

2017-2018 Annual Budget

For the Fiscal Year Ending September 30, 2018
Amending the Fiscal Year Ending September 30, 2017

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, 2018
Amending the fiscal year ending September 30, 2017

Prepared by
Department of Finance

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Director of Financial Services
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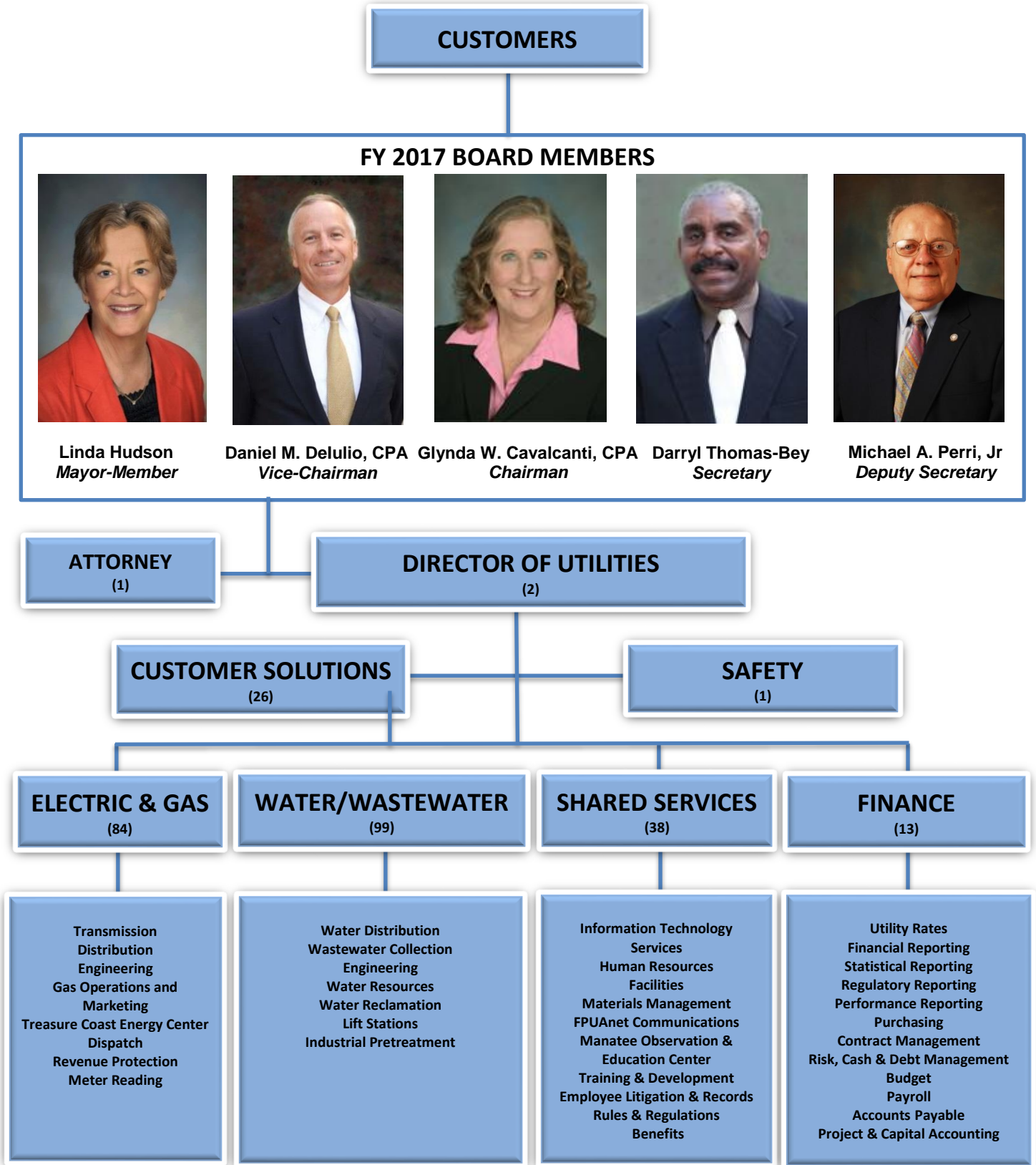
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FORT PIERCE UTILITIES AUTHORITY

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
4-H St. Lucie County	Engineering Ministries International
Agape Senior Citizen Recreational Center	Exchange Club
Alzheimer's Community Care	Family Fun Day Lawnwood Stadium
American Cancer Society	Family Meals
American Diabetes Association	First United Methodist Church
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	Food for Families
Bat and Ball Club of St. Lucie County	Girl Scouts of the USA
Big Brothers/Big Sisters	Grace Packs
BlueBird Educational Foundation	Grace Emmanuel Church
Bowling for Kids Sake	Great American Cleanup
Boys & Girls Club of St. Lucie County	Green Committee
Boy Scouts of America	Groovin' & Tastin'
Calvary Chapel	H.A.N.D.S.
C.A.S.T.L.E.	Habitat for Humanity
Children Home Society's WaveCREST Shelter	Healthy Start Coalition of St. Lucie County
Children's Miracle Network	Heathcote Botanical Gardens
Children's Services Council	Hibiscus Children's Center
Christ Family Church	Highwaymen
Club Utilitas, Inc. Teen Center	Hospice of the Treasure Coast
Common Ground Vineyard Church	In the Image of Christ, Inc.
Conservation Alliance of SLC	Jack and Jill of America
Council On Aging of St. Lucie County	Kids Crossing Playground Build
Deaf & Hard of Hearing Services of the TC	Kids at Hope
Dogs & Cats Forever	Kiwanis Clubs
Downtown Business Association	Knights of Columbus
Drug Abuse Treatment Association, Inc. (DATA)	Leadership Saint Lucie
Early Learning Coalition	Life Builders of the TC
	Lincoln Park Main Street
	Main Street Fort Pierce

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:

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

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 235 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 28,299 services billed during the fiscal year ended September 30, 2016. 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. FPUA's peak demand for 2016 was 112 MW.

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 20,079 services billed during the fiscal year ended September 30, 2016. 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 an annual daily average 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 15,069 services billed during the fiscal year ended September 30, 2016. 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. The Florida Department of Environmental Protection (FDEP) is in the final stages of approving a 10 year operating permit which would run through 2027. 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 May 7, 2020. 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 4,166 services billed during the fiscal year ended September 30, 2016. 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 Dedicated Internet Access and Optical Fiber Link services, delivered through Fiber Optic cables to the customer. Dark Fiber Links and Bandwidth Connections interconnect to businesses and institutions with reliable and fast communications. Wireless Broadband Internet and Wireless Bandwidth Connections are offered at a lower cost than fiber services. As founder and a leading member of the Research Coast Communications Technology Alliance, FPUAnet Communications seeks to interconnect the Treasure Coast and Research Coast regions.

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 39,000 visitors from all over the world visited the Center during fiscal year 2016, and 438 manatees were sighted. Volunteers provided a substantial donation to the Center with a total of 12,199 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***

Bo Hutchinson, 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 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
10 Board	5	5	5	5	-
11 Director of Utilities	2	2	2	2	-
12 Attorney	1	1	1	1	-
18 Safety	4 D	1 D	1 P	1 P	-
41 Communications	1	-	-	-	-
43 Customer Solutions	27 D,P	26 D	26 D	26 D	-
TOTAL	40	35	35	35	-

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 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
02 Treasure Coast Energy Center	13 D	13	13	13	-
51 Director of Electric & Gas Systems	1 D	1	1	1	-
54 Electric Transmission & Distribution	21 D	23 D	23 D	23 D	-
55 Electric Operations	25 D	24 D	24 D	23 D	(1)
56 Electric & Gas Engineering	9 P	9 P	9 P	9 P	-
74 Gas Operations	15 D	15 D	15 D	15 D	-
TOTAL	84	85	85	84	(1)

D – Includes DROP participant employees

P – Excludes part-time employees

DIRECTOR OF WATER/WASTEWATER SYSTEMS

Bo Hutchinson, P.E.

Water/Wastewater Engineering

Valerie Schulte, P.E.
Supervising Engineer

Water Resources

Keith Stephens
Superintendent

Water Distribution

Andrew D. Byrd
Superintendent

Wastewater Collection/Reclamation

Mark Kobbe
Superintendent

Department	FINAL 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
61 Director of Water/Wastewater Systems	1 D	1	1	1	-
62 Water Resources	23 D	24 D	24 D	24 D	-
64 Water Distribution	29 D	28 D	28 D	28 D	-
66 Water/Wastewater Engineering	11	11 P	11 P	11 P	-
82 Water Reclamation	16 D	16 D	16 D	16 D	-
84 Wastewater Collection	19 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, SHRM-CP
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 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
01 Manatee Observation & Education Center	3 P	3 P	3 P	3 P	-
15 Human Resources	3	3	3	3	-
22 Materials Management	4 P	6 P	6 P	6 P	-
31 Director of Shared Services	1	1	1	1	-
32 Information Technology Services	17 D	17 D	17 D	17 D	-
35 Facilities	5 D	5 D	5 D	5 D	-
93 FPUAnet Communications	2 D	2 D	3 D	3 D	-
TOTAL	35	37	38	38	-

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF FINANCIAL SERVICES

Nina B. Penick, CPA

Department	FINAL 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
21 Finance	13	13	13	13	-
TOTAL	13	13	13	13	-

FPUA TOTAL FULL-TIME POSITIONS

Directorate	FINAL 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018	Change from 9/30/2017 to 9/30/2018
Director of Utilities	40	35	35	35	-
Director of Electric & Gas Systems	84	85	85	84	(1)
Director of Water/Wastewater Systems	99	99	99	99	-
Director of Shared Services	35	37	38	38	-
Director of Financial Services	13	13	13	13	-
TOTAL	271	269	270	269	(1)

TeamUA - Over 2,700

JAMES D ADAMS
 MARY R ADAMS
 CHARLES ALFORD
 KATHARINE A ALFORD
 WILLIAM A ANDERSON
 TINA ATTEY
 ROBERT G AUSTIN
 ANDREW AVERS
 CHRISTOPHER A BACK
 MAURICE BACON
 JEFFREY W BAKER
 RAUL L BARRERA
 JAMES P BARRY
 RYAN D BASTINE
 MEREDITH L BENNETT
 KARYL R BERTRAM
 LORI BIANCO
 JO-ANN BILYK
 MARCUS E BOECKEL
 S LANCE BRICK
 DANIEL BROLMANN
 WILLIAM BROOKS
 ROGER C BROWN
 MELISSA R BRUNO
 KIMBERLY BUCHHOLZ
 CANDACE H BUCZINSKY
 VICTOR J BURRIS
 ANDREW D BYRD
 JOSHUA CALANDRO
 JOHN C CANARD
 DADE CORY CAPPAR
 JAMES CARNES
 GLYNDA W CAVALCANTI
 MICHAEL P CHIDGEY
 JAVIER CISNEROS
 LINDA CLARK
 ANDRE D CLEVELAND
 RICK CLEVINGER
 WILLIAM CONAVAY
 CHARLES D CONNELL
 BRETT D CORBETT
 FRANK COX
 CRAIG A CRAWFORD
 WILBURN L CRAWFORD
 CLAYTON B CROUCH

CHRISTOPHER CRUMBLEY
 JONATHAN D CRUMBLEY
 JENNIFER CUEVAS FERMIN
 ROBYN CURLEY
 MICHAEL W CURRID
 THOMAS M DAROZA
 ALDONIO DASILVA
 JOEL DAVIS
 ROBERT P DAVIS
 LUGHEY DAWSON
 RAE LYNN DE BOER
 D WAYNE DEARMAN
 DANIEL DEIULIO
 JAMES S DENMAN
 OWEN A DENNIS
 SCOTT DENNIS
 GARY DEPASTINO
 ANDREW J. DIGIACOMO
 SEDDRICK L DIXON
 THOMAS A DRISKELL
 JASON D DROST
 PETER DUNCAN
 SCOTT DYKEMA
 JASON A ERWIN
 ROBERT R ESCHMANN
 STEVEN S FERGUSON
 JULIO V FIGUEROA
 DENISE E FOUNTAIN
 SHARI G FRANCO
 MARY C FRIER
 THOMAS A FRYAR
 NORIEL FUMERO
 JOSEPH M FUORE
 SHERRY L FURGERSON
 FREDERICK C GADDIS
 TAMERA C GALLUCCI
 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
 LOGAN GREEN
 RONALD L HAGWOOD
 GEORGE R HALL
 DIANE HARRIS
 JAMES E HARRIS
 MICHELE S HARRIS
 MATTHEW D HARWARD
 GORDON E HAYMAN
 STEVE HERDEMAN
 ADAM R HOFFER
 JASON VAN HOFFMAN
 ESTELA Q HOLMAN
 KYLE HOLMAN
 BRANDON R HOULE
 DEWEY W HUDMAN
 LINDA HUDSON
 TIMOTHY J HUGHES
 LESTER C HUMMEL
 BOWDOIN G HUTCHINSON
 DAVID SCOTT INGRAM
 EDDIE LEWIS JACKSON
 MARCUS T JACKSON
 PAUL A JAKUBCZAK
 SIDNEY L JERGER
 SIDNEY L JERGER, JR.
 ANA MARIA JOHNSON
 CAROL JOHNSON
 CHONTAE L JOHNSON
 CHRISTOPHER JOHNSON
 TERRY R JOHNSON
 MICHAEL D JONES
 ROBERT JONES
 WILLIAM R KAEFF
 ADAM KEE
 MARTHA A KERR
 EUGENE D KNIGHT
 MARK KOBBE
 RUPERT N KOBLEGARD III
 JENNIFER KRIP

Years of Dedicated Service

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
 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
 MELISSA MARTIN
 MICHAEL J MARTIN
 KENNETH H MAXWELL
 FLORINDA K MAZZARELLA
 TOMMIE V MC CARTHY
 NANCY L MC CONKEY
 TERRANCE MC MILLON
 KEVIN S MCDONALD
 DANIEL MCKINLEY
 JOHN W MCMILLIAN
 STONEY X MCPEEK
 BARBARA A MIKA
 GEORGE E MILLER
 JOSHUA J MILLER
 JASON M MITTLER
 KENNETH J MORRIS
 REGINA D MORRIS
 LARRY M MORRISON
 STEVEN MOSELY
 MICHAEL J MULVANEY
 STEVEN MURTO
 RICHARD W MUTTERBACK
 KYLE R MYERS
 CHRISTELLE MYRICK
 RUFUS NELSON
 DINO G NESSELRODE

WILLIAM D NORTON
 KIMBERLY E OKUBO
 PAUL J OLEKOSKI
 SHANNON ONDERLINDE
 JOHNNY ORTIZ
 SHANE OSTRANDER
 NANCY J PALKA
 PATRICIA C PARKER
 THOMAS E PARKER
 SHELIA L PARNELL
 KEVIN W PARRISH
 EDWARD L PATRICK
 DARIN PATTERSON
 ERIC PEARSON OLIVO
 NINA B PENICK
 MICHAEL A PERRI
 RICHARD G PETERSEN
 RONNIE PREBILSKY
 QUINCY A PRICE
 TONY T PRICE
 JOSHUA O PRINE
 DOUGLAS A PUPARD
 CHARLES D PUTNAM
 FRANCISCO RAMOS
 STEPHANIE RAULERSON
 SERITTA SADE REEVES
 J KEVIN RHODEN
 TIMOTHY W RICHARDS
 EDWIN RICHBERG
 HEATHER M RICUCCI
 ROBERTO S RIGUAL
 DAVION L ROLLE
 WILLIAM ROLLE
 LINDA L ROSADO
 SAMANTHA ROWLAND
 VALERIE A SCHULTE
 SAL ANTHONY SCIMECA
 JOHN M SHEPPARD
 HARRY SHERVA
 JOSHUA SHOLANDER
 SHILOH V SHOLANDER
 CARMELO SIGNORELLI
 STERLING R SIMMONS
 VALENTIME C SIRMONS
 JULIE Z SIZEMORE

SHAWN SMITH
 EILEEN SNOBERGER
 CIRO E SOTELO
 JOEL SPADES
 CHARLES J STANG
 NANCY LEE STANG
 KENNETH F STEPHAN
 ANGELA M STEPHENS
 B KEITH STEPHENS
 KURTIS D STRAND
 CHARLES S SWINDLE
 TONYA L TARDIF
 KIMBERLY L TAYLOR
 WILLIAM TAYLOR
 RACHEL R TENNANT
 DEBRA THERIAULT
 MARY E THOMAS
 DARRYL R THOMAS-BEY
 JOSEPH R TIETZ
 DANIEL D TILLMAN
 NICOLE H TIPTON
 JOHN K TOMPECK
 MAEVE A TUCKER
 LARRY W TYNDALL
 MASON T URSO
 OSVALDO VALDES
 LOUDWIN VASQUEZ
 ROBERT W VAUGHN
 CHRISTOPHER J VELARDO
 EVELYN I WALKER
 KARISSA N WARE
 JABAREY D WARREN
 CAMERON J WHACK
 PETER WICINSKI
 JUDITH A WIDMAYER
 EDMOND WILLIAMS
 STACEY WILLIAMS
 OLIVER C WINT
 ERIC R WINTERSTEIN
 LOIS A WOLFE
 SHARON WOLKOWICZ

RESOLUTION NO. U.A. 2017-08

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018 AND AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017, 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 2018 budget and amends its FY 2017 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 2018 and FY 2017 made by the Director of Utilities of said Fort Pierce Utilities Authority. Said estimates have been presented to Fort Pierce Utilities Authority in July 2017, 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.

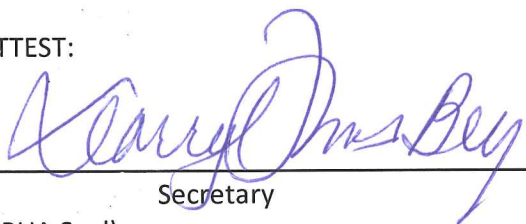
SECTION II: That it shall be the duty of the Director of Utilities of said Fort Pierce Utilities Authority to set up appropriations of revenue and expenses on the account records of said Fort Pierce Utilities Authority, to keep such accounts in conformity with said summary as required by the aforementioned 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 5th day of July, 2017.

ATTEST:



Secretary
(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: 

Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: 

Fort Pierce Utilities Authority Attorney

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



Phone: 772.466.1600, Ext. 3298
Fax: 772.467.2504

Director of Financial Services
"Committed to Quality"

June 26, 2017

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, have been reviewed and discussed by the Board in a working document format at the Public Budget Workshop on May 24, 2017 and at the June 6, 2017 Board meeting.

Improvements in the economy, the lessening number of foreclosures, and the uncertainty of slightly higher 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 have resumed construction. FPUA remains optimistic about future growth.

These budgets reflect changes in revenues which correspond with changes in the cost of purchases for resale. Increases in the FY 2017 Amended and FY 2018 Original Budgets are driven by higher natural gas prices.

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 monitor FPUA's financial position on an ongoing basis to determine whether operating cash balances, revenues and expenses remain within expected ranges. Future rate adjustments have not been included in the FY 2018 revenue budget.

Before the first draft of the FY 2018 Budget was prepared, spending guidelines were established for the Electric, Water, Wastewater, and Natural Gas systems based on the 2016 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 Assistant Controller and 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 flowchart are presented in additional detail on [pages 33 through 35](#).

FY 2018 BUDGET

The Director's Budget for FY 2018 is divided into five major sections:

1. **OVERVIEW** – Contains the Organizational Charts, Budget Resolution for both adopting the FY 2018 Budget and amending the FY 2017 Budget, Budget Message, GFOA Distinguished Budget Presentation Award, Budget Policy, Budget Preparation Process, Budget Preparation Flowchart, 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 2017 and FY 2018, Budgeted Statement of Net Position for FY 2017 and FY 2018, 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 2017 and FY 2018; 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 2018 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 2018 Capital Budget, the major projects in process and planned are highlighted in some detail.
5. **APPENDICES** – Contains maps of FPUA’s service territories, 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 projections assuming no rate increases. Operations and maintenance expenses have been pared down as necessary, while still 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 spending decision is accompanied with the question, “How does this impact our customers?”

Reliability means different things to different customers. FPUA is measuring 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. FPUA emphasizes safety at work and at home. FPUA will provide opportunities for advancement within the organization and will be honest with employees as to expectations and possibilities. FPUA has researched 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 126](#).

RATES

The budget presented in this document has been limited, in order to eliminate the need for rate adjustments in FY 2018. This budget reflects no projected rate increases. Since September 2011, the Electric base rate has decreased \$9 per 1,000 kWh.

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 2015</u>	<u>September 2016</u>	<u>September 2017</u>
Electric	1,000 kWh	\$113.84	\$107.84	\$118.84
Water	6,000 gallons	34.18	35.18	35.18
Wastewater	6,000 gallons	48.24	48.24	48.24
Natural Gas	13 ccf	31.47	30.82	31.47

UNIT SALES

Unit sales levels and customer billings for FY 2017 and FY 2018 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 2017</u>	Amended Budget <u>FY 2017</u>	Percent Change	Original Budget <u>FY 2018</u>	Percent Change
Electric (MWh)	540,000	545,611	1.0%	549,000	0.6%
Water (MG)	2,524,000	2,639,000	4.6%	2,750,000	4.2%
Wastewater (MG)	1,489,000	1,506,000	1.1%	1,506,000	0.0%
Natural Gas (ccf)	4,188,600	4,268,000	1.9%	4,268,000	0.0%

Revised estimates of projected customer billings and unit sales have risen slightly in FY 2017. Water sales have improved as vacant properties become occupied, and this trend is expected to continue. Sales to contract customers continue to provide a boost to the Natural Gas system. Staff is optimistic that FY 2017 sales levels will continue through FY 2018. The details of unit sales statistics are located on [page 40](#).

The budget reflects the expected number of customer services billed to remain flat in FY 2018:

	<u>FY 2017</u>	<u>FY 2018</u>	<u>Increase (Decrease)</u>	
			<u>#</u>	<u>%</u>
Electric	28,300	28,300	-	0.0%
Water	20,100	20,100	-	0.0%
Wastewater	15,100	15,100	-	0.0%
Natural Gas	4,150	4,150	-	0.0%

REVENUES

The schedule below summarizes total budgeted revenues by utility system:

	Original Budget <u>FY 2017</u>	Amended Budget <u>FY 2017</u>	Percent Change	Original Budget <u>FY 2018</u>	Percent Change
Electric	\$ 69,028,800	\$ 68,059,211	(1.4%)	\$ 70,730,986	3.9%
Water	16,515,100	16,323,301	(1.2%)	17,309,301	6.0%
Wastewater	12,658,800	12,669,179	0.1%	12,650,179	(0.1%)
Natural Gas	5,187,700	5,189,394	0.0%	5,289,234	1.9%
MOEC	508,927	468,633	(7.9%)	523,348	11.7%
FPUAnet	590,246	508,038	(13.9%)	602,960	18.7%
TCEC	1,725,101	1,663,238	(3.6%)	1,761,463	5.9%
<i>TOTAL REVENUES</i>	<u>\$106,214,674</u>	<u>\$104,880,994</u>	(1.3%)	<u>\$108,867,471</u>	3.8%

Staff has estimated sales revenues for FY 2017 and FY 2018 for all of FPUA's utility systems. This forecast does not reflect any future rate adjustments.

Higher power cost revenue and expense reflected in the amended FY 2017 and original FY 2018 budgets are driven by higher natural gas prices. Increases are reflected in the power cost adjustment (PCA), purchased gas adjustment (PGA), and the cost of power and gas purchased for resale. 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.

The Manatee Observation & Education Center (MOEC) anticipates improvement in attendance and sales and the receipt of grants. 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 \$1,663,238 FY 2017 and \$1,761,463 for FY 2018.

Investment income, although still at historically low levels due to low interest rates, is beginning to rebound.

The schedule below summarizes total revenues by source:

	Original Budget FY 2017	Amended Budget FY 2017	% of Total	Original Budget FY 2018	% of Total
General Service Sales	\$ 57,262,800	\$ 57,486,000	54.8%	\$ 59,526,000	54.7%
Residential Sales	42,861,200	42,795,360	40.8%	44,233,000	40.6%
Other Operating Revenues	2,389,823	3,525,921	3.4%	2,269,208	2.1%
Non-Operating Revenue	2,057,901	2,078,713	2.0%	2,253,263	2.1%
Capital Contributions:					
Capital Impr. Charges	267,000	(1,313,000)	-1.3%	-	0.0%
Contr. Capital - Cash	1,325,950	308,000	0.3%	586,000	0.5%
Contr. Capital - Non-Cash	50,000	-	0.0%	-	0.0%
TOTAL REVENUES	\$ 106,214,674	\$ 104,880,994	100.0%	\$ 108,867,471	100.0%

Other Operating Revenues have increased and Capital Improvement Charges have decreased in the Water and Wastewater systems in FY 2017 due to real estate developers exercising FPUA's capacity reduction option. In doing so, developers can utilize their excess capacity to reduce the amount owed for guaranteed revenue charges. This is a benefit to the developer because they can resume construction with no out of pocket cost, and FPUA regains unused capacity, and can collect the guaranteed revenue charges billed since construction ceased.

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, 2018 is the same as the number of full-time positions approved as of September 30, 2017 in the Original FY 2017 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 2017 Budget was approved:

Amended 9/30/2016 full-time positions approved in Original FY 2017 Budget	270
Position Reduction in FY 2016:	
Staff Assistant, Safety, full-time to part-time	<u>(1)</u>
Full-time positions September 30, 2016	269
Position Added in Amended FY 2017 Budget:	
Account Specialist I, FPUAnet Communications	<u>1</u>
Full-time positions proposed, September 30, 2017	270
Position Eliminated in FY 2018:	
Dispatcher Apprentice, Electric Operations	<u>(1)</u>
Full-time positions proposed, September 30, 2018	<u>269</u>

PERSONNEL - NUMBER OF POSITIONS

DEPARTMENT	FINAL 9/30/2015	FINAL 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018
FULL-TIME				
01 Manatee Observation & Education Center	3 P	3 P	3 P	3 P
02 Treasure Coast Energy Center	13 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	1 P	1 P	1 P
21 Finance	13	13	13	13
22 Materials Management	4 P	6 P	6 P	6 P
31 Director of Shared Services	1	1	1	1
32 Information Technology Services	17 D	17 D	17 D	17 D
35 Facilities	5 D	5 D	5	5
41 Communications	1	-	-	-
43 Customer Solutions	27 D, P	26 D	26 D	26 D
51 Director of Electric & Gas Systems	1 D	1	1	1
54 Electric Transmission & Distribution	21 D	23 D	23 D	23 D
55 Electric Operations	25 D	24 D	24 D	23 D
56 Electric & Gas Engineering	9	9 P	9 P	9 P
61 Director of Water/Wastewater Systems	1 D	1	1	1
62 Water Resources	23 D	24 D	24 D	24 D
64 Water Distribution	29 D	28 D	28 D	28 D
66 Water/Wastewater Engineering	11	11 P	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	19 D	19 D	19 D	19 D
93 FPUAnet Communications	2 D	2 D	3 D	3 D
TOTAL	271	269	270	269

D Includes DROP participants

P Excludes part-time positions

There are currently 19 employees participating in the Deferred Retirement Option Program (DROP).

OPERATIONS & MAINTENANCE EXPENSES

The schedule below summarizes budgeted total expenses by major classifications:

	Original Budget <u>FY 2017</u>	Amended Budget <u>FY 2017</u>	Percent Change	Original Budget <u>FY 2018</u>	Percent Change
Purchases for Resale	\$ 46,622,028	\$ 48,673,378	4.4%	\$ 50,226,446	3.2%
Personnel Services	15,051,500	14,532,000	(3.5%)	15,478,000	6.5%
Employee Benefits	7,001,176	7,261,828	3.7%	7,814,498	7.6%
Contractual Services	7,170,184	7,905,815	10.3%	7,374,149	(6.7%)
Commodities	3,326,920	3,182,238	(4.3%)	3,383,056	6.3%
Depreciation	13,600,000	12,900,000	(5.1%)	13,000,000	0.8%
Interest Expense	3,275,943	3,275,943	0.0%	3,062,130	(6.5%)
City Distribution	5,930,357	5,968,785	0.6%	5,956,059	(0.2%)
Other Fixed & Sundry	<u>3,976,950</u>	<u>4,455,627</u>	12.0%	<u>3,690,918</u>	(17.2%)
<i>TOTAL</i>	105,955,058	108,155,614	2.1%	109,985,256	1.7%
Less Transfers	<u>1,930,000</u>	<u>2,094,000</u>	8.5%	<u>2,094,000</u>	0.0%
<i>TOTAL</i>					
<i>APPROPRIATION</i>	<u><u>\$104,025,058</u></u>	<u><u>\$106,061,614</u></u>	2.0%	<u><u>\$107,891,256</u></u>	1.7%

*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.

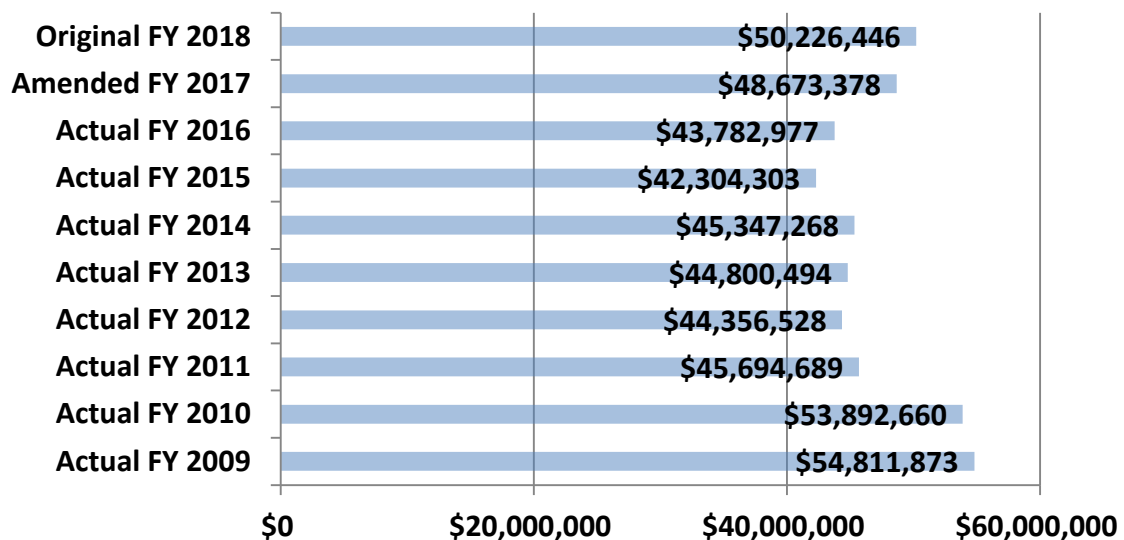
Summary tables and graphs of O&M expenses are located on [pages 63 through 69](#). The details for each department can be found on [pages 70 through 126](#).

In the Amended FY 2017 O&M Budget, expenses before transfers total \$108,155,614, which is an increase of 2.1% from the Original FY 2017 Budget. This increase is primarily attributable to the projected increase in purchases for resale. The Original FY 2018 O&M Budget expenses total \$109,985,256, which is an increase of 1.7% from the Amended FY 2017 Budget, and an increase of 3.8% when compared to the Original FY 2017 Budget, which is also primarily attributable to the projected increase in purchases for resale.

Explanations for some of the major increases/decreases between the Original FY 2017 Budget and the Amended FY 2017 Budget and the Original FY 2018 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). The amounts included in both the FY 2017 Amended and FY 2018 Original Budgets have increased due to anticipated increases in natural gas prices. FPUA's projected cost of power purchased from FMPA is expected to increase through September 2018.

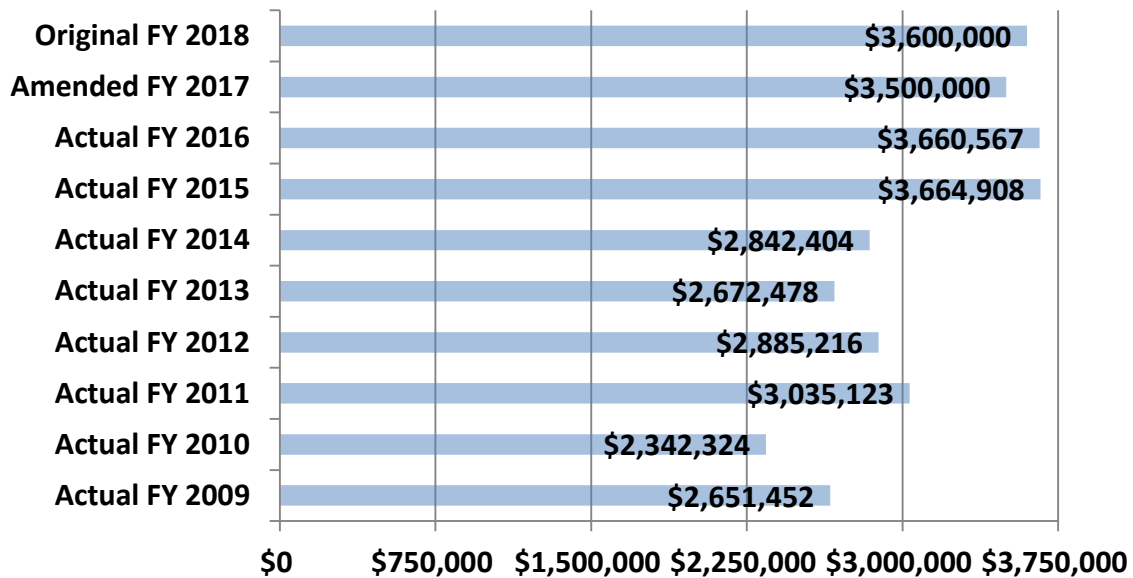
Purchases for Resale



- **1010 – Salaries and Wages:** The number of full time employees has stabilized and is not expected to significantly change in upcoming years. The Amended FY 2017 budget has decreased 3.5% from the Original FY 2017 budget due to employee turnover and vacancies. The FY 2018 budget for salaries and wages has increased 2.8% as compared to the Original FY 2017 budget. Wage increases, in the amount of \$591,600 (3% effective October 1, 2017), have been included in the FY 2018 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 increase from 16.23% in FY 2017 to 17.92% in FY 2018.

