOTALS	\$ 172,667	\$ 171,239	\$ 180,016	\$ -

CUSTOMER SOLUTIONS

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 cashiering processes, including off-site payment centers, and monitor work flow between departments and our customers for improvements to customer service.
- Serves as the focal point for activities related to maintaining and improving community and employee relations.
- Develops and implements programs and services.
- Interprets FPUA's position on potentially controversial matters and acts as primary liaison with media and elected officials.

DEPARTMENTAL ACCOMPLISHMENTS

- 11% increase in online payments on www.fpua.com and 16% increase in IVR payments.
- Developed marketing program to promote additional Water/Wastewater services, produced 227 new Water customers and 65 new Wastewater customers.
- Developed community beautification initiatives through Utility Box paintings.
- Created Economic Development incentive program targeting smaller commercial customers for infill. Introduced grease trap incentives to coincide with the city's SCORE program.
- Instituted electronic billing via email and text.
- Assisted ITS with streamlining and automation of service processes.
- Initiated offering of Commercial Rebates to complement our Residential Rebate Program.
- Successfully administered internal "FPUA Flip Off" program, saving 330,436 kWh (\$26,279) and administered residential energy efficiency program, saving customers 127,000 kWh annually.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. bills generated monthly	32,000	33,226	35,000	34,120	33,000	32,560	30,000
E-Billing	*	*	1,000	1,171	1,405	2,000	2,800
Auto Pay	*	*	3,500	4,935	5,182	5,200	5,300
Budget Billing	*	*	140	136	143	145	150
Text to Pay	*	*	*	*	150	200	250
On-Line Payment	52,142	55,949	53,000	61,235	66,000	70,000	75,000
Lobby Walk in	69,361	69,336	68,000	56,681	55,030	54,000	52,000
Call center calls	93,000	106,747	93,000	85,955	85,000	81,000	78,000
Drive Thru	36,570	33,755	30,000	42,234	37,000	35,000	32,000
Full service Kiosks	*	*	*	*	1	1	2
Commercial customer visits	215	361	250	260	270	290	300
Rebates processed	130	137	140	140	130	122	135
Community Outreach	*	*	20	25	25	28	30
Media Impressions (millions)	2.7	2.9	3.2	3.3	4.8	5.2	5.5
Community Beautification	*	*	*	*	1	2	3

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Employee Volunteer Participation	14%	12%	10%	12%	14%	15%	15%

*Not measured in prior years

DEPT. 43 - CUSTOMER SOLUTIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 970,122	\$ 1,006,055	\$ 1,052,666	\$ 1,127,600
1020	OVERTIME	4,633	2,959	4,000	4,100
	PERSONNEL SERVICES TOTAL	974,755	1,009,014	1,056,666	1,131,700
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	144,593	141,178	144,799	156,237
4060	FICA	68,940	72,098	80,835	86,575
4070	EMPLOYEES' INSURANCE	296,673	396,300	370,823	385,580
4090	VACATION PAY EXPENSE	(6,045)	(765)	-	-
4100	SICK PAY EXPENSE	15,120	(22,517)	-	-
4110	NET OPEB EXPENSE	5,628	5,811	5,400	5,600
4600	WORKERS' COMPENSATION	1,362	1,321	1,548	1,688
4640	UNEMPLOYMENT CLAIMS	-	-	2,247	-
	EMPLOYEE BENEFITS TOTAL	526,271	593,426	605,652	635,680
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	-	10,000
2122	RENTALS	1,386	1,386	1,561	1,592
2133	MAINTENANCE OF EQUIPMENT	449	462	1,000	1,000
2139	MAINTENANCE/SERVICE CONTRACTS	22,221	18,496	34,400	43,100
2140	POSTAGE	180,220	195,225	200,000	200,000
2151	PRINTING	25,668	31,493	33,990	53,397
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	-
2165	TEMPORARY LABOR	7,051	15,907	-	-
2166	PROFESSIONAL FEES - OTHER	70,202	73,415	77,000	77,000
2170	TRAINING	12,528	6,005	13,000	16,260
2171	TRAVEL	178	223	11	-
2172	CAR ALLOWANCE	6,600	6,600	6,710	6,600
2190	COMMUNICATIONS	2,609	2,432	2,700	13,600
2230	EMPLOYEE RELATIONS	-	-	-	18,500
2240	BUSINESS RELATIONS	-	-	22	2,250
2250	COMMUNITY RELATIONS	-	-	-	25,000
2260	MEMBERSHIPS - PROFESSIONAL	239	-	355	239
2262	MEMBERSHIPS - CIVIC	660	668	1,300	2,046
2290	BILLING HOUSING AUTHORITY	11,361	10,339	10,200	10,200
	CONTRACTUAL SERVICES TOTAL	341,372	362,651	382,249	480,784
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	9,622	10,131	11,142	12,865
3313	SUBSCRIPTIONS	216	226	120	120
3316	OPERATING SUPPLIES	6,421	13,755	8,754	9,929
	COMMODITIES TOTAL	16,259	24,112	20,016	22,914
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	160	631	22	-
4610	PROPERTY & LIAB./INS. & UNINSUR.	11,324	13,343	14,168	15,545
	FIXED & SUNDRY TOTAL	11,484	13,974	14,190	15,545
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	29,878	29,878	30,000	30,000
	MISCELLANEOUS TOTAL	29,878	29,878	30,000	30,000
	TOTALS	\$ 1,900,019	\$ 2,033,055	\$ 2,108,773	\$ 2,316,623

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



Treasure Coast Energy Center



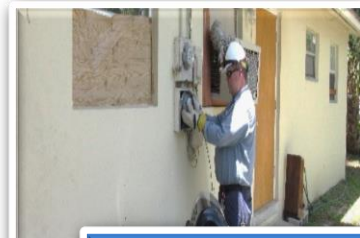
Gas Operations



Electric T & D



24 Hours Dispatch



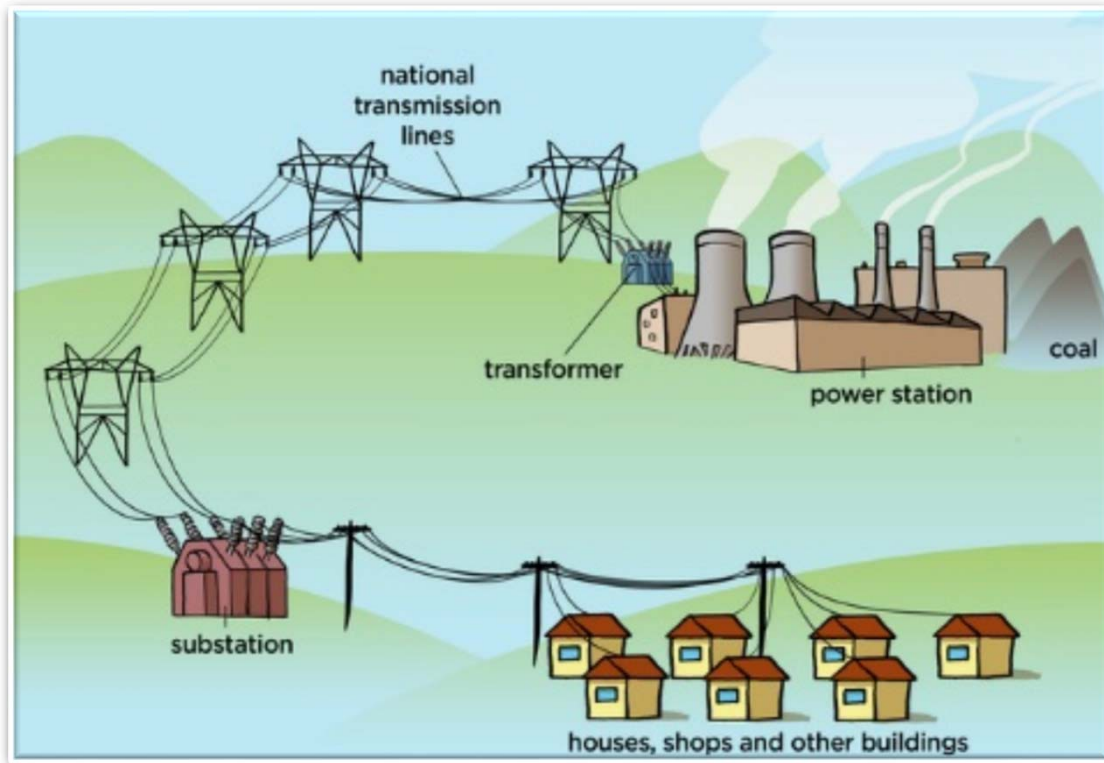
Metering Operations

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 134,052	\$ 151,429	\$ 150,757	\$ 153,000
	PERSONNEL SERVICES TOTAL	134,052	151,429	150,757	153,000
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	566	22,329	24,573	24,832
4060	FICA	8,836	10,193	11,533	11,705
4070	EMPLOYEES' INSURANCE	16,827	22,152	19,018	19,018
4090	VACATION PAY EXPENSE	(2,390)	(3,210)	-	-
4110	NET OPEB EXPENSE	216	223	200	200
4600	WORKERS' COMPENSATION	275	197	240	252
	EMPLOYEE BENEFITS TOTAL	24,330	51,884	55,564	56,007
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	-	41	102	100
2164	PROFESS. FEES - CONSULTING/ENG.	16,535	6,195	10,000	51,000
2170	TRAINING	1,737	4,651	5,100	5,300
2171	TRAVEL	2,749	5,059	918	936
2172	CAR ALLOWANCE	5,289	5,203	5,160	5,160
2190	COMMUNICATIONS	1,201	875	1,100	1,100
2230	EMPLOYEE RELATIONS	727	-	500	500
2240	BUSINESS RELATIONS	339	32	100	100
2260	MEMBERSHIPS - PROFESSIONAL	194	60	38,298	39,000
2262	MEMBERSHIPS - CIVIC	-	845	800	800
	CONTRACTUAL SERVICES TOTAL	28,771	22,961	62,078	103,996
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	236	3,345	600	600
3313	SUBSCRIPTIONS	-	46	300	300
	COMMODITIES TOTAL	236	3,391	900	900
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	230	200	204
4610	PROPERTY & LIAB./INS. & UNINSUR.	768	937	1,234	1,296
	FIXED & SUNDRY TOTAL	768	1,167	1,434	1,500
	TOTALS	\$ 188,157	\$ 230,832	\$ 270,733	\$ 315,403

DEPT. 52 - POWER GENERATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<i>MISCELLANEOUS</i>					
9050	EXTRAORDINARY EXPENSE	\$ 427,125	\$ 10,303	\$ 10,000	\$ 5,000
TOTALS		\$ 427,125	\$ 10,303	\$ 10,000	\$ 5,000



DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<i>PURCHASES FOR RESALE</i>					
3360	PURCHASES FOR RESALE	\$ 43,005,947	\$ 40,342,926	\$ 40,129,600	\$ 44,505,000
	TOTALS	\$ 43,005,947	\$ 40,342,926	\$ 40,129,600	\$ 44,505,000



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
- Completed installation of Substation breakers
- Inspected one-third of our transmission lines
- Implemented new safety procedures

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Miles of T & D lines maintained	447	443	440	440	440	428	428

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	4.16%	≤ 5.0%	3.42%	≤ 5.0%	3.50%	≤ 5.0%
System Average Interruption Duration (SAIDI)	66.0	26.9	45.0	40.5	<30.0	<42.0	<30.0
Customer Average Interruption Duration (CAIDI)	76.0	49.9	56.3	81.4	< 60.0	<50.0	<60.0
System Average Interruption Frequency (SAIFI)	.85	.53	.80	.50	< 0.50	<0.50	<0.50
Momentary Average Interruption event Frequency Index (MAIFIE)	6.20	8.32	7.85	6.18	<7.0	<6.5	<7.0
L-Bar	67.0	79.6	67.0	72.0	< 70.0	<70.0	<70.0
Safety Frequency Rate	≤ 5.0	14.2	≤ 5.0	19.9	≤ 5.0	0.0	≤ 5.0
Safety Severity Rate	≤ 50	241	≤ 50	509	≤ 50	0	≤ 50

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 2,468,261	\$ 1,489,047	\$ 1,489,068	\$ 1,511,400
1020	OVERTIME	198,859	117,303	104,800	106,400
	PERSONNEL SERVICES TOTAL	2,667,120	1,606,350	1,593,868	1,617,800
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	409,483	226,804	230,326	233,095
4060	FICA	206,894	113,197	121,931	123,762
4070	EMPLOYEES' INSURANCE	495,002	298,850	285,581	285,581
4090	VACATION PAY EXPENSE	(7,763)	(48,196)	-	-
4100	SICK PAY EXPENSE	(3,539)	(76,188)	-	-
4110	NET OPEB EXPENSE	10,596	4,805	4,500	4,500
4600	WORKERS' COMPENSATION	64,930	20,617	40,462	37,543
4640	UNEMPLOYMENT BENEFITS	4,400	-	-	-
	EMPLOYEE BENEFITS TOTAL	1,180,003	539,889	682,800	684,481
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	13,083	-	2,040	25,000
2132	MAINTENANCE OF VEHICLES	9,721	15,583	20,000	20,600
2133	MAINTENANCE OF EQUIPMENT	6,551	4,711	7,029	7,240
2139	MAINTENANCE/SERVICE CONTRACTS	404,080	472,244	560,000	560,000
2140	POSTAGE	173	122	153	156
2151	PRINTING	696	2,654	1,433	544
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	4,447	3,121	6,000	6,000
2170	TRAINING	43,490	29,473	40,068	40,869
2171	TRAVEL	1,611	18	1,030	1,051
2172	CAR ALLOWANCE	8,102	-	-	-
2190	COMMUNICATIONS	19,359	9,501	9,300	9,300
2200	UTILITIES	92,801	93,875	92,100	92,100
2230	EMPLOYEE RELATIONS	2,581	1,426	1,147	1,170
2240	BUSINESS RELATIONS	47	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	239	2,189	2,439	2,488
2262	MEMBERSHIPS - CIVIC	-	-	-	-
	CONTRACTUAL SERVICES TOTAL	606,981	634,917	742,739	766,518
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,513	1,403	2,363	2,410
3313	SUBSCRIPTIONS	-	-	306	312
3316	OPERATING SUPPLIES	288,959	205,725	218,937	195,000
3331	VEHICLE SUPPLIES	156,113	88,882	98,525	100,496
3340	SMALL TOOLS	16,559	16,576	15,162	20,000
	COMMODITIES TOTAL	465,144	312,586	335,293	318,218
<u>FIXED & SUNDRY</u>					
4020	CASH (OVER) SHORT	-	-	-	-
4520	LICENSES & PERMITS	1,308	27	299	305
4610	PROPERTY & LIAB./INS. & UNINSUR.	148,125	146,411	133,961	143,509
9005	DUPLICATE CHARGES	(50,259)	(51,912)	(51,395)	(51,387)
	FIXED & SUNDRY TOTAL	99,174	94,526	82,865	92,427
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	4,490,210	4,205,310	4,261,000	4,330,000
	MISCELLANEOUS TOTAL	4,490,210	4,205,310	4,261,000	4,330,000
	TOTALS	\$ 9,508,632	\$ 7,393,578	\$ 7,698,565	\$ 7,809,444