- **4070 – Employees’ Insurance:** FPUA is self-insured for employees’ health and dental coverage. In FY 2013 and FY 2014, this had a favorable effect; however, FY 2015 and FY 2016 reflect higher than expected claims experience. In FY 2017, in spite of costs being closer to projections, the FY 2017 Amended Budget has been increased by \$100,000 (2.9%), and the FY 2018 Original Budget includes an increase of another \$100,000 over the Amended Budget for 2017.

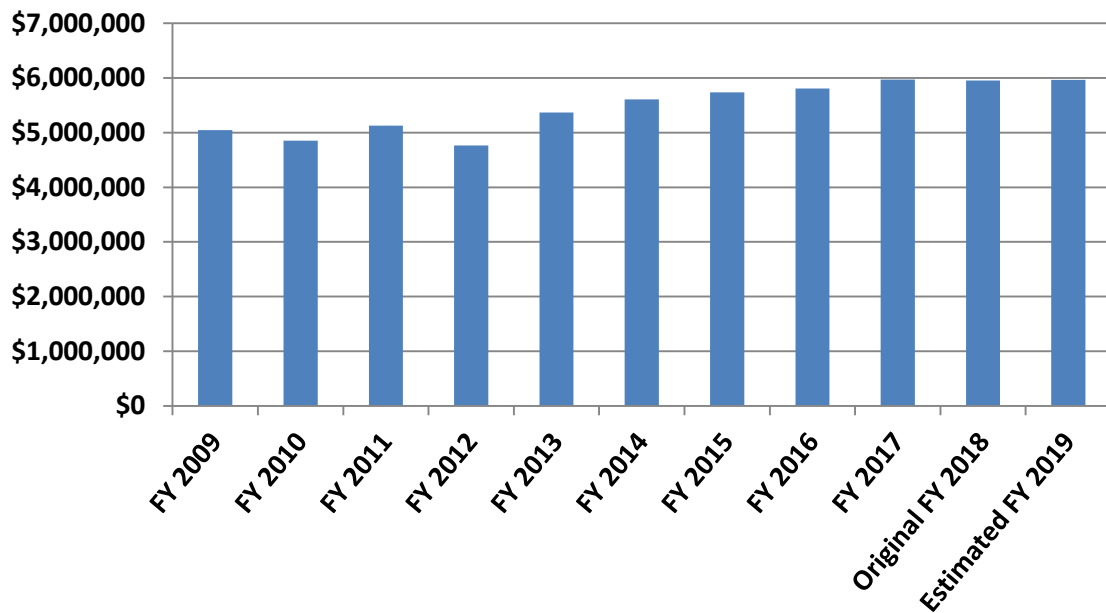
Employees' Insurance



- **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 2017, payable in April 2018, is estimated to be \$5,956,059, down \$12,726 or 0.2% from the FY 2016 distribution paid in April 2017. The distribution for FY 2018, payable in April 2019, is estimated to be \$5,962,848, up \$6,789 or 0.1% from the distribution for FY 2017.

Distribution to the City of Fort Pierce



- **2200 – Utilities:** These budgets reflects the impact of higher electric rates for the remainder of FY 2017 through the end of FY 2018.
- **2250 – Community Relations:** Funding in the amount of \$55,000 per year has been included in the FY 2017 and increased to \$100,000 in the FY 2018 budgets for the Weatherization and Educational Outreach Program to serve qualified low-income homeowners who are FPUA 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 2017 and FY 2018.
- **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 3.02 times for FY 2017, compared to the 2.41 times in the Original FY 2017 Budget, and 2.93 times for FY 2018. 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 2018 Capital Budget totals \$25,167,435, including contingency funding of \$500,000 and carryover funding of \$2,000,000. The FY 2018 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, St. Lucie County and Florida Department of Transportation roadway plans will benefit all entities with the efficient completion of these projects. Government and regulatory-required projects account for 26% of the total budget. 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. The essential replacement of the Water Treatment Plant Sludge Thickener will be completed in the upcoming year, and the design and tank procurement for the Bulk Chemical Containment water plant project will occur. 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. The continuation of the Sea Winds 12-inch water main project will allow water service connections with three condominiums, increasing water revenues and improving water quality on the southern end of the South

Hutchinson Island distribution system. The four clarifiers at the Water Reclamation Facility will have all structural and mechanical metal components replaced during FY 2017 and FY 2018.

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 these projects, for which the funding has already been approved, staff is requesting authorization to carry over budgeted funds for partially completed projects which remain from FY 2017 and spend those funds in FY 2018 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 2018 Capital Budget consists of the following major projects which account for 54% of the total:

<u>PROJECT DESCRIPTION</u>	<u>SYSTEM</u>	<u>FY 2018 AMOUNT</u>
Ave M - 25th to 13th	W,WW	\$ 1,871,000
Main/Service/Valve Replacements	W,WW	1,765,000
2nd DIW at MWRF	WW	1,520,000
Lift Station Replacements & Upgrades	WW	1,135,000
Subaqueous Main Stabilization	W,WW	1,125,000
IWRF Clarifier Rehabilitation	WW	968,000
Midway Road	G,W,WW	910,000
Ohio - Oleander to US1	W,WW	905,000
Wendell Road	W,WW	900,000
Bulk Chemical Containments	W	890,000
WTP Gravity Thickener	W	791,000
Governmental & Other Required	E,G,W,WW	691,000

The portion of the FY 2018 Capital Budget that will be funded by rates is \$14,726,233 or 58% of the total budget. Contributions from outside sources are expected to fund 17% and State Revolving Fund loans, if approved, will fund another 15% of the FY 2018 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 10% 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 2018, 26% 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 equipment account for 27% of the FY 2018 Capital Budget. With an aging infrastructure, these renewals and replacements are critically necessary. Twenty-nine percent of the Capital Budget is expected to improve the reliability, efficiency, and safety of FPUA's utility systems. Eight 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 127](#).

FUNDS AVAILABLE FOR CAPITAL AND OTHER

The amount of current-year cash available for capital expenses and other, based on budgeted revenues and expenses, is estimated to be \$9,025,177 in FY 2017 and \$10,646,161 in FY 2018. ([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, 2016. 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 21 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

Higher projected natural gas prices drive the increases in projected revenue and expenses over prior year actuals. Projected revenues and expenses show only small increases when compared to prior year budgeted amounts. FPUA has sufficient rate revenues and cash reserves to cover anticipated costs. The estimated debt service coverage and days cash-on-hand ratios remain well above those required by FPUA bond covenants. This Annual Budget and Resolution will be presented at the July 5, 2017 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, 2016

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



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 Assistant Controller and 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.

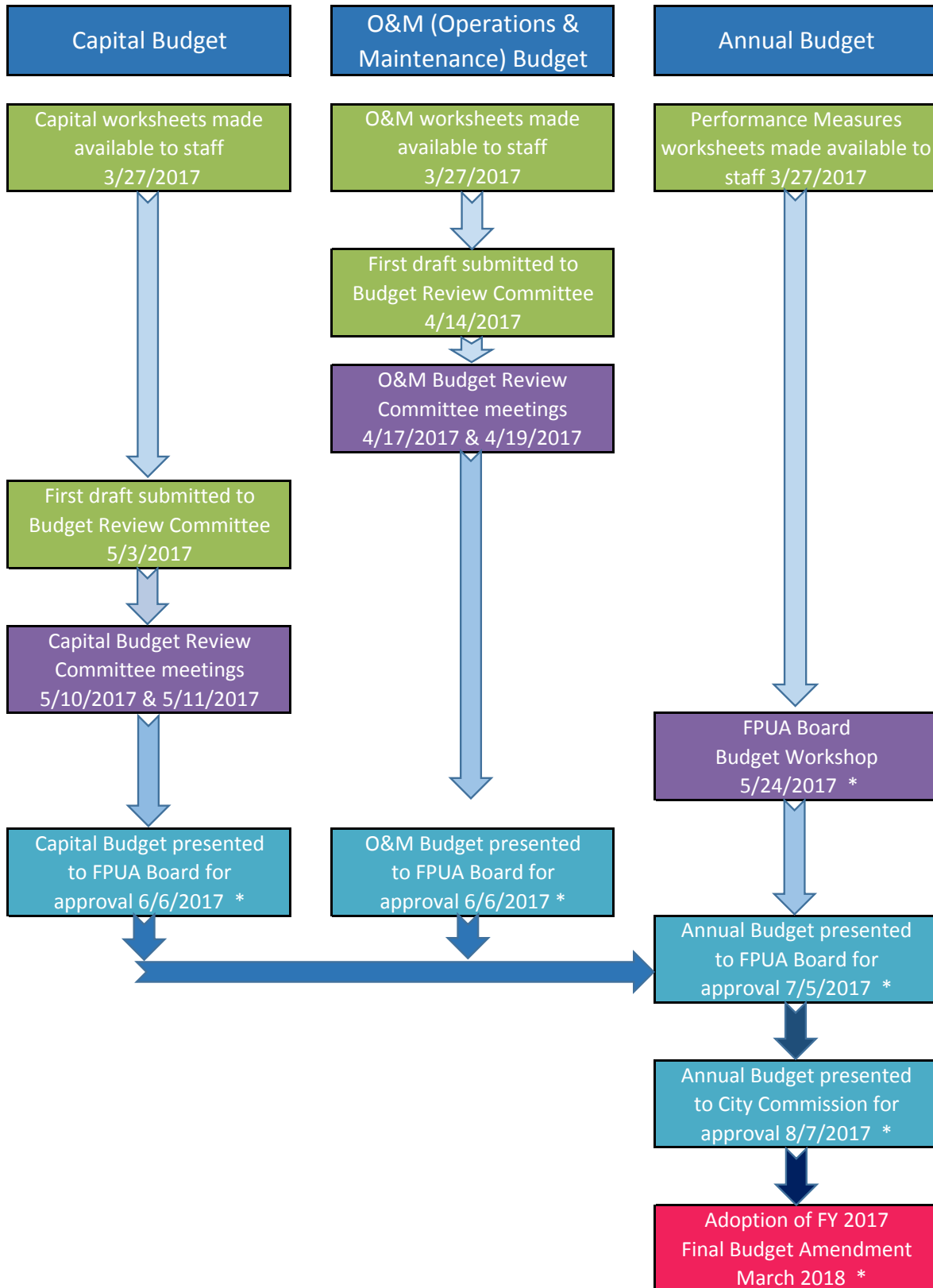
The Director of Financial Services submits the completed O&M and Capital budgets to the Director of Utilities, which is then submitted to the FPUA Board for approval. The public is invited to this meeting and are given the opportunity to address their questions and concerns.

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, and 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 FLOWCHART



* 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 and interest of which are unconditionally guaranteed by the United States Government.
3. Obligations of the federal farm credit banks, the Federal Home Loan Mortgage Corporation, including Federal Home 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 are then incorporated into the Capital Budget and put through the same rigorous scrutiny as the other budgets to determine which projects/items will 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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
ELECTRIC - MWH				
Residential	227,441	238,719	234,474	235,930
General Service	301,279	306,760	301,304	303,176
Street Lights	3,713	3,188	3,131	3,150
Traffic Signals	793	793	779	784
Rental Lights	5,932	6,030	5,923	5,960
	<u>539,158</u>	<u>555,490</u>	<u>545,611</u>	<u>549,000</u>
<i>TOTAL</i>	<u><u>539,158</u></u>	<u><u>555,490</u></u>	<u><u>545,611</u></u>	<u><u>549,000</u></u>
WATER - 1000's of GALLONS				
Residential	844,150	847,108	866,000	916,000
General Service	1,339,526	1,392,773	1,442,000	1,503,000
Sales for Resale	320,144	327,819	331,000	331,000
	<u>2,503,820</u>	<u>2,567,700</u>	<u>2,639,000</u>	<u>2,750,000</u>
<i>TOTAL</i>	<u><u>2,503,820</u></u>	<u><u>2,567,700</u></u>	<u><u>2,639,000</u></u>	<u><u>2,750,000</u></u>
NATURAL GAS - CCF				
Residential	453,139	436,048	457,195	457,195
General Service	2,091,516	2,024,641	2,122,827	2,122,827
Heat Only	1,733	1,038	1,088	1,088
Contract Sales	1,642,320	1,593,130	1,686,890	1,686,890
	<u>4,188,708</u>	<u>4,054,857</u>	<u>4,268,000</u>	<u>4,268,000</u>
<i>TOTAL</i>	<u><u>4,188,708</u></u>	<u><u>4,054,857</u></u>	<u><u>4,268,000</u></u>	<u><u>4,268,000</u></u>
WASTEWATER - 1000's of GALLONS				
Residential	618,092	614,578	627,000	627,000
General Service	864,624	871,500	879,000	879,000
	<u>1,482,716</u>	<u>1,486,078</u>	<u>1,506,000</u>	<u>1,506,000</u>
<i>TOTAL</i>	<u><u>1,482,716</u></u>	<u><u>1,486,078</u></u>	<u><u>1,506,000</u></u>	<u><u>1,506,000</u></u>

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

AMENDED BUDGET FY 2017	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$ 68,059,211	\$ 16,323,301	\$ 5,189,394	\$ 12,669,179	\$ 2,639,909	\$ 104,880,994
EXPENSES	69,304,616	17,315,464	4,629,748	12,311,867	2,499,919	106,061,614
Change in Net Position	(1,245,405)	(992,163)	559,646	357,312	139,990	(1,180,620)
ADD BACK:						
Depreciation	4,545,547	4,458,163	324,311	3,497,979	74,000	12,900,000
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	10,337	9,619	2,294	6,628	2,122	31,000
SUBTRACT:						
Principal payments on debt	2,407,248	2,337,752	146,000	949,000	-	5,840,000
Restricted CIC's not spent	-	(800,333)	-	(680,600)	-	(1,480,933)
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 1,574,751	\$ 2,586,526	\$ 781,209	\$ 3,857,441	\$ 216,112	\$ 9,016,039

ORIGINAL BUDGET FY 2018	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	OTHER	TOTAL
REVENUES	\$ 70,730,986	\$ 17,309,301	\$ 5,289,234	\$ 12,650,179	\$ 2,887,771	\$ 108,867,471
EXPENSES	70,625,131	17,602,010	4,812,861	12,117,389	2,733,865	107,891,256
Change in Net Position	105,855	(292,709)	476,373	532,790	153,906	976,215
ADD BACK:						
Depreciation	4,661,624	4,356,863	325,464	3,582,049	74,000	13,000,000
Debt Accretion	594,775	577,604	36,073	234,476	-	1,442,929
Amortization of deferred charges and bond discounts	11,381	7,342	915	3,699	-	23,337
OPEB accrual	10,328	9,623	2,294	6,633	2,122	31,000
SUBTRACT:						
Principal payments on debt	2,430,743	2,360,569	147,425	958,263	-	5,897,000
Restricted CIC's not spent	-	(862,031)	-	(198,250)	-	(1,060,281)
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 2,953,220	\$ 3,160,186	\$ 693,694	\$ 3,599,634	\$ 230,028	\$ 10,636,762

ESTIMATED DISTRIBUTION TO THE CITY OF FORT PIERCE

AMENDED FY 2017 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$68,059,211	\$16,323,301	\$5,189,394	\$12,669,179	\$2,639,909	\$104,880,994
REVERSE:						
Purchased Power & Gas Adjustments	3,108,000	-	703,000	-	-	3,811,000
Capital Contributions	36,000	(605,000)	175,000	(646,000)	35,000	(1,005,000)
Grant Revenue	-	-	-	-	5,000	5,000
FMPA O&M Contract Income	-	-	-	-	1,663,238	1,663,238
FPUAnet Operating Revenue	-	-	-	-	473,038	473,038
Gas Piping & Appliance Revenue	-	-	74,000	-	-	74,000
Gas Piping & Appliance Costs	-	-	(53,000)	-	-	(53,000)
Revenue for City Billing	82,986	50,301	9,734	44,179	-	187,200
MOEC Operating Revenue	-	-	-	-	457,883	457,883
ADJUSTED GROSS REVENUE	\$64,832,225	\$16,878,000	\$4,280,660	\$13,271,000	\$ 5,750	\$ 99,267,635
DISTRIBUTION TO CITY PAYABLE IN FY 2018	\$ 3,889,934	\$ 1,012,680	\$ 256,840	\$ 796,260	\$ 345	\$ 5,956,059

ORIGINAL FY 2018 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	OTHER	TOTAL
GROSS REVENUE	\$70,730,986	\$17,309,301	\$5,289,234	\$12,650,179	\$2,887,771	\$108,867,471
REVERSE:						
Purchased Power & Gas Adjustments	5,086,000	-	803,000	-	-	5,889,000
Capital Contributions	320,000	62,000	175,000	-	29,000	586,000
Grant Revenue	-	-	-	-	15,000	15,000
FMPA O&M Contract Income	-	-	-	-	1,761,463	1,761,463
FPUAnet Operating Revenue	-	-	-	-	573,960	573,960
Gas Piping & Appliance Revenue	-	-	74,000	-	-	74,000
Gas Piping & Appliance Costs	-	-	(53,000)	-	-	(53,000)
Revenue for City Billing	82,986	50,301	9,734	44,179	-	187,200
MOEC Operating Revenue	-	-	-	-	453,048	453,048
ADJUSTED GROSS REVENUE	\$65,242,000	\$17,197,000	\$4,280,500	\$12,606,000	\$ 55,300	\$ 99,380,800
DISTRIBUTION TO CITY PAYABLE IN FY 2019	\$ 3,914,520	\$ 1,031,820	\$ 256,830	\$ 756,360	\$ 3,318	\$ 5,962,848

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 \$285,574,000 as of September 30, 2017 and \$282,497,000 as of September 30, 2018.

This projection assumes that capital expenditures will be \$13,300,000 in FY 2017 and are estimated for FY 2018 to be 57% 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 2017 and FY 2018 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. The increase in purchased power will reduce the existing over-recovery of Purchased Power to a net under-recovery, and is reflected in the change in Deferred Outflows of Resources in the FY 2017 and FY 2018 budgets.

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 .53 in the FY 2018 Original Budget shows that for every dollar of internal financing, there will be \$0.53 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 9/30/2016	AMENDED BUDGET 9/30/2017	ORIGINAL BUDGET 9/30/2018
Current Ratio:			
Unrestricted Assets	4.57	3.75	3.55
Restricted Assets	1.32	1.15	1.05
Debt to Equity Ratio	0.58	0.55	0.53
Debt Service Ratio	2.51x	3.02x	2.93x

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 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
Net Position - Beginning of Year	\$ 181,975	\$ 184,998	\$ 184,026
Change in Net Position	3,023	(972)	785
Net Position - End of Year	\$ 184,998	\$ 184,026	\$ 184,811

BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL 9/30/15	ACTUAL 9/30/16	AMENDED BUDGET 9/30/17	ORIGINAL BUDGET 9/30/18	CHANGE 9/30/17 TO 9/30/18	
					\$	%
ASSETS AND DEFERRED OUTFLOWS						
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 27,712	\$ 25,020	\$ 17,584	\$ 15,416	\$ (2,168)	(12.33%)
Accounts Receivable, Net of Allowance for Uncollectible Accounts	8,149	9,072	9,565	9,771	206	2.15%
Unbilled Receivables	5,534	5,432	5,432	5,432	-	0.00%
Due from Other Governments	422	424	424	424	-	0.00%
Inventories and Other Current Assets	5,009	4,546	4,527	4,502	(25)	(0.55%)
Restricted Equity in Pooled Cash and Investments	20,757	20,492	10,817	9,445	(1,372)	(12.68%)
Restricted Cash with Fiscal Agent	1,308	1,083	6,353	6,379	26	0.41%
Total Current Assets	68,891	66,069	54,702	51,369	(3,333)	(6.09%)
Noncurrent Assets:						
Capital Assets:						
Utility Plant in Service	423,324	434,848	444,868	454,788	9,920	2.23%
Construction Work in Progress	24,768	22,547	24,827	26,827	2,000	8.06%
Less Accumulated Depreciation	(231,252)	(241,651)	(253,551)	(265,551)	(12,000)	4.73%
Total Capital Assets (net of Accumulated Depreciation)	216,840	215,744	216,144	216,064	(80)	(0.04%)
Other Noncurrent Assets:						
FMPA Working Capital Receivable	1,919	1,919	1,919	1,919	-	0.00%
Preliminary Surveys	6	41	41	41	-	0.00%
Investment in Public Gas Partners Pool	587	537	537	537	-	0.00%
Restricted Equity in Pooled Cash and Investments	6,703	6,857	6,857	6,857	-	0.00%
Total Other Noncurrent Assets	9,215	9,354	9,354	9,354	-	0.00%
Total Noncurrent Assets	226,055	225,098	225,498	225,418	(80)	(0.04%)
TOTAL ASSETS	294,946	291,167	280,200	276,787	(3,413)	(1.22%)
DEFERRED OUTFLOWS OF RESOURCES						
Advance Distribution to General Fund - City of Fort Pierce	1,251	-	-	-	-	0.00%
Deferred Pension Outflow	3,689	4,891	5,241	5,591	350	6.68%
Purchased Power and Gas Under-Recovery	-	-	1,073	1,031	(42)	(3.91%)
Deferred Amount on Debt Refunding	-	151	133	115	(18)	(13.53%)
TOTAL DEFERED OUTFLOWS OF RESOURCES	4,940	5,042	6,447	6,737	290	4.50%
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 299,886</u>	<u>\$ 296,209</u>	<u>\$ 286,647</u>	<u>\$ 283,524</u>	<u>\$ (3,123)</u>	<u>(1.09%)</u>

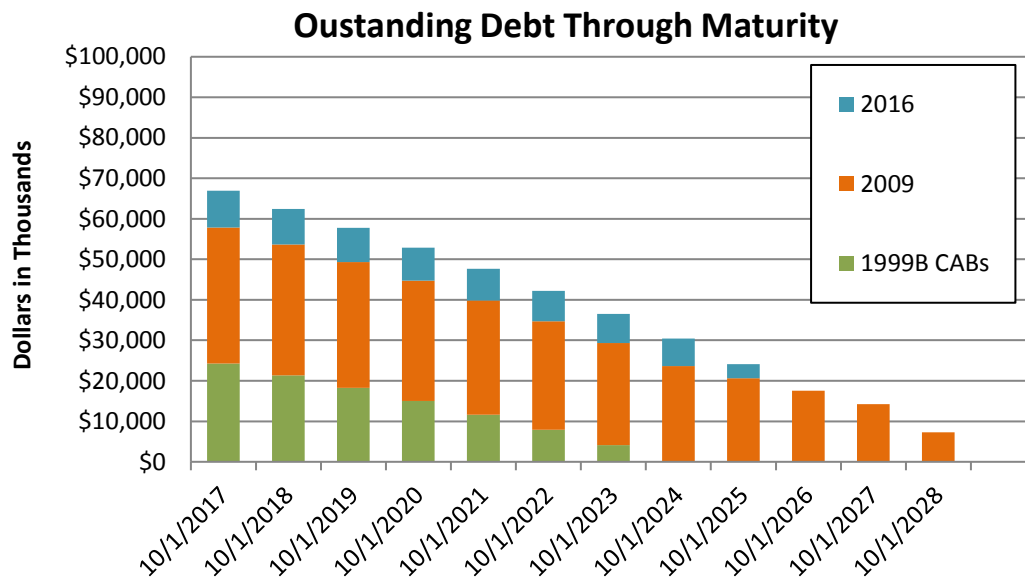
BUDGETED STATEMENT OF NET POSITION
(Dollars in Thousands)

	ACTUAL	ACTUAL	AMENDED	ORIGINAL	CHANGE	
	9/30/15	9/30/16	BUDGET 9/30/17	BUDGET 9/30/18	9/30/17 TO 9/30/18 \$	9/30/17 TO 9/30/18 %
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
LIABILITIES						
Current Liabilities:						
Accounts Payable and Accrued Expenses	\$ 9,577	\$ 7,900	\$ 8,200	\$ 8,200	\$ -	0.00%
Due to City of Fort Pierce	781	913	913	913	-	0.00%
Customer Deposits	7,803	8,024	8,140	8,260	120	1.47%
Revenue Bonds Payable - restricted assets	7,086	7,367	5,840	5,897	57	0.98%
Accrued Interest Payable - restricted assets	1,145	971	908	881	(27)	(2.97%)
Accrued Compensated Absences	170	24	24	24	-	0.00%
Capital Leases Payable	31	38	11	-	(11)	(100.00%)
Other Current Liabilities	873	859	849	870	21	2.47%
Total Current Liabilities	27,466	26,096	24,885	25,045	160	0.64%
Noncurrent Liabilities:						
Revenue Bonds Payable, Net of						
Unamortized Discounts	76,754	71,085	66,852	62,403	(4,449)	(6.65%)
Accrued Compensated Absences	1,592	1,778	1,778	1,778	-	0.00%
Other Post Employment Benefits Obligation	681	711	742	773	31	4.18%
Net Pension Liability	5,528	6,655	7,005	7,355	350	5.00%
Due to St Lucie County	137	131	131	131	-	0.00%
Capital Leases Payable	49	11	-	-	-	0.00%
Total Noncurrent Liabilities	84,741	80,371	76,508	72,440	(4,068)	(5.32%)
TOTAL LIABILITIES	112,207	106,467	101,393	97,485	(3,908)	(3.85%)
DEFERRED INFLOWS OF RESOURCES						
Purchased Power and Gas Over-Recovery	5,694	3,516	-	-	-	0.00%
Deferred Pension Inflow	-	1,228	1,228	1,228	-	0.00%
Deferred Amount on Debt Refunding	10	-	-	-	-	0.00%
Total Deferred Inflows of Resources	5,704	4,744	1,228	1,228	-	0.00%
NET POSITION						
Net Investment in Capital Assets	132,680	137,337	144,387	149,565	5,178	3.59%
Restricted for Capital Improvement Charges	6,031	5,213	2,677	1,185	(1,492)	(55.73%)
Restricted for Debt Service	4,930	5,457	5,457	5,457	-	0.00%
Restricted for Emergencies	1,273	900	900	900	-	0.00%
Restricted for Renewals and Replacements	500	500	500	500	-	0.00%
Unrestricted	36,561	35,591	30,105	27,204	(2,901)	(9.64%)
Total Net Position	181,975	184,998	184,026	184,811	785	0.43%
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	\$ 299,886	\$ 296,209	\$ 286,647	\$ 283,524	\$ (3,123)	(1.09%)

OUTSTANDING DEBT

FPUA has three 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, 2017 they consist of:

- \$10,223,000 Utilities Revenue Capital Appreciation Bonds, Series 1999B, yield varying from 5.70% to 5.90%. Future bond maturity dates October 1, 2017 through October 1, 2024 carry principal amounts totaling \$34,695,000 due in those years in annual amounts ranging from \$4,335,000 to \$4,340,000. The accreted value as of June 30, 2017 was \$28,170,868.
- \$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, 2017 was \$34,800,000.
- \$9,545,000 Utilities Revenue Bond, Series 2016, interest fixed at 2.14%. Future bond maturity dates October 1, 2017 through October 1, 2026 carry annual principal amounts ranging from \$295,000 to \$3,451,000. The outstanding balance as of June 30, 2017 was \$9,373,000.



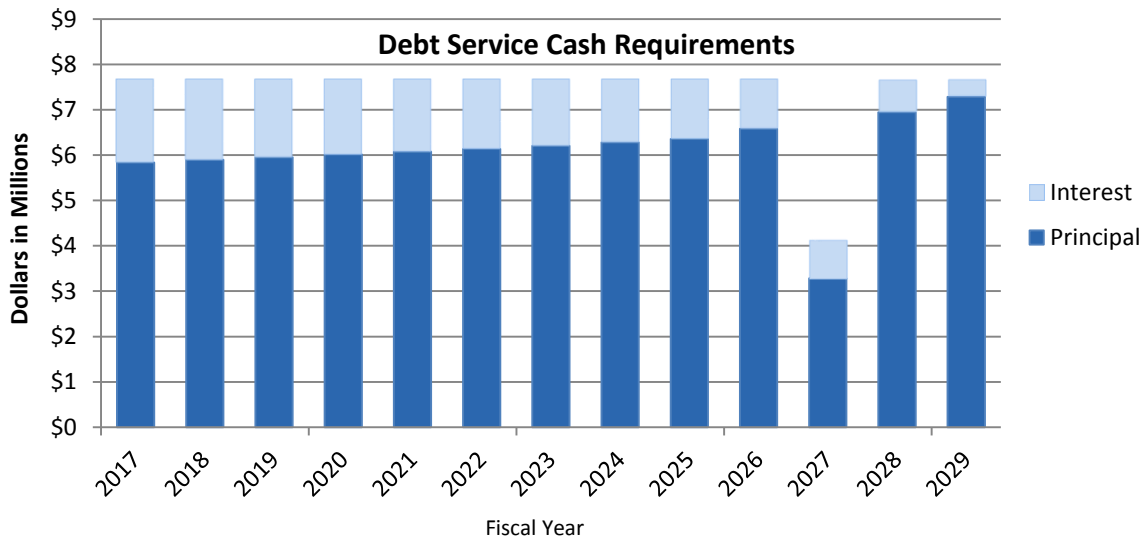
DEBT SERVICE

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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>ELECTRIC</u>				
Principal	\$ 2,920,849	\$ 3,036,677	\$ 2,407,248	\$ 2,430,743
Interest	1,537,960	1,485,891	1,408,340	1,321,222
<i>Total</i>	<u>4,458,809</u>	<u>4,522,568</u>	<u>3,815,588</u>	<u>3,751,965</u>
<u>WATER</u>				
Principal	2,836,526	2,949,010	2,337,752	2,360,569
Interest	1,493,560	1,442,994	1,367,682	1,283,079
<i>Total</i>	<u>4,330,086</u>	<u>4,392,004</u>	<u>3,705,434</u>	<u>3,643,648</u>
<u>NATURAL GAS</u>				
Principal	177,150	184,175	146,000	147,425
Interest	93,277	90,119	85,416	80,132
<i>Total</i>	<u>270,427</u>	<u>274,294</u>	<u>231,416</u>	<u>227,557</u>
<u>WASTEWATER</u>				
Principal	1,151,475	1,197,138	949,000	958,263
Interest	606,304	585,777	555,205	520,860
<i>Total</i>	<u>1,757,779</u>	<u>1,782,915</u>	<u>1,504,205</u>	<u>1,479,123</u>
<i>TOTAL ALL SYSTEMS</i>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,971,781</u></u>	<u><u>\$ 9,256,643</u></u>	<u><u>\$ 9,102,293</u></u>
<u>SUMMARY</u>				
Principal	\$ 7,086,000	\$ 7,367,000	\$ 5,840,000	\$ 5,897,000
Interest	<u>3,731,101</u>	<u>3,604,781</u>	<u>3,416,643</u>	<u>3,205,293</u>
<i>Total</i>	<u><u>\$ 10,817,101</u></u>	<u><u>\$ 10,971,781</u></u>	<u><u>\$ 9,256,643</u></u>	<u><u>\$ 9,102,293</u></u>

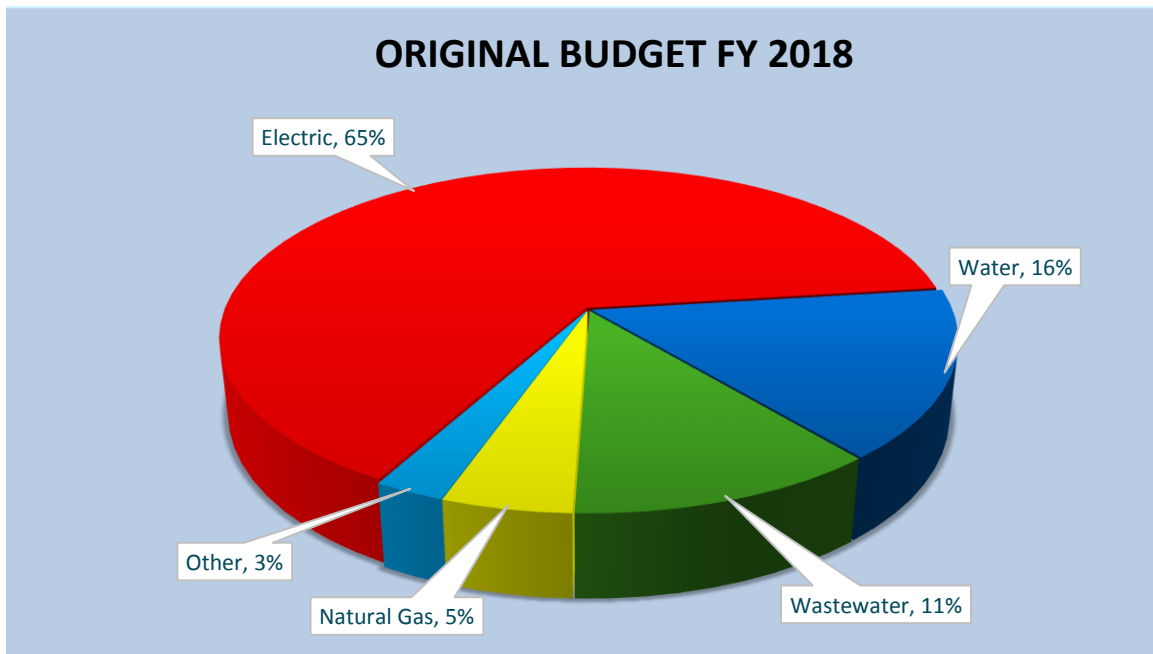
DEBT SERVICE CASH REQUIREMENTS BY FISCAL YEAR

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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><u>\$ 78,868,000</u></u>	<u><u>\$ 17,135,583</u></u>	<u><u>\$ 96,003,583</u></u>





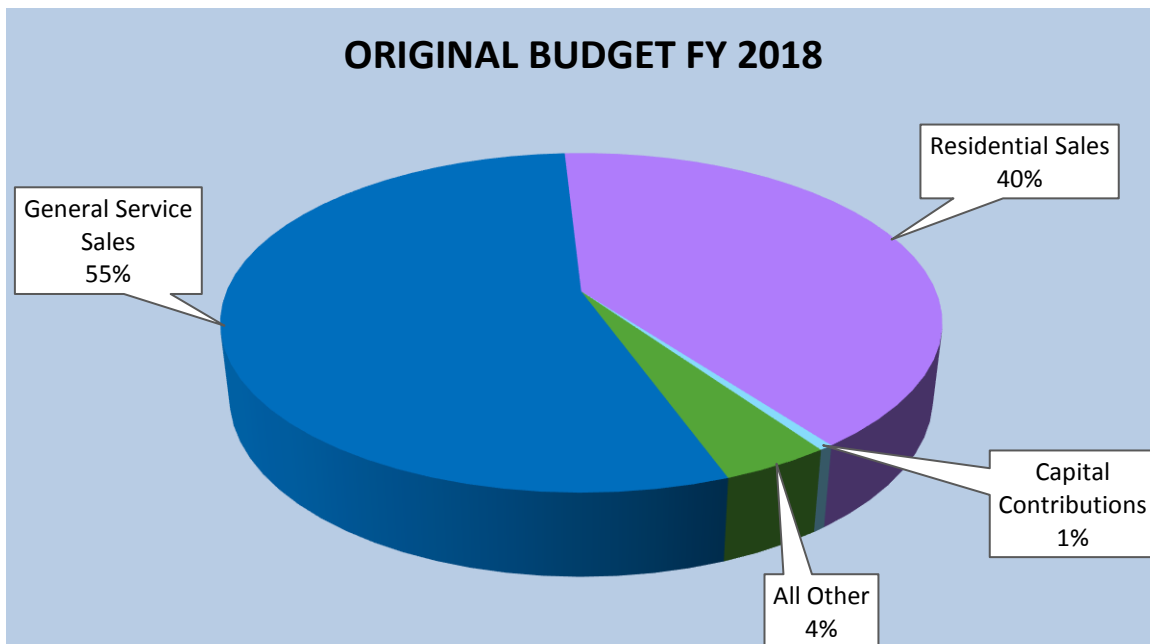
REVENUES BY SYSTEM



	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
Electric	\$ 63,094,733	\$ 65,744,236	\$ 68,059,211	\$ 70,730,986
Water	16,487,122	16,495,717	16,323,301	17,309,301
Wastewater	13,121,036	12,733,216	12,669,179	12,650,179
Natural Gas	4,915,128	4,592,445	5,189,394	5,289,234
Other	2,663,406	2,672,008	2,639,909	2,887,771
Total Revenues	\$ 100,281,425	\$ 102,237,622	\$ 104,880,994	\$ 108,867,471

FPUA staff estimated unit sales and sales revenues for FY 2017 and FY 2018 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 FPUA Communications. Future unit sales and revenues are based upon data prepared by staff including detailed customer billing statistics, financial results from FY 2016 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.