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 FPUA meters through continuous testing
- Responsible for reading of gas and water meters and investigating theft of service
- Responsible for the 24/7 operation and service restoration of the T&D electrical service to FPUA customers, Dispatch processed > 800 trouble calls for 2015
- 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, procedures and safety

DEPARTMENTAL ACCOMPLISHMENTS

- Implementation, testing and deployment of the new outage management system (Responder) and provide feedback to GIS manager
- Continue working with IT department to implement new IVR system Vocantus in 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 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. # of services billed	27,500	28,096	28,000	28,221	28,200	28,300	28,300
Trouble calls processed through Dispatch	*	2,529	*	2,586	*	3,504	<3,500
Meters read	*	668,193	*	661,689	*	661,200	>661,200
Avg. # of disconnects/reconnects per month	*	400	*	413	*	>415	>430

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	4.16%	≤ 5.0%	3.42%	≤ 5.0%	≤ 3.5%	≤ 4.0%
System Average Interruption Duration (SAIDI)	66.0	26.9	45.0	40.5	<30.0	<42.0	<30.0
Customer Average Interruption Duration (CAIDI)	76.0	49.9	56.3	81.4	<60.0	<50.0	<60.0
System Average Interruption Frequency (SAIFI)	.85	.53	.80	.50	< 0.50	< 0.50	<0.50
Momentary Average Interruption event Frequency Index (MAIFIE)	6.20	8.32	7.85	6.18	< 7.0	< 6.5	<7.0
L-Bar	67.0	79.6	67.0	72.0	< 70.0	< 70.0	<70.0
O&M cost per services billed±	≤ \$35.00	\$27.11	≤ \$35.00	\$26.13	≤\$35.00	\$28.27	\$28.68

*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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ -	\$ 902,462	\$ 1,082,688	\$ 1,098,900
1020	OVERTIME	-	77,020	60,000	60,900
	PERSONNEL SERVICES TOTAL	-	979,482	1,142,688	1,159,800
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	-	149,425	136,719	138,697
4060	FICA	-	86,545	87,416	88,725
4070	EMPLOYEES' INSURANCE	-	332,875	285,695	285,695
4090	VACATION PAY EXPENSE	-	57,598	-	-
4100	SICK PAY EXPENSE	-	68,394	-	-
4110	NET OPEB EXPENSE	-	5,475	5,100	5,100
4600	WORKERS' COMPENSATION	-	19,108	25,468	21,483
4640	UNEMPLOYMENT CLAIMS	-	-	1,662	-
	EMPLOYEE BENEFITS TOTAL	-	719,420	542,060	539,700
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	-	-	-	5,000
2132	MAINTENANCE OF VEHICLES	-	9,195	10,000	10,000
2133	MAINTENANCE OF EQUIPMENT	-	3,328	4,301	4,430
2139	MAINTENANCE/SERVICE CONTRACTS	-	709	2,182	2,247
2140	POSTAGE	-	28	102	104
2151	PRINTING	-	156	1,591	1,500
2170	TRAINING	-	19,263	20,479	22,070
2171	TRAVEL	-	16	500	510
2172	CAR ALLOWANCE	-	6,021	8,460	8,460
2190	COMMUNICATIONS	-	6,882	10,000	10,000
2230	EMPLOYEE RELATIONS	-	444	573	573
2240	BUSINESS RELATIONS	-	-	121	-
2260	MEMBERSHIPS - PROFESSIONAL	-	-	50	-
	CONTRACTUAL SERVICES TOTAL	-	46,042	58,359	64,894
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	-	3,259	9,000	4,500
3316	OPERATING SUPPLIES	-	27,161	58,038	61,200
3331	VEHICLE SUPPLIES	-	26,135	44,275	45,161
3340	SMALL TOOLS	-	4,315	1,484	2,000
	COMMODITIES TOTAL	-	60,870	112,797	112,861
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	-	804	820
4610	PROPERTY & LIAB./INS. & UNINSUR.	-	19,521	17,233	18,095
	FIXED & SUNDRY TOTAL	-	19,521	18,037	18,915
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	-	11,920	16,000	16,000
	MISCELLANEOUS TOTAL	-	11,920	16,000	16,000
	TOTALS	\$ -	\$ 1,837,255	\$ 1,889,941	\$ 1,912,170

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 replacement of oil filled circuit breakers
- Completed Country Cove Mobile Home Park improvements
- Completed implementation and training of Outage Management Software (Responder)
- Completed development and deployment of Data collection interface (DashBoard) for system inspection updates
- Completed 3rd year of 8-year pole inspection program

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	200	125	150	87	138	134	150
Site plans/permits reviewed	40	123	150	145	135	140	140
Construction projects managed	175	112	120	65	123	140	120
Jobs added to GIS	175	79	200	106	125	120	125
% of historic records verified	88%	88%	90%	88%	90%	89%	90%

DEPT. 56 - ELECTRIC & GAS ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 509,322	\$ 539,945	\$ 577,610	\$ 586,300
1020	OVERTIME	28,128	44,539	10,000	10,200
	PERSONNEL SERVICES TOTAL	537,450	584,484	587,610	596,500
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	82,971	96,274	95,780	96,812
4060	FICA	37,806	41,484	44,952	45,632
4070	EMPLOYEES' INSURANCE	110,584	140,242	136,269	136,269
4090	VACATION PAY EXPENSE	(13,534)	6,500	-	-
4100	SICK PAY EXPENSE	(120)	7,758	-	-
4110	NET OPEB EXPENSE	1,948	2,011	1,900	1,900
4600	WORKERS' COMPENSATION	2,974	2,259	2,460	2,583
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	222,629	296,528	281,361	283,196
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	700	527	100	100
2133	MAINTENANCE OF EQUIPMENT	-	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	407	391	153	150
2140	POSTAGE	5	14	25	25
2151	PRINTING	99	165	25	25
2164	PROFESS. FEES - CONSULTING/ENG.	15,211	-	68,000	30,000
2166	PROFESSIONAL FEES - OTHER	-	-	-	-
2165	TEMPORARY LABOR	-	-	-	-
2170	TRAINING	38,021	20,195	23,200	23,200
2171	TRAVEL	-	-	100	100
2172	CAR ALLOWANCE	13,929	13,199	13,620	13,620
2190	COMMUNICATIONS	5,940	5,072	5,500	5,500
2230	EMPLOYEE RELATIONS	150	-	300	300
2240	BUSINESS RELATIONS	-	243	150	40
2260	MEMBERSHIPS - PROFESSIONAL	1,386	458	1,200	1,200
	CONTRACTUAL SERVICES TOTAL	75,848	40,264	112,373	74,260
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,640	11,899	2,000	3,000
3313	SUBSCRIPTIONS	640	377	300	300
3316	OPERATING SUPPLIES	2,079	7,623	5,000	5,000
3331	VEHICLE SUPPLIES	4,031	3,851	1,800	2,500
	COMMODITIES TOTAL	10,390	23,750	9,100	10,800
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	-	99	300	300
4610	PROPERTY & LIAB./INS. & UNINSUR.	6,047	6,721	7,675	8,059
	FIXED & SUNDRY TOTAL	6,047	6,820	7,975	8,359
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	3,001	14,215	15,000	15,000
	MISCELLANEOUS TOTAL	3,001	14,215	15,000	15,000
	TOTALS	\$ 855,365	\$ 966,061	\$ 1,013,419	\$ 988,115

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



Water Resources



Water Distribution



Wastewater Collections



Water/Wastewater Engineering



Water Reclamation

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 126,068	\$ 129,229	\$ 128,753	\$ 130,700
	PERSONNEL SERVICES TOTAL	126,068	129,229	128,753	130,700
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	-	-	-	-
4060	FICA	8,899	9,285	9,850	9,999
4070	EMPLOYEES' INSURANCE	12,469	15,851	14,902	14,902
4090	VACATION PAY EXPENSE	(785)	(973)	-	-
4100	SICK PAY EXPENSE	(999)	-	-	-
4110	NET OPEB EXPENSE	217	223	200	200
4600	WORKERS' COMPENSATION	52	47	60	63
	EMPLOYEE BENEFITS TOTAL	19,853	24,433	25,012	25,164
<u>CONTRACTUAL SERVICES</u>					
2151	PRINTING	-	-	-	-
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	1,000	1,500
2170	TRAINING	1,122	1,653	1,500	1,500
2171	TRAVEL	-	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	700	600	700	700
2240	BUSINESS RELATIONS	30	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	3,483	2,402	3,500	3,500
	CONTRACTUAL SERVICES TOTAL	10,495	9,815	11,860	12,360
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	837	1,182	1,000	1,000
3313	SUBSCRIPTIONS	309	-	299	250
	COMMODITIES TOTAL	1,146	1,182	1,299	1,250
<u>FIXED & SUNDRY</u>					
4610	PROPERTY & LIAB./INS. & UNINSUR.	728	899	1,069	1,122
	FIXED & SUNDRY TOTAL	728	899	1,069	1,122
	TOTALS	\$ 158,290	\$ 165,558	\$ 167,993	\$ 170,596

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 Unit #2 Lime Softening Rehabilitation, improving the drinking water quality and equipment reliability
- Completed replacement of High Service Pump #3, to provide adequate and stable pressure to the water distribution system
- Completed Lime Plant Filter Rehabilitation Project for filters 6 thru 10, improving the drinking water quality and equipment reliability
- Continued optimizing the water treatment equipment, reducing electric costs by 10%

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Monthly samples collected for testing	60	60	60	60	60	60	60
Surficial wells maintained	36	31	36	28	36	29	36
Floridan wells maintained	11	11	11	11	11	11	11

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	365	365	366	366	365
% of Surficial wells in service	100%	86%	100%	78%	100%	81%	100%
% of Floridan wells in service	100%	100%	100%	100%	100%	100%	100
Safety Frequency Rate	0.0	0.0	0.0	4.6	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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 1,017,151	\$ 1,060,769	\$ 1,120,932	\$ 1,137,700
1020	OVERTIME	114,813	92,135	106,000	107,600
	PERSONNEL SERVICES TOTAL	1,131,964	1,152,904	1,226,932	1,245,300
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	172,544	179,082	190,824	192,946
4060	FICA	84,358	86,241	93,860	95,265
4070	EMPLOYEES' INSURANCE	202,726	272,001	246,986	246,986
4090	VACATION PAY EXPENSE	(5,180)	8,135	-	-
4100	SICK PAY EXPENSE	17,156	1,213	-	-
4110	NET OPEB EXPENSE	4,979	5,140	4,800	4,800
4600	WORKERS' COMPENSATION	21,587	19,767	23,919	25,597
4640	UNEMPLOYMENT CLAIMS	(5,775)	201	-	-
	EMPLOYEE BENEFITS TOTAL	492,395	571,780	560,389	565,594
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	1,926	2,834	3,500	3,570
2131	MAINTENANCE OF BUILDINGS	1,750	-	2,000	2,000
2132	MAINTENANCE OF VEHICLES	7,339	20,527	10,300	13,663
2133	MAINTENANCE OF EQUIPMENT	14,125	47,917	56,512	58,207
2139	MAINTENANCE/SERVICE CONTRACTS	230,516	216,472	260,000	265,000
2140	POSTAGE	413	164	408	416
2151	PRINTING	2,831	5,058	6,160	2,815
2164	PROFESS. FEES - CONSULTING/ENG.	6,630	-	26,600	70,000
2165	TEMPORARY LABOR	-	-	4,080	4,162
2166	PROFESSIONAL FEES - OTHER	25,129	17,165	22,081	22,523
2170	TRAINING	4,689	12,403	12,000	12,240
2171	TRAVEL	191	-	124	-
2172	CAR ALLOWANCE	5,189	5,160	5,160	5,160
2190	COMMUNICATIONS	14,537	12,702	14,000	14,000
2200	UTILITIES	957,802	889,962	877,800	877,800
2230	EMPLOYEE RELATIONS	265	882	416	424
2240	BUSINESS RELATIONS	-	79	-	-
2260	MEMBERSHIPS - PROFESSIONAL	959	594	1,000	800
2262	MEMBERSHIPS - CIVIC	-	-	620	632
	CONTRACTUAL SERVICES TOTAL	1,274,291	1,231,919	1,302,761	1,353,412
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	4,301	6,461	5,200	5,304
3313	SUBSCRIPTIONS	241	219	312	318
3316	OPERATING SUPPLIES	268,178	264,102	315,200	270,000
3320	CHEMICALS	643,488	747,206	850,000	900,000
3331	VEHICLE SUPPLIES	27,805	19,265	25,000	25,000
3340	SMALL TOOLS	2,925	4,096	5,000	5,100
3360	PURCHASES FOR RESALE	24,328	6,691	3,312	3,378
	COMMODITIES TOTAL	971,266	1,048,040	1,204,024	1,209,100
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	4,758	4,786	9,385	9,573
4610	PROPERTY & LIAB./INS. & UNINSUR.	152,369	133,257	133,963	142,412
	FIXED & SUNDRY TOTAL	157,127	138,043	143,348	151,985
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,574,399	1,325,054	2,010,000	2,114,000
	MISCELLANEOUS TOTAL	1,574,399	1,325,054	2,010,000	2,114,000
	TOTALS	\$ 5,601,442	\$ 5,467,740	\$ 6,447,454	\$ 6,639,391

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

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of backflows prevention devices tested	100%	100%	100%	100%	100%	100%	100%
% of distribution control valves inspected	20.0%	1.7%	5.0%	16.5%	10.0%	2.0%	10.0%
% of hydrants inspected	*	6.0%	*	18.2%	50.0%	25.0%	50.0%
% of meters changed out 10 years or older **	*	13.2%	*	5.5%	10.0%	5.1%	10.0%
Avg. # of monthly service calls	600	632	650	553	500	433	500
Avg. # of services billed	20,000	19,756	20,200	19,929	20,100	20,100	20,500

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of water loss	< 10.0%	1.55%	< 10.0%	2.84%	< 10.0%	2.5%	< 5.0%
# of water quality trouble calls	<50	52	<50	78	<50	75	<50