REVENUES BY SOURCE

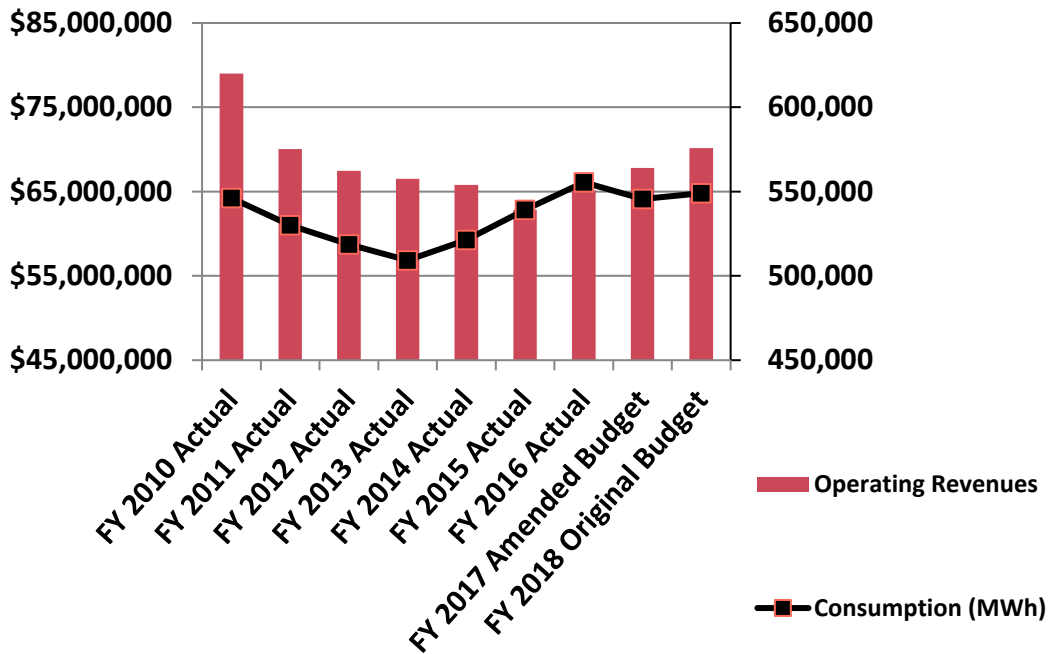


	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
General Service Sales	\$ 53,835,661	\$ 54,724,061	\$ 57,486,000	\$ 59,526,000
Residential Sales	39,560,190	41,432,722	42,795,360	44,233,000
Capital Contributions	2,471,139	1,680,090	(1,005,000)	586,000
All Other	4,414,435	4,400,749	5,604,634	4,522,471
Total Revenues	\$ 100,281,425	\$ 102,237,622	\$ 104,880,994	\$ 108,867,471

In FY 2018, FPUA expects to generate 95.3% of its revenues through rates charged to customers, the power cost adjustment (PCA), and the purchased gas adjustment (PGA). Of those sales, 57.0% is from general service sales, and 43.0% is from residential sales. The remaining 4.7% of the budget is made up of other operating, non-operating, and contributed 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 Original Budget for FY 2018 Electric Operating revenues are expected to increase \$2.4 million, or 3.5%, from Amended FY 2017 levels. Increases in both the Amended FY 2017 and Original FY 2018 projections, when compared to FY 2016 actual, are primarily attributable to increases in the Power Cost Adjustment (PCA) budgeted for FY 2018. 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 571,875 MWh and sell approximately 549,000 MWh for FY 2018. These estimates reflect an unaccounted for or line loss factor of 4%. The electric power cost is projected to be \$48 million or \$83.93 per MWh purchased for FY 2018. Based upon budgeted unit sales at current rates, electric sales revenues for FY 2018 will be approximately \$69.2 million.

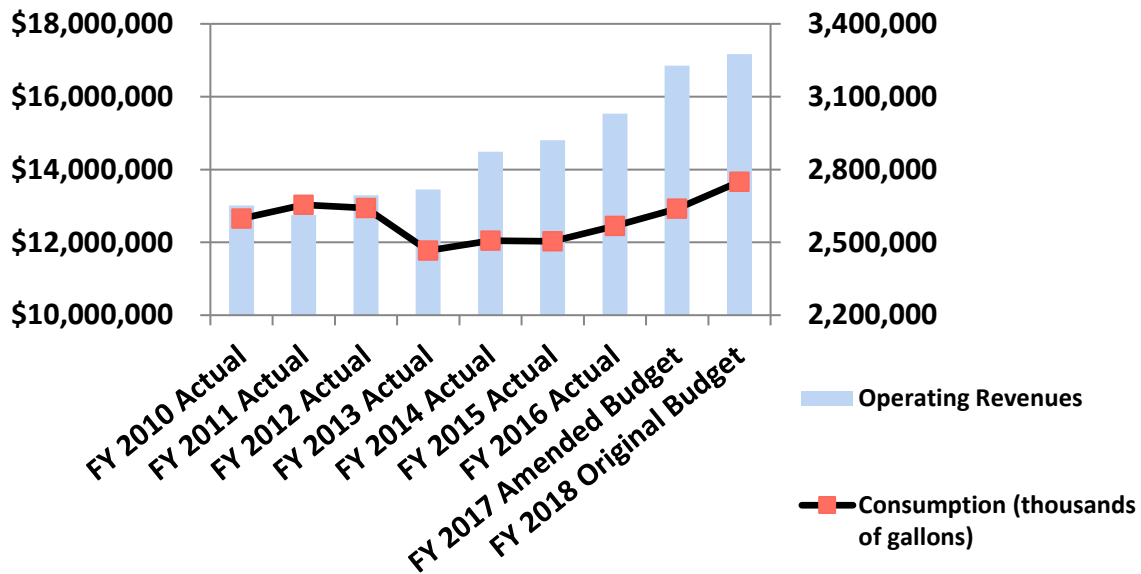
Based upon a review of historical customer statistics and the most recent plans for new development, it is expected that electric customer services billed will not change from FY 2017 to FY 2018. This is less than the historical annual average growth rate of 0.6% per year, and is anticipated to continue for the next few years.

ELECTRIC REVENUES

	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
<u>SALES OF ELECTRICITY:</u>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 22,467,041	\$ 23,472,276	\$ 22,387,000	\$ 22,526,000
Outside City	5,508,098	5,786,344	5,533,000	5,567,000
<i>GENERAL SERVICE:</i>				
Inside City	29,808,939	30,177,880	29,133,000	29,314,000
Outside City	5,200,353	5,229,498	4,980,000	5,011,000
<i>POWER COST ADJUSTMENT:</i>				
Residential	(1,135,979)	(860,124)	1,399,000	2,289,000
General Service	(1,456,378)	(1,186,459)	1,709,000	2,797,000
UNBILLED SERVICE REVENUE	(321,400)	(185,400)	-	-
<i>RENTAL LIGHTS:</i>				
Residential	75,360	76,535	75,000	75,000
General Service	1,079,801	1,093,228	1,105,000	1,112,000
STREETLIGHTS & TRAFFIC SIGNALS	594,548	509,778	492,000	495,000
TOTAL	61,820,383	64,113,556	66,813,000	69,186,000
OTHER OPERATING REVENUES	1,023,695	1,042,514	985,000	991,000
TOTAL OPERATING REVENUES	62,844,078	65,156,070	67,798,000	70,177,000
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	60,155	52,543	113,000	138,000
REVENUE FOR CITY BILLING	83,173	83,105	82,986	82,986
MISCELLANEOUS INCOME	20,970	8,276	13,000	13,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	15,868	11,173	16,225	-
TOTAL NON-OPERATING REVENUES	180,166	155,097	225,211	233,986
REVENUES BEFORE CAPITAL CONTRIBUTIONS	63,024,244	65,311,167	68,023,211	70,410,986
CONTRIBUTED CAPITAL - CASH	70,489	402,580	36,000	320,000
REVENUES BEFORE EXTRAORDINARY ITEMS	63,094,733	65,713,747	68,059,211	70,730,986
EXTRAORDINARY INCOME	-	30,489	-	-
TOTAL REVENUES	\$ 63,094,733	\$ 65,744,236	\$ 68,059,211	\$ 70,730,986

WATER REVENUES

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



FY 2018 Water operating revenues are expected to increase \$316,000, or 1.9%, over Amended FY 2017 levels. The increases in sales revenue in FY 2018 are expected in both Residential and General Service water sales.

Consumption is expected to increase by 4.2% for FY 2018 as compared to Amended FY 2017. It is estimated that FPUA will sell approximately 2.75 billion gallons of water in FY 2018. Water sales have improved as vacant properties become occupied. Based upon these unit sales at current rates, water sales revenue for FY 2018 will be approximately \$17.0 million.

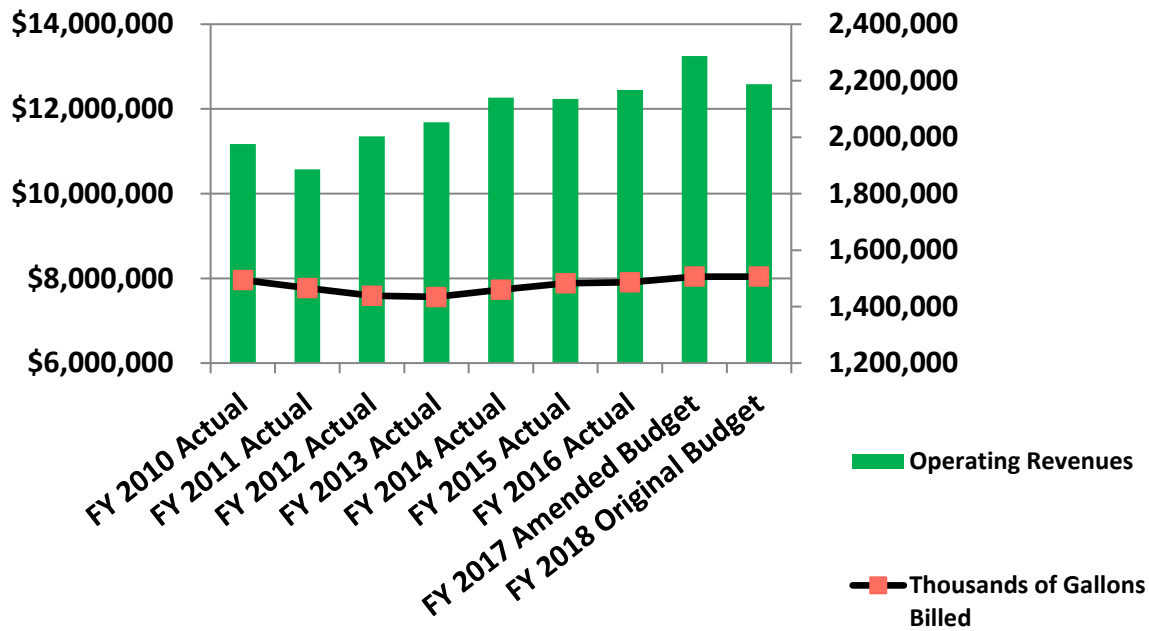
Due to the uncertainty of future development, staff is projecting that the number of water customer services billed will remain flat from FY 2017 to FY 2018.

WATER REVENUES

	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
<i>SALES OF WATER:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 4,556,591	\$ 4,686,085	\$ 4,852,000	\$ 5,025,000
Outside City	1,600,679	1,671,537	1,814,000	1,968,000
<i>GENERAL SERVICE:</i>				
Inside City	5,219,938	5,365,981	5,794,000	6,256,000
Outside City	2,342,625	2,562,057	2,737,000	2,924,000
UNBILLED SERVICE REVENUE	(32,500)	79,800	-	-
SALES FOR RESALE	873,580	913,764	834,000	761,000
UNMETERED FIRE PROTECTION	141,898	147,179	152,000	157,000
TOTAL	14,702,811	15,426,403	16,183,000	17,091,000
<i>OTHER OPERATING REVENUES</i>	<u>101,434</u>	<u>110,422</u>	<u>669,000</u>	<u>77,000</u>
TOTAL OPERATING REVENUES	14,804,245	15,536,825	16,852,000	17,168,000
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	12,199	10,644	23,000	28,000
GRANT REVENUE	81,461	-	-	-
REVENUE FOR CITY BILLING	49,907	50,079	50,301	50,301
MISCELLANEOUS INCOME	14,907	15,093	3,000	1,000
TOTAL NON-OPERATING REVENUES	<u>158,474</u>	<u>75,816</u>	<u>76,301</u>	<u>79,301</u>
REVENUES BEFORE CAPITAL CONTRIBUTIONS	14,962,719	15,612,641	16,928,301	17,247,301
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	258,112	245,297	(667,000)	-
CONTRIBUTED CAPITAL - CASH	288,325	553,542	62,000	62,000
CONTRIBUTED CAPITAL - NONCASH	977,966	84,237	-	-
TOTAL CAPITAL CONTRIBUTIONS	<u>1,524,403</u>	<u>883,076</u>	<u>(605,000)</u>	<u>62,000</u>
TOTAL REVENUES	<u><u>\$ 16,487,122</u></u>	<u><u>\$ 16,495,717</u></u>	<u><u>\$ 16,323,301</u></u>	<u><u>\$ 17,309,301</u></u>

WASTEWATER REVENUES

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



Total FY 2018 Wastewater Operating revenues are expected to be approximately 5% below Amended FY 2017 levels. This decrease is due to the unusual amount of Guaranteed Revenue Charges (GRCs) recovered in FY 2017 as a result of a few developers electing to reduce their available capacity and applying previously paid Capital Improvement Charges toward delinquent GRCs.

It is estimated that FPUA will bill approximately 1.5 billion gallons during FY 2018. At current rates, wastewater charges for FY 2018 are estimated to be \$12.5 million.

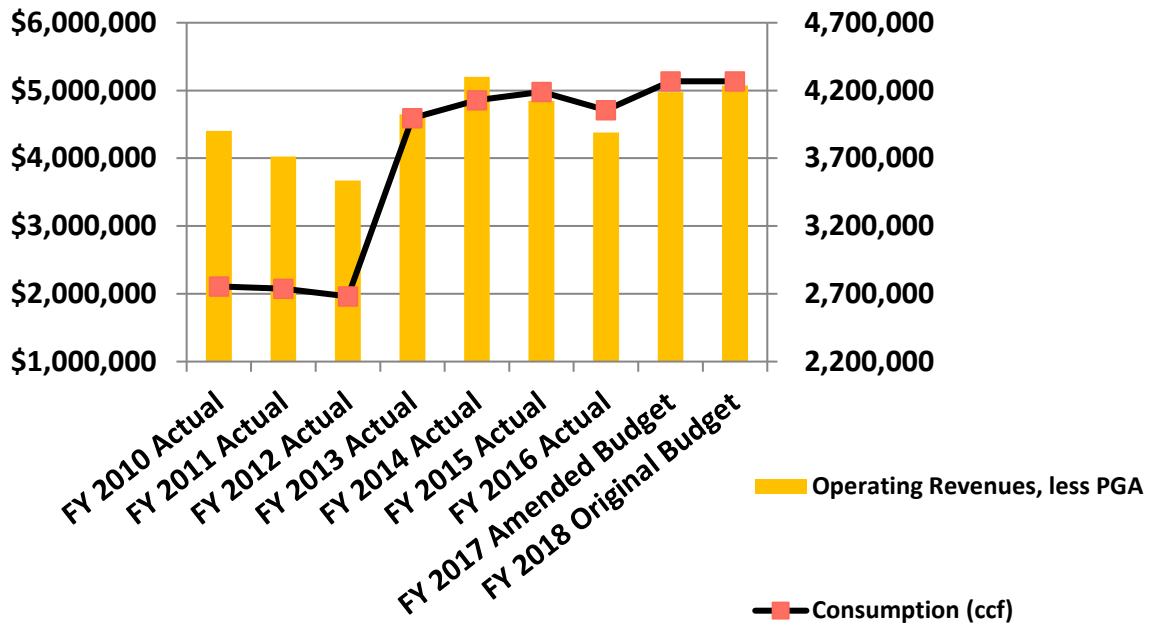
Due to the uncertainty of future development, staff is projecting that the number of water customer services billed will remain flat from FY 2017 to FY 2018.

WASTEWATER REVENUES

	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
<i>WASTEWATER CHARGES:</i>				
<i>RESIDENTIAL:</i>				
Inside City	\$ 4,852,582	\$ 4,869,177	\$ 4,873,000	\$ 4,877,000
Outside City	577,849	571,597	580,000	588,000
<i>GENERAL SERVICE:</i>				
Inside City	5,306,500	5,541,983	5,528,000	5,513,000
Outside City	1,128,930	1,051,564	1,057,000	1,062,000
REVENUE FROM ST. LUCIE COUNTY	304,932	261,092	334,000	428,000
UNBILLED SERVICE REVENUE	(62,600)	11,500	-	-
TOTAL	12,108,193	12,306,913	12,372,000	12,468,000
<i>OTHER OPERATING REVENUES</i>	<u>125,718</u>	<u>140,879</u>	<u>878,000</u>	<u>114,000</u>
TOTAL OPERATING REVENUES	12,233,911	12,447,792	13,250,000	12,582,000
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	10,429	8,973	19,000	23,000
REVENUE FOR CITY BILLING	44,366	44,281	44,179	44,179
MISCELLANEOUS INCOME	6,559	788	2,000	1,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	36	64,348	-	-
TOTAL NON-OPERATING REVENUES	<u>61,390</u>	<u>118,390</u>	<u>65,179</u>	<u>68,179</u>
REVENUES BEFORE CAPITAL CONTRIBUTIONS	12,295,301	12,566,182	13,315,179	12,650,179
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	117,078	107,872	(646,000)	-
CONTRIBUTED CAPITAL - CASH	-	8,378	-	-
CONTRIBUTED CAPITAL - NONCASH	708,657	50,784	-	-
TOTAL CAPITAL CONTRIBUTIONS	<u>825,735</u>	<u>167,034</u>	<u>(646,000)</u>	<u>-</u>
TOTAL REVENUES	<u><u>\$ 13,121,036</u></u>	<u><u>\$ 12,733,216</u></u>	<u><u>\$ 12,669,179</u></u>	<u><u>\$ 12,650,179</u></u>

NATURAL GAS

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



Budgeted operating revenues for Natural Gas in FY 2018 are expected to be 2% higher than the Amended FY 2017 levels.

Staff estimates that FPUA will purchase approximately 4,400,000 ccf and sell approximately 4,268,000 ccf in FY 2018. These estimates reflect an unaccounted for loss percentage of 3%. At current rates, natural gas sales revenues for FY 2018 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 2017 to FY 2018 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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
<i>SALES OF NATURAL GAS:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 1,079,945	\$ 1,059,860	\$ 1,113,000	\$ 1,113,000
Outside City	178,330	173,124	182,000	182,000
<i>GENERAL SERVICE:</i>				
Inside City	1,997,787	1,940,246	2,037,000	2,037,000
Outside City	425,887	400,735	421,000	421,000
<i>CONTRACT SALES</i>				
Commercial	243,510	239,694	252,000	252,000
Industrial	198,020	184,621	194,000	194,000
<i>HEAT ONLY:</i>				
Residential	10,445	8,800	9,000	9,000
General Service	1,957	1,901	2,000	2,000
<i>PURCHASED GAS ADJUSTMENT:</i>				
Residential	(10,760)	(39,655)	(22,000)	13,000
General Service	663,583	350,425	725,000	790,000
COMPRESSED NATURAL GAS	1,660	960	360	1,000
UNBILLED SERVICE REVENUE	(25,900)	(10,800)	-	-
TOTAL	4,764,464	4,309,911	4,913,360	5,014,000
<i>OTHER OPERATING REVENUES</i>	83,829	68,547	63,000	60,200
TOTAL OPERATING REVENUES	4,848,293	4,378,458	4,976,360	5,074,200
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	3,881	3,390	7,000	9,000
REVENUE FOR CITY BILLING	9,753	9,736	9,734	9,734
GAS PIPING & APPLIANCE SALES	74,961	66,524	74,000	74,000
GAS PIPING & APPLIANCE COSTS	(51,812)	(40,839)	(53,000)	(53,000)
MISCELLANEOUS INCOME	790	11	300	300
TOTAL NON-OPERATING REVENUES	37,573	38,822	38,034	40,034
REVENUES BEFORE CAPITAL CONTRIBUTIONS	4,885,866	4,417,280	5,014,394	5,114,234
<u>CONTRIBUTED CAPITAL - CASH</u>	29,262	175,165	175,000	175,000
TOTAL REVENUES	\$ 4,915,128	\$ 4,592,445	\$ 5,189,394	\$ 5,289,234

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
FPUA CONTRIBUTION	\$ 186,255	\$ 189,683	\$ 222,783	\$ 190,548
GIFT SHOP SALES	148,697	158,481	162,000	175,000
BOAT TOURS	23,063	18,406	28,000	30,000
DONATIONS	1,274	2,413	3,500	5,000
ADMISSIONS	16,738	17,754	17,000	18,500
TEACHING INCOME & CAMPS	13,382	18,150	18,000	19,000
MEMBERSHIPS	385	2,400	3,100	8,000
FUND RAISING INCOME	368	2,583	3,500	7,000
TOTAL OPERATING REVENUES	390,162	409,870	457,883	453,048
<u>NON-OPERATING REVENUES</u>				
INVESTMENT AND OTHER INCOME	268	234	350	300
GRANT REVENUE	-	-	5,000	15,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	5,576	49,323	5,400	55,000
TOTAL NON-OPERATING REVENUES	5,844	49,557	10,750	70,300
TOTAL REVENUES	\$ 396,006	\$ 459,427	\$ 468,633	\$ 523,348

FPUAnet® COMMUNICATIONS REVENUES

	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>OPERATING REVENUES</u>				
DEDICATED INTERNET ACCESS	\$ 193,776	\$ 192,733	\$ 156,000	\$ 167,355
FIBER BANDWIDTH CONNECTIONS	125,137	126,771	128,000	137,100
COMMON CARRIER TELECOM SERVICES	77,820	130,610	133,000	146,300
FLRNET SERVICES	-	-	-	36,000
GIGABIT INTERNET ACCESS	-	-	-	18,240
INTERNET PHONE SERVICES	-	-	-	7,200
DARK FIBER TRANSMISSION	32,833	33,076	33,738	34,750
WIRELESS BROADBAND INTERNET ACCESS	3,695	4,862	18,000	22,500
WIRELESS BANDWIDTH CONNECTIONS	4,213	4,244	4,300	4,515
TOTAL OPERATING REVENUES	437,474	492,296	473,038	573,960
REVENUES BEFORE CAPITAL CONTRIBUTIONS	437,474	492,296	473,038	573,960
<u>CONTRIBUTED CAPITAL - CASH</u>	21,250	21,746	35,000	29,000
TOTAL REVENUES	\$ 458,724	\$ 514,042	\$ 508,038	\$ 602,960

TREASURE COAST ENERGY CENTER REVENUES

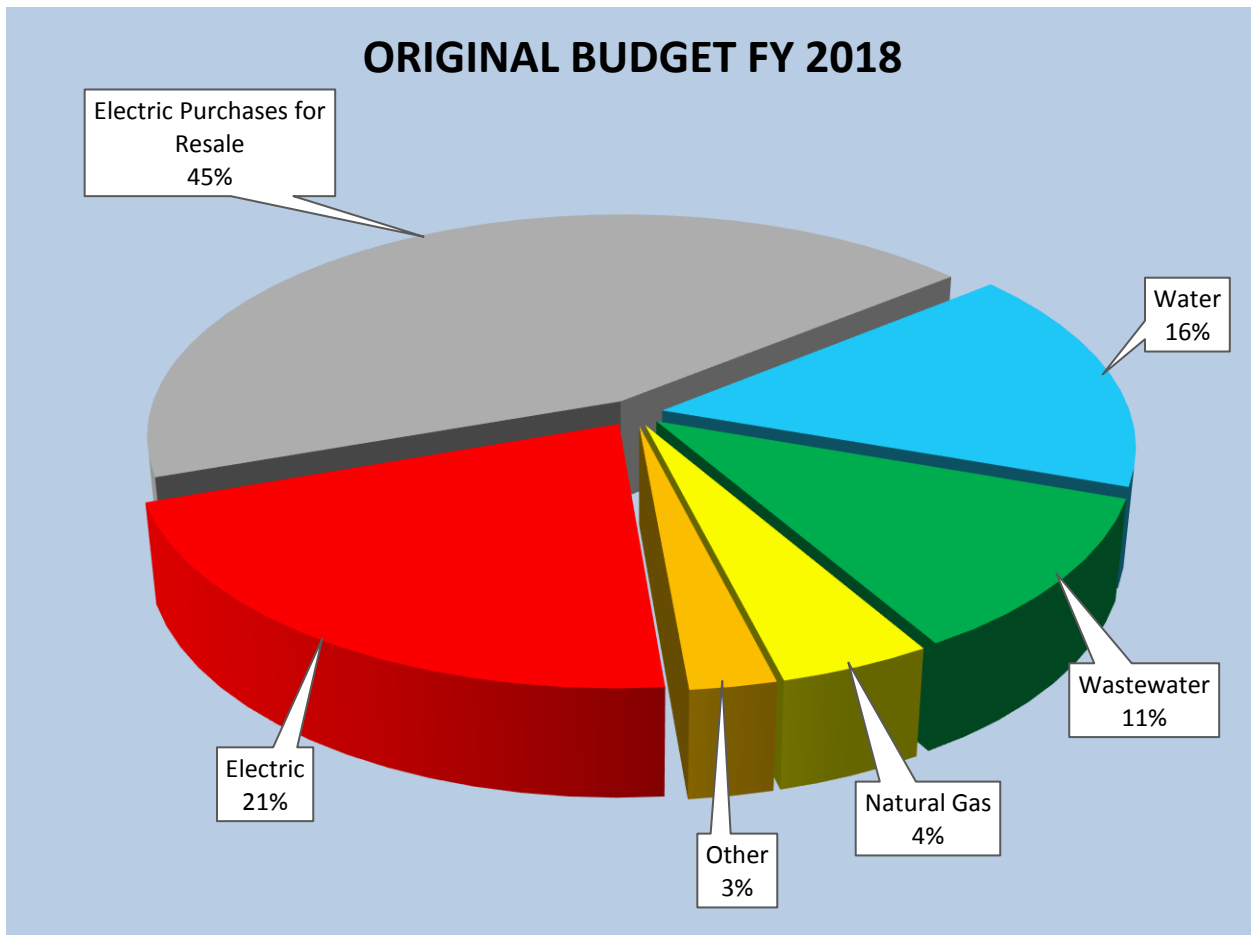
	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>NON-OPERATING REVENUES</u>				
FMPA O&M CONTRACT INCOME	\$ 1,808,676	\$ 1,698,539	\$ 1,663,238	\$ 1,761,463
TOTAL NON-OPERATING REVENUES	1,808,676	1,698,539	1,663,238	1,761,463
TOTAL REVENUES	\$ 1,808,676	\$ 1,698,539	\$ 1,663,238	\$ 1,761,463



OPERATIONS AND MAINTENANCE EXPENSES BY DEPARTMENT

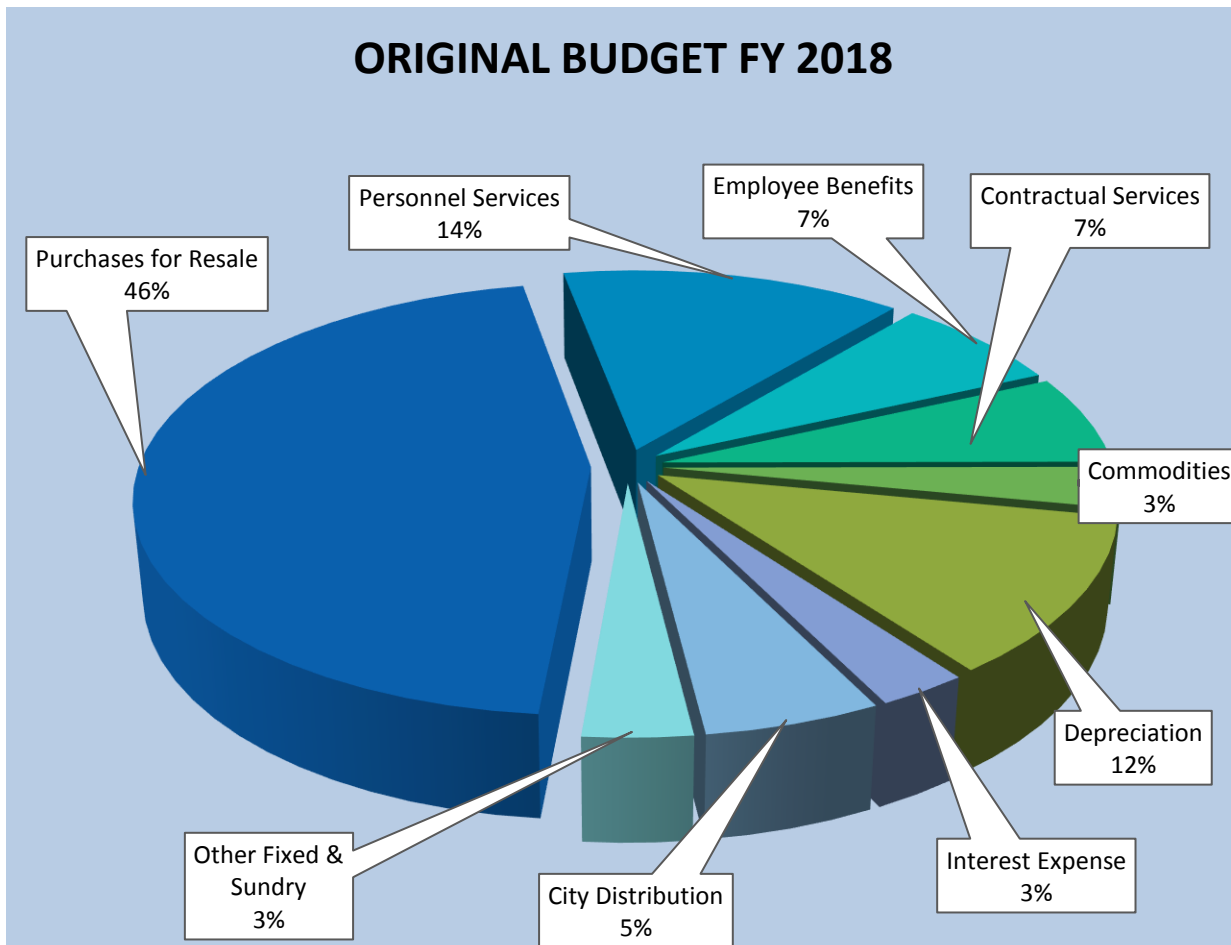
Department Name	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
01 - MOEC	\$ 396,006	\$ 459,427	\$ 468,633	\$ 523,348
02 - Treasure Coast Energy Center	1,808,676	1,698,539	1,663,238	1,761,463
10 - Board	97,344	94,378	101,318	111,391
11 - Director of Utilities	342,304	329,120	330,573	350,795
12 - Attorney	125,275	115,304	144,609	149,671
15 - Human Resources	361,245	365,097	398,573	413,514
18 - Safety	333,183	239,849	180,725	213,817
21 - Finance	1,338,343	1,518,230	1,536,498	1,591,671
22 - Materials Management	491,674	640,455	636,634	630,008
31 - Director of Shared Services	159,626	175,611	167,268	176,131
32 - Information Technology Services	2,370,544	2,502,502	3,091,080	3,138,629
35 - Facilities	657,925	713,791	789,967	843,361
41 - Communications	171,239	133,887	-	-
43 - Customer Solutions	2,033,055	2,047,382	2,218,003	2,352,121
51 - Director of Electric & Gas Systems	230,832	274,499	266,081	281,060
52 - Power Generation	10,303	9,232	5,000	5,000
53 - Electric Purchases for Resale	40,342,926	42,178,674	46,600,000	48,000,000
54 - Electric Transmission & Distribution	7,393,578	7,831,562	7,848,399	8,245,344
55 - Electric Operations	1,837,255	1,882,848	2,096,245	2,309,526
56 - Electric & Gas Engineering	966,061	1,042,847	1,025,569	1,033,907
61 - Dir of Water/Wastewater Systems	165,558	179,681	173,360	178,581
62 - Water Resources	5,467,740	6,076,838	6,507,660	6,584,930
64 - Water Distribution	4,812,849	4,931,751	5,190,493	5,225,399
66 - Water/Wastewater Engineering	1,030,999	1,053,851	959,105	1,100,025
74 - Gas Operations	1,747,034	2,062,810	1,721,379	1,770,963
75 - Gas Purchases for Resale	1,900,192	1,556,167	2,000,000	2,100,000
82 - Water Reclamation	3,617,515	3,612,368	3,619,033	3,615,013
84 - Wastewater Collection	4,617,008	4,739,018	4,849,936	4,534,724
93 - FPUAnet Communications	302,764	317,848	369,269	451,054
99 - Administrative & General	11,995,774	11,966,910	13,196,966	12,293,810
Grand Total	\$ 97,124,827	\$ 100,750,476	\$ 108,155,614	\$ 109,985,256