*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 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 1,133,885	\$ 1,201,466	\$ 1,232,625	\$ 1,251,100
1020	OVERTIME	52,756	37,210	65,000	66,000
	PERSONNEL SERVICES TOTAL	1,186,641	1,238,676	1,297,625	1,317,100
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	188,051	194,001	188,804	191,056
4060	FICA	86,186	92,522	99,268	100,758
4070	EMPLOYEES' INSURANCE	277,008	372,742	354,594	354,594
4090	VACATION PAY EXPENSE	228	(6,844)	-	-
4100	SICK PAY EXPENSE	22,828	(21,657)	-	-
4110	NET OPEB EXPENSE	6,061	6,258	5,800	5,800
4600	WORKERS' COMPENSATION	50,272	27,917	41,424	43,430
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	630,634	664,939	689,890	695,638
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	118	120
2122	RENTALS	103	879	1,082	1,104
2132	MAINTENANCE OF VEHICLES	23,993	28,517	30,000	30,000
2133	MAINTENANCE OF EQUIPMENT	9,976	13,934	13,956	14,375
2139	MAINTENANCE/SERVICE CONTRACTS	67,336	91,022	175,000	414,300
2140	POSTAGE	39	27	46	47
2151	PRINTING	554	487	1,561	1,592
2165	TEMPORARY LABOR	6,224	-	-	-
2166	PROFESSIONAL FEES - OTHER	7,615	5,126	7,578	7,730
2170	TRAINING	11,146	17,332	21,278	16,604
2171	TRAVEL	31	162	234	239
2190	COMMUNICATIONS	12,727	12,142	13,400	13,400
2200	UTILITIES	25,450	25,042	23,800	23,800
2230	EMPLOYEE RELATIONS	412	596	435	444
2260	MEMBERSHIPS - PROFESSIONAL	449	546	487	497
	CONTRACTUAL SERVICES TOTAL	166,055	195,812	288,975	524,252
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,997	4,767	5,412	10,520
3313	SUBSCRIPTIONS	-	-	108	110
3316	OPERATING SUPPLIES	174,748	173,336	180,000	183,600
3331	VEHICLE SUPPLIES	89,546	72,584	93,739	95,614
3340	SMALL TOOLS	14,478	16,631	52,000	32,640
	COMMODITIES TOTAL	282,769	267,318	331,259	322,484
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	5,127	6,989	6,555	7,500
4610	PROPERTY & LIAB./INS. & UNINSUR.	22,216	26,132	56,760	58,098
4666	INVENTORY ADJUSTMENTS	35,602	-	-	-
	FIXED & SUNDRY TOTAL	62,945	33,121	63,315	65,598
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	2,556,926	2,412,983	2,362,000	2,362,000
	MISCELLANEOUS TOTAL	2,556,926	2,412,983	2,362,000	2,362,000
	TOTALS	\$ 4,885,970	\$ 4,812,849	\$ 5,033,064	\$ 5,287,072

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 3 and 4 Replacement, Sand Filter Units 6-10 Rehabilitation, Lime Softening Unit 2 Rehabilitation, IWRP Aerator 2 Rehabilitation, and 1 MG Tank Butterfly Valve Replacement. These projects increased our water and wastewater treatment and reliability.
- Designed and provided construction management of six water main replacement projects to improve service to customers.
- Designed and provided construction management of the Sunrise Water Main Loop to improve system hydraulics and provide water availability in the area.
- Designed and provided construction management of the Noa Street MSBU water main project to provide water to thirty-eight single family homes.
- Managed the design and construction of Repump 1 rehabilitation including FEMA reporting for Hazard Mitigation grant funding for 75% of eligible costs.
- Completed enhancements to the GIS website including adding record drawing set points for major facilities at the plants, adding 99% of the water meters and improving layer information.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	15	26	14	22	20	21	24
Site plans/permits reviewed	75	115	180	173	135	124	150
Projects managed	50	37	45	43	48	46	48
Entities added to GIS	250	712	1,500	4,670	750	7,000	1,500
Water main replaced (ft)	*	*	*	6,307	8,000	11,000	8,000
Sewer VCP Main replaced (ft)	*	*	*	44	8,000	3,390	8,000
% of infrastructure verified	*	*	*	73.3%	75.0%	74.0%	76.0%

*Not measured in prior years

DEPT. 66 - WATER/WASTEWATER ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 597,593	\$ 624,027	\$ 653,530	\$ 663,300
1020	OVERTIME	159	521	1,000	1,000
	PERSONNEL SERVICES TOTAL	597,752	624,548	654,530	664,300
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	90,524	108,007	106,688	107,816
4060	FICA	46,377	49,039	50,072	50,819
4070	EMPLOYEES' INSURANCE	108,375	151,924	141,413	141,413
4090	VACATION PAY EXPENSE	5,456	(763)	-	-
4100	SICK PAY EXPENSE	24,151	8,509	-	-
4110	NET OPEB EXPENSE	2,381	2,458	2,300	2,300
4600	WORKERS' COMPENSATION	4,473	4,107	7,258	5,141
	EMPLOYEE BENEFITS TOTAL	281,737	323,281	307,731	307,489
<u>CONTRACTUAL SERVICES</u>					
2132	MAINTENANCE OF VEHICLES	357	1,597	3,010	3,100
2133	MAINTENANCE OF EQUIPMENT	389	-	3,399	3,501
2139	MAINTENANCE/SERVICE CONTRACTS	133	1,318	350	361
2140	POSTAGE	-	-	265	270
2151	PRINTING	-	41	50	51
2164	PROFESS. FEES - CONSULTING/ENG.	-	-	1,040	1,061
2166	PROFESSIONAL FEES - OTHER	36	37	541	552
2170	TRAINING	4,270	5,638	11,000	11,000
2171	TRAVEL	10	10	104	106
2172	CAR ALLOWANCE	15,480	15,480	15,480	15,480
2190	COMMUNICATIONS	4,555	4,199	5,000	5,000
2200	UTILITIES	25,926	25,661	25,700	25,700
2230	EMPLOYEE RELATIONS	978	976	700	714
2240	BUSINESS RELATIONS	-	-	57	-
2260	MEMBERSHIPS - PROFESSIONAL	1,507	1,706	1,750	1,750
2262	MEMBERSHIPS - CIVIC	-	-	600	612
	CONTRACTUAL SERVICES TOTAL	53,641	56,663	69,046	69,258
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	3,307	4,512	5,100	5,202
3313	SUBSCRIPTIONS	-	128	-	-
3316	OPERATING SUPPLIES	2,172	2,875	2,500	2,550
3331	VEHICLE SUPPLIES	7,481	7,945	11,652	11,885
3340	SMALL TOOLS	259	435	275	281
	COMMODITIES TOTAL	13,219	15,895	19,527	19,918
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	50	987	1,082	1,104
4610	PROPERTY & LIAB./INS. & UNINSUR.	7,675	8,819	9,522	9,998
	FIXED & SUNDRY TOTAL	7,725	9,806	10,604	11,102
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,236	806	-	-
	MISCELLANEOUS TOTAL	1,236	806	-	-
	TOTALS	\$ 955,310	\$ 1,030,999	\$ 1,061,438	\$ 1,072,067

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
- Continued same day or next day response for all service calls.
- Continued staff qualification for Operator Qualification Certification program, including administrator training, and provided additional technical training when available
- Improved regulatory compliance with less PSC audit findings in 2015.

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Services call handled	2,200	1,826	1,700	1,486	2,000	1,600	1,700
Meter installs/renewals	225	201	170	124	200	150	170
Throughput for system (Dths)	*	445,000	*	437,000	486,000	440,000	460,000
Avg. # of services billed	4,200	4,223	4,300	4,189	4,300	4,250	4,300
Replace/remove ex-tube installations	20	19	10	7	>15	>15	>15
"Cut and Cap" service lines (10-year rule)	*	54	*	52	70	55	>60

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lines hit by 3 rd party contractors	< 5	10	< 5	7	< 10	<10	<10
PSC audit findings	*	13	*	4	< 5	<5	<5
Safety Frequency Rate	0.0	7.5	0.0	14.1	0.0	0.0	0.0
Safety Severity Rate	0	30	0	7	0	0	0

*Not measured in prior years

DEPT. 74 - GAS OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 840,611	\$ 816,261	\$ 850,818	\$ 863,600
1020	OVERTIME	7,639	10,306	73,000	16,200
	PERSONNEL SERVICES TOTAL	848,250	826,567	923,818	879,800
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	115,815	112,247	133,062	125,272
4060	FICA	56,862	55,324	70,672	67,305
4070	EMPLOYEES' INSURANCE	176,625	223,548	209,682	209,682
4090	VACATION PAY EXPENSE	(16,737)	3,567	-	-
4100	SICK PAY EXPENSE	(12,324)	9,099	-	-
4110	NET OPEB EXPENSE	3,460	3,352	3,100	3,100
4600	WORKERS' COMPENSATION	12,058	12,172	25,028	15,031
4640	UNEMPLOYMENT CLAIMS	-	-	-	-
	EMPLOYEE BENEFITS TOTAL	335,759	419,309	441,544	420,390
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	655	879	5,202	5,202
2122	RENTALS	42	119	1,104	1,104
2132	MAINTENANCE OF VEHICLES	7,034	5,698	8,861	9,127
2133	MAINTENANCE OF EQUIPMENT	11,484	3,961	6,957	7,166
2139	MAINTENANCE/SERVICE CONTRACTS	430	286	24,000	10,000
2140	POSTAGE	757	64	2,550	2,550
2151	PRINTING	2,353	1,966	5,520	5,520
2164	PROFESS. FEES - CONSULTING/ENG.	3,000	-	5,000	5,000
2165	TEMPORARY LABOR	-	-	219,132	-
2166	PROFESSIONAL FEES - OTHER	1,771	5,341	1,656	1,656
2170	TRAINING	12,426	9,906	12,000	12,240
2171	TRAVEL	1,531	1,525	1,530	1,561
2172	CAR ALLOWANCE	5,160	5,160	5,160	5,160
2190	COMMUNICATIONS	8,327	10,545	11,700	11,700
2200	UTILITIES	13,476	13,179	13,200	13,200
2230	EMPLOYEE RELATIONS	949	489	225	208
2240	BUSINESS RELATIONS	88	-	255	255
2260	MEMBERSHIPS - PROFESSIONAL	8,651	11,624	10,000	10,000
	CONTRACTUAL SERVICES TOTAL	78,134	70,742	334,052	101,649
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,725	3,531	3,000	3,060
3313	SUBSCRIPTIONS	-	49	-	-
3316	OPERATING SUPPLIES	72,591	114,212	134,026	115,000
3331	VEHICLE SUPPLIES	46,955	36,259	39,780	40,576
3340	SMALL TOOLS	12,563	13,602	18,005	21,425
	COMMODITIES TOTAL	134,834	167,653	194,811	180,061
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	10,792	10,485	12,902	12,000
4610	PROPERTY & LIAB./INS. & UNINSUR.	37,907	18,444	21,019	21,720
	FIXED & SUNDRY TOTAL	48,699	28,929	33,921	33,720
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,050,038	233,834	262,000	268,000
	MISCELLANEOUS TOTAL	1,050,038	233,834	262,000	268,000
	TOTALS	\$ 2,495,714	\$ 1,747,034	\$ 2,190,146	\$ 1,883,620

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

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<i>PURCHASES FOR RESALE</i>					
3360	PURCHASES FOR RESALE	\$ 2,274,450	\$ 1,900,192	\$ 2,000,000	\$ 2,000,000
	TOTALS	<u>\$ 2,274,450</u>	<u>\$ 1,900,192</u>	<u>\$ 2,000,000</u>	<u>\$ 2,000,000</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
- Manage Industrial Pretreatment Program which meets all regulatory requirements
- Manage Fats, Oils and Grease Trap Program which ensures all regulatory requirements are met
- Responsible for operation of the Domestic and Industrial Waste Underground Injection Control Permitting Program
- Responsible for operation of the domestic waste NPDES permit
- Ensure proper treatment and disposal of the City of Fort Pierce wastewater

DEPARTMENTAL ACCOMPLISHMENTS

- Continued educational programs to inform commercial customers of new regulations
- Ensured that 100% of operations personnel met the requirements for recertification
- Performing scheduled preventative maintenance working towards a 80% scheduled maintenance vs. 20% emergency repair ratio

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Samples collected	1,350	1,420	2,200	3,098	1,500	3,000	3,100
Permitted industrial users	14	9	10	9	10	9	10
% of grease traps inspected bi-annually	100%	100%	100%	100%	100%	100%	100%
Injection well users	3	2	2	2	2	2	2
Plant valve maintenance (monthly)	12	12	12	12	12	12	12

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	365	365	366	366	365
% of employees with state required certification	100%	95%	100%	100%	100%	100%	100%
Plant Capacity (MGPD)	10	4.03	10	4.11	10	6.7	10
Safety Frequency Rate	0.0	15.9	0.0	0.0	0.0	9.7	0.0
Safety Severity Rate	0	239	0	0	0	194	0

DEPT. 82 - WATER RECLAMATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 627,730	\$ 657,800	\$ 671,880	\$ 682,000
1020	OVERTIME	17,071	16,833	15,000	15,200
	PERSONNEL SERVICES TOTAL	644,801	674,633	686,880	697,200
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	90,463	110,223	102,658	103,853
4060	FICA	48,605	54,520	52,546	53,336
4070	EMPLOYEES' INSURANCE	140,070	183,041	176,526	176,526
4090	VACATION PAY EXPENSE	(17,408)	13,273	-	-
4100	SICK PAY EXPENSE	16,962	1,445	-	-
4110	NET OPEB EXPENSE	3,251	3,576	3,300	3,300
4600	WORKERS' COMPENSATION	38,437	11,402	23,060	24,278
	EMPLOYEE BENEFITS TOTAL	320,380	377,480	358,090	361,293
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	-	-	1,000	1,000
2122	RENTALS	14,472	10,404	12,000	12,000
2131	MAINTENANCE OF BUILDINGS	1,295	-	2,000	2,000
2132	MAINTENANCE OF VEHICLES	10,024	6,998	5,000	5,000
2133	MAINTENANCE OF EQUIPMENT	10,497	19,848	18,000	18,000
2139	MAINTENANCE/SERVICE CONTRACTS	428,611	460,082	451,500	451,500
2140	POSTAGE	296	131	408	408
2151	PRINTING	38	83	1,000	1,000
2164	PROFESS. FEES - CONSULTING/ENG.	9,020	2,310	120,702	80,000
2165	TEMPORARY LABOR	2,213	795	2,550	2,550
2166	PROFESSIONAL FEES - OTHER	34,524	28,712	30,000	30,000
2170	TRAINING	5,746	15,420	7,750	7,750
2171	TRAVEL	-	95	100	100
2172	CAR ALLOWANCE	5,160	6,362	8,460	8,460
2190	COMMUNICATIONS	6,327	7,424	8,500	8,500
2200	UTILITIES	600,326	483,370	506,000	506,000
2230	EMPLOYEE RELATIONS	209	1,309	225	225
2240	BUSINESS RELATIONS	375	421	572	572
2260	MEMBERSHIPS - PROFESSIONAL	270	510	303	303
	CONTRACTUAL SERVICES TOTAL	1,129,403	1,044,274	1,176,070	1,135,368
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	4,851	6,870	4,590	4,590
3313	SUBSCRIPTIONS	-	-	-	-
3316	OPERATING SUPPLIES	80,008	72,500	63,864	64,000
3320	CHEMICALS	47,566	98,561	120,000	120,000
3331	VEHICLE SUPPLIES	17,642	11,054	10,000	10,000
3340	SMALL TOOLS	3,745	4,574	3,248	3,250
	COMMODITIES TOTAL	153,812	193,559	201,702	201,840
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	1,037	1,295	26,020	26,540
4610	PROPERTY & LIAB./INS. & UNINSUR.	39,581	66,523	43,814	46,005
	FIXED & SUNDRY TOTAL	40,618	67,818	69,834	72,545
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	1,885,989	1,259,751	1,413,000	1,627,000
	MISCELLANEOUS TOTAL	1,885,989	1,259,751	1,413,000	1,627,000
	TOTALS	\$ 4,175,003	\$ 3,617,515	\$ 3,905,576	\$ 4,095,246

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
- High Level of technical expertise within the existing staff combined with a high level of focus on customer service
- Operate and perform preventative maintenance on 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
- Ensure good working relationships with regulatory agencies, and City of Fort Pierce departments.