OPERATIONS & MAINTENANCE EXPENSES BY SYSTEM



	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
Electric	\$ 20,771,090	\$ 21,470,593	\$ 22,704,616	\$ 22,625,131
Electric Purchases for Resale	40,342,926	42,178,674	46,600,000	48,000,000
Water	15,696,437	16,412,303	17,315,464	17,602,010
Wastewater	11,860,976	12,165,530	12,311,867	12,117,389
Natural Gas	4,509,253	4,505,121	4,629,748	4,812,861
Other	2,500,431	2,473,269	2,499,919	2,733,865
TOTAL, net	\$ 95,681,113	\$ 99,205,490	\$ 106,061,614	\$ 107,891,256

OPERATIONS & MAINTENANCE EXPENSES BY CATEGORY



	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
Purchases for Resale	\$ 42,304,303	\$ 43,782,977	\$ 48,673,378	\$ 50,226,446
Personnel Services	14,354,669	14,396,602	14,532,000	15,478,000
Employee Benefits	6,858,098	8,199,874	7,261,828	7,814,498
Contractual Services	5,740,039	6,031,797	7,905,815	7,374,149
Commodities	3,012,771	2,855,968	3,182,238	3,383,056
Depreciation	12,461,078	13,097,597	12,900,000	13,000,000
Interest Expense	3,594,363	3,445,033	3,275,943	3,062,130
City Distribution	5,735,240	5,809,302	5,968,785	5,956,059
Other Fixed & Sundry	3,064,266	3,131,326	4,455,627	3,690,918
TOTAL	\$ 97,124,827	\$ 100,750,476	\$ 108,155,614	\$ 109,985,256

NOTE: Includes capitalized labor and overhead, and unallocated contingency

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>				
1010 Salaries & Wages	\$ 13,630,226	\$ 13,632,308	\$ 13,761,000	\$ 14,715,000
1020 Overtime	724,443	764,294	771,000	763,000
<i>Personnel Services Total</i>	<u>14,354,669</u>	<u>14,396,602</u>	<u>14,532,000</u>	<u>15,478,000</u>
<u>EMPLOYEE BENEFITS</u>				
4050 Retirement	2,098,986	3,178,113	2,337,932	2,751,618
4060 FICA	1,049,791	1,063,422	1,103,365	1,176,040
4070 Employees' Insurance	3,664,908	3,660,567	3,500,000	3,600,000
4090 Vacation Pay Expense	(37,507)	(23,822)	-	-
4100 Sick Pay Expense	(133,342)	64,397	-	-
4110 Net OPEB Expense	59,000	30,000	31,000	31,000
4600 Workers' Compensation	154,202	222,227	273,756	245,840
4640 Unemployment Claims	2,060	4,970	15,775	10,000
<i>Employee Benefits Total</i>	<u>6,858,098</u>	<u>8,199,874</u>	<u>7,261,828</u>	<u>7,814,498</u>
<u>CONTRACTUAL SERVICES</u>				
2110 Advertising	32,875	58,214	52,062	52,275
2122 Rentals	43,346	44,653	63,966	77,091
2131 Maintenance of Buildings	110,888	96,655	111,941	112,089
2132 Maintenance of Vehicles	145,019	144,954	157,695	155,318
2133 Maintenance of Equipment	113,908	141,774	139,608	159,210
2139 Maintenance/Service Contracts	2,030,441	2,104,366	3,475,357	3,002,166
2140 Postage	208,496	176,440	215,483	227,231
2151 Printing	57,585	64,624	69,328	71,522
2161 Professional Fees - Audit	39,544	39,835	47,600	45,360
2164 Professional Fees - Consult/Eng.	67,490	253,048	433,756	196,122
2165 Temporary Labor	49,462	153,009	12,307	2,550
2166 Professional Fees - Other	266,454	237,275	329,854	275,016
2170 Training	213,237	221,876	300,912	361,247
2171 Travel	21,737	7,198	17,835	17,303
2172 Car Allowance	139,543	138,126	131,480	142,828
2190 Communications	151,845	167,900	176,900	186,638
2200 Utilities	1,862,448	1,801,829	1,900,000	2,019,228
2230 Employee Relations	31,473	30,910	47,216	47,031
2240 Business Relations	4,978	12,776	10,777	7,898
2250 Community Relations	74,684	64,819	131,600	130,000
2260 Memberships - Professional	60,756	60,156	63,942	67,316
2262 Memberships - Civic	3,491	1,938	5,996	6,710
2290 Billing - Housing Authority	10,339	9,422	10,200	12,000
<i>Contractual Services Total</i>	<u>5,740,039</u>	<u>6,031,797</u>	<u>7,905,815</u>	<u>7,374,149</u>
<u>PURCHASES FOR RESALE</u>				
3360 Purchases for Resale	42,304,303	43,782,977	48,673,378	50,226,446
<i>Purchases for Resale Total</i>	<u>42,304,303</u>	<u>43,782,977</u>	<u>48,673,378</u>	<u>50,226,446</u>

OPERATIONS AND MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>COMMODITIES</u>				
3311 Office Supplies	89,144	74,665	81,971	71,734
3313 Subscriptions	6,817	7,933	15,000	15,550
3316 Operating Supplies	1,454,114	1,415,577	1,594,716	1,740,119
3320 Chemicals	1,040,659	970,214	1,003,000	1,028,000
3331 Vehicle Supplies	347,491	285,532	397,385	413,310
3340 Small Tools	74,546	102,047	90,166	114,343
<i>Commodities Total</i>	<u>3,012,771</u>	<u>2,855,968</u>	<u>3,182,238</u>	<u>3,383,056</u>
<u>FIXED & SUNDRY</u>				
4010 Cost of Goods Sold	70,658	76,314	74,000	78,000
4015 Sales Discounts	14,167	10,868	10,000	10,000
4020 Cash (Over) Short	157	302	150	150
4080 Employee Suggestions & Awards	16,781	10,911	15,270	15,026
4509 Other Taxes	35,982	35,997	36,322	36,389
4510 Gross Receipts Tax	1,689,380	1,622,331	1,695,000	1,660,000
4520 Licenses & Permits	52,013	51,522	165,178	68,331
4531 Contributions - Civic	206,255	204,683	225,000	210,900
4610 Insurance - Prop/Liability	557,552	467,255	521,531	534,109
4666 Inventory Adjustments	14,266	48,724	23,000	28,000
4700 Utility Bad Debt Expense	140,914	284,589	251,000	251,000
5730 Bank Charges	307,750	359,857	345,500	345,700
9005 Duplicate Charges	(51,912)	(51,259)	(51,673)	(51,687)
<i>Fixed & Sundry Total</i>	<u>3,053,963</u>	<u>3,122,094</u>	<u>3,310,278</u>	<u>3,185,918</u>
<u>INTEREST EXPENSES</u>				
5721 Interest - Bonds	3,731,101	3,604,781	3,416,643	3,205,293
5723 Interest - Deposits	5,466	9,839	13,300	11,500
5725 Capitalized Interest	(146,349)	(180,767)	(178,000)	(178,000)
5729 Interest - Other	10	103	50	-
5731 Amortization of Bond Discounts	4,135	11,077	23,950	23,337
<i>Interest Expenses Total</i>	<u>3,594,363</u>	<u>3,445,033</u>	<u>3,275,943</u>	<u>3,062,130</u>
<u>MISCELLANEOUS</u>				
5710 Storm Expenses	-	-	640,349	-
9000 Distribution to City of Fort Pierce	5,735,240	5,809,302	5,968,785	5,956,059
9010 Contingency	-	-	500,000	500,000
9030 Depreciation	12,461,078	13,097,597	12,900,000	13,000,000
9050 Extraordinary Expense	10,303	9,232	5,000	5,000
<i>Miscellaneous Total</i>	<u>18,206,621</u>	<u>18,916,131</u>	<u>20,014,134</u>	<u>19,461,059</u>
<i>Grand Total</i>	<u><u>\$97,124,827</u></u>	<u><u>\$ 100,750,476</u></u>	<u><u>\$ 108,155,614</u></u>	<u><u>\$ 109,985,256</u></u>

ALLOCATION DISTRIBUTION
ORIGINAL BUDGET FY 2018

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATUAL GAS	WASTE-WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523,348	\$ 523,348
02 Treasure Coast Energy Center	-	-	-	-	-	1,761,463	1,761,463
10 Board	6,000	46,720	28,319	5,480	24,872	-	111,391
11 Director of Utilities	20,000	146,641	88,885	17,201	78,068	-	350,795
12 Attorney	8,000	62,803	38,067	7,367	33,434	-	149,671
15 Human Resources	73,000	121,939	112,880	18,592	87,103	-	413,514
18 Risk Management	16,000	87,693	53,153	10,286	46,685	-	213,817
21 Finance	90,000	665,691	403,499	78,087	354,394	-	1,591,671
22 Materials Management	208,000	210,286	120,272	62,120	29,330	-	630,008
31 Director of Shared Services	9,000	59,850	55,404	9,125	42,752	-	176,131
32 Information Technology Services	172,000	1,062,349	983,438	161,978	758,864	-	3,138,629
35 Facilities	39,000	238,171	402,744	41,827	121,619	-	843,361
43 Customer Solutions	10,000	1,038,262	629,328	121,790	552,741	-	2,352,121
49 Administrative and General	204,000	20,860	19,312	3,181	14,902	-	262,255
51 Director of Electric and Gas Systems	11,000	270,060	-	-	-	-	281,060
52 Power Generation	-	5,000	-	-	-	-	5,000
53 Electric Purchases for Resale	-	48,000,000	-	-	-	-	48,000,000
54 Electric Transmission and Distribution	365,000	7,880,344	-	-	-	-	8,245,344
55 Electric Operations	14,000	2,295,526	-	-	-	-	2,309,526
56 Electric & Gas Engineering	28,000	1,005,907	-	-	-	-	1,033,907
59 Administrative and General	100,000	7,407,029	-	-	-	-	7,507,029
61 Director of Water/Wastewater Systems	19,000	-	95,749	-	63,832	-	178,581
62 Water Resources	6,000	-	6,578,930	-	-	-	6,584,930
64 Water Distribution	140,000	-	5,085,399	-	-	-	5,225,399
66 Water/Wastewater Engineering	187,000	-	547,815	-	365,210	-	1,100,025
69 Administrative and General	100,000	-	2,358,816	-	-	-	2,458,816
74 Gas Operations	98,000	-	-	1,672,963	-	-	1,770,963
75 Gas Purchases for Resale	-	-	-	2,100,000	-	-	2,100,000
79 Administrative and General	50,000	-	-	502,864	-	-	552,864
82 Water Reclamation	9,000	-	-	-	3,606,013	-	3,615,013
84 Wastewater Collection	60,000	-	-	-	4,474,724	-	4,534,724
89 Administrative and General	50,000	-	-	-	1,462,846	-	1,512,846
93 FPUAnet Communications	2,000	-	-	-	-	449,054	451,054
TOTALS	2,094,000	70,625,131	17,602,010	4,812,861	12,117,389	2,733,865	109,985,256

ALLOCATION DISTRIBUTION
ORIGINAL BUDGET FY 2018

DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATUAL GAS	WASTE- WATER	OTHER	TOTAL
01 Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523,348	\$ 523,348
02 Treasure Coast Energy Center	-	-	-	-	-	1,761,463	1,761,463
10 Board	6,000	46,720	28,319	5,480	24,872	-	111,391
11 Director of Utilities	20,000	146,641	88,885	17,201	78,068	-	350,795
12 Attorney	8,000	62,803	38,067	7,367	33,434	-	149,671
15 Human Resources	73,000	121,939	112,880	18,592	87,103	-	413,514
18 Risk Management	16,000	87,693	53,153	10,286	46,685	-	213,817
21 Finance	90,000	665,691	403,499	78,087	354,394	-	1,591,671
22 Materials Management	208,000	210,286	120,272	62,120	29,330	-	630,008
31 Director of Shared Services	9,000	59,850	55,404	9,125	42,752	-	176,131
32 Information Technology Services	172,000	1,062,349	983,438	161,978	758,864	-	3,138,629
35 Facilities	39,000	238,171	402,744	41,827	121,619	-	843,361
43 Customer Solutions	10,000	1,038,262	629,328	121,790	552,741	-	2,352,121
49 Administrative and General	204,000	20,860	19,312	3,181	14,902	-	262,255
51 Director of Electric and Gas Systems	11,000	270,060	-	-	-	-	281,060
52 Power Generation	-	5,000	-	-	-	-	5,000
53 Electric Purchases for Resale	-	48,000,000	-	-	-	-	48,000,000
54 Electric Transmission and Distribution	365,000	7,880,344	-	-	-	-	8,245,344
55 Electric Operations	14,000	2,295,526	-	-	-	-	2,309,526
56 Electric & Gas Engineering	28,000	1,005,907	-	-	-	-	1,033,907
59 Administrative and General	100,000	7,407,029	-	-	-	-	7,507,029
61 Director of Water/ Wastewater Systems	19,000	-	95,749	-	63,832	-	178,581
62 Water Resources	6,000	-	6,578,930	-	-	-	6,584,930
64 Water Distribution	140,000	-	5,085,399	-	-	-	5,225,399
66 Water/Wastewater Engineering	187,000	-	547,815	-	365,210	-	1,100,025
69 Administrative and General	100,000	-	2,358,816	-	-	-	2,458,816
74 Gas Operations	98,000	-	-	1,672,963	-	-	1,770,963
75 Gas Purchases for Resale	-	-	-	2,100,000	-	-	2,100,000
79 Administrative and General	50,000	-	-	502,864	-	-	552,864
82 Water Reclamation	9,000	-	-	-	3,606,013	-	3,615,013
84 Wastewater Collection	60,000	-	-	-	4,474,724	-	4,534,724
89 Administrative and General	50,000	-	-	-	1,462,846	-	1,512,846
93 FPUAnet Communications	2,000	-	-	-	-	449,054	451,054
TOTALS	2,094,000	70,625,131	17,602,010	4,812,861	12,117,389	2,733,865	109,985,256

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 threatened 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, individual and corporate donations, sponsorships, memberships, admissions, boat tours, programs, 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 an active volunteer program to enhance MOEC's community presence, offer additional education, and provide a work force to assist in the operation of the MOEC

DEPARTMENTAL ACCOMPLISHMENTS

- 2016 marked our 20th year of environmental education – rated #9 out of 88 things to do in Fort Pierce on TripAdvisor.com
- Facilitated TCMF designation as a 2017 Top-Rated Nonprofit through GreatNonprofits.org
- Partnered with TCMF to host 9th annual 5K resulting in highest grossing revenue for 5K
- Partnering with St. Andrews Episcopal Academy upper school to provide interns for 2017-2018 school year
- Partnered with Plymouth State University to host a group of nine alternative spring break student volunteers and one leader. They, along with partnership from City of Fort Pierce, laid the foundation & pathway for a new educational butterfly garden at Center
- Unveiled updated website and design, www.ManateeEducationCenter.org
- Awarded *Hometown News* 2016 Readers Choice award for the Best Environmental Learning Center and Best Gifts & Collectibles Store

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lunch -n-learn lecture attendees	275	280	300	294	310	300	315
Educ. program participants (students & campers)	5,000	3,901	5,500	3,659	4,500	3,850	4,100
Annual visitors	36,500	35,498	40,500	39,257	40,000	39,000	40,500
Volunteer hours	13,000	12,444	13,500	12,199	12,550	11,100	13,000
Manatees spotted	**	530	**	438	**	300	**

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Grant revenue	\$7,000	\$0.00	\$5,000	\$0.00	\$15,000	\$5,000	\$15,000
% +/(-) # of visitors	5.8%	(10.7%)	1.3%	10.6%	1.3%	(0.6%)	3.8%
Inventory Shrinkage***	*	3.1%	*	1.8%	*	3.5%	3.5%
% +/(-) operating revenue (less FPUA contribution)	*	7.3%	12.7%	8.0%	14.8%	6.8%	11.7%

*Not measured in prior years

**No Goal –Actual count observed during operating hours

***Inventory Shrinkage includes damaged goods

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 144,888	\$ 176,049	\$ 176,000	\$ 209,000
1020	Overtime	16	1,186	2,000	2,000
	<i>Personnel Services Total</i>	<u>144,904</u>	<u>177,235</u>	<u>178,000</u>	<u>211,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	15,354	32,672	28,889	37,811
4060	FICA	10,166	12,987	13,617	16,142
4070	Employees' Insurance	30,119	38,106	29,940	30,796
4090	Vacation Pay Expense	(1,465)	1,212	-	-
4100	Sick Pay Expense	(2,594)	(117)	-	-
4110	Net Opeb Expense	447	341	354	354
4600	Workers' Compensation	357	463	529	556
	<i>Employee Benefits Total</i>	<u>52,384</u>	<u>85,664</u>	<u>73,329</u>	<u>85,659</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	7,759	8,825	9,600	9,600
2131	Maintenance Of Buildings	5,584	1,865	2,300	2,300
2132	Maintenance Of Vehicles	-	95	-	-
2133	Maintenance Of Equipment	165	369	700	700
2139	Maintenance/Service Contracts	21,845	21,726	22,826	22,850
2140	Postage	879	648	850	850
2151	Printing	479	1,250	1,650	1,700
2166	Professional Fees - Other	-	652	400	400
2170	Training	240	129	300	300
2171	Travel	74	-	-	-
2172	Car Allowance	3,300	3,300	3,300	3,300
2190	Communications	2,738	3,079	3,200	3,200
2200	Utilities	9,422	8,129	9,000	9,100
2230	Employee/Volunteer Relations	3,802	4,112	4,350	4,350
2260	Memberships - Professional	50	160	525	525
2262	Memberships - Civic	-	395	150	150
	<i>Contractual Services Total</i>	<u>56,337</u>	<u>54,734</u>	<u>59,151</u>	<u>59,325</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,103	2,362	2,300	2,300
3316	Operating Supplies	33,950	32,510	50,000	57,500
3331	Vehicle Supplies	432	146	350	350
	<i>Commodities Total</i>	<u>36,485</u>	<u>35,018</u>	<u>52,650</u>	<u>60,150</u>
<u>FIXED & SUNDRY</u>					
4010	Cost of Goods Sold	70,658	76,314	74,000	78,000
4015	Sales Discount	14,167	10,868	10,000	10,000
4020	Cash (Over) Short	48	67	150	150
4520	Licenses & Permits	39	29	100	50
4610	Property & Liab./Ins. & Uninsur.	3,328	3,671	3,780	3,969
4666	Inventory Adjustments	254	3,745	3,000	3,000
5730	Bank Charges	4,767	5,647	5,500	5,700
	<i>Fixed & Sundry Total</i>	<u>93,261</u>	<u>100,341</u>	<u>96,530</u>	<u>100,869</u>
<u>MISCELLANEOUS</u>					
9000	Distribution To City Of Fort Pierce	4,865	351	2,973	345
9030	Depreciation Expense	7,770	6,084	6,000	6,000
	<i>Miscellaneous Total</i>	<u>12,635</u>	<u>6,435</u>	<u>8,973</u>	<u>6,345</u>
	<i>Total</i>	<u>\$ 396,006</u>	<u>\$ 459,427</u>	<u>\$ 468,633</u>	<u>\$ 523,348</u>

TREASURE COAST ENERGY CENTER

DEPARTMENTAL CORE SERVICES

- Operate, under contract, the Treasure Coast Energy Center (TCEC) which is wholly owned by FMPA's All Requirements Project; utilizing prudent utility practices
- Generate electricity to serve 60,000 homes in the 13 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

- Eliminated forced outage cause that significantly affected unit availability
- Ranked as one of the cleanest plants of its kind in the nation in 2016
- Third consecutive year ranked in the top 20 lowest emitting combined cycle plants

PERFORMANCE MEASURES

Workload	FY 2015		FY 2016		FY 2017		FY 2018
Measurement:	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Megawatt Hours	**	2,114,322	**	1,822,334	2,100,000	2,100,000	2,100,000
Period Hours	8,760	8,760	8,784	8,784	8,760	8,760	8,760
Service Hours	**	±7,302	**	7,790	8,000	8,000	8,000
Forced Outage Hours	≤44	114	≤44	342	≤100	≤100	≤100

Effectiveness	FY 2015		FY 2016		FY 2017		FY 2018
Measurement:	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Equivalent Availability Factor (EAF)	89.0%	±83.5%	92.0%	88.8	92.0%	92.0%	92.0%
Forced Outage Factor	≤0.50%	1.3%	≤0.50%	3.89	≤0.50%	≤0.50%	≤0.50%
Capacity Factor	**	±65.6%	**	69.2	**	**	**
Safety Frequency Rate (CY)	≤5.0	0.0	≤5.0	0.0	≤5.0	0.0	≤5.0
Safety DART 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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,027,432	\$ 952,743	\$ 937,000	\$ 995,000
1020	Overtime	259,560	203,785	254,000	254,000
	<i>Personnel Services Total</i>	<u>1,286,992</u>	<u>1,156,528</u>	<u>1,191,000</u>	<u>1,249,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	183,390	268,746	193,299	223,821
4060	FICA	93,467	83,515	91,112	95,549
4070	Employees' Insurance	203,916	184,526	159,912	164,481
4090	Vacation Pay Expense	(13,542)	(5,309)	-	-
4100	Sick Pay Expense	21,446	2,890	-	-
4110	Net Opeb Expense	3,129	1,477	1,532	1,532
4600	Workers' Compensation	11,430	11,397	13,205	13,865
	<i>Employee Benefits Total</i>	<u>503,236</u>	<u>547,242</u>	<u>459,060</u>	<u>499,248</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	41	-	-	-
2170	Training	-	-	828	840
2172	Car Allowance	10,320	10,320	10,320	10,320
	<i>Contractual Services Total</i>	<u>10,361</u>	<u>10,320</u>	<u>11,148</u>	<u>11,160</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	1,499	1,287	1,530	1,530
	<i>Commodities Total</i>	<u>1,499</u>	<u>1,287</u>	<u>1,530</u>	<u>1,530</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	6,588	(16,838)	500	525
	<i>Fixed & Sundry Total</i>	<u>6,588</u>	<u>(16,838)</u>	<u>500</u>	<u>525</u>
	<i>Total</i>	<u>\$ 1,808,676</u>	<u>\$ 1,698,539</u>	<u>\$ 1,663,238</u>	<u>\$ 1,761,463</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
- Board Member, Michael A. Perri, Jr., serves as Chairman of the Florida Municipal Power Agency's Policy Makers Liaisons Committee.

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board meetings	20	17	20	16	20	15	20
Agenda items reviewed	250	207	250	249	200	224	250
Rate & budget workshops	2	1	2	2	2	3	3
Training sessions attended	4	2	4	2	2	2	2

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
	<u>PERSONNEL SERVICES</u>				
1010	Salaries & Wages	\$ 18,074	\$ 18,143	\$ 18,000	\$ 18,000
	<i>Personnel Services Total</i>	<u>18,074</u>	<u>18,143</u>	<u>18,000</u>	<u>18,000</u>
	<u>EMPLOYEE BENEFITS</u>				
4060	FICA	1,785	1,760	1,377	1,377
4070	Employees' Insurance	54,552	54,533	52,638	54,142
4600	Workers' Compensation	250	273	315	331
4610	Property & Liab./Ins. & Uninsur.	99	120	120	126
	<i>Employee Benefits Total</i>	<u>56,686</u>	<u>56,686</u>	<u>54,450</u>	<u>55,976</u>
	<u>CONTRACTUAL SERVICES</u>				
2170	Training	5,953	5,439	7,000	16,000
2171	Travel	2,889	807	8,000	7,500
2172	Car Allowance	12,000	12,000	12,000	12,000
2240	Business Relations	439	-	500	520
2262	Memberships - Civic	1,303	1,303	1,368	1,395
	<i>Contractual Services Total</i>	<u>22,584</u>	<u>19,549</u>	<u>28,868</u>	<u>37,415</u>
	<i>Total</i>	<u>\$ 97,344</u>	<u>\$ 94,378</u>	<u>\$ 101,318</u>	<u>\$ 111,391</u>

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 Executive 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
- 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.
- Serves on the Florida Municipal Electric Association (FMEA) Board of Directors as President.
- Elected Chairman of the ARP Stanton 1 project committee

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Director/direct report meetings	40	33	40	29	40	36	35
Exempt staff meetings	6	3	3	2	5	2	2
Meetings with Mayor, Commissioners, or City Commission Meetings	15	15	10	38	20	33	30
Meetings with City staff	10	15	12	16	20	4	10
FMPA meetings	12	10	11	20	11	17	15
Chamber of Commerce and Fort Pierce Area Council meetings	12	10	11	23	11	33	30
Florida Municipal Electric Association meetings	*	*	*	9	*	13	15
Utility planning meetings with St. Lucie County, City of Port St. Lucie, and Economic Development Council	5	8	15	20	20	15	15

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes

*Not measured in prior years

DEPT. 11 - DIRECTOR OF UTILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 293,856	\$ 204,445	\$ 212,000	\$ 220,000
	<i>Personnel Services Total</i>	<u>293,856</u>	<u>204,445</u>	<u>212,000</u>	<u>220,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	51,194	53,291	34,408	39,424
4060	FICA	19,709	15,432	16,218	16,830
4070	Employees' Insurance	32,895	32,753	30,945	31,829
4080	Employee Suggestions & Awards	-	-	1,040	1,061
4090	Vacation Pay Expense	(20,428)	2,827	-	-
4100	Sick Pay Expense	(65,239)	2,736	-	-
4110	Net Opeb Expense	447	227	236	236
4600	Workers' Compensation	247	284	328	344
	<i>Employee Benefits Total</i>	<u>18,825</u>	<u>107,550</u>	<u>83,175</u>	<u>89,724</u>
<u>CONTRACTUAL SERVICES</u>					
2139	Maintenance/Service Contracts	870	1,219	1,200	1,200
2140	Postage	-	33	-	-
2164	Profess. Fees - Consulting/Eng.	-	-	2,500	2,500
2170	Training	1,970	2,091	4,050	5,826
2171	Travel	10,251	1,879	2,700	2,800
2172	Car Allowance	5,418	5,160	5,160	8,668
2190	Communications	504	648	600	600
2230	Employee Relations	780	83	9,100	9,100
2240	Business Relations	1,484	546	3,000	3,000
2250	Community Relations	3,002	21	100	-
2260	Memberships - Professional	184	-	200	1,000
2262	Memberships - Civic	-	-	1,000	1,000
	<i>Contractual Services Total</i>	<u>24,463</u>	<u>11,680</u>	<u>29,610</u>	<u>35,694</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,506	2,066	1,500	1,500
3313	Subscriptions	-	56	-	-
3316	Operating Supplies	32	75	-	-
	<i>Commodities Total</i>	<u>1,538</u>	<u>2,197</u>	<u>1,500</u>	<u>1,500</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	-	500	-
4610	Property & Liab./Ins. & Uninsur.	2,207	1,829	1,788	1,877
	<i>Fixed & Sundry Total</i>	<u>2,207</u>	<u>1,829</u>	<u>2,288</u>	<u>1,877</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,415	1,419	2,000	2,000
	<i>Miscellaneous Total</i>	<u>1,415</u>	<u>1,419</u>	<u>2,000</u>	<u>2,000</u>
	<i>Total</i>	<u>\$ 342,304</u>	<u>\$ 329,120</u>	<u>\$ 330,573</u>	<u>\$ 350,795</u>

ATTORNEY

DEPARTMENTAL CORE SERVICES

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

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Board Meetings	20	17	20	16	20	15	20
Special topic meetings	6	7	10	11	10	10	10
Workshops	1	8	2	2	3	3	3
Attorney meetings	20	17	12	16	20	15	20
Resolutions reviewed	15	7	12	8	10	10	10
Contracts/agreements	100	101	200	109	150	122	150

DEPT. 12 - ATTORNEY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
	<u>PERSONNEL SERVICES</u>				
1010	Salaries & Wages	\$ 95,240	\$ 98,014	\$ 101,000	\$ 105,000
	<i>Personnel Services Total</i>	<u>95,240</u>	<u>98,014</u>	<u>101,000</u>	<u>105,000</u>
	<u>EMPLOYEE BENEFITS</u>				
4070	Employees' Insurance	15,716	15,694	15,296	15,733
4600	Workers' Compensation	85	100	113	119
	<i>Employee Benefits Total</i>	<u>15,801</u>	<u>15,794</u>	<u>15,409</u>	<u>15,852</u>
	<u>CONTRACTUAL SERVICES</u>				
2166	Professional Fees - Other	14,234	1,496	25,500	26,010
2170	Training	-	-	2,500	2,601
2171	Travel	-	-	200	208
	<i>Contractual Services Total</i>	<u>14,234</u>	<u>1,496</u>	<u>28,200</u>	<u>28,819</u>
	<i>Total</i>	<u>\$ 125,275</u>	<u>\$ 115,304</u>	<u>\$ 144,609</u>	<u>\$ 149,671</u>

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” for second year
- Timely processed 1095-C forms to IRS in compliance with Affordable Care Act (ACA) mandates
- Completed one full year of management training programs in partnership with Indian River State College and the City of Fort Pierce with 57% participation by Supervisory/Management staff
- Engaged, in collaboration with Electric Operations, in community outreach through the STAR program to educate City youth on career opportunities in the Utility industry
- Participated in the Treasure Coast Skills Gap Summit in developing strategies to increase the flow of talent into open positions
- Provided LifeLine screenings to 91 employees with overwhelming positive feedback and requests for repeat future screenings. Continue initiatives through the Wellness Committee to increase participation in wellness programs to enhance positive trend in healthcare costs

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Job applications processed	2,500	2,040	2,500	2,164	2,000	2,000	2,000
Personnel action forms processed	200	204	250	216	250	230	250
Positions advertised/posted	75	92	50	126	95	95	95
Employees enrolled in Education Assistance Program	7	8	10	9	9	11	12

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Voluntary, non-retiree separations	*	23	20	18	20	20	20
Involuntary separations	*	*	3	5	3	3	3
Vacancy Rate	5.0%	5.1%	5.0%	7.0%	4.0%	8.0%	5.0%
% of new hires successfully completing probationary period	90%	95%	95%	100%	99%	99%	99%
% of employees completing Intro to FPUA within first year of service	100%	100%	100%	100%	100%	100%	100%
% of employees participating in the wellness program	*	*	55%	47%	56%	50%	55%

*Not measured in prior years

DEPT. 15 - HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 170,687	\$ 177,995	\$ 180,000	\$ 188,000
1020	Overtime	82	163	1,000	1,000
	<i>Personnel Services Total</i>	<u>170,769</u>	<u>178,158</u>	<u>181,000</u>	<u>189,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	29,678	45,441	29,376	33,869
4060	FICA	12,346	12,904	13,847	14,459
4070	Employees' Insurance	46,411	46,482	45,817	47,126
4080	Employee Suggestions & Awards	10,555	10,911	11,730	11,965
4090	Vacation Pay Expense	(1,007)	(1,705)	-	-
4100	Sick Pay Expense	746	9,777	-	-
4110	Net Opeb Expense	671	341	354	354
4600	Workers' Compensation	148	163	189	198
	<i>Employee Benefits Total</i>	<u>99,548</u>	<u>124,314</u>	<u>101,313</u>	<u>107,971</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	6,060	3,968	8,000	8,000
2139	Maintenance/Service Contracts	448	822	849	874
2140	Postage	91	24	200	200
2151	Printing	-	21	100	100
2164	Profess. Fees - Consulting/Eng.	26,991	3,052	40,000	40,000
2166	Professional Fees - Other	30,865	31,191	30,000	30,000
2170	Training	9,947	7,655	20,000	20,000
2171	Travel	15	10	104	106
2172	Car Allowance	3,300	3,300	3,300	3,300
2190	Communications	722	875	900	900
2230	Employee Relations	1,758	1,184	2,601	2,653
2260	Memberships - Professional	730	433	1,000	1,000
	<i>Contractual Services Total</i>	<u>80,927</u>	<u>52,535</u>	<u>107,054</u>	<u>107,133</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,595	3,731	3,121	3,184
3313	Subscriptions	2,802	2,862	2,081	2,122
	<i>Commodities Total</i>	<u>6,397</u>	<u>6,593</u>	<u>5,202</u>	<u>5,306</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	2,189	2,078	2,004	2,104
	<i>Fixed & Sundry Total</i>	<u>2,189</u>	<u>2,078</u>	<u>2,004</u>	<u>2,104</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,415	1,419	2,000	2,000
	<i>Miscellaneous Total</i>	<u>1,415</u>	<u>1,419</u>	<u>2,000</u>	<u>2,000</u>
	<i>Total</i>	<u>\$ 361,245</u>	<u>\$ 365,097</u>	<u>\$ 398,573</u>	<u>\$ 413,514</u>

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

- In addition to online OSHA training, provided specialized hands-on training to field crews such as Competent Person Excavation and Trenching, Forklift, and Respirator training.
- Completed Industrial Hygiene assessment which identified silica hazards to field crews. Employee training on use of respirators for protection was included.
- Developed and implemented a prescription safety glasses program for employees routinely exposed to eye hazards.

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Incident Reports (CY)	< 40	45	< 40	35	<35	30	30
Claims – W/C	< 15	15	< 13	12	<12	10	10
Building Safety Inspections	30	31	29	55	50	55	52

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workers' Comp experience modification factor	< 1.00	.79	.97	.97	1.00	.97	.95
Vehicle Accident Rate**	*	*	*	.11	.09	.09	.05
FPUA Frequency Rate (CY)	≤ 5.0	5.30	≤ 5.0	4.11	≤ 5.0	1.01	≤ 5.0
FPUA DART Rate (CY)	≤ 50	78.5	≤ 50	88.74	≤ 50	13.12	≤ 50

*Not measures in prior years

**Vehicle Accident Rate = Number of accidents/total number of vehicles (includes *not at fault*)

DEPT. 18 - SAFETY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 206,097	\$ 139,154	\$ 78,000	\$ 84,000
1020	Overtime	5,555	-	-	-
	<i>Personnel Services Total</i>	<u>211,652</u>	<u>139,154</u>	<u>78,000</u>	<u>84,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	12,249	18,275	12,659	15,053
4060	FICA	15,188	9,988	5,967	6,426
4070	Employees' Insurance	53,845	44,155	20,319	20,899
4080	Employee Suggestions & Awards	6,226	-	2,500	2,000
4090	Vacation Pay Expense	(5,255)	(12,865)	-	-
4100	Sick Pay Expense	(11,098)	(2,543)	-	-
4110	Net Opeb Expense	1,117	227	118	118
4600	Workers' Compensation	347	394	454	476
	<i>Employee Benefits Total</i>	<u>72,619</u>	<u>57,631</u>	<u>42,017</u>	<u>44,972</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	207	35	500	600
2139	Maintenance/Service Contracts	-	650	16,000	17,600
2140	Postage	37	7	200	208
2151	Printing	41	-	50	52
2164	Profess. Fees - Consulting/Eng.	21,505	8,573	-	-
2166	Professional Fees - Other	6,985	11,520	9,600	9,600
2170	Training	4,409	8,463	14,000	17,200
2171	Travel	33	-	-	-
2172	Car Allowance	3,300	752	-	-
2190	Communications	671	770	800	791
2230	Employee Relations	3,210	2,406	2,650	2,000
2260	Memberships - Professional	1,308	270	150	150
	<i>Contractual Services Total</i>	<u>41,706</u>	<u>33,446</u>	<u>43,950</u>	<u>48,201</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,675	1,977	2,000	1,500
3313	Subscriptions	149	34	1,000	1,450
3316	Operating Supplies	-	3,958	5,000	20,000
3331	Vehicle Supplies	545	1,179	1,000	3,849
	<i>Commodities Total</i>	<u>4,369</u>	<u>7,148</u>	<u>9,000</u>	<u>26,799</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	-	66	68
4610	Property & Liab./Ins. & Uninsur.	2,837	2,470	1,692	1,777
	<i>Fixed & Sundry Total</i>	<u>2,837</u>	<u>2,470</u>	<u>1,758</u>	<u>1,845</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	-	-	6,000	8,000
	<i>Miscellaneous Total</i>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>8,000</u>
	<i>Total</i>	<u>\$ 333,183</u>	<u>\$ 239,849</u>	<u>\$ 180,725</u>	<u>\$ 213,817</u>

FINANCE

DEPARTMENTAL CORE SERVICES

- Plan, organize and direct the financial, accounting, and rate matters throughout FPUA
- Preparation of financial statements, statistical reports, budget documents and coordination of financial forecasts, rate studies, debt issuance and investment decisions
- Maintain FPUA's accounting records in accordance with generally accepted accounting principles
- Provide for the fair and equitable treatment of all persons involved in public purchasing by FPUA, to maximize the purchasing value of FPUA funds, and to provide safeguards for maintaining a procurement system of quality and integrity
- 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 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Active vendors maintained	2,500	2,360	3,000	2,633	2,500	2,600	2,650
Checks issued	3,000	2,883	2,800	2,822	2,750	2,780	2,780
ACH's processed	2,300	2,314	2,500	2,525	2,750	2,480	2,500
Purchase orders completed	1,250	1,347	1,300	1,298	1,300	1,326	1,325
Formal bids processed	19	17	20	14	20	16	17
POA's completed	210	241	225	201	225	225	230

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of Annual Budget award overall criteria judged to be:							
Proficient	*	83%	75%	83%	70%	58%	50%
Outstanding	*	17%	25%	17%	30%	42%	50%
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
Debt Service Ratio	2.06	2.55	2.45	2.51	3.07	3.02	2.93

*Not measured in prior years

DEPT. 21 - FINANCE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 602,994	\$ 604,542	\$ 661,000	\$ 748,000
1020	Overtime	2,015	373	2,000	2,000
	<i>Retirement</i>	605,009	604,915	663,000	750,000
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	105,052	152,575	107,605	134,400
4060	FICA	43,266	43,788	50,720	57,375
4070	Employees' Insurance	180,442	172,484	148,767	153,018
4090	Vacation Pay Expense	(6,103)	(4,259)	-	-
4100	Sick Pay Expense	(9,717)	(71)	-	-
4110	Net Opeb Expense	2,682	1,477	1,532	1,532
4600	Workers' Compensation	599	714	819	860
4640	Unemployment Claims	-	-	9,175	10,000
	<i>Employee Benefits Total</i>	316,221	366,708	318,618	357,185
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	1,916	8,805	16,000	16,000
2139	Maintenance/Service Contracts	666	686	900	900
2140	Postage	38	47	200	200
2151	Printing	41	21	100	100
2161	Professional Fees - Audit	39,544	39,835	47,600	45,360
2164	Profess. Fees - Consulting/Eng	7,153	48,442	50,000	30,000
2165	Temporary Labor	-	7,432	9,757	-
2166	Professional Fees - Other	34,667	49,072	55,000	16,000
2170	Training	6,975	13,653	12,000	12,000
2171	Travel	42	45	100	100
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	1,689	1,866	1,900	1,900
2230	Employee Relations	75	490	-	-
2260	Memberships - Professional	1,300	615	1,500	1,500
	<i>Contractual Services Total</i>	99,266	176,169	200,217	129,220
<u>COMMODITIES</u>					
3311	Office Supplies	6,262	6,833	6,300	6,300
3313	Subscriptions	290	290	300	300
	<i>Commodities Total</i>	6,552	7,123	6,600	6,600
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	(522)	55	-	-
4520	Licenses & Permits	-	105	-	200
4610	Property & Liab./Ins. & Uninsur.	7,285	8,656	8,063	8,466
5730	Bank Charges	302,983	354,210	340,000	340,000
	<i>Fixed & Sundry Total</i>	309,746	363,026	348,063	348,666
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,549	289	-	-
	<i>Miscellaneous Total</i>	1,549	289	-	-
	<i>Total</i>	\$ 1,338,343	\$ 1,518,230	\$ 1,536,498	\$ 1,591,671

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 removed from the Electric and Natural Gas systems
- 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
- Continue cross-trained Facilities Specialist II in warehouse procedures in case of an event that requires additional manpower in the warehouse
- Centralized Fleet Services achieved 90% participation rate for 2016
- Recycled over 97,668 lbs. of metal

Performance Measures:

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Vehicle safety inspections	*	73	*	142	152	157	157
Stock items issued	9,500	10,167	10,000	10,133	10,000	10,000	10,000
Stock purchase orders	600	709	750	763	700	700	700
Stock items returned	175	126	100	68	100	50	50

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of vehicles in Centralized Fleet Services	*	80%	100%	90%	100%	100%	100%
Inventory Shrinkage	*	.30%	*	1.10%	*	.51%	.64%
Dept. Frequency Rate (CY)	0.0	23.7	0.0	0.0	0.0	0.0	0.0
Dept. DART Rate (CY)	0	142	0	0	0	0	0

*Not measured in prior years

DEPT. 22 - MATERIALS MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 226,569	\$ 283,536	\$ 297,000	\$ 283,000
1020	Overtime	3,389	4,229	5,000	5,000
	<i>Personnel Services Total</i>	<u>229,958</u>	<u>287,765</u>	<u>302,000</u>	<u>288,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	34,171	66,275	49,015	51,610
4060	FICA	14,154	19,080	23,103	22,032
4070	Employees' Insurance	69,069	76,928	87,425	89,923
4090	Vacation Pay Expense	(599)	2,229	-	-
4100	Sick Pay Expense	1,521	(1,971)	-	-
4110	Net Opeb Expense	894	682	707	707
4600	Workers' Compensation	3,967	5,458	4,574	4,802
	<i>Employee Benefits Total</i>	<u>123,177</u>	<u>168,681</u>	<u>164,824</u>	<u>169,074</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	235	717	450	450
2132	Maintenance Of Vehicles	3,219	10,850	7,120	7,120
2133	Maintenance Of Equipment	1,855	2,303	2,060	2,122
2139	Maintenance/Service Contracts	150	3,150	4,090	4,500
2140	Postage	32	9	20	21
2151	Printing	554	1,323	1,067	1,088
2170	Training	802	1,029	8,559	3,000
2171	Travel	-	-	241	246
2190	Communications	2,396	2,961	2,900	3,373
2200	Utilities	26,995	24,918	26,600	29,027
2230	Employee Relations	-	142	-	-
2260	Memberships - Professional	80	-	255	260
	<i>Contractual Services Total</i>	<u>36,318</u>	<u>47,402</u>	<u>53,362</u>	<u>51,207</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,330	2,764	3,646	2,000
3316	Operating Supplies	10,088	11,537	11,220	11,444
3331	Vehicle Supplies	10,732	12,796	20,000	20,000
3340	Small Tools	8,665	11,605	2,040	2,081
	<i>Commodities Total</i>	<u>30,815</u>	<u>38,702</u>	<u>36,906</u>	<u>35,525</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	50	50	2,246	2,291
4610	Property & Liab./Ins. & Uninsur.	36,167	30,114	32,296	33,911
4666	Inventory Adjustments	14,012	44,979	20,000	25,000
	<i>Fixed & Sundry Total</i>	<u>50,229</u>	<u>75,143</u>	<u>54,542</u>	<u>61,202</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	21,177	22,762	25,000	25,000
	<i>Miscellaneous Total</i>	<u>21,177</u>	<u>22,762</u>	<u>25,000</u>	<u>25,000</u>
	<i>Total</i>	<u>\$ 491,674</u>	<u>\$ 640,455</u>	<u>\$ 636,634</u>	<u>\$ 630,008</u>

DIRECTOR OF SHARED SERVICES

DEPARTMENTAL CORE SERVICES

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

Sustainability and Facilities Management



- While the heart of any green building project is minimizing the impact that the built environment has on the natural environment, green buildings also offer **healthy, productive workspaces that cost less to operate and maintain than conventional buildings**



MANATEE
OBSERVATION
AND EDUCATION CENTER



Explore.
Educate.
Inspire.

DEPT. 31 - DIRECTOR OF SHARED SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 105,828	\$ 109,084	\$ 112,000	\$ 117,000
	<i>Personnel Services Total</i>	<u>105,828</u>	<u>109,084</u>	<u>112,000</u>	<u>117,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	18,550	27,894	18,178	20,966
4060	FICA	8,046	8,273	8,568	8,951
4070	Employees' Insurance	20,388	20,409	20,069	20,642
4090	Vacation Pay Expense	332	(74)	-	-
4100	Sick Pay Expense	(738)	2,197	-	-
4110	Net Opeb Expense	224	114	118	118
4600	Workers' Compensation	53	55	63	66
	<i>Employee Benefits Total</i>	<u>46,855</u>	<u>58,868</u>	<u>46,996</u>	<u>50,743</u>
<u>CONTRACTUAL SERVICES</u>					
2170	Training	-	524	1,000	1,000
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	554	648	800	800
2230	Employee Relations	16	-	-	60
2260	Memberships - Professional	206	190	200	210
	<i>Contractual Services Total</i>	<u>5,936</u>	<u>6,522</u>	<u>7,160</u>	<u>7,230</u>
<u>COMMODITIES</u>					
3311	Office Supplies	93	203	100	100
3316	Operating Supplies	71	-	100	100
	<i>Commodities Total</i>	<u>164</u>	<u>203</u>	<u>200</u>	<u>200</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	843	934	912	958
	<i>Fixed & Sundry Total</i>	<u>843</u>	<u>934</u>	<u>912</u>	<u>958</u>
	<i>Total</i>	<u>\$ 159,626</u>	<u>\$ 175,611</u>	<u>\$ 167,268</u>	<u>\$ 176,131</u>

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

- Vocantas Interactive Voice Recognition Launched
- Implemented and supported Invoice Cloud
- Vista Point Launched

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Workstations supported	335	340	433	349	355	355	355
VoIP phones supported	285	276	290	283	285	285	285
Cell phones supported	94	98	97	98	101	101	101
Radios supported	238	240	236	216	239	218	220
Non-project work orders completed	3,750	3,179	3,000	3,622	4,000	3,750	4,000
Public records request	25	25	45	37	30	30	30
Records disposition volume							
Electronic Records	*	46.189 KB	*	10.86 GB	50,000 KB	10 GB	10 GB
Paper Records	165 cf	0 cf	300 cf	383.5 cf	100 cf	200 cf	100 cf

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Annual customer survey	97%	N/A	95%	N/A	97%	97%	97%
System Availability:							
AVL	*	*	100%	100%	100%	100%	100%
Camera	*	*	99.9%	100%	99.0%	99.0%	99.0%
CBS Applications	100%	99.9%	99.9%	99.9%	99.9%	99.9%	99.9%
Internet	99.9%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
Network	99.9%	99.9%	99.5%	99.9%	99.7%	99.7%	99.7%
Telephones	100%	100%	99.9%	100%	99.9%	99.9%	99.9%
Radio	*	100%	99.9%	100%	99.9%	99.9%	99.9%
VPN	100%	100%	100%	100%	100%	100	100%
Avg. # of days to complete non-project work orders	7.0	5.32	5.0	4.72	5.0	5.0	5.0

*Not measured in prior years

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 845,263	\$ 824,303	\$ 942,000	\$ 1,066,000
1020	Overtime	548	3,302	4,000	4,000
	<i>Personnel Services Total</i>	<u>845,811</u>	<u>827,605</u>	<u>946,000</u>	<u>1,070,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	142,414	201,836	153,536	191,744
4060	FICA	64,406	62,033	72,369	81,855
4070	Employees' Insurance	207,446	220,821	235,265	241,986
4090	Vacation Pay Expense	(15,053)	3,165	-	-
4100	Sick Pay Expense	(9,143)	(9,188)	-	-
4110	Net Opeb Expense	3,576	1,932	2,004	2,004
4600	Workers' Compensation	797	14,773	14,706	1,125
4640	Unemployment Claims	-	-	6,600	-
	<i>Employee Benefits Total</i>	<u>394,443</u>	<u>495,372</u>	<u>484,480</u>	<u>518,714</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	20,154	-	-
2132	Maintenance Of Vehicles	491	3,627	3,030	3,680
2133	Maintenance Of Equipment	415	4,714	3,000	3,000
2139	Maintenance/Service Contracts	369,090	533,361	830,000	660,000
2140	Postage	65	113	500	500
2151	Printing	20	143	100	100
2165	Temporary Labor	32,760	-	-	-
2166	Professional Fees - Other	40,768	14,166	17,000	25,000
2170	Training	32,348	30,727	42,000	61,225
2171	Travel	807	785	750	750
2172	Car Allowance	8,470	9,616	9,900	9,900
2190	Communications	10,645	12,517	15,500	15,500
2230	Employee Relations	583	892	850	1,000
2260	Memberships - Professional	330	535	440	450
	<i>Contractual Services Total</i>	<u>496,792</u>	<u>631,350</u>	<u>923,070</u>	<u>781,105</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,175	4,458	3,000	2,500
3313	Subscriptions	2,296	3,138	10,000	10,000
3316	Operating Supplies	380,845	259,393	458,953	489,555
3331	Vehicle Supplies	624	417	1,200	1,400
3340	Small Tools	75	286	325	750
	<i>Commodities Total</i>	<u>388,015</u>	<u>267,692</u>	<u>473,478</u>	<u>504,205</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	1,545	-	-
4610	Property & Liab./Ins. & Uninsur.	11,757	12,194	11,052	11,605
	<i>Fixed & Sundry Total</i>	<u>11,757</u>	<u>13,739</u>	<u>11,052</u>	<u>11,605</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	233,726	266,744	253,000	253,000
	<i>Miscellaneous Total</i>	<u>233,726</u>	<u>266,744</u>	<u>253,000</u>	<u>253,000</u>
	<i>Total</i>	<u>\$ 2,370,544</u>	<u>\$ 2,502,502</u>	<u>\$ 3,091,080</u>	<u>\$ 3,138,629</u>

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 L.E.D. lighting at 500 Boston Avenue
- Replaced obsolete HVAC Systems at multiple sights with efficient units, including the second Liebert HVAC system in the ESC SCADA Room

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Facilities work requests	400	549	250	531	250	500	225
Customer work requests	300	204	225	384	200	300	175
Homes participating in the weatherization program (WEOP)	25	16	15	20	25	25	30
Obsolete HVAC systems replaced	4	4	4	4	4	4	4

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cycle time (days to complete work requests)	5.00	6.89	6.00	8.84	4.50	6.00	4.50
Average age of active work orders (days)	4.0	6.6	5.5	9.9	4.0	4.0	3.5
Facilities Operating GSF Index	20.0%	21.0%	19.0%	21.0%	17.5%	20.0%	17.5%
Facilities Operating GUE Index	25%	31%	29%	28%	24%	24%	22%

*Not measured in prior years

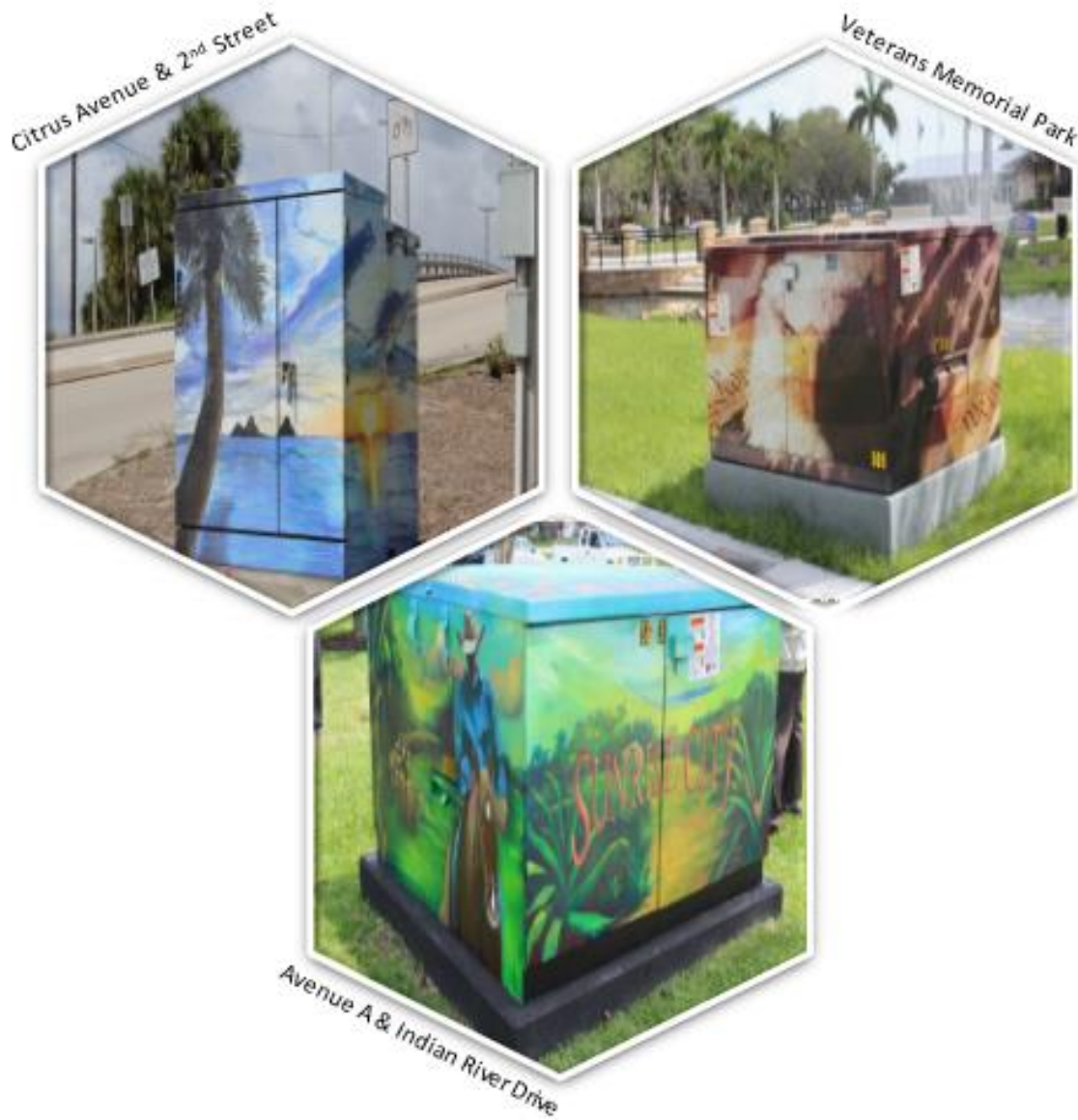
DEPT. 35 - FACILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 231,002	\$ 222,289	\$ 246,000	\$ 274,000
1020	Overtime	2,542	3,560	4,000	4,000
	<i>Personnel Services Total</i>	<u>233,544</u>	<u>225,849</u>	<u>250,000</u>	<u>278,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	40,741	52,199	40,575	49,818
4060	FICA	21,337	20,380	19,125	21,267
4070	Employees' Insurance	46,926	51,828	51,003	52,461
4090	Vacation Pay Expense	(2,431)	2,061	-	-
4100	Sick Pay Expense	(13,826)	2,708	-	-
4110	Net Opeb Expense	1,117	568	589	589
4600	Workers' Compensation	3,576	3,562	4,133	4,339
	<i>Employee Benefits Total</i>	<u>97,440</u>	<u>133,306</u>	<u>115,425</u>	<u>128,474</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	2,953	3,026	3,000	3,000
2131	Maintenance Of Buildings	36,639	51,205	52,451	54,024
2132	Maintenance Of Vehicles	742	1,881	2,045	2,100
2133	Maintenance Of Equipment	-	249	-	-
2139	Maintenance/Service Contracts	89,993	105,167	108,419	108,419
2140	Postage	10,377	7,826	9,000	9,000
2151	Printing	21	-	112	114
2164	Profess. Fees - Consulting/Eng.	-	200	1,020	1,040
2166	Professional Fees - Other	-	-	1,020	1,040
2170	Training	140	2,407	2,762	2,817
2171	Travel	444	142	204	208
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	3,050	3,768	3,600	4,274
2200	Utilities	89,246	80,154	88,200	97,798
2230	Employee Relations	-	103	-	-
2250	Community Relations	47,665	35,771	100,000	100,000
2260	Memberships - Professional	424	567	449	458
	<i>Contractual Services Total</i>	<u>286,854</u>	<u>297,626</u>	<u>377,442</u>	<u>389,452</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,609	2,516	2,346	2,393
3316	Operating Supplies	5,501	24,732	15,000	15,000
3331	Vehicle Supplies	8,111	3,679	3,060	3,121
3340	Small Tools	2,040	1,050	1,530	1,561
	<i>Commodities Total</i>	<u>17,261</u>	<u>31,977</u>	<u>21,936</u>	<u>22,075</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	160	150	408	416
4610	Property & Liab./Ins. & Uninsur.	3,982	4,044	3,756	3,944
	<i>Fixed & Sundry Total</i>	<u>4,142</u>	<u>4,194</u>	<u>4,164</u>	<u>4,360</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	18,684	20,839	21,000	21,000
	<i>Miscellaneous Total</i>	<u>18,684</u>	<u>20,839</u>	<u>21,000</u>	<u>21,000</u>
	<i>Total</i>	<u>\$ 657,925</u>	<u>\$ 713,791</u>	<u>\$ 789,967</u>	<u>\$ 843,361</u>

COMMUNICATIONS

DEPARTMENTAL CORE SERVICES

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



DEPT. 41 - COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 55,750	\$ 28,299	\$ -	\$ -
1020	Overtime	95	-	-	-
	<i>Personnel Services Total</i>	<u>55,845</u>	<u>28,299</u>	-	-
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	9,772	4,295	-	-
4060	FICA	4,344	2,082	-	-
4070	Employees' Insurance	15,789	6,582	-	-
4090	Vacation Pay Expense	3,158	-	-	-
4110	Net Opeb Expense	224	205	-	-
4600	Workers' Compensation	50	55	-	-
	<i>Employee Benefits Total</i>	<u>33,337</u>	<u>13,219</u>	-	-
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	14,250	12,858	-	-
2151	Printing	12,312	13,891	-	-
2170	Training	1,871	1,538	-	-
2172	Car Allowance	3,300	1,540	-	-
2190	Communications	5,814	10,389	-	-
2230	Employee Relations	14,505	15,401	-	-
2240	Business Relations	1,755	1,422	-	-
2250	Community Relations	24,017	29,027	-	-
2262	Memberships - Civic	675	-	-	-
	<i>Contractual Services Total</i>	<u>78,499</u>	<u>86,066</u>	-	-
<u>COMMODITIES</u>					
3311	Office Supplies	1,857	3,700	-	-
3313	Subscriptions	130	399	-	-
3316	Operating Supplies	1,006	1,573	-	-
	<i>Commodities Total</i>	<u>2,993</u>	<u>5,672</u>	-	-
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	565	631	-	-
	<i>Fixed & Sundry Total</i>	<u>565</u>	<u>631</u>	-	-
	<i>Total</i>	<u>\$ 171,239</u>	<u>\$ 133,887</u>	<u>\$ -</u>	<u>\$ -</u>

CUSTOMER SOLUTIONS

DEPARTMENTAL CORE SERVICES

- Serve as primary contact of internal and external FPUA customers
- Manage the monthly billing, service order, contact center, front line, cashiering processes, including off-site payment centers, and monitor workflow between departments and our customers to improve customer effort scores
- Serves as the focal point for activities related to maintaining and improving community and employee relations
- Develops and implements programs and services that benefit the customer and community.
- Interprets FPUA's position on potentially controversial matters and acts as primary liaison with media and elected officials

DEPARTMENTAL ACCOMPLISHMENTS

- Increased online payments by 10% and IVR payments by 60%
- Decreased Contact Center call volume by 12% and increase call duration by 15% resulting in increased first call resolution
- Developed community beautification initiatives including Utility Box paintings
- Created Economic Development incentive program targeting smaller commercial customers for infill and growth
- Decreased mailed bills by 4% through increases in electronic billing

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. bills generated monthly	35,000	34,120	33,000	33,031	32,000	31,000	30,000
E-Billing	1,000	1,171	1,405	1,647	2,000	2,100	2,300
Auto Pay	3,500	4,935	5,182	4,582	5,000	5,200	5,300
Budget Billing	140	136	143	146	150	155	160
Text to Pay	*	*	150	374	390	385	400
On-Line Payment	53,000	45,774	66,000	68,376	100,000	150,000	175,000
IVR	9,000	7,653	10,000	19,404	21,000	21,000	23,000
Lobby Walk in	68,000	56,320	55,030	54,726	52,000	51,411	49,913
Call center calls	93,000	95,955	85,000	84,091	84,000	82,000	81,000
Drive Thru	30,000	20,771	37,000	42,087	37,000	39,824	39,430
Full service Kiosks	*	*	1	0	1	1	1
Commercial customer visits	250	260	270	270	280	280	285
Economic Development Council (EDC) Incentives	*	*	5	8	10	12	12
Rebates processed	140	140	130	145	150	155	155
Community Outreach	20	25	25	35	35	38	40
Media Impressions (millions)	3.2	3.3	4.8	4.8	5.5	5.0	5.2
Community Beautification	*	*	1	3	3	5	5

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Employee Volunteer Participation	10%	12%	14%	15%	11%	10%	12%

*Not measured in prior years

DEPT. 43 - CUSTOMER SOLUTIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,006,055	\$ 965,782	\$ 1,008,000	\$ 1,081,000
1020	Overtime	2,959	3,187	5,000	5,000
	<i>Personnel Services Total</i>	<u>1,009,014</u>	<u>968,969</u>	<u>1,013,000</u>	<u>1,086,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	141,178	214,055	164,410	194,611
4060	FICA	72,098	71,328	77,495	83,079
4070	Employees' Insurance	396,300	389,946	373,512	384,184
4090	Vacation Pay Expense	(765)	1,209	-	-
4100	Sick Pay Expense	(22,517)	5,448	-	-
4110	Net Opeb Expense	5,811	2,750	3,065	3,065
4600	Workers' Compensation	1,321	1,479	38,764	27,852
4640	Unemployment Claims	-	2,385	-	-
	<i>Employee Benefits Total</i>	<u>593,426</u>	<u>688,600</u>	<u>657,246</u>	<u>692,791</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	-	10,000	10,000
2122	Rentals	1,386	1,386	1,592	1,624
2133	Maintenance Of Equipment	462	541	1,000	2,000
2139	Maintenance/Service Contracts	18,496	21,934	43,100	43,100
2140	Postage	195,225	165,215	200,000	210,000
2151	Printing	31,493	38,759	53,397	54,465
2164	Profess. Fees - Consulting/Eng.	-	2,000	-	-
2165	Temporary Labor	15,907	-	-	-
2166	Professional Fees - Other	73,415	71,205	77,000	80,000
2170	Training	6,005	11,211	16,260	17,558
2171	Travel	223	24	12	-
2172	Car Allowance	6,600	7,773	6,600	9,900
2190	Communications	2,432	2,726	13,600	14,000
2230	Employee Relations	-	-	18,500	19,247
2240	Business Relations	-	111	2,250	2,341
2250	Community Relations	-	-	25,000	25,000
2260	Memberships - Professional	-	355	239	243
2262	Memberships - Civic	668	-	2,046	2,046
2290	Billing Housing Authority	10,339	9,422	10,200	12,000
	<i>Contractual Services Total</i>	<u>362,651</u>	<u>332,662</u>	<u>480,796</u>	<u>503,524</u>
<u>COMMODITIES</u>					
3311	Office Supplies	10,131	9,577	12,865	13,714
3313	Subscriptions	226	15	159	200
3316	Operating Supplies	13,755	5,428	9,929	10,234
	<i>Commodities Total</i>	<u>24,112</u>	<u>15,020</u>	<u>22,953</u>	<u>24,148</u>
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	631	180	-	-
4610	Property & Liab./Ins. & Uninsur.	13,343	13,333	13,008	13,658
	<i>Fixed & Sundry Total</i>	<u>13,974</u>	<u>13,513</u>	<u>13,008</u>	<u>13,658</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	29,878	28,618	31,000	32,000
	<i>Miscellaneous Total</i>	<u>29,878</u>	<u>28,618</u>	<u>31,000</u>	<u>32,000</u>
	<i>Total</i>	<u>\$ 2,033,055</u>	<u>\$ 2,047,382</u>	<u>\$ 2,218,003</u>	<u>\$ 2,352,121</u>