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 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lift stations	116	116	118	117	117	117	118
Lift station preventative maintenance performed	300	290	348	315	350	320	350
Avg. preventative maintenance performed annually on each lift station	2.5	2.5	3.0	2.5	3.0	2.5	3.0
Lift station rehabilitations (in-house)	9	6	6	6	6	6	6
Manholes serviced	75	40	60	56	60	52	60
% of manholes inspected annually	50%	30%	30%	50%	30%	28%	50%
Miles of main lines	68	96	100	96	100	96	100

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cost for 1,000 gallons billed	\$1.97	\$2.68	\$2.78	\$2.36	\$2.87	\$2.33	\$2.32
Safety Frequency Rate	0.0	0.0	0.0	5.8	0.0	7.57	0.0
Safety Severity Rate	0	0	0	0	0	30.27	0

DEPT. 84 - WASTEWATER COLLECTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 950,852	\$ 916,573	\$ 929,562	\$ 943,500
1020	OVERTIME	49,166	51,815	50,000	50,800
	PERSONNEL SERVICES TOTAL	<u>1,000,018</u>	<u>968,388</u>	<u>979,562</u>	<u>994,300</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	130,112	111,407	129,324	131,030
4060	FICA	69,718	64,021	74,936	76,064
4070	EMPLOYEES' INSURANCE	225,429	241,748	227,306	227,306
4090	VACATION PAY EXPENSE	(44)	(6,344)	-	-
4100	SICK PAY EXPENSE	10,624	(20,756)	-	-
4110	NET OPEBE EXPENSE	4,546	4,693	4,300	4,300
4600	WORKERS' COMPENSATION	13,396	13,283	17,504	17,294
4640	UNEMPLOYMENT CLAIMS	-	1,859	-	-
	EMPLOYEE BENEFITS TOTAL	<u>453,781</u>	<u>409,911</u>	<u>453,370</u>	<u>455,994</u>
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	24,304	24,045	28,146	24,146
2132	MAINTENANCE OF VEHICLES	52,621	51,718	48,000	48,000
2133	MAINTENANCE OF EQUIPMENT	7,958	17,072	52,000	15,277
2139	MAINTENANCE/SERVICE CONTRACTS	28,983	57,071	50,800	61,800
2151	PRINTING	21	-	200	200
2164	PROFESSIONAL FEES - CONSULT/ ENG.	-	-	-	-
2166	PROFESSIONAL FEES - OTHER	1,359	2,054	2,299	1,873
2170	TRAINING	6,408	5,631	7,500	7,500
2171	TRAVEL	-	-	-	-
2172	CAR ALLOWANCE	5,160	3,010	-	-
2190	COMMUNICATIONS	8,793	8,876	9,900	9,900
2200	UTILITIES	209,616	205,648	237,500	237,500
2230	EMPLOYEE RELATIONS	179	516	300	300
2260	MEMBERSHIPS - PROFESSIONAL	87	145	260	260
	CONTRACTUAL SERVICES TOTAL	<u>345,489</u>	<u>375,786</u>	<u>436,905</u>	<u>406,756</u>
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	2,847	5,105	2,809	2,809
3316	OPERATING SUPPLIES	126,805	134,393	133,182	133,182
3320	CHEMICALS	205,572	194,892	200,000	200,000
3331	VEHICLE SUPPLIES	81,747	61,072	68,000	68,000
3340	SMALL TOOLS	4,391	3,537	5,000	5,000
	COMMODITIES TOTAL	<u>421,362</u>	<u>398,999</u>	<u>408,991</u>	<u>408,991</u>
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	6,807	6,732	6,792	6,928
4610	PROPERTY & LIAB./INS. & UNINSUR.	40,273	37,127	41,506	38,332
	FIXED & SUNDRY TOTAL	<u>47,080</u>	<u>43,859</u>	<u>48,298</u>	<u>45,260</u>
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	2,865,478	2,420,065	2,238,000	2,238,000
	MISCELLANEOUS TOTAL	<u>2,865,478</u>	<u>2,420,065</u>	<u>2,238,000</u>	<u>2,238,000</u>
	TOTALS	<u>\$ 5,133,208</u>	<u>\$ 4,617,008</u>	<u>\$ 4,565,126</u>	<u>\$ 4,549,301</u>

FPUAnet[®] COMMUNICATIONS

DEPARTMENTAL FUNCTIONS

- Provide high quality, state-of-the-art communication services at reasonable prices
- Market and sell current FPUAnet products and innovations
- Expand markets and backfill existing service laterals
- Launch new product types, as appropriate

DEPARTMENTAL ACCOMPLISHMENTS

- Researched access to carriers at major regional communication hubs
- Managed ongoing network redesign project
- Pursued ongoing Interconnection Agreement with AT&T
- Pursued ongoing Interlocal Fiber Agreements with Indian River & Martin Counties
- Finished Target Marketing attempt to expand customer base on existing network
- Completed Dedicated Internet resources increase to meet growing demand

PERFORMANCE MEASURES

Workload Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Personal visits with customer	*	25	*	37	50	50	75
Increase in personal visits	*	*	*	48%	62%	35%	50%
New product types launched	*	0	*	0	0	0	2
Net new services provisioned	3	2	3	-1	-1	2	2
Avg. # of services billed	79	78	82	77	81	79	83
Increase in customer services	5%	3%	5%	(-1%)	5%	2%	5%

Effectiveness Measurement:	FY 2014		FY 2015		FY 2016		FY 2017
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Service Reliability	99.99%	99.89%	99.99%	99.97%	99.99%	99.99%	99.99%
Increase in operating revenue	17%	9%	24%	2%	33%	13%	15%
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

*Not measured in prior years

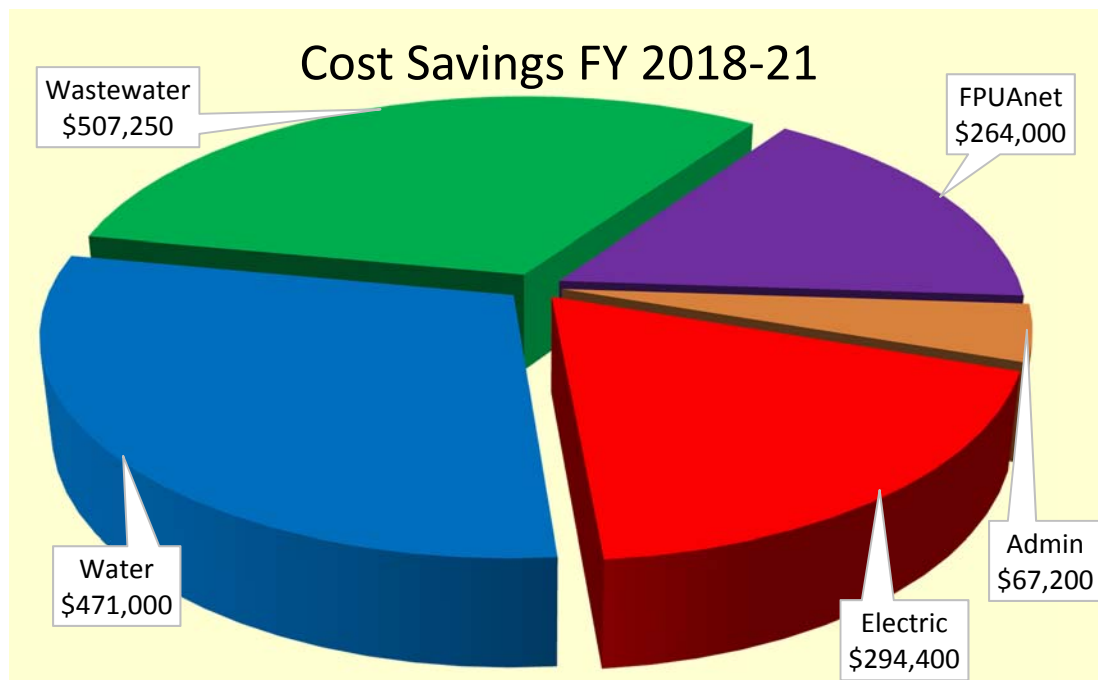
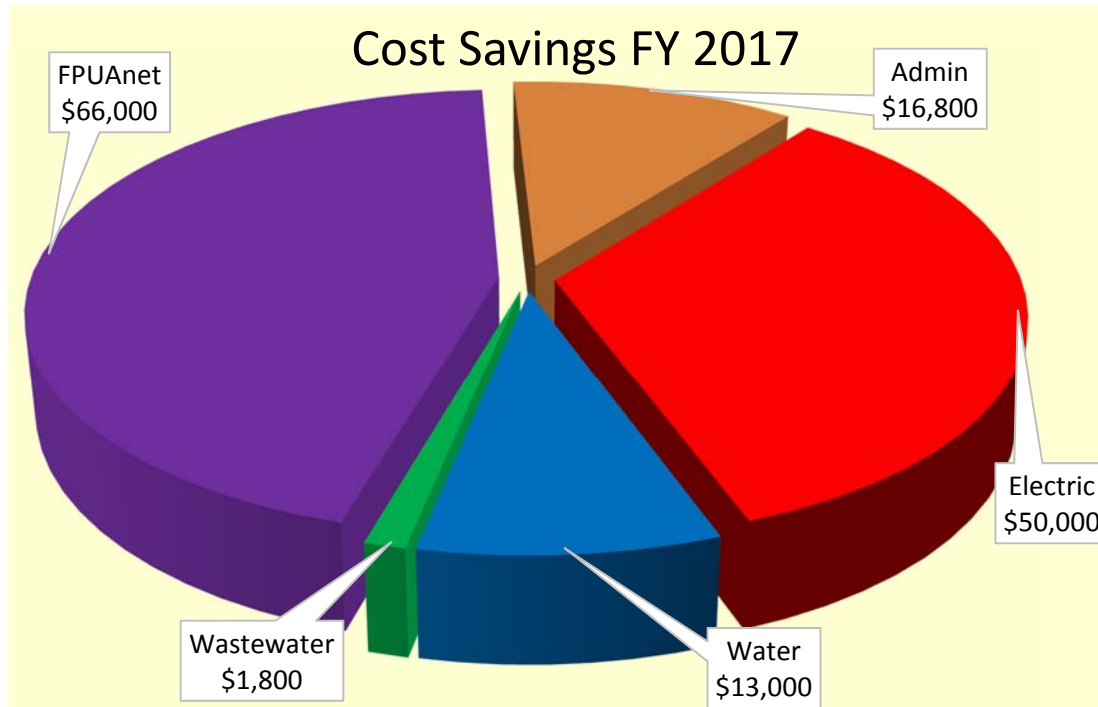
DEPT. 93 - FPUAnet COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 141,150	\$ 111,483	\$ 140,703	\$ 142,800
1020	OVERTIME	14	-	500	500
	PERSONNEL SERVICES TOTAL	141,164	111,483	141,203	143,300
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	18,582	5,444	12,008	12,250
4060	FICA	8,457	7,108	10,802	10,962
4070	EMPLOYEES' INSURANCE	19,124	36,120	33,853	33,853
4090	VACATION PAY EXPENSE	(8,254)	2,908	-	-
4100	SICK PAY EXPENSE	(22,699)	-	-	-
4110	NET OPEB EXPENSE	433	447	400	400
4600	WORKERS' COMPENSATION	103	99	120	126
	EMPLOYEE BENEFITS TOTAL	15,746	52,126	57,183	57,591
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	1,268	2,011	2,100	2,140
2139	MAINTENANCE/SERVICE CONTRACTS	-	967	7,090	7,000
2140	POSTAGE	21	1,202	1,000	1,020
2151	PRINTING	-	1,932	1,000	1,020
2164	PROFESS. FEES - CONSULTING/ENG.	681	3,336	20,000	20,400
2166	PROFESSIONAL FEES - OTHER	1,724	99	4,200	4,280
2170	TRAINING	1,036	1,012	4,950	4,950
2171	TRAVEL	565	74	400	400
2172	CAR ALLOWANCE	3,300	3,300	3,300	3,300
2190	COMMUNICATIONS	1,191	1,295	1,300	1,300
2200	UTILITIES	48	48	100	100
2230	EMPLOYEE RELATIONS	-	106	150	150
2240	BUSINESS RELATIONS	173	525	300	1,070
	CONTRACTUAL SERVICES TOTAL	10,007	15,907	45,890	47,130
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	436	474	500	500
3313	SUBSCRIPTIONS	35	105	70	70
3316	OPERATING SUPPLIES	5,738	92	1,950	1,990
3360	PURCHASES FOR RESALE	42,543	54,494	60,000	113,650
	COMMODITIES TOTAL	48,752	55,165	62,520	116,210
<u>FIXED & SUNDRY</u>					
4520	LICENSES & PERMITS	600	650	950	970
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,710	1,571	1,921	2,017
4700	UTILITY BAD DEBT EXPENSE	371	42	400	400
	FIXED & SUNDRY TOTAL	2,681	2,263	3,271	3,387
<u>MISCELLANEOUS</u>					
9030	DEPRECIATION EXPENSE	90,646	65,820	85,000	92,000
	MISCELLANEOUS TOTAL	90,646	65,820	85,000	92,000
	TOTALS	\$ 308,996	\$ 302,764	\$ 395,067	\$ 459,618

DEPT. 99 - ADMINISTRATIVE & GENERAL - ALL DEPARTMENTS

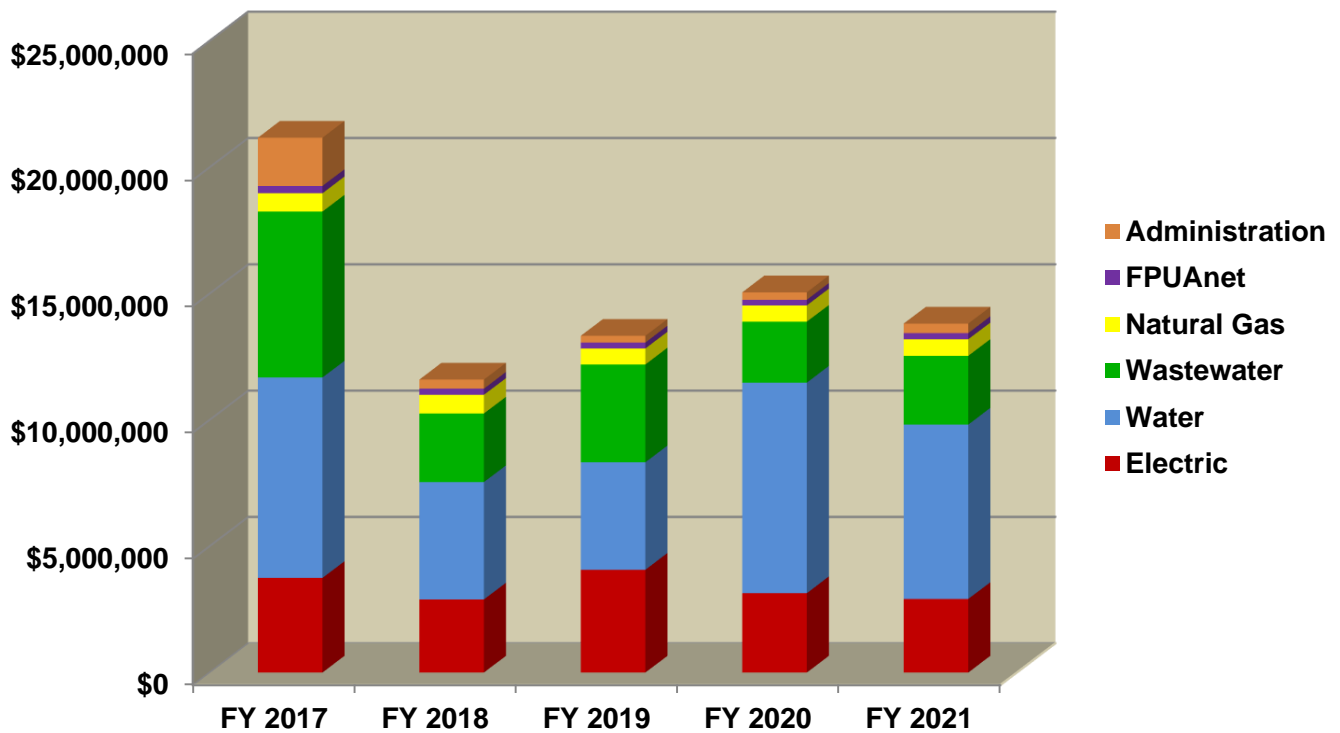
OBJECT CODE	DESCRIPTION	ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	ORIGINAL BUDGET FY 2017
<u>CONTRACTUAL SERVICES</u>					
2122	RENTALS	\$ 7,274	\$ 491	\$ -	\$ -
2131	MAINTENANCE OF BUILDINGS	99,660	68,665	66,430	71,078
2133	MAINTENANCE OF EQUIPMENT	2,758	240	2,291	2,360
2139	MAINTENANCE/SERVICE CONTRACTS	218,406	228,321	227,400	236,062
2164	PROFESS. FEES - CONSULTING/ENG	1,600	-	1,000	-
2166	PROFESSIONAL FEES - OTHER	1,734	3,865	10,920	5,000
2190	COMMUNICATIONS	40,026	40,517	42,500	42,500
2240	BUSINESS RELATIONS	-	-	20,000	20,000
2260	MEMBERSHIPS - PROFESSIONAL	35,910	35,910	2,058	2,817
	CONTRACTUAL SERVICES TOTAL	<u>407,368</u>	<u>378,009</u>	<u>372,599</u>	<u>379,817</u>
<u>COMMODITIES</u>					
3316	OPERATING SUPPLIES	2,318	5,348	4,864	2,417
	COMMODITIES TOTAL	<u>2,318</u>	<u>5,348</u>	<u>4,864</u>	<u>2,417</u>
<u>FIXED & SUNDRY</u>					
4509	OTHER TAXES	35,982	35,982	35,998	36,300
4510	GROSS RECEIPTS TAX	1,556,876	1,689,380	1,695,000	1,695,000
4520	LICENSES & PERMITS	20,138	19,484	26,042	26,564
4531	CONTRIBUTIONS - CIVIC	175,033	206,255	223,431	233,227
4700	UTILITY BAD DEBT EXPENSE	363,338	140,872	360,300	360,614
	FIXED & SUNDRY TOTAL	<u>2,151,367</u>	<u>2,091,973</u>	<u>2,340,771</u>	<u>2,351,705</u>
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS	3,753,740	3,731,101	3,604,781	3,416,643
5723	INTEREST - DEPOSITS	12,478	5,466	13,300	13,300
5725	CAPITALIZED INTEREST	(178,248)	(146,349)	(178,000)	(178,000)
5729	INTEREST - OTHER	87	10	34	50
5731	AMORTIZATION-BOND DISCOUNT	(5,696)	4,135	11,077	23,950
	INTEREST EXPENSES TOTAL	<u>3,582,361</u>	<u>3,594,363</u>	<u>3,451,192</u>	<u>3,275,943</u>
<u>MISCELLANEOUS</u>					
9000	DISTRIBUTION TO CITY OF FORT PIERCE	5,604,937	5,730,375	5,808,951	5,927,340
9010	CONTINGENCY	-	-	500,000	500,000
9030	DEPRECIATION & AMORT. EXPENSE	201,222	195,706	184,000	184,000
	MISCELLANEOUS TOTAL	<u>5,806,159</u>	<u>5,926,081</u>	<u>6,492,951</u>	<u>6,611,340</u>
	TOTALS	<u>\$ 11,949,573</u>	<u>\$ 11,995,774</u>	<u>\$ 12,662,377</u>	<u>\$ 12,621,222</u>

Impact of Capital on Operating Budget



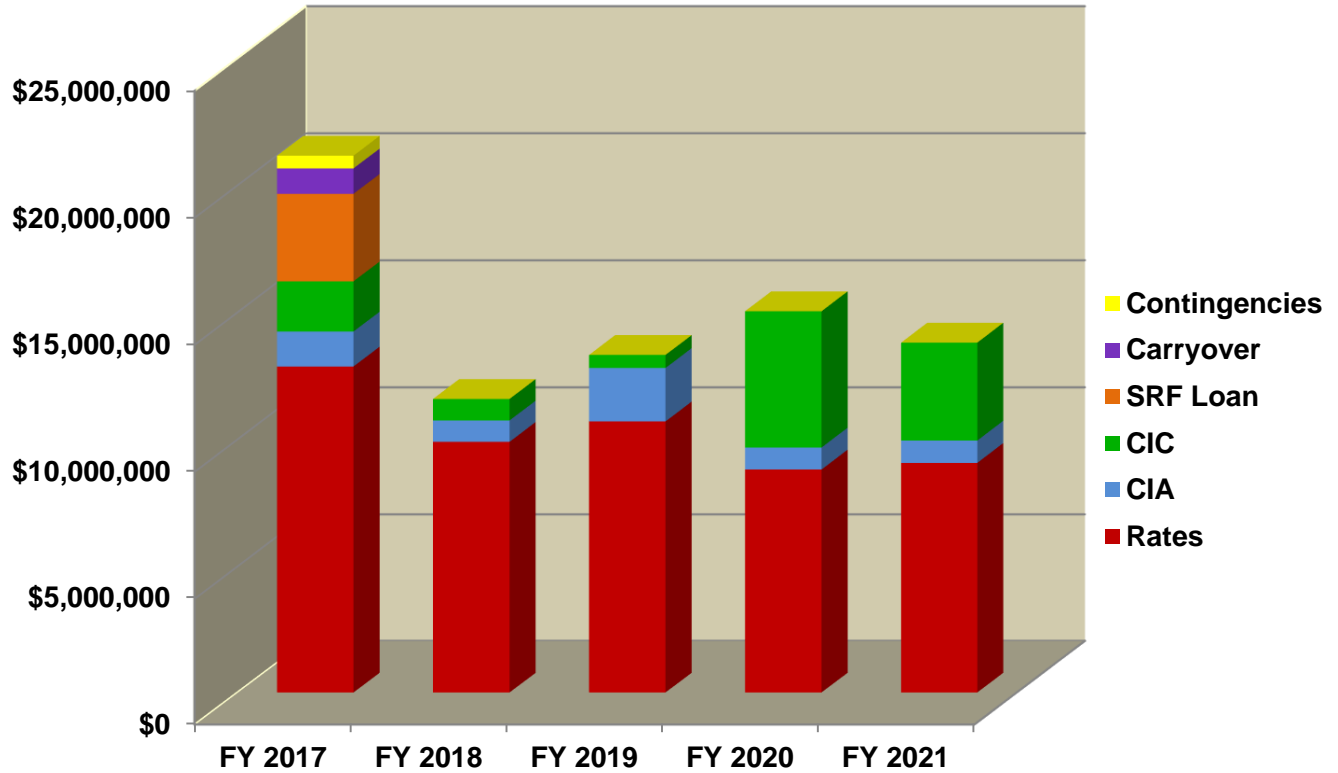
Capital spending is consistently kept to a minimum by finding the most cost effective way to fulfill infrastructure needs. Savings are achieved through planning renewals and replacements. Most savings are realized by avoiding emergency work costs and coordinating with St. Lucie County and the State of Florida on roadway projects.

CAPITAL BUDGET BY SYSTEM



System	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Electric	\$ 3,745,399	\$ 2,893,643	\$ 4,068,328	\$ 3,141,850	\$ 2,913,390
Water	7,933,905	4,645,556	4,255,364	8,333,152	6,902,736
Wastewater	6,568,963	2,714,702	3,871,493	2,413,338	2,720,239
Natural Gas	723,500	739,000	631,500	644,000	656,500
FPUAnet	288,900	243,700	237,500	222,500	244,900
Administration	1,910,000	360,000	265,000	295,000	375,000
Grand Total	\$ 21,170,667	\$ 11,596,601	\$ 13,329,185	\$ 15,049,840	\$ 13,812,765

CAPITAL BUDGET BY FUNDING SOURCE



Funding Source	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
Rates	\$ 12,874,049	\$ 9,907,743	\$ 10,712,834	\$ 8,820,637	\$ 9,080,052
CIA	1,375,950	841,700	2,103,591	865,725	878,619
CIC	1,975,668	847,158	512,760	5,363,478	3,854,094
SRF Loan	3,445,000	-	-	-	-
Carryover	1,000,000	-	-	-	-
Contingencies	500,000	-	-	-	-
Grand Total	\$ 21,170,667	\$ 11,596,601	\$ 13,329,185	\$ 15,049,840	\$ 13,812,765

CAPITAL BUDGET HIGHLIGHTS

The following provides details about the major projects planned for FY 2017 and the expected impact on FPUA's Operations & Maintenance (O&M) Budget. Capital projects involving the renewal and replacement of aging infrastructure generally decrease costs associated with emergencies and repairs, but could increase operating costs through depreciation and maintenance. Capital that is mandated will usually have little 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 2017 include:

- Three major projects are planned to replace water mains, services, and fire hydrants as well as sewer main, manholes, and service laterals. Renovations will be occurring on sections of Avenue M, Wendell Road, and Ohio Avenue. Both the water and wastewater infrastructure in these areas have reached the end of their useful lives and need to be refurbished as part of the Renewal and Replacement program. Combined, these projects constitute 16% of the capital budget. An application is in process to finance these projects through loans from State Revolving Funds (SRF). Low interest loans are available from the Clean Water SRF and the Drinking Water SRF for investments in sanitation and water infrastructure, primarily to local governments.
- Second Street construction, from Seaway Drive to Taylor Creek Marina, commenced in the last quarter of FY 2014 now with expected completion in FY 2017. This project will continue to 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 had begun some work, however all utilities continued to be forestalled by Right of Way, soil conditions, and permitting issues in FY 2016. This endeavor 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 FY 2017 Capital budget funding for improvements to the aging Water Treatment Plant includes replacement and refurbishment of Bulk Chemical Tanks and Containments. The Sodium Hydroxide and Sulfuric Acid tanks which are several years past their expected lives will be replaced. The existing containment basins for both chemicals will be refurbished, as they have degraded enough to raise doubt as to their ability to provide containment if a spill were to occur. The scope of this project also includes a new containment basin, new pumps, and a new injection point for the Fluorosilicic Acid. Upon completion of this project, all of the bulk chemicals will be secured and centralized on the plant site. These improvements should preclude tank or containment failure. The cost of a chemical spill could easily exceed \$100,000.

- The final mechanical wastewater process at the Island Water Reclamation Facility (IWRP) occurs in the clarifiers. In this step of the process, sludge and any remaining debris is removed and the effluent is prepared for chemical cleansing. Clarifier rehabilitation at the IWRP involves replacement of all structural and mechanical metal components, replacement/rehabilitation of associated drive mechanisms and concrete repair of existing cylindrical tanks. Two of the clarifiers are scheduled for improvement with the FY 2017 capital budget and two more in FY 2018.
- A Florida Department of Transportation roadway improvement project is planned for Kings Highway from Okeechobee Road to Angle Road. This project will include the elevation and widening of the road and will involve capital expenditures from the Electric, Water and Wastewater utilities. Reconstruction of the road will necessitate relocation of electric poles and overhead lines to the back of the right of way. Relocation and replacement of force mains along Kings Highway will facilitate the roadway widening. In addition to adjustment of the existing main a 12 inch water main will be installed where no loop currently exists, satisfying a portion of the master plan. Property owners have expressed interest in development in this area. These improvements will improve the hydraulic capacity of the northwest portion of the service territory, accommodating such land development.
- 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.
- Water services are expected to expand in FY 2017. 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. Originally budgeted for FY 2016 it has been deferred on the county schedule until FY 2017. Ocean Towers, Island Village and Sea Wind Condominium Associations have entered into a water supply agreement with FPUA. A 12 inch water main has been contracted by the Association for an extension to bring water to 384 new customers, increasing revenues by \$70,000 - \$75,000 annually. Permits have already been obtained and construction will begin in FY 2017. 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 2017 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 2017 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 2017 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 2017 Capital Budget is as follows:

St Lucie County	\$ 1,997,242
Florida Department of Environmental Protection	1,340,000
Florida Department of Transportation	1,214,500
Florida Public Service Commission	1,004,515
City of Fort Pierce	510,000
National Electric Safety Code	158,519
Department of Homeland Security and/or North American Electric Reliability Corporation	<u>120,000</u>
Total Government and Regulatory-Required Projects	<u>\$ 6,344,776</u>

These mandated projects represent 30% 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. At the end of each fiscal year, funding for some capital projects remains unspent due to unexpected delays.

Beginning in FY 2017, budgeted funds for partially completed projects which remain from the previous fiscal year will be authorized by the Board to be carried over and spent in the next fiscal year without additional Board approval. At the end of each fiscal year, a report on those capital projects, including the amounts spent, amounts to be carried over, and percent complete, will be provided to the Board as an information item.