DIRECTOR OF ELECTRIC & GAS SYSTEMS

DEPARTMENTAL CORE SERVICES

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

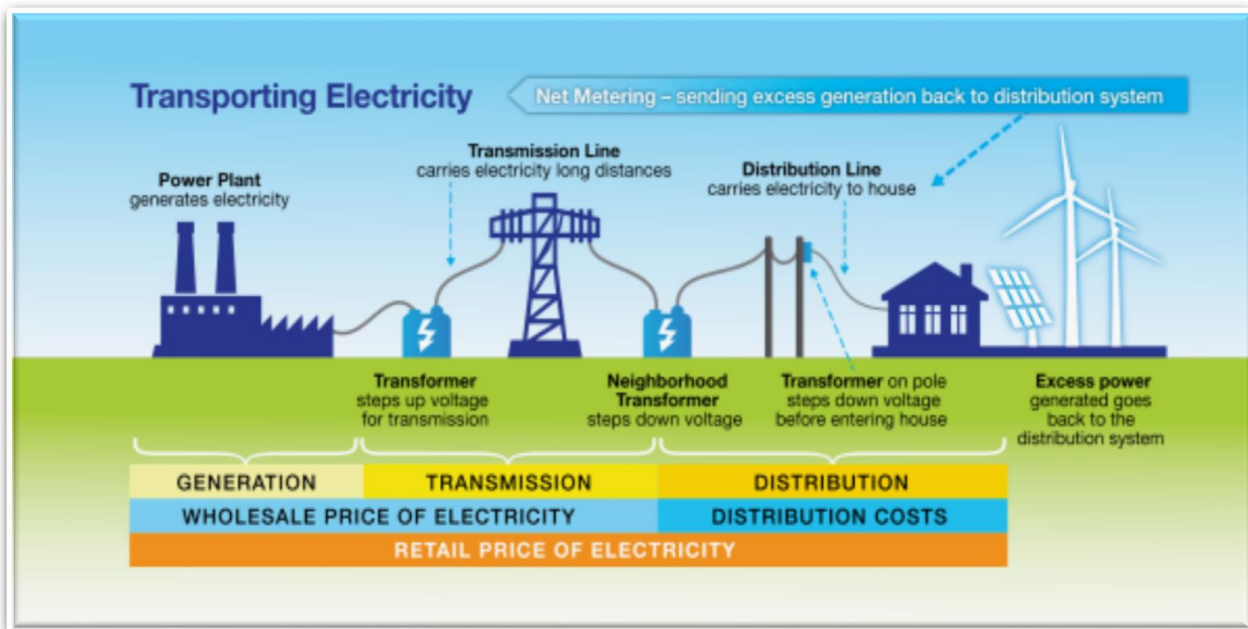
	<p>CONSERVE ENERGY PROTECT THE ENVIRONMENT</p> <p>Switch off electrical appliance after use and avoid unnecessary use of electricity</p> <p>✓ Best Practice</p>
<p>Think. Act. Save.</p>	<p>Just like family Your natural gas appliances worked hard all winter. This spring, show them how much you care. Take advantage of our rebates to keep them happy and healthy.</p> <p>Have your water heater serviced. Upgrade to high-efficiency models.</p> <p>Learn more at www.FPUA.com</p> 
	

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 151,429	\$ 148,231	\$ 148,000	\$ 140,000
	<i>Personnel Services Total</i>	<u>151,429</u>	<u>148,231</u>	<u>148,000</u>	<u>140,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	22,329	34,304	24,020	25,088
4060	FICA	10,193	9,831	11,322	10,710
4070	Employees' Insurance	22,152	20,343	19,818	20,384
4090	Vacation Pay Expense	(3,210)	1,876	-	-
4110	Net Opeb Expense	223	114	118	118
4600	Workers' Compensation	197	230	265	278
	<i>Employee Benefits Total</i>	<u>51,884</u>	<u>66,698</u>	<u>55,543</u>	<u>56,578</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	41	-	-	-
2164	Profess. Fees - Consulting/Eng.	6,195	8,849	3,500	25,000
2170	Training	4,651	4,188	5,300	5,500
2171	Travel	5,059	455	936	950
2172	Car Allowance	5,203	5,160	5,160	5,160
2190	Communications	875	1,050	1,100	1,100
2230	Employee Relations	-	219	3,400	3,500
2240	Business Relations	32	30	100	100
2250	Community Relations	-	-	500	-
2260	Memberships - Professional	60	38,098	39,474	40,000
2262	Memberships - Civic	845	240	800	850
	<i>Contractual Services Total</i>	<u>22,961</u>	<u>58,289</u>	<u>60,270</u>	<u>82,160</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,345	-	600	600
3313	Subscriptions	46	100	300	300
	<i>Commodities Total</i>	<u>3,391</u>	<u>100</u>	<u>900</u>	<u>900</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	230	-	204	200
4610	Property & Liab./Ins. & Uninsur.	937	1,181	1,164	1,222
	<i>Fixed & Sundry Total</i>	<u>1,167</u>	<u>1,181</u>	<u>1,368</u>	<u>1,422</u>
	<i>Total</i>	<u>\$ 230,832</u>	<u>\$ 274,499</u>	<u>\$ 266,081</u>	<u>\$ 281,060</u>

DEPT. 52 - POWER GENERATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
	<i>MISCELLANEOUS</i>				
9050	Extraordinary Expense	\$ 10,303	\$ 9,232	\$ 5,000	\$ 5,000
	<i>Miscellaneous Total</i>	10,303	9,232	5,000	5,000
	<i>Total</i>	\$ 10,303	\$ 9,232	\$ 5,000	\$ 5,000



DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
	<i><u>PURCHASES FOR RESALE</u></i>				
3360	Purchases For Resale	\$ 40,342,926	\$ 42,178,674	\$ 46,600,000	\$ 48,000,000
	<i>Miscellaneous Total</i>	<u>40,342,926</u>	<u>42,178,674</u>	<u>46,600,000</u>	<u>48,000,000</u>
	<i>Total</i>	<u>\$ 40,342,926</u>	<u>\$ 42,178,674</u>	<u>\$ 46,600,000</u>	<u>\$ 48,000,000</u>



ELECTRIC TRANSMISSION & DISTRIBUTION

DEPARTMENTAL CORE SERVICES

- Responsible for the construction, and maintenance of the transmission and distribution electrical system, including substations, 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 “Restoring Communities” award from FMEA
- 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 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Miles of T & D lines maintained	440	440	440	430	428	428	428

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	3.42%	≤ 5.0%	4.62%	≤ 5.0%	4.74%	≤ 5.0%
System Average Interruption Duration (SAIDI)	45.0	40.5	<30.0	50.4	<50.0	<55	<50
Customer Average Interruption Duration (CAIDI)	56.3	81.4	<60.0	79.6	<60.0	<60	<60
System Average Interruption Frequency (SAIFI)	.80	.50	< 0.50	.63	<0.50	<0.75	<60
Momentary Average Interruption event Frequency Index (MAIFI)	7.85	6.18	< 7.0	6.99	<7.0	<6.5	<6.5
L-Bar	67.0	72.0	< 70.0	76.6	<70.0	<75	<70
Safety Frequency Rate	≤ 5.0	19.9	≤ 5.0	8.39	≤ 5.0	11.52	≤ 5.0
Safety DART Rate	≤ 50	509	≤ 50	197.25	≤ 50	149.72	≤ 50

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,489,047	\$ 1,590,226	\$ 1,533,000	\$ 1,581,000
1020	Overtime	117,303	153,328	152,000	152,000
	<i>Personnel Services Total</i>	<u>1,606,350</u>	<u>1,743,554</u>	<u>1,685,000</u>	<u>1,733,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	226,804	366,707	273,476	310,554
4060	FICA	113,197	128,298	128,903	132,575
4070	Employees' Insurance	298,850	301,942	286,004	294,176
4090	Vacation Pay Expense	(48,196)	2,461	-	-
4100	Sick Pay Expense	(76,188)	22,626	-	-
4110	Net Opeb Expense	4,805	2,614	2,711	2,711
4600	Workers' Compensation	20,617	46,294	58,950	47,472
	<i>Employee Benefits Total</i>	<u>539,889</u>	<u>870,942</u>	<u>750,044</u>	<u>787,488</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	-	-	12,000	25,000
2132	Maintenance Of Vehicles	15,583	29,040	20,600	21,218
2133	Maintenance Of Equipment	4,711	5,898	7,240	24,000
2139	Maintenance/Service Contracts	472,244	434,615	560,000	644,575
2140	Postage	122	418	500	780
2151	Printing	2,654	1,177	544	555
2166	Professional Fees - Other	3,121	3,614	17,000	11,673
2170	Training	29,473	28,776	40,869	41,687
2171	Travel	18	286	1,051	1,072
2190	Communications	9,501	8,769	9,300	9,300
2200	Utilities	93,875	84,644	92,100	111,115
2230	Employee Relations	1,426	970	1,700	1,193
2260	Memberships - Professional	2,189	135	500	500
	<i>Contractual Services Total</i>	<u>634,917</u>	<u>598,342</u>	<u>763,404</u>	<u>892,668</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,403	1,204	2,410	2,458
3313	Subscriptions	-	53	312	318
3316	Operating Supplies	205,725	227,290	195,000	260,000
3331	Vehicle Supplies	88,882	50,011	90,000	90,000
3340	Small Tools	16,576	18,246	20,000	15,775
	<i>Commodities Total</i>	<u>312,586</u>	<u>296,804</u>	<u>307,722</u>	<u>368,551</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	27	-	305	311
4610	Property & Liab./Ins. & Uninsur.	146,411	128,966	136,597	144,013
9005	Duplicate Charges	(51,912)	(51,259)	(51,673)	(51,687)
	<i>Fixed & Sundry Total</i>	<u>94,526</u>	<u>77,707</u>	<u>85,229</u>	<u>92,637</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	4,205,310	4,244,213	4,257,000	4,371,000
	<i>Miscellaneous Total</i>	<u>4,205,310</u>	<u>4,244,213</u>	<u>4,257,000</u>	<u>4,371,000</u>
	<i>Total</i>	<u>\$ 7,393,578</u>	<u>\$ 7,831,562</u>	<u>\$ 7,848,399</u>	<u>\$ 8,245,344</u>

ELECTRIC OPERATIONS

DEPARTMENTAL CORE SERVICES

- Collaborate with Electric Engineering department to identify needed system extensions and upgrades
- Responsible for all aspects of electric revenue metering activities in the field, including connects and disconnects, meter reads and ensuring 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 less than 2500 trouble calls for 2017.
- Responsible for compliance with state (FRCC) and federal (NERC) regulatory rules and standards for operating FPUA's electrical system

DEPARTMENTAL ACCOMPLISHMENTS

- Fully Implemented, tested and deployed Responder (OMS) outage management system and provided feedback to GIS manager
- Worked with GIS Manager on the implementation and testing of the new Customer Solutions Operations Dashboard in order to supply more accurate and timely customer outage information enhancing the FPUA customer experience
- Used Responder (OMS) to enhancing customer restoration time's system wide. OMS allowed greater feedback to FPUA customers as the system was able to model all outages in real time
- Ensured compliance with state (FRCC) and federal (NERC) reliability and regulatory rules and standards for operating FPUA's electrical system

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. # of services billed	28,000	28,221	28,200	28,299	28,300	28,399	28,450
Trouble calls processed through Dispatch	*	2,586	*	2,227	<3,500	<3,000	<3,000
Meters read	*	661,689	*	669,236	>661,200	>665,000	665,000
Avg. # of disconnects/reconnects per month	*	413	*	463	>430	>450	>450

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of energy loss	≤ 5.0%	3.42%	≤ 5.0%	4.62%	≤ 5.0%	4.74%	≤ 5.0%
System Average Interruption Duration (SAIDI)	45.0	40.5	<30.0	50.4	<50.0	<55	<50
Customer Average Interruption Duration (CAIDI)	56.3	81.4	<60.0	79.6	<60.0	<60	<60
System Average Interruption Frequency (SAIFI)	.80	.50	< 0.50	.63	<0.50	<0.75	<60
Momentary Average Interruption event Frequency Index (MAIFI)	7.85	6.18	< 7.0	6.99	<7.0	<6.5	<6.5
L-Bar	67.0	72.0	< 70.0	76.6	<70.0	<75	<70
O&M cost/services billed±	≤ \$35.00	\$26.13	≤\$35.00	\$27.27	\$28.68	\$29.25	\$31.04

*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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 902,462	\$ 936,389	\$ 1,138,000	\$ 1,287,000
1020	Overtime	77,020	90,921	90,000	82,000
	<i>Personnel Services Total</i>	<u>979,482</u>	<u>1,027,310</u>	<u>1,228,000</u>	<u>1,369,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	149,425	243,311	198,006	245,325
4060	FICA	86,545	91,072	93,330	104,729
4070	Employees' Insurance	332,875	315,145	334,530	344,088
4090	Vacation Pay Expense	57,598	1,254	-	-
4100	Sick Pay Expense	68,394	3,386	-	-
4110	Net Opeb Expense	5,475	2,726	2,829	2,829
4600	Workers' Compensation	19,108	27,881	27,478	28,602
4640	Unemployment Claims	-	1,533	-	-
	<i>Employee Benefits Total</i>	<u>719,420</u>	<u>686,308</u>	<u>656,173</u>	<u>725,573</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	-	-	5,000	5,000
2132	Maintenance Of Vehicles	9,195	10,323	5,000	5,000
2133	Maintenance Of Equipment	3,328	4,247	4,430	4,563
2139	Maintenance/Service Contracts	709	393	500	500
2140	Postage	28	15	100	100
2151	Printing	156	866	900	900
2170	Training	19,263	15,889	34,000	34,000
2171	Travel	16	-	510	520
2172	Car Allowance	6,021	8,460	8,460	8,460
2190	Communications	6,882	9,636	10,000	9,059
2230	Employee Relations	444	889	573	585
2240	Business Relations	-	122	-	-
2260	Memberships - Professional	-	50	150	150
	<i>Contractual Services Total</i>	<u>46,042</u>	<u>50,890</u>	<u>69,623</u>	<u>68,837</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,259	7,307	2,000	2,000
3316	Operating Supplies	27,161	41,527	50,000	50,000
3331	Vehicle Supplies	26,135	35,953	45,161	46,064
3340	Small Tools	4,315	1,176	2,000	2,000
	<i>Commodities Total</i>	<u>60,870</u>	<u>85,963</u>	<u>99,161</u>	<u>100,064</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	625	1,000	1,000
4610	Property & Liab./Ins. & Uninsur.	19,521	17,114	15,288	16,052
	<i>Fixed & Sundry Total</i>	<u>19,521</u>	<u>17,739</u>	<u>16,288</u>	<u>17,052</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	11,920	14,638	27,000	29,000
	<i>Miscellaneous Total</i>	<u>11,920</u>	<u>14,638</u>	<u>27,000</u>	<u>29,000</u>
	<i>Total</i>	<u>\$ 1,837,255</u>	<u>\$ 1,882,848</u>	<u>\$ 2,096,245</u>	<u>\$ 2,309,526</u>

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

- Electric and Outage Management System database migration
- Completed Electric State of the System Study
- Completed 6th year of 8-year pole inspection program

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	150	87	138	116	150	140	140
Construction projects managed	120	65	123	96	120	110	120

DEPT. 56 - ELECTRIC & GAS ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 539,945	\$ 582,443	\$ 604,000	\$ 618,000
1020	Overtime	44,539	-	1,000	1,000
	<i>Personnel Services Total</i>	<u>584,484</u>	<u>582,443</u>	<u>605,000</u>	<u>619,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	96,274	150,157	98,192	110,925
4060	FICA	41,484	44,315	46,283	47,354
4070	Employees' Insurance	140,242	145,584	135,476	139,347
4090	Vacation Pay Expense	6,500	2,307	-	-
4100	Sick Pay Expense	7,758	4,573	-	-
4110	Net Opeb Expense	2,011	1,023	1,061	1,061
4600	Workers' Compensation	2,259	2,339	4,554	2,844
	<i>Employee Benefits Total</i>	<u>296,528</u>	<u>350,298</u>	<u>285,566</u>	<u>301,531</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	527	530	800	1,000
2139	Maintenance/Service Contracts	391	377	350	500
2140	Postage	14	69	-	-
2151	Printing	165	-	-	-
2164	Profess. Fees - Consulting/Eng.	-	29,213	53,500	25,000
2170	Training	20,195	29,405	18,200	29,900
2172	Car Allowance	13,199	13,620	13,620	13,620
2190	Communications	5,072	5,012	5,700	5,700
2230	Employee Relations	-	98	400	400
2240	Business Relations	243	230	100	100
2260	Memberships - Professional	458	1,701	1,200	1,200
	<i>Contractual Services Total</i>	<u>40,264</u>	<u>80,255</u>	<u>93,870</u>	<u>77,420</u>
<u>COMMODITIES</u>					
3311	Office Supplies	11,899	2,626	8,000	5,000
3313	Subscriptions	377	419	100	100
3316	Operating Supplies	7,623	1,372	5,500	3,500
3331	Vehicle Supplies	3,851	3,832	4,000	4,000
	<i>Commodities Total</i>	<u>23,750</u>	<u>8,249</u>	<u>17,600</u>	<u>12,600</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	99	-	300	300
4610	Property & Liab./Ins. & Uninsur.	6,721	7,348	8,233	8,056
	<i>Fixed & Sundry Total</i>	<u>6,820</u>	<u>7,348</u>	<u>8,533</u>	<u>8,356</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	14,215	14,254	15,000	15,000
	<i>Miscellaneous Total</i>	<u>14,215</u>	<u>14,254</u>	<u>15,000</u>	<u>15,000</u>
	<i>Total</i>	<u>\$ 966,061</u>	<u>\$ 1,042,847</u>	<u>\$ 1,025,569</u>	<u>\$ 1,033,907</u>

DIRECTOR OF WATER/WASTEWATER SYSTEMS

DEPARTMENTAL CORE SERVICES

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



DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 129,229	\$ 109,518	\$ 87,000	\$ 118,000
	<i>Personnel Services Total</i>	<u>129,229</u>	<u>109,518</u>	<u>87,000</u>	<u>118,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	-	5,418	14,120	21,146
4060	FICA	9,285	9,260	6,656	9,027
4070	Employees' Insurance	15,851	15,784	15,598	16,043
4090	Vacation Pay Expense	(973)	5,706	-	-
4100	Sick Pay Expense	-	23,734	-	-
4110	Net Opeb Expense	223	114	118	118
4600	Workers' Compensation	47	55	63	66
	<i>Employee Benefits Total</i>	<u>24,433</u>	<u>60,071</u>	<u>36,555</u>	<u>46,400</u>
<u>CONTRACTUAL SERVICES</u>					
2133	Maintenance Of Equipment	-	376	-	-
2164	Profess. Fees - Consulting/Eng.	-	1,000	38,175	1,500
2170	Training	1,653	-	1,500	2,000
2171	Travel	-	-	500	500
2172	Car Allowance	5,160	4,515	5,160	5,160
2190	Communications	600	692	700	1,200
2260	Memberships - Professional	2,402	1,846	1,500	1,500
	<i>Contractual Services Total</i>	<u>9,815</u>	<u>8,429</u>	<u>47,535</u>	<u>11,860</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,182	343	1,000	1,000
3313	Subscriptions	-	299	250	250
	<i>Commodities Total</i>	<u>1,182</u>	<u>642</u>	<u>1,250</u>	<u>1,250</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	899	1,021	1,020	1,071
	<i>Fixed & Sundry Total</i>	<u>899</u>	<u>1,021</u>	<u>1,020</u>	<u>1,071</u>
	<i>Total</i>	<u>\$ 165,558</u>	<u>\$ 179,681</u>	<u>\$ 173,360</u>	<u>\$ 178,581</u>

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 Rehabilitation of Jaycee Park Repump, ensuring adequate pressure to the water distribution system and water storage for Fire Protection
- Completed Replacement of High Service Pump #4, to provide adequate and stable pressure to the water distribution system
- Completed Rehabilitation of the one million gallon ground storage tank at the Water Treatment Plant, providing adequate water storage for Fire Protection.
- Continued optimizing the water treatment equipment, reducing electric costs by an additional 7%

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Monthly samples collected for testing	60	60	60	60	60	60	60
Surficial wells maintained	36	28	32	28	32	29	30
Floridan wells maintained	11	11	11	11	11	11	11

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	366	365	365	365	365
% of Surficial wells in service	100%	78%	100%	88%	100%	91%	100%
% of Floridan wells in service	100%	100%	100%	100%	100%	100%	100%
Safety Frequency Rate	0.0	4.6	0.0	0.0	0.0	0.0	0.0
Safety DART Rate	0	0	0	0	0	0	0

DEPT. 62 - WATER RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,060,769	\$ 1,109,707	\$ 1,172,000	\$ 1,239,000
1020	Overtime	92,135	97,003	102,000	102,000
	<i>Personnel Services Total</i>	<u>1,152,904</u>	<u>1,206,710</u>	<u>1,274,000</u>	<u>1,341,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	179,082	272,874	206,770	240,307
4060	FICA	86,241	89,635	97,461	102,587
4070	Employees' Insurance	272,001	285,955	292,956	301,326
4090	Vacation Pay Expense	8,135	(9,792)	-	-
4100	Sick Pay Expense	1,213	15,298	-	-
4110	Net Opeb Expense	5,140	2,727	2,829	2,829
4600	Workers' Compensation	19,767	22,834	26,245	28,741
4640	Unemployment Claims	201	-	-	-
	<i>Employee Benefits Total</i>	<u>571,780</u>	<u>679,531</u>	<u>626,261</u>	<u>675,790</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	2,834	3,525	3,570	3,641
2132	Maintenance Of Vehicles	20,527	11,144	17,000	15,000
2133	Maintenance Of Equipment	47,917	39,819	50,000	50,000
2139	Maintenance/Service Contracts	216,472	211,328	265,000	275,834
2140	Postage	164	303	416	424
2151	Printing	5,058	2,781	2,815	2,872
2164	Profess. Fees - Consulting/Eng.	-	9,263	80,000	40,000
2166	Professional Fees - Other	17,165	11,909	22,523	22,973
2170	Training	12,403	8,071	12,240	15,000
2171	Travel	-	158	-	-
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	12,702	13,520	14,000	14,000
2200	Utilities	889,962	827,061	877,800	920,000
2230	Employee Relations	882	414	860	424
2240	Business Relations	79	-	-	-
2260	Memberships - Professional	594	448	800	800
2262	Memberships - Civic	-	-	632	645
	<i>Contractual Services Total</i>	<u>1,231,919</u>	<u>1,144,904</u>	<u>1,352,816</u>	<u>1,366,773</u>
<u>COMMODITIES</u>					
3311	Office Supplies	6,461	3,866	5,304	5,410
3313	Subscriptions	219	258	318	325
3316	Operating Supplies	264,102	303,148	280,000	300,000
3320	Chemicals	747,206	703,079	885,000	900,000
3331	Vehicle Supplies	19,265	23,255	25,000	33,000
3340	Small Tools	4,096	4,671	5,100	10,000
3360	Purchases For Resale	6,691	277	3,378	3,446
	<i>Commodities Total</i>	<u>1,048,040</u>	<u>1,038,554</u>	<u>1,204,100</u>	<u>1,252,181</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	4,786	3,498	9,573	8,000
4610	Property & Liab./Ins. & Uninsur.	133,257	114,540	117,910	124,186
	<i>Fixed & Sundry Total</i>	<u>138,043</u>	<u>118,038</u>	<u>127,483</u>	<u>132,186</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,325,054	1,889,101	1,923,000	1,817,000
	<i>Miscellaneous Total</i>	<u>1,325,054</u>	<u>1,889,101</u>	<u>1,923,000</u>	<u>1,817,000</u>
	<i>Total</i>	<u>\$ 5,467,740</u>	<u>\$ 6,076,838</u>	<u>\$ 6,507,660</u>	<u>\$ 6,584,930</u>

WATER DISTRIBUTION

DEPARTMENTAL CORE SERVICES

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

DEPARTMENTAL ACCOMPLISHMENTS

- Trained three employees for their DEP Level 3 or 1 certification/re-certification
- Replaced eighteen large meters to ensure accurate reporting on water consumption
- Installed new automatic flush guards to improve water quality

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of backflows prevention devices tested	100%	100%	100%	91%	100%	100%	100%
% of distribution control valves inspected	5.0%	16.5%	10.0%	1.6%	10.0%	5.0%	10.0%
% of hydrants inspected	*	18.2%	50.0%	22.8%	50.0%	10.0%	50.0%
% of meters changed out 10 years or older **	*	5.5%	10.0%	6.3%	10.0%	6.2%	10.0%
Avg. # of monthly service calls	650	553	500	587	500	603	500
Avg. # of services billed	20,200	19,929	20,100	20,079	20,500	20,400	20,500

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
% of water loss	< 10.0%	2.84%	< 10.0%	3.85%	< 5.0%	4.22%	<5.0%
# of water quality trouble calls	<50	78	<50	81	<50	94	<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 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,201,466	\$ 1,180,393	\$ 1,167,000	\$ 1,241,000
1020	Overtime	37,210	42,010	44,000	44,000
	<i>Personnel Services Total</i>	<u>1,238,676</u>	<u>1,222,403</u>	<u>1,211,000</u>	<u>1,285,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	194,001	285,240	196,545	230,272
4060	FICA	92,522	93,166	92,642	98,303
4070	Employees' Insurance	372,742	387,469	378,172	388,977
4090	Vacation Pay Expense	(6,844)	(572)	-	-
4100	Sick Pay Expense	(21,657)	(6,710)	-	-
4110	Net Opeb Expense	6,258	3,182	3,298	3,298
4600	Workers' Compensation	27,917	25,053	29,184	31,638
4640	Unemployment Claims	-	1,052	-	-
	<i>Employee Benefits Total</i>	<u>664,939</u>	<u>787,880</u>	<u>699,841</u>	<u>752,488</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	-	120	123
2122	Rentals	879	427	1,104	1,126
2132	Maintenance Of Vehicles	28,517	18,160	30,000	30,000
2133	Maintenance Of Equipment	13,934	10,246	14,375	14,806
2139	Maintenance/Service Contracts	91,022	109,515	414,300	275,000
2140	Postage	27	28	47	48
2151	Printing	487	446	1,592	1,624
2166	Professional Fees - Other	5,126	3,576	7,730	7,884
2170	Training	17,332	17,854	16,604	16,936
2171	Travel	162	-	333	243
2190	Communications	12,142	13,075	13,400	18,734
2200	Utilities	25,042	22,400	23,800	30,484
2230	Employee Relations	596	866	707	453
2260	Memberships - Professional	546	398	497	507
	<i>Contractual Services Total</i>	<u>195,812</u>	<u>196,991</u>	<u>524,609</u>	<u>397,968</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,767	5,575	10,520	5,631
3313	Subscriptions	-	-	110	112
3316	Operating Supplies	173,336	142,028	183,600	187,272
3331	Vehicle Supplies	72,584	77,222	95,614	97,526
3340	Small Tools	16,631	42,819	32,640	54,640
	<i>Commodities Total</i>	<u>267,318</u>	<u>267,644</u>	<u>322,484</u>	<u>345,181</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	6,989	5,694	7,500	7,500
4610	Property & Liab./Ins. & Uninsur.	26,132	28,488	31,059	40,262
	<i>Fixed & Sundry Total</i>	<u>33,121</u>	<u>34,182</u>	<u>38,559</u>	<u>47,762</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,412,983	2,422,651	2,394,000	2,397,000
	<i>Miscellaneous Total</i>	<u>2,412,983</u>	<u>2,422,651</u>	<u>2,394,000</u>	<u>2,397,000</u>
	<i>Total</i>	<u>\$ 4,812,849</u>	<u>\$ 4,931,751</u>	<u>\$ 5,190,493</u>	<u>\$ 5,225,399</u>

WATER/WASTEWATER ENGINEERING

DEPARTMENTAL CORE SERVICES

- Responsible for planning, engineering, permitting, and construction management associated with expansions, repairs and upgrades of the Water Reclamation Facility, Water Treatment Plant, Water Distribution System, and Wastewater Collection System
- Prepare strategic plan to forecast future growth and/or changes to systems as technology, laws and regulations are modified
- Work with customers and developers to encourage viable growth, both commercial and residential, within the 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 Water Treatment Plant 12-inch water main connection, Lime Softening Unit 2 Rehabilitation, Transfer Pump 1 Replacement, Lime Silo Rehabilitation, 1 mgd tank inspection/cleaning and Degasifier dampener and blower upgrades. These projects increased our water treatment capabilities and reliability
- Designed and provided construction management of four water main replacement projects to improve service to customers
- Designed and provided construction management of the Sunrise Water Main Replacement and Sewer Lateral Replacement project to replace deteriorated water and wastewater infrastructure and reduce Inflow and Infiltration in the gravity sewer system
- Designed and provided construction management of the Parkland MSBU water main project to provide water to sixty-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 by adding sewer main lining status. Developed tablet application for sewer manhole inspections. Created record drawings for State Revolving Loan projects

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Designs completed	14	22	20	29	24	24	24
Site plans/permits reviewed	180	173	135	126	150	100	100
Projects managed	45	43	48	53	48	74	60
Entities added to GIS	1,500	4,670	750	786	800	720	800
Water main replaced (ft)	*	6,307	8,000	2,891	8,000	11,362	8,000
Sewer VCP Main replaced (ft)	*	44	8,000	317	8,000	1,802	2,500
% of infrastructure verified	*	73.3%	75.0%	79.2%	76.0%	80.0%	81.0%

*Not measured in prior years

DEPT. 66 - WATER/WASTEWATER ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 624,027	\$ 637,660	\$ 580,000	\$ 668,000
1020	Overtime	521	-	1,000	1,000
	<i>Personnel Services Total</i>	<u>624,548</u>	<u>637,660</u>	<u>581,000</u>	<u>669,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	108,007	156,161	94,296	119,885
4060	FICA	49,039	46,547	44,447	51,179
4070	Employees' Insurance	151,924	145,603	141,209	145,244
4090	Vacation Pay Expense	(763)	(6,579)	-	-
4100	Sick Pay Expense	8,509	(11,550)	-	-
4110	Net Opeb Expense	2,458	1,250	1,297	1,297
4600	Workers' Compensation	4,107	7,210	5,380	5,649
	<i>Employee Benefits Total</i>	<u>323,281</u>	<u>338,642</u>	<u>286,629</u>	<u>323,254</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	1,597	277	1,600	1,600
2133	Maintenance Of Equipment	-	-	1,000	1,000
2139	Maintenance/Service Contracts	1,318	496	523	553
2140	Postage	-	18	100	100
2151	Printing	41	41	51	52
2164	Profess. Fees - Consulting/Eng.	-	-	1,061	1,082
2166	Professional Fees - Other	37	27	552	563
2170	Training	5,638	11,175	11,500	17,700
2171	Travel	10	-	106	108
2172	Car Allowance	15,480	15,050	14,620	15,480
2190	Communications	4,199	4,770	5,000	5,718
2200	Utilities	25,661	23,801	25,700	30,796
2230	Employee Relations	976	514	550	750
2240	Business Relations	-	57	-	-
2260	Memberships - Professional	1,706	1,328	1,300	1,300
2262	Memberships - Civic	-	-	-	624
	<i>Contractual Services Total</i>	<u>56,663</u>	<u>57,554</u>	<u>63,663</u>	<u>77,426</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,512	2,840	3,000	3,000
3313	Subscriptions	128	-	-	-
3316	Operating Supplies	2,875	2,152	2,000	2,100
3331	Vehicle Supplies	7,945	5,796	9,000	11,000
3340	Small Tools	435	-	281	286
	<i>Commodities Total</i>	<u>15,895</u>	<u>10,788</u>	<u>14,281</u>	<u>16,386</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	987	14	1,000	1,000
4610	Property & Liab./Ins. & Uninsur.	8,819	9,193	8,532	8,959
	<i>Fixed & Sundry Total</i>	<u>9,806</u>	<u>9,207</u>	<u>9,532</u>	<u>9,959</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	806	-	4,000	4,000
	<i>Miscellaneous Total</i>	<u>806</u>	<u>-</u>	<u>4,000</u>	<u>4,000</u>
	<i>Total</i>	<u>\$ 1,030,999</u>	<u>\$ 1,053,851</u>	<u>\$ 959,105</u>	<u>\$ 1,100,025</u>

GAS OPERATIONS

DEPARTMENTAL CORE SERVICES

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

DEPARTMENTAL ACCOMPLISHMENTS

- Provided free estimates for installation of customer-owned natural gas piping and appliances
- 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 fewer PSC audit findings in 2017.