For more comprehensive and detailed information on FPUA's Capital Budget, please visit www.fpua.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>
18	Safety					
18	FA-1	Pickup Truck	FA	439217001	25,000	Admin Rates
32	Information Technology Services					
32	FA-1	Dept. Hardware & Software	FA	439917001	70,000	Admin Rates
32	FA-2	Servers	FA	439917002	30,000	Admin Rates
32	FA-3	Great Plains/Cogsdale	FA	439917003	10,000	Admin Rates
32	FA-4	Telephony	FA	439717001	50,000	Admin Rates
32	1	Security System	BLKT	402	100,000	Admin Rates
32	2	Network&Comm Infrastructure Ex	BLKT	403	50,000	Admin Rates
TOTAL					310,000	
35	Facilities					
35	FA-1	Air Handlers	FA	439017001	75,000	Admin Rates
54	Electric Transmission & Distribution					
54	FA-1	3/4 Ton 4x4 Pickup	FA	539217001	37,000	Electric Rates
54	FA-2	Wire Puller Trailer	FA	539217002	135,000	Electric Rates
54	1	Retirement from Plant	BLKT	501	222,510	Electric Rates
54	2	Transformer Replacement	BLKT	504	91,769	Electric Rates
54	3	Distribution Pole Replacement	BLKT	505	269,681	Electric Rates
54	4	Transmission Pole Replacement	BLKT	507	27,324	Electric Rates
54	5	Substation Improvements R&R	BLKT	511	52,452	Electric Rates
54	6	Trans & Dist Improvements	BLKT	515	460,913	Electric Rates
TOTAL					1,296,649	
55	Electric Operations					
55	1	Upgrade Meter Reading System	STD	523	200,000	Electric Rates
55	2	Dispatch Ops Video Wall	STD	529	150,000	Electric Rates
TOTAL					350,000	
56-E	Electric & Gas Engineering - Electric					
56-E	1	15KV Oil Circuit Breaker	BLKT	502	40,000	Electric Rates
56-E	2	Auto Reclsure Reliab Imprvmnts	BLKT	503	10,000	Electric Rates
56-E	3	New Construction - Line Ext	BLKT	506	30,000	Electric Rates
56-E	4	Storm Surge & Hardening - NESC	BLKT	508	60,000	Electric Rates
56-E	5	69KV Breaker Replacement	BLKT	509	15,000	Electric Rates
56-E	6	Electric Sys VAR Control Expan	BLKT	510	10,000	Electric Rates
56-E	7	Governmental & Other Required	BLKT	512	150,000	Electric Rates
56-E	7	Governmental & Other Required	BLKT	512	310,000	Electric CIA
56-E	8	Ocean Village Cable Replcmt	BLKT	513	105,000	Electric Rates
56-E	9	New Construction-Residential	BLKT	516	77,500	Electric Rates

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-E	Electric & Gas Engineering - Electric					
56-E	10	Replacement of OH & UG Lines	BLKT	517	50,000	Electric Rates
56-E	11	New Construction-Commercial	BLKT	518	275,000	Electric Rates
56-E	12	New Construction-Rental Lights	BLKT	519	50,000	Electric Rates
56-E	13	Overhead/Underground Serv Conv	BLKT	520	82,500	Electric Rates
56-E	14	Electric Regulatory Compliance	BLKT	521	20,000	Electric Rates
56-E	15	Kings Hwy-Okee Rd to Angle Rd	STD	526	9,500	Electric Rates
56-E	16	Indian River Dr - SLV	STD	527	6,750	Electric Rates
56-E	17	Juanita Ave-41st to 25th St	STD	533	10,000	Electric Rates
56-E	18	Substation Regulators	STD	534	60,000	Electric Rates
56-E	19	17th St - Orange Ave to Ave D	STD	535	92,000	Electric Rates
56-E	20	WRF Reliability Tie	STD	536	55,000	Electric Rates
56-E	21	23rd Street Feeder Dip	STD	537	70,000	Electric Rates
56-E	22	US 1 - Edwards to Midway	STD	558	30,000	Electric Rates
56-E	23	Totten/Hartman Improvements	STD	559	50,000	Electric Rates
56-E	24	13th St - Virginia to Ave Q	STD	579	10,000	Electric Rates
56-E	25	2nd St-Seaway to Taylor Creek	STD	581	357,500	Electric Rates
56-E	26	Paradise Park	STD	591	63,000	Electric Rates
TOTAL					2,098,750	
62	Water Resources					
62	FA-1	Submersible Well Pumps	FA	632517001	15,000	Water Rates
62	FA-2	Submersible Electric Motors	FA	632517002	12,000	Water Rates
62	FA-3	Telemetry/Cont/Secur/Instr	FA	633217001	25,000	Water Rates
62	1	Raw Water Mains R&R	BLKT	618	30,000	Water Rates
62	3	PLC Conversion	STD	629	160,000	Water Rates
62	4	Stripping Tower Xfer Pumps	STD	633	90,000	Water Rates
62	5	Bulk Chemical Containments	STD	637	700,000	Water Rates
TOTAL					1,032,000	
64	Water Distribution					
64	FA-1	3/4 Ton Service Truck	FA	639217001	74,000	Water Rates
64	FA-2	Water Pressure Recorders	FA	634317001	22,000	Water Rates
64	FA-3	Portable Air Compressor	FA	639217002	26,000	Water Rates
64	FA-4	3 in Pneumatic Piercing Tool	FA	634517001	5,200	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	210,000	Water Rates
64	4	Main/Service/Valve Replacements	BLKT	615	550,000	Water Rates
TOTAL					1,122,200	

CAPITAL BUDGET SUMMARY

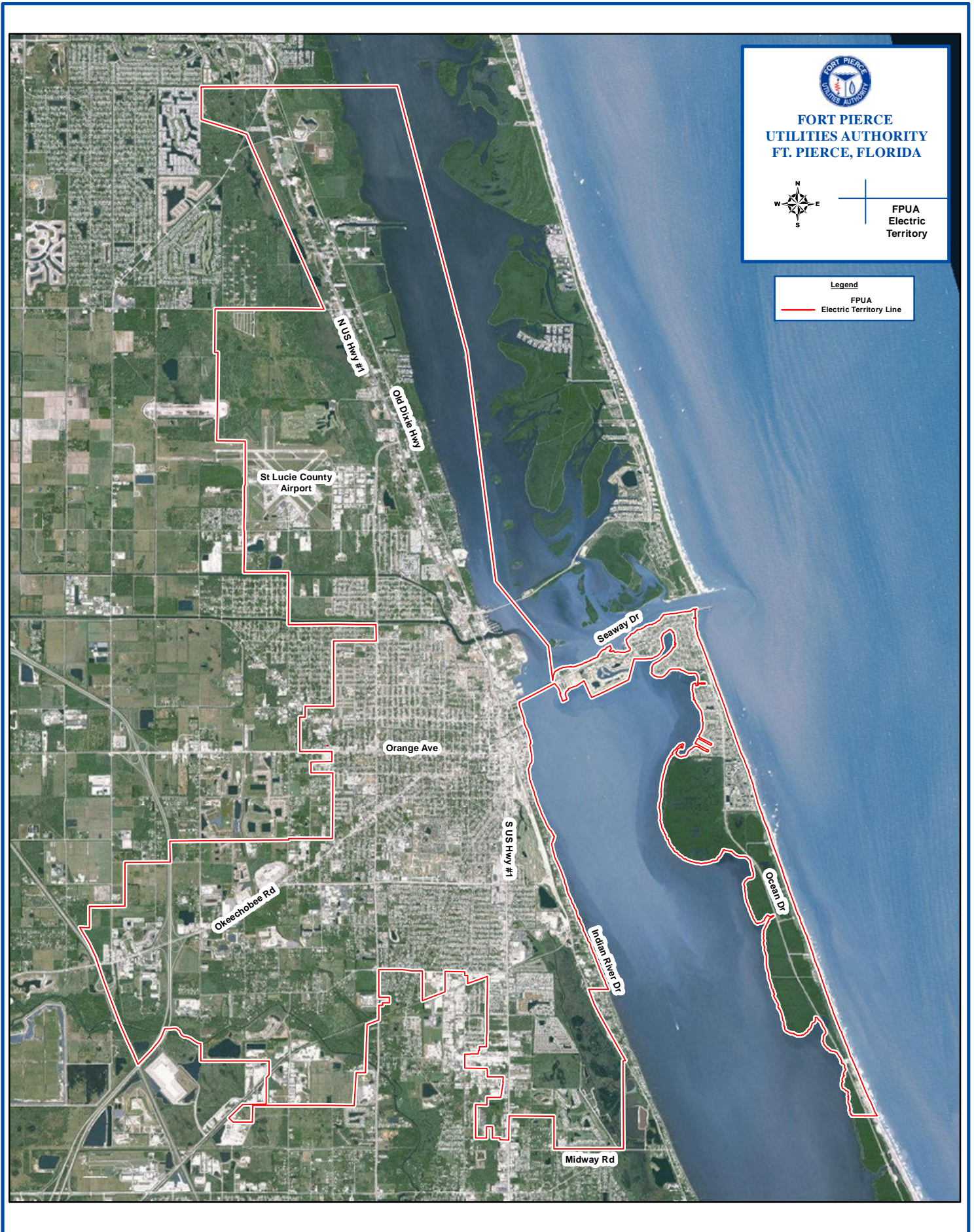
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
66-W	Water Engineering					
66-W	FA-1	Asset Management	FA	639917001	50,000	Water Rates
66-W	2	Fire Hydrant New Installations	BLKT	607	8,742	Water CIC
66-W	3	New Construction	BLKT	610	37,963	Water CIC
66-W	4	New Construction Customer Funded	BLKT	611	50,000	Water CIA
66-W	5	Water Mains Misc R&R	BLKT	617	50,000	Water Rates
66-W	6	Governmental & Other Required	BLKT	620	10,000	Water Rates
66-W	8	Water Main Looping	STD	625	100,000	Water CIC
66-W	9	Easy St WM Interconnect PSL	STD	626	25,000	Water CIC
66-W	10	Midway Rd-Turnpike to 25th St	STD	628	195,000	Water Rates
66-W	11	7th Street - 10th-Wendell	STD	630	10,000	Water Rates
66-W	12	Dundas Court WM Replacement	STD	631	25,000	Water Rates
66-W	13	Kings Hwy-Okee Rd to Orange Av	STD	635	20,000	Water CIA
66-W	13	Kings Hwy-Okee Rd to Orange Av	STD	635	350,000	Water CIC
66-W	14	Repump #1 (Jaycee) Rehab	STD	640	25,000	Water Rates
66-W	14	Repump #1 (Jaycee) Rehab	STD	640	10,000	Water CIA
66-W	15	WTP Meter, Main & Site Imprv	STD	641	197,000	Water Rates
66-W	16	Ave M - 25th to 13th	STD	642	655,000	Water SRF Loan
66-W	17	Ohio - Oleander to US1	STD	644	370,000	Water SRF Loan
66-W	19	Orange Avenue & Rock Road	STD	649	10,000	Water Rates
66-W	20	Avenue A - N 8th to N 7th	STD	650	5,000	Water Rates
66-W	21	Sea Winds 12-in WM	STD	653	200,000	Water CIA
66-W	21	Sea Winds 12-in WM	STD	653	200,000	Water CIC
66-W	22	S 15th Street WM Replacement	STD	654	30,000	Water Rates
66-W	24	US 1 Hwy - Midway to Edwards	STD	659	10,000	Water Rates
66-W	25	N 13th St Water & Sewer Repl	STD	662	65,000	Water Rates
66-W	26	Fra Mar MSBU	STD	663	250,000	Water CIA
66-W	26	Fra Mar MSBU	STD	663	66,000	Water CIC
66-W	27	Selvitz Road Water Main	STD	664	250,000	Water CIC
66-W	28	Wendell-8th to Chipolla	STD	667	415,000	Water SRF Loan
66-W	29	2nd St-Florida to Citrus	STD	668	200,000	Water Rates
66-W	30	N 16th Street WM Replacement	STD	669	150,000	Water Rates
66-W	31	17th St - Orange Ave to Ave D	STD	675	225,000	Water Rates
66-W	32	Midway Road-US1 to 25th Street	STD	684	230,000	Water Rates
66-W	32	Midway Road-US1 to 25th Street	STD	684	90,000	Water CIA
66-W	33	Midway Road-Elm Ave to 25th	STD	686	460,000	Water CIC
66-W	34	2nd St-Seaway to Taylor Creek	STD	687	300,000	Water Rates
66-W	35	Paradise Park WM Adjustments	STD	692	15,000	Water Rates
66-W	37	Well W-3R Replacement	STD	697	273,000	Water Rates
66-W	37	Well W-3R Replacement	STD	697	147,000	Water CIC
TOTAL					5,779,705	

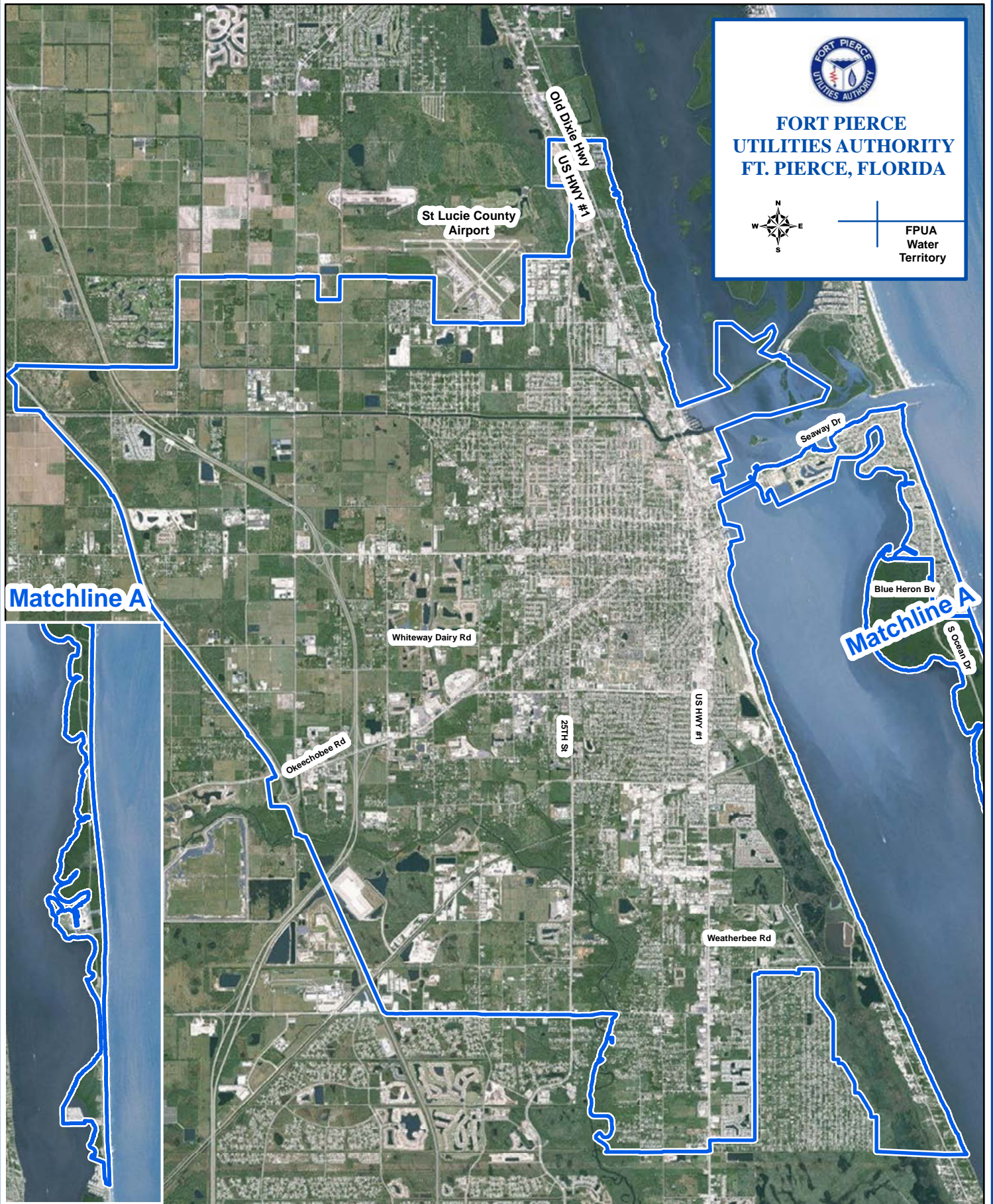
CAPITAL BUDGET SUMMARY

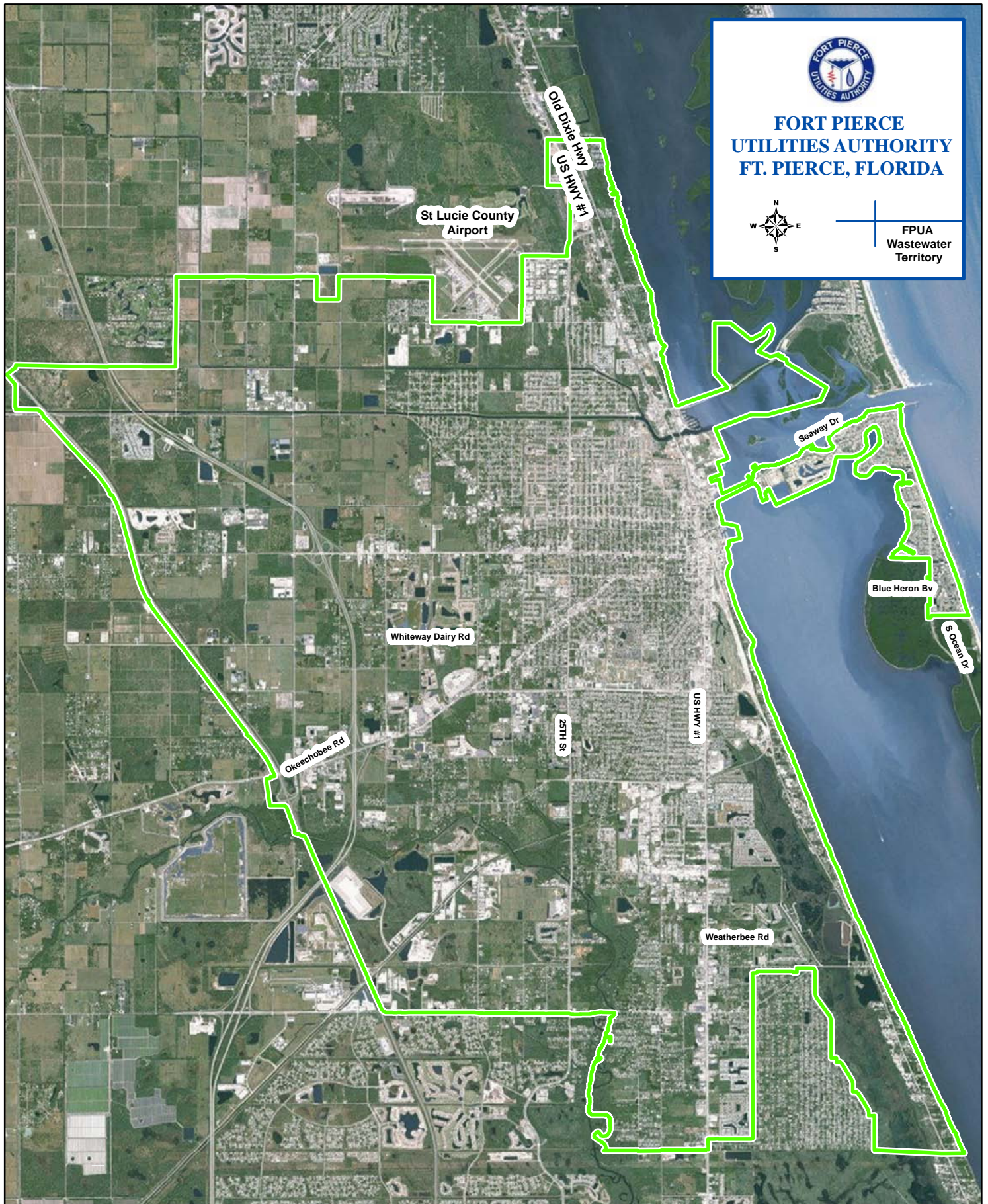
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>
56-G	Electric & Gas Engineering - Gas					
56-G	1	Juanita Ave-41 St to 25th St	STD	723	10,000	Gas Rates
56-G	2	Kings Hwy-Okee Rd to Angle Rd	STD	726	20,000	Gas Rates
56-G	3	Midway Road - US 1 to 25th	STD	728	31,000	Gas Rates
56-G	3	Midway Road - US 1 to 25th	STD	728	19,000	Gas CIA
56-G	4	SCADA Monitoring	STD	734	30,000	Gas Rates
56-G	5	17th St - Orange Ave to Ave D	STD	735	15,000	Gas Rates
56-G	6	US 1 - Edwards to Midway	STD	758	5,000	Gas Rates
56-G	7	13th St - Virginia to Ave Q	STD	779	10,000	Gas Rates
56-G	8	2nd St-Seaway to Taylor Creek	STD	787	72,000	Gas Rates
56-G	9	Paradise Park	STD	791	20,000	Gas Rates
TOTAL					232,000	
74	Gas Operations					
74	FA-1	F250 Truck or Equivalent	FA	739217001	45,000	Gas Rates
74	1	Gas System Renewals	BLKT	704	16,500	Gas Rates
74	2	Gas System New Revenue	BLKT	705	76,000	Gas Rates
74	2	Gas System New Revenue	BLKT	705	25,000	Gas CIA
74	3	Meter & Regulator Changeouts	BLKT	706	86,000	Gas Rates
74	4	Customer Funded Projects	BLKT	710	100,000	Gas CIA
74	5	Government & Other Required	STD	720	93,000	Gas Rates
74	5	Government & Other Required	STD	720	50,000	Gas CIA
TOTAL					491,500	
66-WW	Wastewater Engineering					
66-WW	FA-1	Asset Management	FA	639917002	50,000	WW Rates
66-WW	1	New Construction-Mains	BLKT	810	37,963	WW CIC
66-WW	2	New Construction-Custmr Funded	BLKT	811	50,000	WW CIA
66-WW	3	Wastewater Main Misc R&R	BLKT	817	70,000	WW Rates
66-WW	4	Governmental & Other Required	BLKT	820	70,000	WW Rates
66-WW	5	Midway Rd-Turnpike to 25th St	STD	828	30,000	WW Rates
66-WW	6	7th Street - 10th-Wendell	STD	830	140,000	WW Rates
66-WW	7	LS A Odor Control Replacement	STD	833	20,000	WW Rates
66-WW	8	LS E Pump/Electric Upgrade	STD	834	300,000	WW Rates
66-WW	9	Kings Hwy-Okee Rd to Orange Av	STD	835	212,000	WW Rates
66-WW	9	Kings Hwy-Okee Rd to Orange Av	STD	835	168,000	WW CIC
66-WW	10	16 in and 20 in FM Valves Repl	STD	841	125,000	WW Rates
66-WW	11	Ave M - 25th to 13th	STD	842	900,000	WW SRF Loan
66-WW	12	Lift Station 23 Replacement	STD	843	280,000	WW Rates
66-WW	13	Ohio - Oleander to US1	STD	844	525,000	WW SRF Loan
66-WW	14	Miscellaneous LS Upgrades	STD	847	75,000	WW CIC
66-WW	15	Orange Ave & Rock Road	STD	849	10,000	WW Rates
66-WW	16	Flow Metering at IWRF	STD	857	90,000	WW Rates

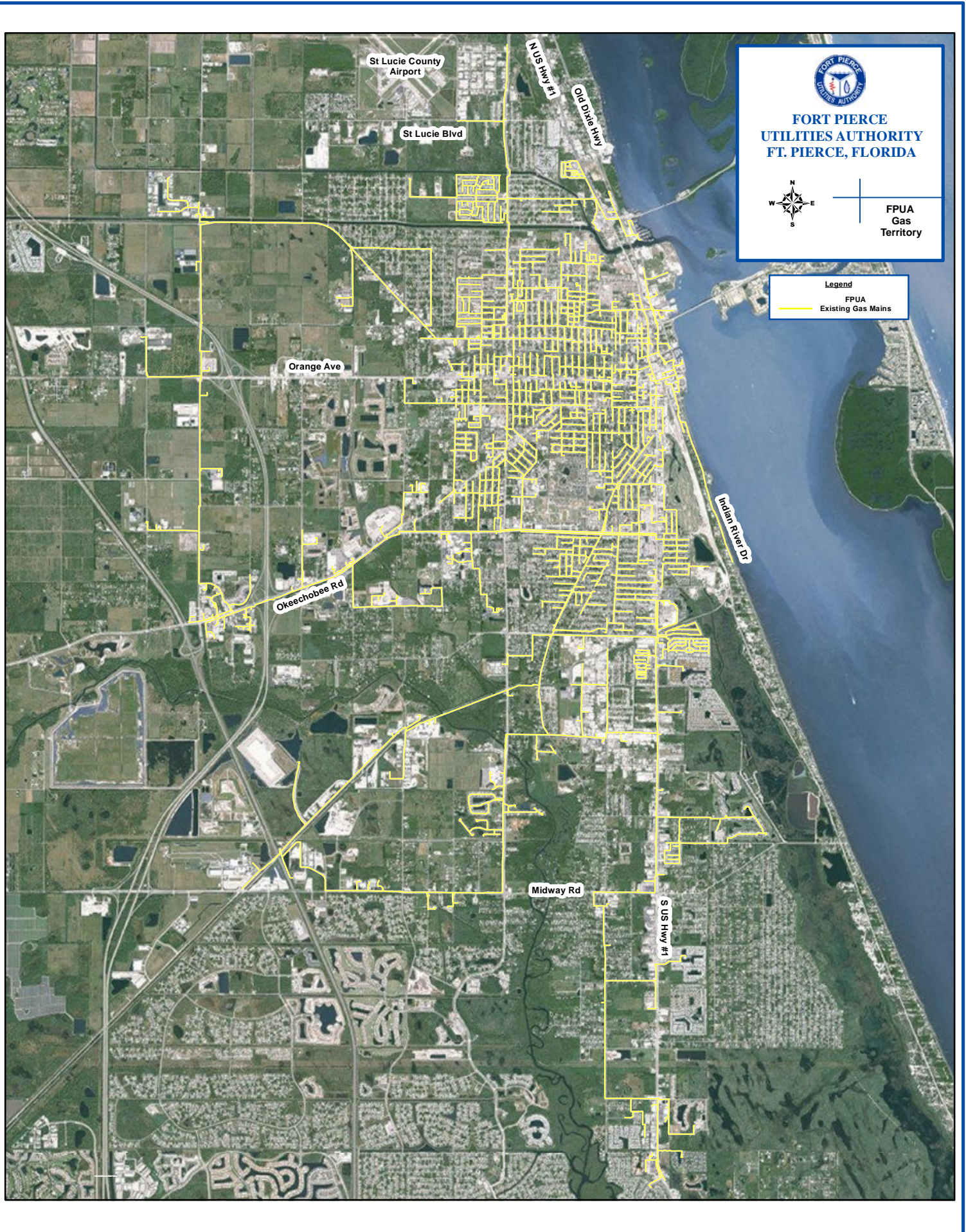
CAPITAL BUDGET SUMMARY

<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>
66-WW	Wastewater Engineering					
66-WW	17	US 1 - Edwards to Midway	STD	858	10,000	WW Rates
66-WW	18	N 13th St Water & Sewer Repl	STD	862	120,000	WW Rates
66-WW	19	17th St Orange Ave to Ave D	STD	863	256,000	WW Rates
66-WW	20	Wendell-8th to Chipolla	STD	867	580,000	WW SRF Loan
66-WW	21	IWRF Clarifier Rehabilitation	STD	872	750,000	WW Rates
66-WW	22	Midway Road-US1 to 25th Street	STD	884	30,000	WW Rates
66-WW	23	Midway Road-Elm Ave to 25th	STD	886	50,000	WW CIC
66-WW	24	2nd St-Seaway to Taylor Creek	STD	887	200,000	WW Rates
TOTAL					5,148,963	
82	Water Reclamation					
82	1	Telemetry, Controls & Security	BLKT	803	10,000	WW Rates
82	2	Structural Replacements	BLKT	804	25,000	WW Rates
82	3	CCC Gate Replacement	STD	874	100,000	WW Rates
TOTAL					135,000	
84	Wastewater Collection					
84	FA-1	Lift Station Pump Replacement	FA	836117001	30,000	WW Rates
84	FA-2	Service Truck	FA	839217001	30,000	WW Rates
84	FA-3	LS A Pump Replacement	FA	836317001	100,000	WW Rates
84	1	Telemetry & Controls	BLKT	801	50,000	WW Rates
84	2	Lift Station Improvements	BLKT	802	100,000	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
TOTAL					1,285,000	
93	FPUAnet Communications					
93	1	FPUAnet Communication Services	BLKT	914	116,400	FPUAnet Rates
93	1	FPUAnet Communication Services	BLKT	914	5,400	FPUAnet CIA
93	2	FPUAnet Wireless Communication	BLKT	916	18,600	FPUAnet Rates
93	2	FPUAnet Wireless Communication	BLKT	916	2,400	FPUAnet CIA
93	3	FPUAnet Regional Connections	BLKT	917	89,400	FPUAnet Rates
93	4	FPUAnet Communications - IRC	BLKT	918	15,525	FPUAnet Rates
93	4	FPUAnet Communications - IRC	BLKT	918	4,575	FPUAnet CIA
93	5	FPUAnet Communications - MC	BLKT	919	15,525	FPUAnet Rates
93	5	FPUAnet Communications - MC	BLKT	919	4,575	FPUAnet CIA
93	6	FPUAnet Communications to FLR	STD	977	16,500	FPUAnet Rates
TOTAL					288,900	
21	Finance					
21	1	Carryover Funding - Prior Year			1,000,000	Carryover
21	2	Contingencies			500,000	Contingencies
TOTAL					1,500,000	
GRAND TOTAL					21,170,667	









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
44251	Electric Economic Development Rate
46140	Water
47150	Wastewater
48100	Natural Gas
48150	Gas Contract Sales
48170	Gas Contract Sales Industrial

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
44261	Electric Economic Development Rate
46150	Water
47160	Wastewater
48120	Natural Gas

REVENUE DEFINITIONS

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

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.

REVENUE DEFINITIONS

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.

REVENUE DEFINITIONS

- 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.

REVENUE DEFINITIONS

- 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., repairs and maintenance of copiers, air conditioners, elevators, or fire extinguishers; tree trimming, welding, lawn maintenance, pest control, deep injection well mechanical integrity testing, or computer hardware and software maintenance), 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, Maintenance of Equipment.
- 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, or financial advisor).
- 2165 **Temporary Labor** – Temporary services such as Labor Finders, Synerfac Technical Staffing, Manpower, or Accountemps. Training provided by temporary personnel should be coded to object code 2170, Training.
- 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), testing of line workers' rubber goods, testing transformers, density tests, leak surveys/tests, Sunshine State One-Call, plumbing services for customer service lines, etc. Also includes amounts paid to outside vendors for information technology related 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). Includes training provided by temporary personnel. Memberships for the sole purpose of obtaining training or registration fees at discounted rates, as well as reimbursements to employees for approved educational expenses, are also coded here.
- 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.

OBJECT CODE DEFINITIONS

- 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.
- 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., FMEA, AGA, AWWA, FWEA, Midwest Energy Association, Florida Engineering Society, or National Safety Council), as well as costs associated with being commissioned as a notary.
- 2262 **Memberships - Civic** – Memberships in civic organizations (e.g., Chamber of Commerce, Kiwanis, Rotary, or Main Street Fort Pierce).
- 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.
- 3316 **Operating Supplies** – Items purchased for operations or maintenance of FPUA facilities (e.g., the purchase of software licenses, weed killer, safety equipment,

OBJECT CODE DEFINITIONS

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 FPUA business, as well as fuels used for emergency generators. This includes supplies needed for vehicle repairs and maintenance performed by in-house employees. Work performed by outside vendors is charged to object code 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, Operating Supplies.
- 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 FPUA employees.
- 4060 **FICA** – The employer's portion of Social Security and Medicare paid to the Internal Revenue Service on behalf of FPUA 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 Financial Services. 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. Write-down or write-off of 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 Discounts** – Allocation of bond discount and deferred charges 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, which are only used when approved by the FPUA Board.
- 9030 **Depreciation** – Allocation of the cost of capital assets 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

Btu – British thermal unit is the heat required to raise the temperature of one pound of water by one degree Fahrenheit.

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

CAFR – Comprehensive Annual Financial Report

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 of natural gas

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

DIP – Ductile Iron Pipe

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

MMBtu – Unit of heat equivalent to 1,000,000 Btu

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

Therm – Unit of heat equivalent to 100,000 Btu

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.

WEOP – Weatherization & Educational Outreach Program

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 2017</u>	AMENDED BUDGET <u>FY 2016</u>	ACTUAL <u>FY 2015</u>
SAFETY			
Frequency Rate (calendar year)*	5.00	4.40	4.00
Severity Rate (calendar year)*	50	45	51
Workers' Compensation Experience Modification Factor	1.00	0.97	0.79
FINANCIAL			
Debt Service Ratio (12 months ended)	3.07	2.41	2.55
Operating Ratio	0.91	0.90	0.88
Average Residential Billing:			
Electric (1000 kWh)	\$107.84	\$107.84	\$113.84
Water (6,000 gallons)	\$35.18	\$35.18	\$34.18
Natural Gas (13 ccf)	\$32.12	\$32.12	\$32.12
Wastewater (6,000 gallons)	\$48.24	\$48.24	\$48.24
HUMAN RESOURCES			
Overtime Ratio	0.054	0.054	0.046
Sick Leave Ratio	0.037	0.037	0.038
Overtime vs. Annual Overtime Budget	100.0%	100.0%	120.5%
Training Hours vs. Regular Hours Worked	3.0%	3.0%	2.9%
Training Dollars vs. Budgeted Salary Dollars	2.3%	2.1%	1.9%
Annual Turnover Rate*	12.0%	12.0%	8.6%
CUSTOMER SERVICE			
Number of connections	14,000	14,000	15,663
Number of disconnections	13,000	13,000	14,800
Number of accounts to collection agency	2,000	2,000	1,890
Amount of accounts written off			
Electric	\$254,600	\$254,600	\$99,489
Water	\$45,700	\$45,700	\$17,826
Natural Gas	\$3,300	\$3,300	\$1,366
Wastewater	\$41,000	\$41,000	\$16,050
Customer Charges	\$16,014	\$15,700	\$6,141
Communications	\$400	\$400	\$42
Number of service orders			
Started	52,000	52,000	44,505
Completed	52,000	52,000	44,389

* Indicators are presented on a calendar year basis.

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2014</u>	<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>
4.10	4.10	4.90	3.60	1.20	1.50	3.70
80	48	24	122	61	21	126
0.87	0.92	1.25	1.11	1.28	0.95	1.00
2.59	2.51	2.41	2.55	2.80	2.74	2.71
0.91	0.91	0.91	0.92	0.91	0.91	0.95
\$124.84	\$122.84	\$123.84	\$125.84	\$139.84	\$149.84	\$149.84
\$33.19	\$32.00	\$30.03	\$29.32	\$28.62	\$28.62	\$27.25
\$32.12	\$31.65	\$31.09	\$32.21	\$31.54	\$30.89	\$40.63
\$48.24	\$47.46	\$46.33	\$45.19	\$44.06	\$44.06	\$41.95
0.046	0.420	0.040	0.036	0.040	0.039	0.050
0.034	0.340	0.034	0.039	0.042	0.034	0.036
115.0%	107.5%	100.5%	89.7%	80.0%	84.3%	101.5%
2.5%	2.5%	1.5%	1.6%	2.3%	2.8%	3.1%
1.7%	1.8%	1.2%	1.3%	1.2%	1.6%	1.5%
12.1%	13.3%	6.8%	9.1%	6.3%	8.7%	4.8%
16,238	16,001	16,360	16,077	17,441	17,956	14,820
15,338	15,206	15,419	15,038	16,300	16,137	11,734
1,852	1,584	1,535	1,888	2,240	2,233	1,880
\$256,860	\$182,006	\$253,362	\$197,638	\$390,702	\$360,046	\$340,472
\$46,081	\$32,638	\$45,434	\$35,433	\$70,061	\$64,559	\$61,069
\$3,302	\$2,374	\$3,308	\$2,582	\$5,104	\$4,698	\$4,435
\$41,325	\$29,294	\$40,780	\$31,805	\$62,886	\$57,951	\$54,816
\$15,770	\$11,181	\$15,563	\$12,136	\$23,993	\$16,354	\$17,292
\$371	\$231	\$321	\$249	\$495	\$454	\$428
49,837	44,205	39,960	42,580	47,328	64,640	61,974
49,740	44,224	39,953	42,794	47,243	65,166	61,907

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2017</u>	AMENDED BUDGET <u>FY 2016</u>	ACTUAL <u>FY 2015</u>
INFORMATION TECHNOLOGY SERVICES			
Number of work orders completed	4,000	3,980	3,179
Number of work stations supported	362	362	340
COMPONENT COSTS			
Water Treatment Plant			
\$ / 1,000 gallons raw water	\$2.21	\$2.15	\$1.88
Water Reclamation Facility			
\$ / 1,000 gallons effluent	\$2.35	\$2.24	\$2.46
Electric T&D			
\$ / mile of T & D lines	\$22,714.05	\$22,403.05	\$20,112.83
\$ / number of services	\$28.68	\$28.27	\$26.13
Water Distribution			
\$ / 1,000 gallons billed	\$2.09	\$1.99	\$1.88
\$ / number of services	\$22.03	\$20.94	\$19.69
Wastewater Collection			
\$ / 1,000 gallons billed	\$2.32	\$2.33	\$2.36
\$ / number of services	\$19.09	\$19.18	\$19.41
Natural Gas Distribution			
\$ / 1,000 ccf billed	\$0.45	\$0.56	\$0.40
\$ / number of services	\$37.67	\$43.80	\$33.16
Lift Stations			
\$ / 1,000 gallons billed	\$0.74	\$0.74	\$0.71
\$ / number of services	\$6.09	\$6.09	\$5.80
Industrial Pre-Treatment			
\$ / Customers	\$766.67	\$766.67	\$985.46
FPUAnet Communications			
\$ / Customers	\$461.46	\$416.74	\$348.35
Administration			
\$ / number of services	\$15.59	\$15.59	\$14.59

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2014</u>	<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>
3,296 432	3,348 344	4,638 352	5,420 346	4,518 400	4,119 397	8,940 399
\$1.94	\$1.90	\$1.80	\$1.79	\$1.92	\$1.79	\$1.85
\$2.70	\$1.93	\$2.07	\$2.45	\$2.56	\$2.40	\$1.99
\$20,633.15 \$27.11	\$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
\$1.89 \$20.04	\$1.82 \$19.44	\$1.59 \$18.14	\$1.54 \$17.79	\$2.46 \$27.92	\$2.20 \$24.24	\$1.67 \$18.58
\$2.68 \$21.77	\$3.87 \$31.61	\$2.65 \$21.98	\$2.86 \$24.34	\$2.11 \$18.20	\$1.78 \$15.55	\$1.32 \$12.29
\$0.59 \$47.71	\$0.40 \$31.89	\$0.62 \$32.90	\$0.57 \$33.36	\$0.57 \$32.89	\$0.60 \$33.33	\$0.64 \$35.51
\$0.79 \$6.38	\$0.80 \$6.53	\$0.74 \$6.17	\$0.76 \$5.97	\$0.71 \$6.14	\$0.69 \$6.02	\$0.62 \$5.80
\$903.78	\$698.46	\$793.71	\$1,246.28	\$793.86	\$614.11	\$779.74
\$328.03	\$306.83	\$275.98	\$325.26	\$320.54	\$185.64	\$238.43
\$14.60	\$15.74	\$16.01	\$17.15	\$18.17	\$16.31	\$16.46

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

	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	LESS: EXEMPTIONS	TOTAL TAX ASSESSED VALUE
2015	\$ 2,420,424,296	\$ 178,560,253	\$ 8,259,241	\$ 718,951,717	\$ 1,888,292,073
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

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 2016	\$5,809,302	-	3.0%	-	-
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%

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

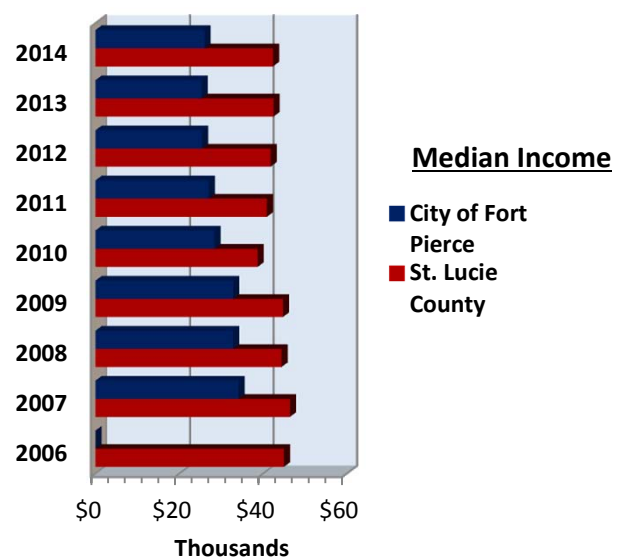
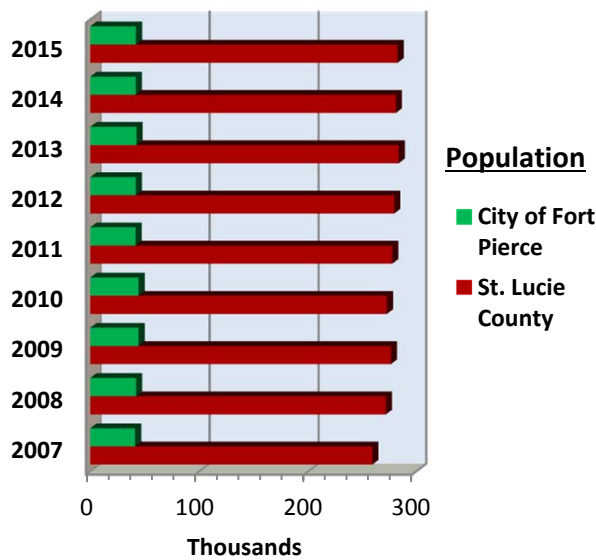
DEMOGRAPHIC STATISTICS - LAST TEN YEARS

	City of Fort Pierce Population¹	City of Fort Pierce Median Income²	St. Lucie County Population¹	St. Lucie County Median Income²
2015	42,119	N/A	287,749	N/A
2014	41,888	\$25,976	282,821	\$42,359
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

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

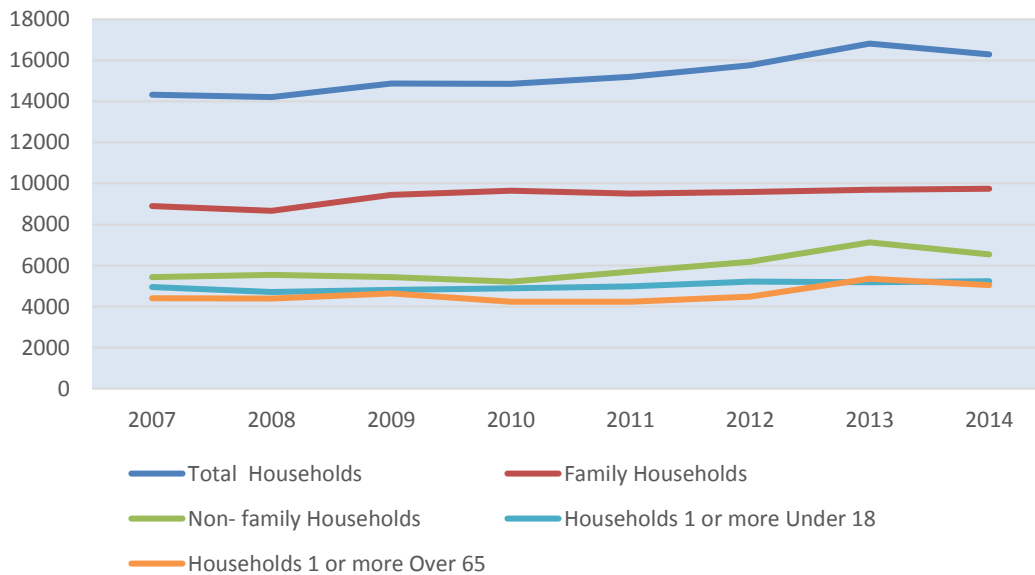
² Source Census Bureau American Community Survey <http://factfinder2.census.gov>

N/A Not Available



CITY OF FORT PIERCE HOUSEHOLD STATISTICS - LAST NINE YEARS

	Total Households	Family Households	Non-family Households	Average Household Size	Households 1 or more Under 18	Households 1 or more Over 65
2015	N/A	N/A	N/A	N/A	N/A	N/A
2014	16,283	9,743	6,540	2.58	5,235	5,051
2013	16,817	9,688	7,129	2.50	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