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Services call handled	1,700	1,486	2,000	1,558	1,700	1,700	2,000
Meter installs/renewals	170	124	200	137	150	150	170
Throughput for system (Dths)	*	437,000	486,000	436,000	460,000	450,000	460,000
Avg. # of services billed	4,300	4,189	4,300	4,166	4,300	4,200	4,300
Replace/remove ex-tube installations	10	7	>15	32	>15	>15	>15
"Cut and Cap" service lines (10-year rule)	*	52	70	15	>30	>30	>30

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lines hit by 3 rd party contractors	< 5	7	< 10	8	<10	<10	<10
PSC audit findings	*	4	< 5	6	<5	<5	<5
Safety Frequency Rate	0.0	14.1	0.0	0.0	0.0	0.0	0.0
Safety DART Rate	0	7	0	0	0	0	0

*Not measured in prior years

DEPT. 74 - GAS OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 816,261	\$ 853,381	\$ 736,000	\$ 748,000
1020	Overtime	10,306	73,065	18,000	18,000
	<i>Personnel Services Total</i>	<u>826,567</u>	<u>926,446</u>	<u>754,000</u>	<u>766,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	112,247	172,292	122,374	137,267
4060	FICA	55,324	60,123	57,681	58,599
4070	Employees' Insurance	223,548	224,496	185,489	190,789
4090	Vacation Pay Expense	3,567	(10,831)	-	-
4100	Sick Pay Expense	9,099	(4,041)	-	-
4110	Net Opeb Expense	3,352	1,705	1,768	1,768
4600	Workers' Compensation	12,172	19,220	12,373	12,992
	<i>Employee Benefits Total</i>	<u>419,309</u>	<u>462,964</u>	<u>379,685</u>	<u>401,415</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	879	1,039	5,202	5,412
2122	Rentals	119	81	1,104	1,104
2132	Maintenance Of Vehicles	5,698	8,641	17,000	15,000
2133	Maintenance Of Equipment	3,961	7,024	7,166	7,381
2139	Maintenance/Service Contracts	286	12,327	10,000	10,000
2140	Postage	64	1,057	2,550	4,000
2151	Printing	1,966	3,264	5,550	6,500
2164	Profess. Fees - Consulting/Eng.	-	-	5,000	5,000
2165	Temporary Labor	-	145,577	-	-
2166	Professional Fees - Other	5,341	2,001	1,656	2,000
2170	Training	9,906	8,765	12,240	15,000
2171	Travel	1,525	1,333	1,561	1,592
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	10,545	11,187	11,700	11,760
2200	Utilities	13,179	12,255	13,200	15,710
2230	Employee Relations	489	780	300	216
2240	Business Relations	-	-	255	265
2260	Memberships - Professional	11,624	12,783	13,000	15,000
	<i>Contractual Services Total</i>	<u>70,742</u>	<u>233,274</u>	<u>112,644</u>	<u>121,100</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,531	3,093	3,060	3,121
3313	Subscriptions	49	-	-	-
3316	Operating Supplies	114,212	118,932	115,000	120,000
3331	Vehicle Supplies	36,259	4,485	25,000	25,000
3340	Small Tools	13,602	14,714	18,000	18,000
	<i>Commodities Total</i>	<u>167,653</u>	<u>141,224</u>	<u>161,060</u>	<u>166,121</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	10,485	13,543	14,000	14,000
4610	Property & Liab./Ins. & Uninsur.	18,444	13,586	14,990	16,327
	<i>Fixed & Sundry Total</i>	<u>28,929</u>	<u>27,129</u>	<u>28,990</u>	<u>30,327</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	233,834	271,773	285,000	286,000
	<i>Miscellaneous Total</i>	<u>233,834</u>	<u>271,773</u>	<u>285,000</u>	<u>286,000</u>
	<i>Total</i>	<u>\$ 1,747,034</u>	<u>\$ 2,062,810</u>	<u>\$ 1,721,379</u>	<u>\$ 1,770,963</u>

NATURAL GAS PURCHASES FOR RESALE

DEPARTMENTAL FUNCTIONS

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



Fort Pierce Utilities Authority

North Gate Station

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
	<i><u>PURCHASES FOR RESALE</u></i>				
3360	Purchases For Resale	\$ 1,900,192	\$ 1,556,167	\$ 2,000,000	\$ 2,100,000
	<i>Purchases For Resale Total</i>	<u>1,900,192</u>	<u>1,556,167</u>	<u>2,000,000</u>	<u>2,100,000</u>
	<i>Total</i>	<u>\$ 1,900,192</u>	<u>\$ 1,556,167</u>	<u>\$ 2,000,000</u>	<u>\$ 2,100,000</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 an 80% scheduled maintenance vs. 20% emergency repair ratio

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Samples collected	2,200	3,098	1,500	2,239	3,100	2,900	3,100
Permitted industrial users	10	9	10	9	10	9	10
% of grease traps inspected bi-annually	100%	100%	100%	100%	100%	100%	100%
Injection well users	2	2	2	2	2	2	2
Plant valve maintenance (monthly)	12	12	12	12	12	12	12

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Days meeting quality standards	365	365	366	365	365	365	365
% of employees with state required certification	100%	100%	100%	100%	100%	100%	100%
Plant Capacity (MGPD)	10	4.11	10	6.25	10	4.97	10
Safety Frequency Rate	0.0	0.0	0.0	6.55	0.0	0.0	0.0
Safety DART Rate	0	0	0	130.96	0	0	0

DEPT. 82 - WATER RECLAMATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 657,800	\$ 662,958	\$ 713,000	\$ 786,000
1020	Overtime	16,833	17,462	19,000	19,000
	<i>Personnel Services Total</i>	<u>674,633</u>	<u>680,420</u>	<u>732,000</u>	<u>805,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	110,223	182,755	118,804	144,256
4060	FICA	54,520	58,770	55,998	61,583
4070	Employees' Insurance	183,041	188,391	188,975	194,374
4090	Vacation Pay Expense	13,273	7,217	-	-
4100	Sick Pay Expense	1,445	10,229	-	-
4110	Net Opeb Expense	3,576	1,818	1,886	1,886
4600	Workers' Compensation	11,402	13,849	13,583	14,262
	<i>Employee Benefits Total</i>	<u>377,480</u>	<u>463,029</u>	<u>379,246</u>	<u>416,361</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	-	1,000	1,040
2122	Rentals	10,404	12,300	12,000	12,000
2131	Maintenance Of Buildings	-	-	2,000	2,000
2132	Maintenance Of Vehicles	6,998	7,296	5,000	5,000
2133	Maintenance Of Equipment	19,848	9,880	13,000	13,000
2139	Maintenance/Service Contracts	460,082	344,926	352,500	400,000
2140	Postage	131	171	300	300
2151	Printing	83	62	100	100
2164	Profess. Fees - Consulting/Eng.	2,310	135,358	152,000	10,000
2165	Temporary Labor	795	-	2,550	2,550
2166	Professional Fees - Other	28,712	27,307	53,000	35,000
2170	Training	15,420	3,008	4,750	7,750
2171	Travel	95	1,154	327	-
2172	Car Allowance	6,362	8,460	2,580	2,580
2190	Communications	7,424	8,087	8,500	8,500
2200	Utilities	483,370	474,573	506,000	556,718
2230	Employee Relations	1,309	428	225	800
2240	Business Relations	421	451	572	572
2260	Memberships - Professional	510	120	303	303
	<i>Contractual Services Total</i>	<u>1,044,274</u>	<u>1,033,581</u>	<u>1,116,707</u>	<u>1,058,213</u>
<u>COMMODITIES</u>					
3311	Office Supplies	6,870	4,442	4,590	4,590
3316	Operating Supplies	72,500	72,497	70,000	70,000
3320	Chemicals	98,561	86,238	90,000	100,000
3331	Vehicle Supplies	11,054	10,584	10,000	10,000
3340	Small Tools	4,574	1,690	3,250	3,250
	<i>Commodities Total</i>	<u>193,559</u>	<u>175,451</u>	<u>177,840</u>	<u>187,840</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	1,295	362	100,000	5,000
4610	Property & Liab./Ins. & Uninsur.	66,523	39,290	47,240	53,599
	<i>Fixed & Sundry Total</i>	<u>67,818</u>	<u>39,652</u>	<u>147,240</u>	<u>58,599</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,259,751	1,220,235	1,066,000	1,089,000
	<i>Miscellaneous Total</i>	<u>1,259,751</u>	<u>1,220,235</u>	<u>1,066,000</u>	<u>1,089,000</u>
	<i>Total</i>	<u>\$ 3,617,515</u>	<u>\$ 3,612,368</u>	<u>\$ 3,619,033</u>	<u>\$ 3,615,013</u>

WASTEWATER COLLECTION

DEPARTMENTAL CORE SERVICES

- Preserve the integrity of the collection system through planned and executed preventative maintenance programs: including 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 to ensure 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 five lift stations utilizing FPUA crews
- Continued cross training of employees between wastewater collection and lift station

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Lift stations	118	117	117	117	118	117	118
Lift station preventative maintenance performed	348	315	350	322	350	300	350
Avg. preventative maintenance performed annually on each lift station	3.0	2.5	3.0	2.5	3.0	2.5	3.0
Lift station rehabilitations (in-house)	6	6	6	6	6	5	6
Manholes serviced	60	56	60	42	60	50	60
% of manholes inspected annually	30%	50%	30%	5%	50%	30%	50%
Miles of main lines	100	96	100	97	100	97	100

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Cost for 1,000 gallons billed	\$2.78	\$2.36	\$2.87	\$2.39	\$2.32	\$2.56	\$2.35
Safety Frequency Rate	0.0	5.8	0.0	6.18	0.0	0.0	0.0
Safety DART Rate	0	0	0	24.70	0	0	0

DEPT. 84 - WASTEWATER COLLECTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 916,573	\$ 904,248	\$ 788,000	\$ 761,000
1020	Overtime	51,815	70,720	67,000	67,000
	<i>Personnel Services Total</i>	<u>968,388</u>	<u>974,968</u>	<u>855,000</u>	<u>828,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	111,407	163,152	138,767	148,378
4060	FICA	64,021	61,575	65,408	63,342
4070	Employees' Insurance	241,748	238,490	215,252	221,402
4090	Vacation Pay Expense	(6,344)	(5,358)	-	-
4100	Sick Pay Expense	(20,756)	(5,014)	-	-
4110	Net Opeb Expense	4,693	2,159	2,240	2,240
4600	Workers' Compensation	13,283	17,982	17,363	18,231
4640	Unemployment Claims	1,859	-	-	-
	<i>Employee Benefits Total</i>	<u>409,911</u>	<u>472,986</u>	<u>439,030</u>	<u>453,593</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	24,045	23,191	24,146	24,146
2132	Maintenance Of Vehicles	51,718	43,055	48,000	48,000
2133	Maintenance Of Equipment	17,072	56,108	33,277	34,207
2139	Maintenance/Service Contracts	57,071	35,212	558,800	233,800
2151	Printing	-	-	200	200
2166	Professional Fees - Other	2,054	2,940	1,873	1,873
2170	Training	5,631	8,591	7,500	7,500
2172	Car Allowance	3,010	-	3,300	5,880
2190	Communications	8,876	9,414	9,900	9,900
2200	Utilities	205,648	243,846	237,500	218,380
2230	Employee Relations	516	809	300	300
2260	Memberships - Professional	145	124	260	260
	<i>Contractual Services Total</i>	<u>375,786</u>	<u>423,290</u>	<u>925,056</u>	<u>584,446</u>
<u>COMMODITIES</u>					
3311	Office Supplies	5,105	2,592	2,809	2,809
3316	Operating Supplies	134,393	157,012	133,182	133,182
3320	Chemicals	194,892	180,897	28,000	28,000
3331	Vehicle Supplies	61,072	56,177	68,000	68,000
3340	Small Tools	3,537	5,790	5,000	6,000
	<i>Commodities Total</i>	<u>398,999</u>	<u>402,468</u>	<u>236,991</u>	<u>237,991</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	6,732	6,620	6,928	6,928
4610	Property & Liab./Ins. & Uninsur.	37,127	41,432	58,931	35,766
	<i>Fixed & Sundry Total</i>	<u>43,859</u>	<u>48,052</u>	<u>65,859</u>	<u>42,694</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,420,065	2,417,254	2,328,000	2,388,000
	<i>Miscellaneous Total</i>	<u>2,420,065</u>	<u>2,417,254</u>	<u>2,328,000</u>	<u>2,388,000</u>
	<i>Total</i>	<u>\$ 4,617,008</u>	<u>\$ 4,739,018</u>	<u>\$ 4,849,936</u>	<u>\$ 4,534,724</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
- Signed Interlocal Fiber Agreement with Martin County
- Pursued ongoing Interlocal Fiber Agreement with Indian River County
- Expanded warm marketing campaign to develop network customer base
- Continued to increase Dedicated Internet resources to meet growing demand

PERFORMANCE MEASURES

Workload Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Avg. # of services billed	82	77	81	76	83	74	100
Net new services provisioned	3	(1)	(1)	(3)	2	0	26
Increase in customer services	5%	(1%)	5%	(1%)	5%	(3%)	35%
Personal visits with customer	*	37	50	78	75	130	180
Increase in personal visits	*	48%	62%	111%	50%	67%	38%
New product types launched	*	0	0	0	2	0	3

Effectiveness Measurement:	FY 2015		FY 2016		FY 2017		FY 2018
	Goal	Actual	Goal	Actual	Goal	Projected	Goal
Service Reliability	99.99%	99.97%	99.99%	99.99%	99.99%	100%	100%
Increase in operating revenue	24%	2%	33%	13%	15%	(4%)	21%
Safety Frequency Rate	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Safety DART Rate	0	0	0	0	0	0	0

*Not measured in prior years

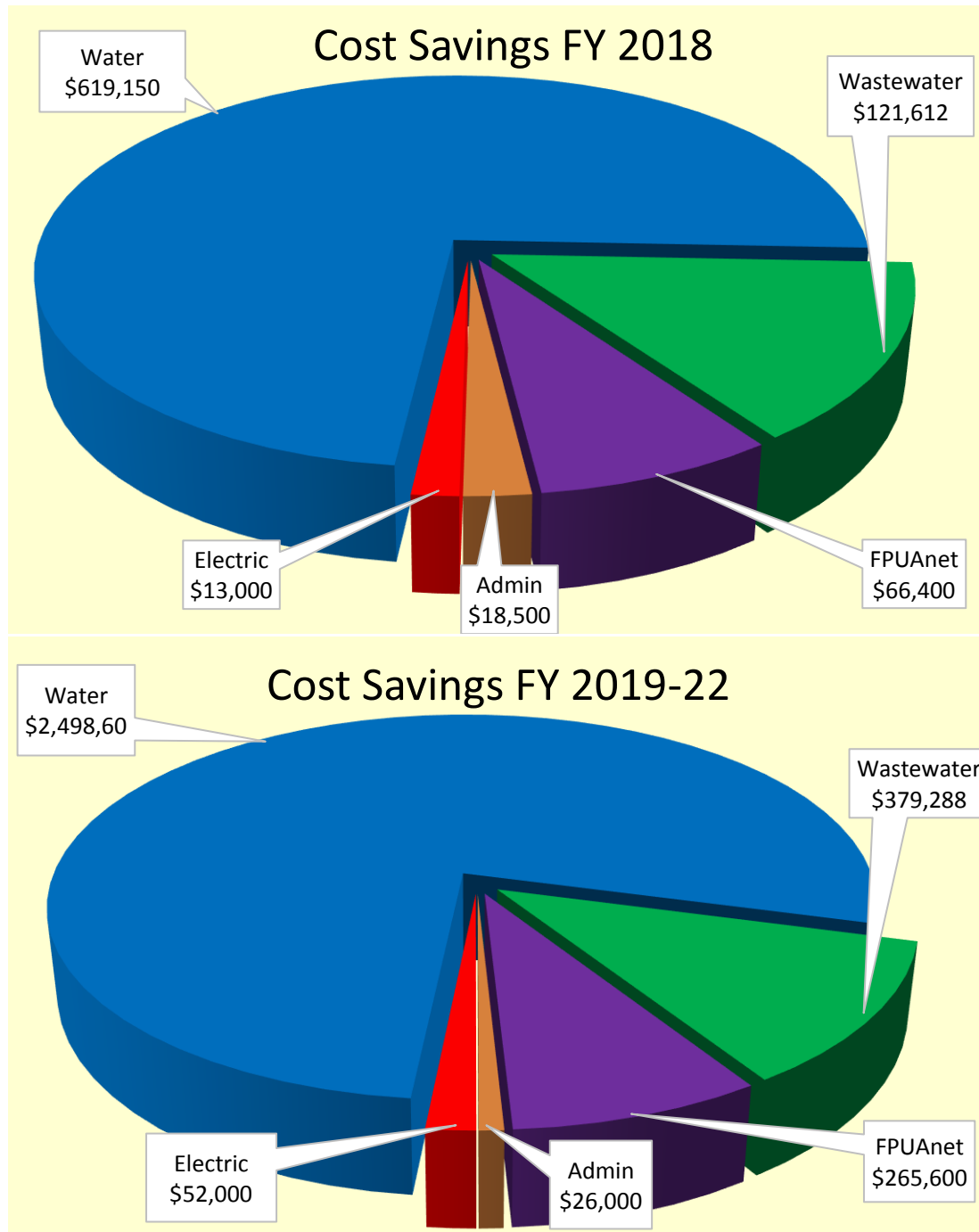
DEPT. 93 - FPUAnet COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 111,483	\$ 112,776	\$ 127,000	\$ 140,000
	<i>Personnel Services Total</i>	<u>111,483</u>	<u>112,776</u>	<u>127,000</u>	<u>140,000</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	5,444	8,188	20,612	25,088
4060	FICA	7,108	7,280	9,716	10,710
4070	Employees' Insurance	36,120	36,118	35,613	36,630
4090	Vacation Pay Expense	2,908	(2)	-	-
4110	Net Opeb Expense	447	227	236	236
4600	Workers' Compensation	99	110	126	132
	<i>Employee Benefits Total</i>	<u>52,126</u>	<u>51,921</u>	<u>66,303</u>	<u>72,796</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	2,011	2,565	2,140	2,100
2139	Maintenance/Service Contracts	967	8,003	7,000	8,000
2140	Postage	1,202	439	500	500
2151	Printing	1,932	579	1,000	1,000
2164	Profess. Fees - Consulting/Eng.	3,336	6,098	7,000	15,000
2166	Professional Fees - Other	99	99	4,000	1,000
2170	Training	1,012	1,288	4,950	7,907
2171	Travel	74	120	200	400
2172	Car Allowance	3,300	3,300	2,200	3,300
2190	Communications	1,295	1,412	1,300	1,300
2200	Utilities	48	48	100	100
2230	Employee Relations	106	110	150	-
2240	Business Relations	525	341	1,000	1,000
	<i>Contractual Services Total</i>	<u>15,907</u>	<u>24,402</u>	<u>31,540</u>	<u>41,607</u>
<u>COMMODITIES</u>					
3311	Office Supplies	474	590	1,500	624
3313	Subscriptions	105	10	70	73
3316	Operating Supplies	92	3,802	1,990	1,990
3360	Purchases For Resale	54,494	47,859	70,000	123,000
	<i>Commodities Total</i>	<u>55,165</u>	<u>52,261</u>	<u>73,560</u>	<u>125,687</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	650	1,000	970	988
4610	Property & Liab./Ins. & Uninsur.	1,571	1,860	1,596	1,676
4700	Utility Bad Debt Expense	42	257	300	300
	<i>Fixed & Sundry Total</i>	<u>2,263</u>	<u>3,117</u>	<u>2,866</u>	<u>2,964</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	65,820	73,371	68,000	68,000
	<i>Miscellaneous Total</i>	<u>65,820</u>	<u>73,371</u>	<u>68,000</u>	<u>68,000</u>
	<i>Total</i>	<u>\$ 302,764</u>	<u>\$ 317,848</u>	<u>\$ 369,269</u>	<u>\$ 451,054</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL - ALL DEPARTMENTS

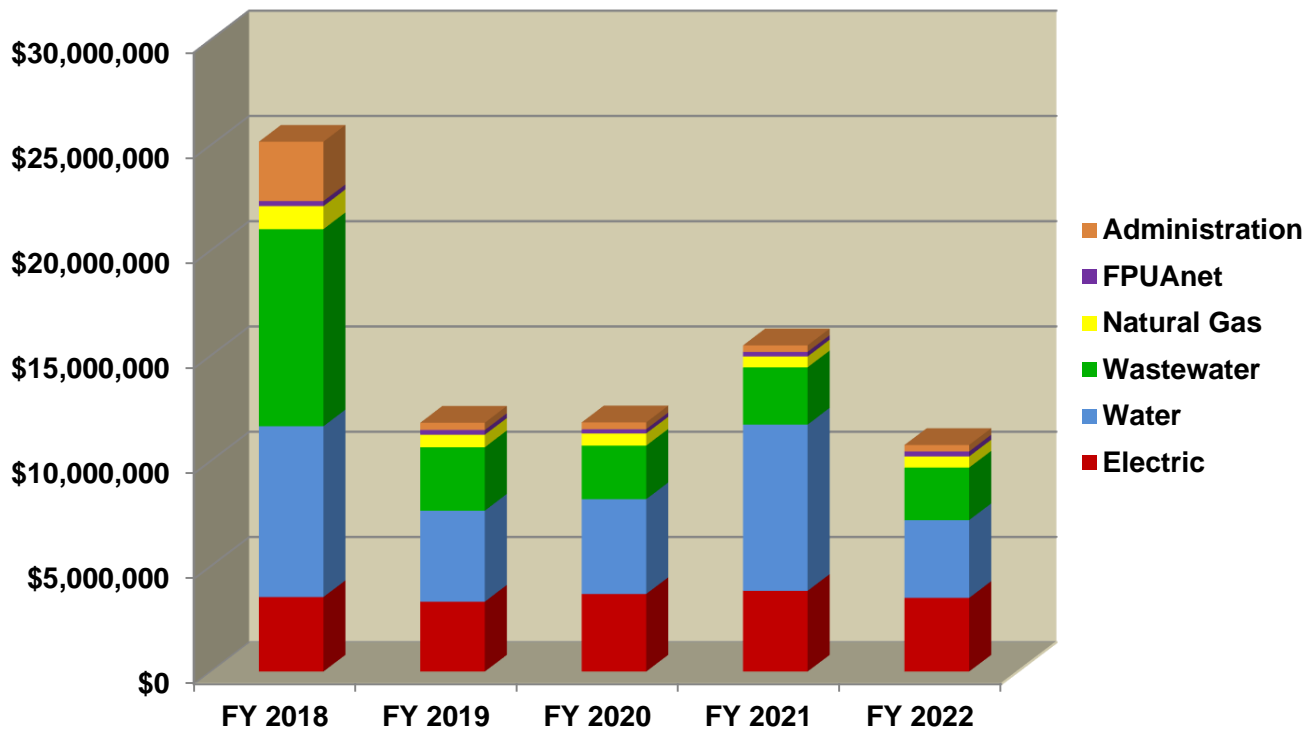
OBJECT CODE	DESCRIPTION	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	ORIGINAL BUDGET FY 2018
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 491	\$ -	\$ -	\$ -
2131	Maintenance Of Buildings	68,665	43,585	55,190	53,765
2133	Maintenance Of Equipment	240	-	2,360	2,431
2139	Maintenance/Service Contracts	228,321	258,459	279,000	293,961
2250	Community Relations	-	-	6,000	5,000
2164	Profess. Fees - Consulting/Eng	-	1,000	-	-
2166	Professional Fees - Other	3,865	6,500	6,000	4,000
2190	Communications	40,517	41,029	42,500	45,029
2240	Business Relations	-	9,466	3,000	-
2260	Memberships - Professional	35,910	-	-	-
	<i>Contractual Services Total</i>	<u>378,009</u>	<u>360,039</u>	<u>394,050</u>	<u>404,186</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	5,348	5,324	6,712	6,712
	<i>Commodities Total</i>	<u>5,348</u>	<u>5,324</u>	<u>6,712</u>	<u>6,712</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	35,982	35,997	36,322	36,389
4510	Gross Receipts Tax	1,689,380	1,622,331	1,695,000	1,660,000
4520	Licenses & Permits	19,484	18,287	20,078	20,079
4531	Contributions - Civic	206,255	204,683	225,000	210,900
4700	Utility Bad Debt Expense	140,872	284,332	250,700	250,700
	<i>Fixed & Sundry Total</i>	<u>2,091,973</u>	<u>2,165,630</u>	<u>2,227,100</u>	<u>2,178,068</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	3,731,101	3,604,781	3,416,643	3,205,293
5723	Interest - Deposits	5,466	9,839	13,300	11,500
5725	Capitalized Interest	(146,349)	(180,767)	(178,000)	(178,000)
5729	Interest - Other	10	103	50	-
5731	Amortization-Bond Discount	4,135	11,077	23,950	23,337
	<i>Interest Expenses Total</i>	<u>3,594,363</u>	<u>3,445,033</u>	<u>3,275,943</u>	<u>3,062,130</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	-	-	640,349	-
9000	Distribution To City Of Fort Pierce	5,730,375	5,808,951	5,965,812	5,955,714
9010	Contingency	-	-	500,000	500,000
9030	Depreciation & Amort. Expense	195,706	181,933	187,000	187,000
	<i>Miscellaneous Total</i>	<u>5,926,081</u>	<u>5,990,884</u>	<u>7,293,161</u>	<u>6,642,714</u>
	Total	<u>\$ 11,995,774</u>	<u>\$ 11,966,910</u>	<u>\$ 13,196,966</u>	<u>\$ 12,293,810</u>

Impact of Capital on Operating Budget



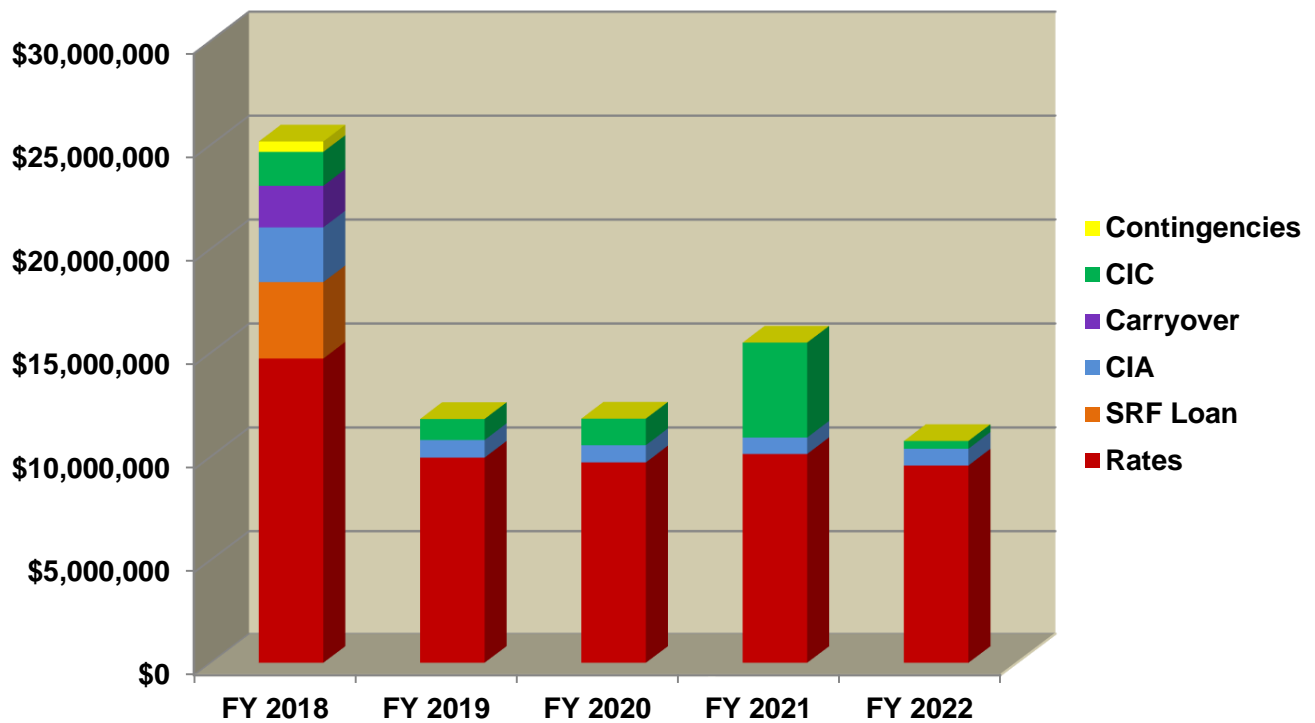
Capital spending is consistently kept to a minimum by finding the most cost effective way to fulfill infrastructure needs. Savings are achieved through planning renewals and replacements. Most savings are realized by avoiding emergency work costs and coordinating with St. Lucie County and the State of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

CAPITAL BUDGET BY SYSTEM



System	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Electric	\$ 3,538,828	\$ 3,319,016	\$ 3,683,921	\$ 3,833,199	\$ 3,497,712
Water	8,110,202	4,322,703	4,503,665	7,897,669	3,694,690
Wastewater	9,364,905	3,013,493	2,543,338	2,720,239	2,497,198
Natural Gas	1,094,000	592,500	579,000	515,500	527,000
FPUAnet	239,000	224,000	200,000	216,000	239,000
Administration	2,820,500	347,500	325,000	310,000	305,000
Grand Total	\$ 25,167,435	\$ 11,819,212	\$ 11,834,924	\$ 15,492,607	\$ 10,760,600

CAPITAL BUDGET BY FUNDING SOURCE



Funding Source	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Rates	\$ 14,726,233	\$ 9,959,316	\$ 9,729,868	\$ 10,133,910	\$ 9,580,820
SRF Loan	3,676,000	-	-	-	-
CIA	2,634,000	846,050	828,400	791,052	806,024
Carryover	2,000,000	-	-	-	-
CIC	1,631,202	1,013,846	1,276,656	4,567,645	373,756
Contingencies	500,000	-	-	-	-
Grand Total	\$ 25,167,435	\$ 11,819,212	\$ 11,834,924	\$ 15,492,607	\$ 10,760,600

CAPITAL BUDGET HIGHLIGHTS

The following provides details about the major projects planned for FY 2018 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 2018 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 15% 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.
- Fisherman's Wharf construction, from Indian River Drive east toward the lagoon will commence in the third quarter of FY 2018 with expected completion in FY 2019. This project will continue to require work from all utility systems. Wastewater facilities that have reached the end of their useful lives will be replaced. Water adjustments will be required to support the drainage improvements. 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 of aging infrastructure and will reduce the probability of costly emergency repairs.
- The FY 2018 Capital budget funding for improvements to the aging Water Treatment Plant includes completion of the FY 2017 Projects for replacement and refurbishment of Bulk Chemical Tanks and Containments and the Sludge Thickener mechanism replacement. 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 sludge thickener mechanism has reached its useful life and has failed. An emergency

repair has been made and has kept it functioning. The replacement of this equipment began in FY 2017 with design and a temporary means of settling the lime solids. The mechanism is a long-lead-time item and will be replaced in FY 2018.

- A Florida Department of Transportation roadway improvement project for Midway Road from 25th Street to US 1 and Kings Highway from Okeechobee Road to Angle Road will require major utility relocations and replacements. The Midway Road project began in FY 2017 and includes widening the roadway, storm drainage, and replacement of the bridge spanning the North St. Lucie River. The Kings Highway 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 roads will necessitate relocation of electric poles and overhead lines to the back of the right of way. Relocation and replacement of various mains will facilitate the roadway widening. In addition, both projects include a 12 inch water main to provide a master planned loop, allowing property owners who have expressed interest in developing this area, to connect to our services. These improvements will improve the hydraulic capacity of both the southwest and 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.
- A replacement Surficial Water Well is planned for FY 2018. Well W-3 is scheduled for replacement contingent upon obtaining an easement from a property owner on S. 29th Street. This planned replacement ensures an adequate supply of water to meet projected demands.
- Installation of equipment to make the existing MWRF DIW-2 injection well operational will be completed. This will provide redundancy for both the Treasure Coast Energy Center and St. Lucie County Landfill leachate disposal. Once the MWRF DIW-2 injection well is completely operational, constant pumping during maintenance or testing will be viable.
- In order to continue to provide reliable service to customers, the FY 2018 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 2018 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 2018 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 2018 Capital Budget is as follows:

St Lucie County	\$ 1,940,000
Florida Department of Environmental Protection	1,125,000
Florida Department of Transportation	1,176,250
Florida Public Service Commission	1,196,499
City of Fort Pierce	831,000
National Electric Safety Code	171,769
Department of Homeland Security and/or North American Electric Reliability Corporation	<u>70,000</u>
Total Government and Regulatory-Required Projects	<u>\$ 6,510,518</u>

These mandated projects represent 26% 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.fpu.com.

CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>	<u>FY 2018 COST SAVINGS</u>
32	Information Technology Services					
32	Dept. Hardware & Software	FA	439918001	\$ 115,500	Admin Rates	
32	Servers	FA	439918002	50,000	Admin Rates	
32	Security System	BLKT	402	50,000	Admin Rates	
	TOTAL			215,500		-
35	Facilities					
35	Chilled Water Air Handlers	FA	439018001	75,000	Admin Rates	\$ 16,000
35	ESC Entrance Roll-up Door	FA	439018002	30,000	Admin Rates	2,500
	TOTAL			105,000		18,500
54	Electric Transmission & Distribution					
54	Large Pole Trailer	FA	539218001	45,000	Electric Rates	
54	Tractor Loader Backhoe	FA	539218002	24,000	Electric Rates	
54	55 foot Material Handler	FA	539218003	295,000	Electric Rates	
54	3/4 Ton Pickup Truck	FA	539218004	40,000	Electric Rates	
54	Retirement from Plant	BLKT	501	155,900	Electric Rates	
54	Transformer Replacement	BLKT	504	91,769	Electric Rates	6,000
54	Distribution Pole Replacement	BLKT	505	269,681	Electric Rates	
54	Transmission Pole Replacement	BLKT	507	27,418	Electric Rates	
54	Substation Improvements R&R	BLKT	511	54,025	Electric Rates	
54	Trans & Dist. Improvements	BLKT	515	465,245	Electric Rates	
	TOTAL			1,468,038		6,000
55	Electric Operations					
55	Small Pickup Trucks MIR's	FA	539218005	24,040	Electric Rates	1,000
55	Meter Test Board	FA	537018001	38,000	Electric Rates	
55	Electric Meter Replacements	BLKT	514	160,000	Electric Rates	
	TOTAL			222,040		1,000
56-E	Electric & Gas Engineering - Electric					
56-E	1/2 Ton 4x4 Pickup Truck	FA	539218006	27,500	Electric Rates	
56-E	Auto Reclosure Reliab Improvements	BLKT	503	10,000	Electric Rates	6,000
56-E	New Construction - Line Ext	BLKT	506	10,000	Electric Rates	
56-E	Storm Surge & Hardening - NESC	BLKT	508	80,000	Electric Rates	
56-E	69kV Breaker Replacement	BLKT	509	30,000	Electric Rates	
56-E	Electric Sys VAR Control Expan	BLKT	510	10,000	Electric Rates	
56-E	Governmental & Other Required	BLKT	512	150,000	Electric Rates	
56-E	Governmental & Other Required	BLKT	512	110,000	Electric CIA	
56-E	New Construction-Residential	BLKT	516	77,500	Electric Rates	
56-E	Replacement of OH & UG Lines	BLKT	517	34,000	Electric Rates	
56-E	New Construction-Commercial	BLKT	518	275,000	Electric Rates	
56-E	New Construction-Commercial	BLKT	518	200,000	Electric CIA	
56-E	New Construction-Rental Lights	BLKT	519	50,000	Electric Rates	
56-E	Overhead/Underground Serv Conv	BLKT	520	82,500	Electric Rates	
56-E	Overhead/Underground Serv Conv	BLKT	520	10,000	Electric CIA	
56-E	Electric Regulatory Compliance	BLKT	521	20,000	Electric Rates	
56-E	Kings Hwy-Okee Rd to Angle Rd	STD	526	21,250	Electric Rates	
56-E	Substation Regulators	STD	534	280,000	Electric Rates	

CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>	<u>FY 2018 COST SAVINGS</u>
56-E	17th St - Orange Ave to Ave D	STD	535	10,000	Electric Rates	
56-E	US Hwy 1 - Midway to Edwards	STD	558	73,000	Electric Rates	
56-E	Totten/Hartman Improvements	STD	559	80,000	Electric Rates	
56-E	13th St - Virginia to Ave Q	STD	580	10,000	Electric Rates	
56-E	Paradise Park Overhead Rebuild	STD	591	63,000	Electric Rates	
56-E	North Bridge Reconstruction	STD	592	10,000	Electric Rates	
56-E	Substation Transformer Replacement	STD	594	75,000	Electric Rates	
56-E	Harbor Branch Reliability Improv	STD	595	50,000	Electric Rates	
	TOTAL			1,848,750		6,000
62	Water Resources					
62	Submersible Well Pumps	FA	632518001	15,000	Water Rates	
62	Submersible Electric Motors	FA	632518002	12,000	Water Rates	
62	Telemetry & Controls	FA	633218003	25,000	Water Rates	
62	1/2 Ton 4x4 Pickup Truck	FA	639218004	35,000	Water Rates	
62	Raw Water Mains R&R	BLKT	618	10,000	Water Rates	
62	PLC Conversion	STD	629	160,000	Water Rates	16,000
62	Bulk Chemical Containments	STD	637	890,000	Water Rates	100,000
62	WTP Gravity Thickener	STD	674	791,000	Water Rates	500,000
62	Unit #1 Lime Slaker	STD	677	175,000	Water Rates	
62	WTP Storm Hardening	STD	679	60,000	Water Rates	
62	Dryer Building Reutilization	STD	680	100,000	Water Rates	
	TOTAL			2,273,000		616,000
64	Water Distribution					
64	Linestop Trailer Upgrade	FA	639818001	22,000	Water Rates	
64	1/2 Ton 4x4 Pickup Truck	FA	639218002	34,000	Water Rates	2,900
64	Ultra-Trac Pipe APL Locator	FA	639418003	12,000	Water Rates	
64	Meter/Backflow Preventers	BLKT	603	185,000	Water CIA	
64	Fire Hydrant Replacements	BLKT	606	60,000	Water Rates	
64	Meter Changeouts	BLKT	612	210,000	Water Rates	
64	Main/Service/Valve Replacements	BLKT	615	540,000	Water Rates	
	TOTAL			1,063,000		2,900
66-W	Water Engineering					
66-W	1/2 Ton 4x4 Pickup Truck	FA	639218003	16,000	Water Rates	250
66-W	Fire Hydrant New Installations	BLKT	607	12,000	Water CIC	
66-W	New Construction-Mains	BLKT	610	39,702	Water CIC	
66-W	New Construction-Customer Funded	BLKT	611	50,000	Water CIA	
66-W	Water Mains Misc. R&R	BLKT	617	20,000	Water Rates	
66-W	Governmental & Other Required	BLKT	620	35,000	Water Rates	
66-W	7th Street - 10th - Wendell	STD	630	20,000	Water Rates	
66-W	San Lucie WM Replacements	STD	633	50,000	Water Rates	
66-W	17th St - Orange Ave to Ave D	STD	635	121,000	Water Rates	
66-W	Ave M - 25th to 13th	STD	642	704,000	Water SRF Loan	
66-W	Ohio - Oleander to US1	STD	644	340,000	Water SRF Loan	
66-W	Avenue A - N 8th to N 7th	STD	650	70,000	Water Rates	
66-W	Sea Winds 12 in WM	STD	653	175,000	Water CIC	
66-W	US Hwy 1 - Midway to Edwards	STD	658	53,000	Water Rates	

CAPITAL BUDGET SUMMARY

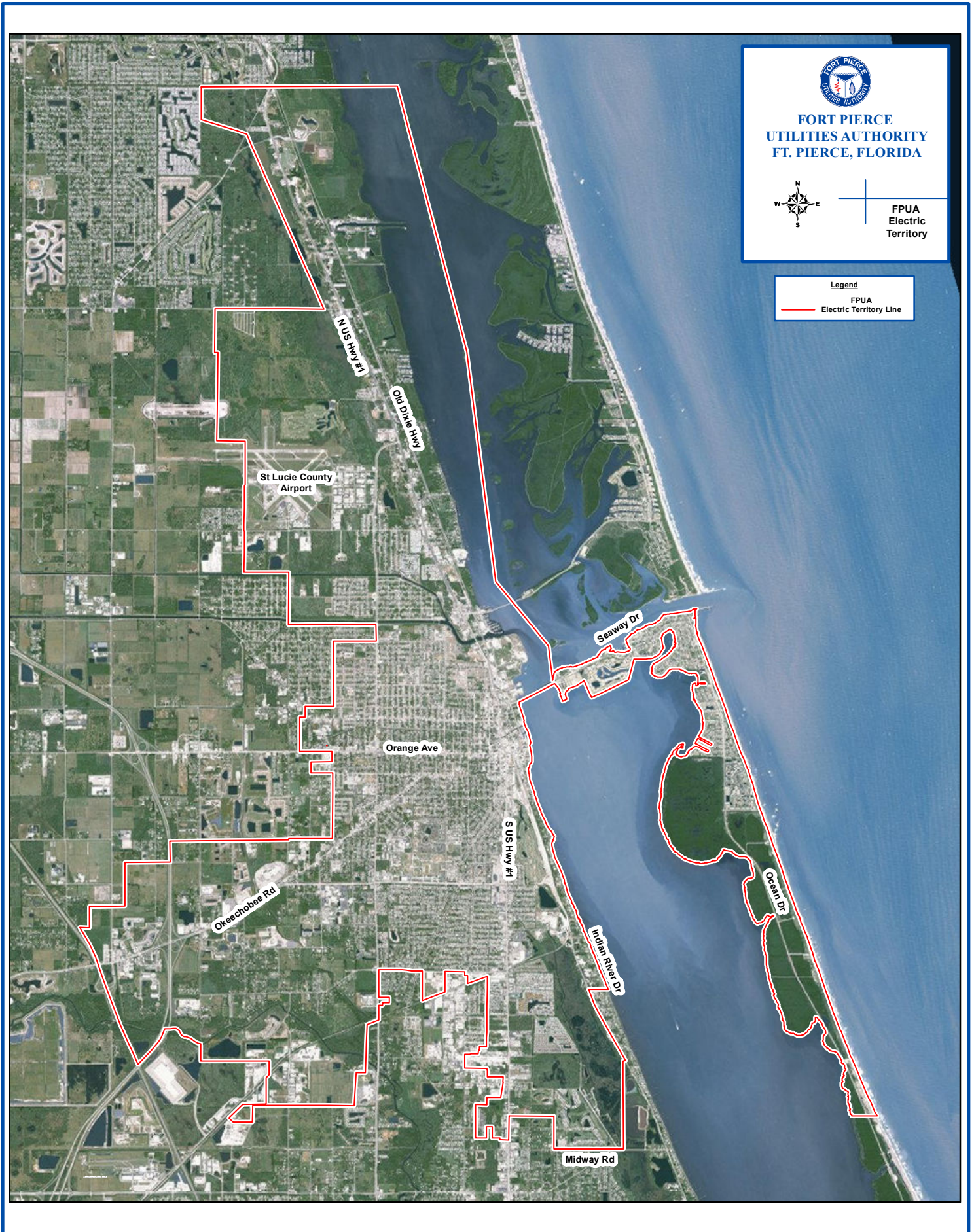
<u>DEPT</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>	<u>FY 2018 COST SAVINGS</u>
66-W	Fra Mar MBSU	STD	663	30,000	Water CIA	
66-W	Fra Mar MBSU	STD	663	76,000	Water CIC	
66-W	Selvitz Road Water Main	STD	664	30,000	Water CIC	
66-W	Wendell - 8th to Chipolla	STD	667	405,000	Water SRF Loan	
66-W	Midway Road - US 1 to 25th St.	STD	684	269,000	Water Rates	
66-W	Midway Road - US 1 to 25th St.	STD	684	35,000	Water CIA	
66-W	Midway Road-Elm Ave to 25th	STD	686	536,000	Water CIC	
66-W	Kings Hwy-Okee Rd to Orange Av	STD	690	10,000	Water Rates	
66-W	Kings Hwy-Okee Rd to Orange Av	STD	690	60,000	Water CIA	
66-W	Kings Hwy-Okee Rd to Orange Av	STD	690	300,000	Water CIC	
66-W	Well 3R Replacement	STD	698	292,500	Water Rates	
66-W	Well 3R Replacement	STD	698	157,500	Water CIC	
66-W	Subaqueous Mains Stabilization	STD	909	75,000	Water Rates	
66-W	Ave E WM Repl-N 10th to N 7th	STD	643	175,500	Water Rates	
66-W	Avenue B WM Repl-N 8th-N 7th	STD	646	67,500	Water Rates	
66-W	Avenue I & Loop to J WM Repl.	STD	672	169,000	Water Rates	
66-W	N 10th St WM Repl-Ave E-Ave L	STD	681	310,500	Water Rates	
66-W	Savannah PS WM Addition	STD	682	50,000	Water Rates	
66-W	Fisherman's Wharf W.M. Rehab.	STD	695	20,000	Water Rates	
	TOTAL			4,774,202		250
56-G	Electric & Gas Engineering - Gas					
56-G	Kings Hwy-Okee Rd to Angle Rd	STD	726	170,000	Gas Rates	
56-G	SCADA Monitoring	STD	734	35,000	Gas Rates	
56-G	17th St - Orange Ave to Ave D	STD	735	10,000	Gas Rates	
56-G	US Hwy 1 - Midway to Edwards	STD	758	115,000	Gas Rates	
56-G	13th St - Virginia to Ave Q	STD	780	10,000	Gas Rates	
56-G	Midway Road - US 1 to 25th St.	STD	784	10,000	Gas Rates	
56-G	2nd St-Seaway to Taylor Creek	STD	787	7,500	Gas Rates	
56-G	Paradise Park	STD	791	6,500	Gas Rates	
	TOTAL			364,000		-
74	Gas Operations					
74	3/4 Ton Pickup Truck	FA	739218001	50,000	Gas Rates	
74	Tractor Loader Backhoe	FA	739218002	24,000	Gas Rates	
74	CNG Filling Station	FA	737718003	150,000	Gas Rates	
74	Gas System Renewals	BLKT	704	17,000	Gas Rates	
74	Gas System New Revenue	BLKT	705	79,000	Gas Rates	
74	Gas System New Revenue	BLKT	705	25,000	Gas CIA	
74	Meter & Regulator Changeouts	BLKT	706	114,000	Gas Rates	
74	Excess Flow Valves (EFV's)	BLKT	707	50,000	Gas CIA	
74	Customer Funded Projects	BLKT	710	50,000	Gas CIA	
74	Governmental & Other Required	BLKT	720	96,000	Gas Rates	
74	Governmental & Other Required	BLKT	720	50,000	Gas CIA	
74	Valve Installation Program	STD	725	25,000	Gas Rates	
	TOTAL			730,000		-

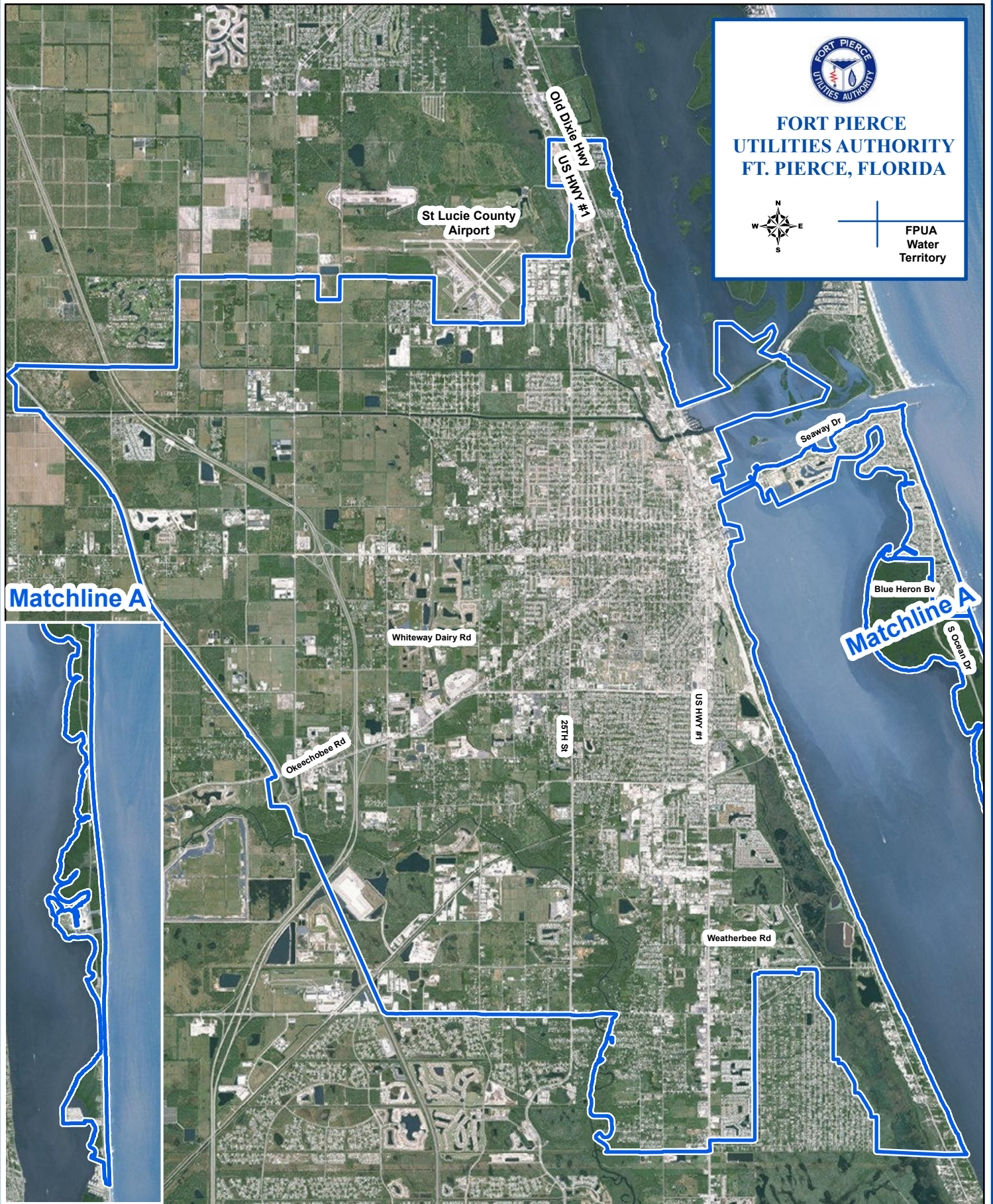
CAPITAL BUDGET SUMMARY

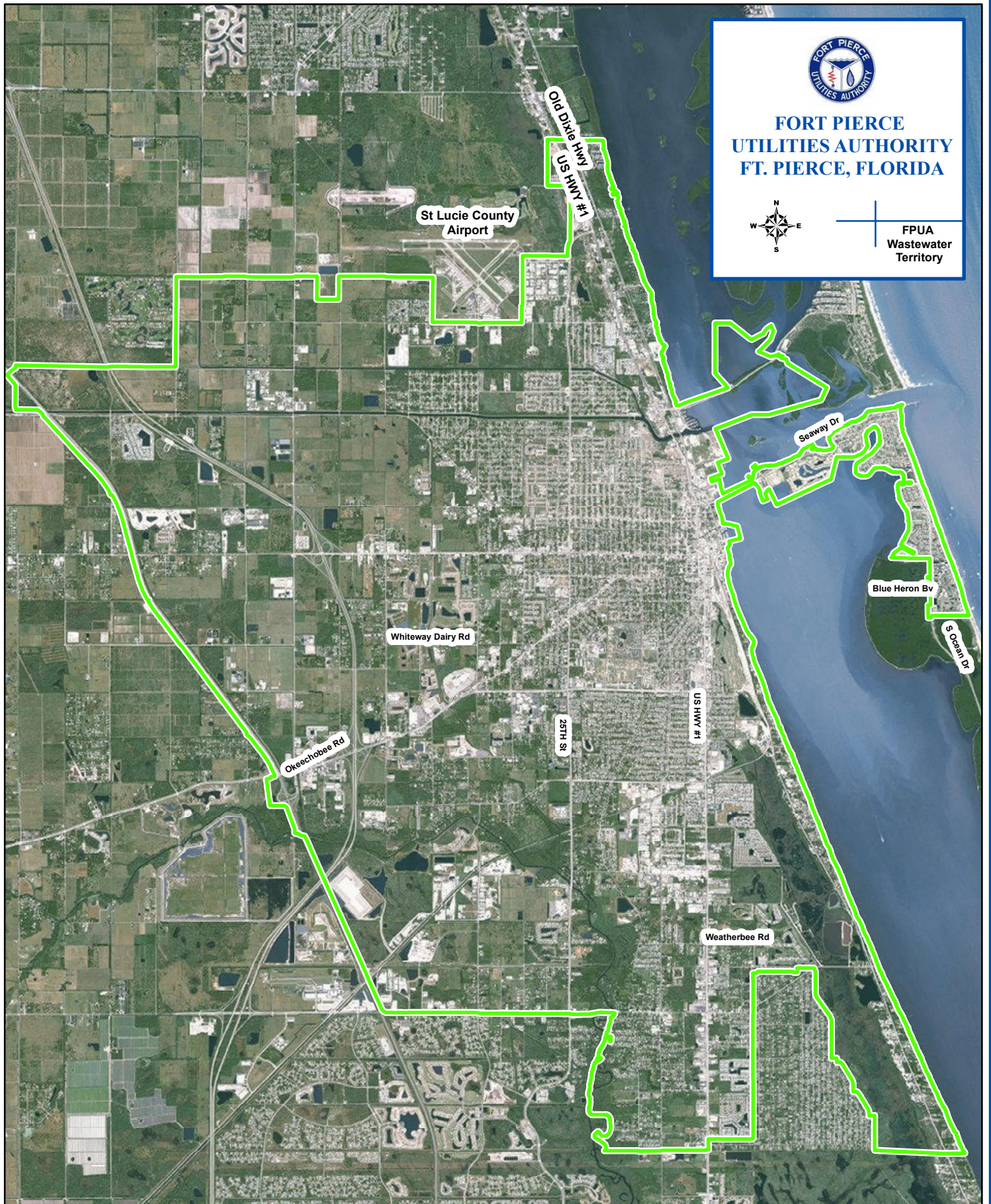
<u>DEPT</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>	<u>FY 2018 COST SAVINGS</u>
66-WW	Wastewater Engineering					
66-WW	1/2 Ton 4x4 Pickup Truck	FA	639218003	16,000	WW Rates	
66-WW	New Construction-Mains	BLKT	810	40,000	WW CIC	
66-WW	New Construction-Custmr Funded	BLKT	811	50,000	WW CIA	
66-WW	Wastewater Main Misc R&R	BLKT	817	400,000	WW Rates	
66-WW	Governmental & Other Required	BLKT	820	50,000	WW Rates	
66-WW	7th Street - 10th - Wendell	STD	830	30,000	WW Rates	
66-WW	LS E Pump/Electric Upgrade	STD	834	700,000	WW Rates	
66-WW	Ave M - 25th to 13th	STD	842	1,167,000	WW SRF Loan	
66-WW	Lift Station 23 Replacement	STD	843	255,000	WW Rates	
66-WW	Ohio - Oleander to US1	STD	844	565,000	WW SRF Loan	
66-WW	US Hwy 1 - Midway to Edwards	STD	858	20,000	WW Rates	
66-WW	17th St - Orange Ave to Ave D	STD	863	129,000	WW Rates	
66-WW	Wendell - 8th to Chipolla	STD	867	495,000	WW SRF Loan	
66-WW	IWRF Clarifier Rehabilitation	STD	872	967,905	WW Rates	
66-WW	Midway Road - US 1 to 25th St.	STD	884	20,000	WW Rates	
66-WW	Midway Road-Elm Ave to 25th	STD	886	40,000	WW CIC	
66-WW	Kings Hwy-Okee Rd to Orange Av	STD	890	10,000	WW Rates	
66-WW	Subaqueous Mains Stabilization	STD	909	1,050,000	WW Rates	100,000
66-WW	2nd DIW at MWRf	STD	879	1,500,000	WW CIA	
66-WW	2nd DIW at MWRf	STD	879	20,000	WW CIC	
66-WW	Brownstone Development	STD	881	200,000	WW CIA	14,000
66-WW	Brownstone Development	STD	881	205,000	WW CIC	
66-WW	Fisherman's Wharf Sewer Repl.	STD	895	95,000	WW Rates	
	TOTAL			8,024,905		114,000
82	Water Reclamation					
82	Telemetry & Controls	BLKT	803	10,000	WW Rates	
82	Structural Replacements	BLKT	804	25,000	WW Rates	
82	Surge Tank Control Replacement	STD	822	30,000	WW Rates	
82	Septage Receiving Facility	STD	823	50,000	WW Rates	
	TOTAL			115,000		-
84	Wastewater Collection					
84	Lift Station Pump Replacement	FA	836118001	30,000	WW Rates	
84	1 Ton 4x2 Pickup Truck	FA	839218002	70,000	WW Rates	7,612
84	Telemetry & Controls	BLKT	801	50,000	WW Rates	
84	Lift Station Improvements	BLKT	802	100,000	WW Rates	
84	Mains and Laterals R&R	BLKT	805	375,000	WW Rates	
84	Lift Station Control Panels	BLKT	806	50,000	WW Rates	
84	Wastewater Main Lining	BLKT	815	450,000	WW Rates	
84	Manhole Rehabilitation	BLKT	816	100,000	WW Rates	
	TOTAL			1,225,000		7,612
93	FPUAnet Communications					
93	FPUAnet Communication Services	BLKT	914	89,000	FPUAnet Rates	3,150
93	FPUAnet Communication Services	BLKT	914	10,000	FPUAnet CIA	
93	FPUAnet Wireless Communication	BLKT	916	32,000	FPUAnet Rates	2,950
93	FPUAnet Wireless Communication	BLKT	916	4,000	FPUAnet CIA	

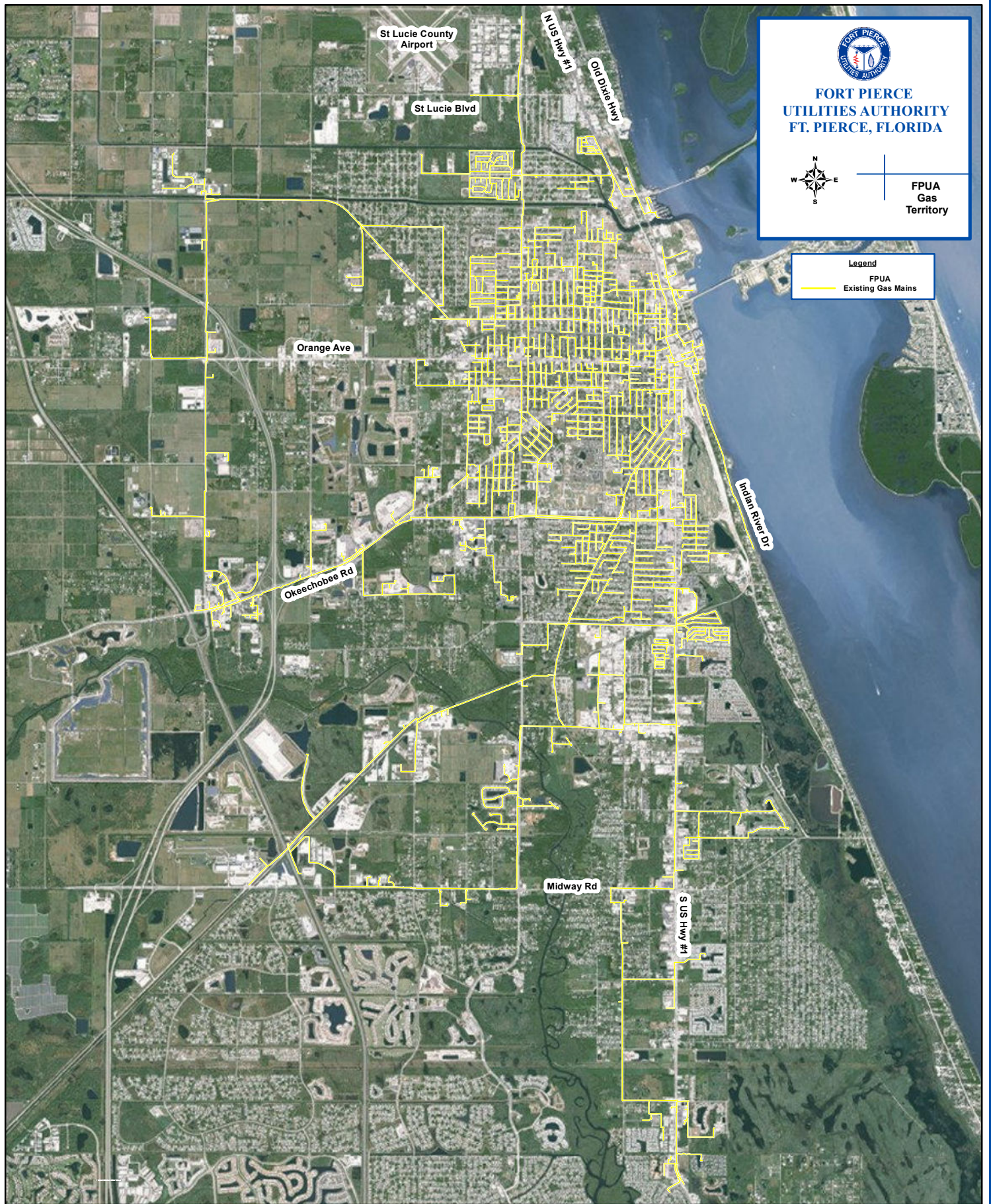
CAPITAL BUDGET SUMMARY

<u>DEPT</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>PROJECT NUMBER</u>	<u>BUDGETED AMOUNT</u>	<u>FUNDING SOURCE</u>	<u>FY 2018 COST SAVINGS</u>
93	FPUAnet Regional Connections	BLKT	917	61,000	FPUAnet Rates	54,000
93	FPUAnet Regional Connections	BLKT	917	7,000	FPUAnet CIA	
93	FPUAnet Communications - IRC	BLKT	918	7,000	FPUAnet Rates	3,150
93	FPUAnet Communications - IRC	BLKT	918	3,000	FPUAnet CIA	
93	FPUAnet Communications - MC	BLKT	919	7,000	FPUAnet Rates	3,150
93	FPUAnet Communications - MC	BLKT	919	3,000	FPUAnet CIA	
93	FPUAnet Communications to FLR	STD	977	14,000	FPUAnet Rates	
93	FPUAnet Communications to FLR	STD	977	2,000	FPUAnet CIA	
	TOTAL			239,000		66,400
21	Finance					
21	Carryover Funding - Prior Year			2,000,000	Carryover	
21	Contingencies			500,000	Contingencies	
	TOTAL			2,500,000		
GRAND TOTAL				\$ 25,167,435		\$ 838,662









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 places, 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 Universal Service Administrative Company (USAC) within reach of current infrastructure.

NON – OPERATING REVENUES

- 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.

REVENUE DEFINITIONS

- 41910 **Interest Income** – Interest earned on interest-bearing assets.
- 41950 **Net Change in Future Value of Investments** – The amount of the difference between the book value of an investment and its net realizable value.
- 42100 **Miscellaneous Non-Operating Income** – All non-operating revenues not specifically provided for in other accounts.
- 42110 **Gain on Property Disposition** – Gain on the sale, conveyance, exchange, or transfer of utility or other property to another.
- 42120 **Loss on Property Disposition** – 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 services. 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/volunteer 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 community related 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 the 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 or other natural disasters.
- 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.

AICPA – American Institute of Certified Public Accountants

AMI – Advanced Metering Infrastructure

Amperes – is the base unit of electric current

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 planning and forecasting methods.

CABs – Capital Appreciation Bonds

CAD – Computer Assisted Drawing

CAFR – Comprehensive Annual Financial Report

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

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

CBS – Core Business System

CCF – One 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

DART Rate (Days Away/Restricted or Job Transfer Rate) –The rate represents the number of recordable incidents per 100 full-time employees that resulted in lost or restricted days or job transfer for a calendar year.

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.

GLOSSARY, ABBREVIATIONS & ACRONYMS

DHS – Department of Homeland Security

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 for 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 rate represents the total number of injuries and illnesses per 100 full-time employees 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.

GFOA – Government Finance Officers Association

GLOSSARY, ABBREVIATIONS & ACRONYMS

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 that the Clean Water Act requires the pretreatment of wastewater from industries that could otherwise cause interference with the processing [or passing through FPUA's Water Reclamation Facility](#).

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.

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

Liability – Debt or other legal obligation arising out of a transaction in the past, which must be paid, 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 is a financing method wherein St. Lucie County establishes a special district to allow a group of citizens to fund a desired improvement, such as providing City water, by majority consensus (51% approval) of the property owners contained in the assessment area. This process allows the property owner to finance the amount of the assessment over a period of time, generally 10 to 15 years, depending on the project cost and type of improvements. The assessment appears annually on the property tax bill as a non-ad valorem tax.

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.

GLOSSARY, ABBREVIATIONS & ACRONYMS

NERC – North American Electric Reliability Corporation

NESC – National Electric Safety Code

NG – Natural Gas

NPDES – National Pollutant Discharge Elimination System

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 benefits other than pension benefits which are provided for separately for employees no longer employed.

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.

PHF – Peak-Hour Flow refers to the highest wastewater flow level recorded in a given hour.

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.

GLOSSARY, ABBREVIATIONS & ACRONYMS

PSC – Florida Public Service Commission

POA – Purchase Order Authorization

PVC – Polyvinylchloride

RAS – Return-Activated Sludge

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 rate represents the number of lost days experienced as compared to the number of incidents experienced per 100 full-time employees in 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.

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

USAC –

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 2018</u>	AMENDED BUDGET <u>FY 2017</u>	ACTUAL <u>FY 2016</u>
SAFETY			
Frequency Rate (calendar year)	5.0	1.01	4.11
DART\Severity Rate (calendar year)*	50	13	89
Workers' Compensation Experience Modification Factor	0.95	0.97	0.97
FINANCIAL			
Debt Service Ratio (12 months ended)	2.93	3.02	2.51
Operating Ratio	0.92	0.91	0.90
Average Residential Billing:			
Electric (1000 kWh)	\$118.84	\$118.84	\$107.84
Water (6,000 gallons)	\$35.18	\$35.18	\$35.18
Natural Gas (13 ccf)	\$31.47	\$31.47	\$30.82
Wastewater (6,000 gallons)	\$48.24	\$48.24	\$48.24
HUMAN RESOURCES			
Overtime Ratio	0.640	0.640	0.050
Sick Leave Ratio	0.380	0.380	0.038
Overtime vs. Annual Overtime Budget	100.00%	100.00%	114.22%
Training Hours vs. Regular Hours Worked	2.12%	2.12%	2.87%
Training Dollars vs. Budgeted Salary Dollars	2.42%	2.19%	2.00%
Annual Turnover Rate	11.98%	11.98%	12.40%
CUSTOMER SERVICE			
Number of connections	13,000	13,000	14,109
Number of disconnections	12,100	12,100	13,316
Number of accounts to collection agency	1,400	1,400	1,622
Amount of accounts written off			
Electric	\$177,000	\$177,000	\$200,966
Water	\$31,800	\$31,800	\$36,032
Natural Gas	\$2,400	\$2,400	\$2,639
Wastewater	\$28,500	\$28,500	\$32,324
Customer Charges	\$11,000	\$11,000	\$12,371
Communications	\$300	\$300	\$257
Number of service orders			
Started	41,000	41,000	45,028
Completed	41,000	41,000	44,937

* Calculations FY 2015 - current are based on DART rate; Previous years are based on Severity rate

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2015</u>	<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>
5.30	4.10	4.10	4.90	3.60	1.20	1.50
79	80	48	24	122	61	21
0.79	0.87	0.92	1.25	1.11	1.28	0.95
2.55	2.59	2.51	2.41	2.55	2.80	2.74
0.88	0.91	0.91	0.91	0.92	0.91	0.91
\$113.84	\$124.84	\$122.84	\$123.84	\$125.84	\$139.84	\$149.84
\$34.18	\$33.19	\$32.00	\$30.03	\$29.32	\$28.62	\$28.62
\$31.47	\$33.42	\$31.65	\$31.09	\$32.21	\$31.54	\$30.89
\$48.24	\$48.24	\$47.46	\$46.33	\$45.19	\$44.06	\$44.06
0.046	0.046	0.420	0.040	0.036	0.040	0.039
0.038	0.034	0.340	0.034	0.039	0.042	0.034
120.48%	114.96%	107.47%	100.48%	89.65%	80.00%	84.32%
2.93%	2.53%	2.48%	1.52%	1.62%	2.32%	2.78%
1.92%	1.69%	1.80%	1.23%	1.31%	1.16%	1.59%
8.60%	12.08%	13.25%	6.77%	9.09%	6.34%	8.66%
15,663	16,238	16,001	16,360	16,077	17,441	17,956
14,800	15,338	15,206	15,419	15,038	16,300	16,137
1,890	1,852	1,584	1,535	1,888	2,240	2,233
\$99,489	\$256,860	\$182,006	\$253,362	\$197,638	\$390,702	\$360,046
\$17,826	\$46,081	\$32,638	\$45,434	\$35,433	\$70,061	\$64,559
\$1,366	\$3,302	\$2,374	\$3,308	\$2,582	\$5,104	\$4,698
\$16,050	\$41,325	\$29,294	\$40,780	\$31,805	\$62,886	\$57,951
\$6,141	\$15,770	\$11,181	\$15,563	\$12,136	\$23,993	\$16,354
\$42	\$371	\$231	\$321	\$249	\$495	\$454
44,505	49,837	44,205	39,960	42,580	47,328	64,640
44,389	49,740	44,224	39,953	42,794	47,243	65,166

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2018</u>	AMENDED BUDGET <u>FY 2017</u>	ACTUAL <u>FY 2016</u>
INFORMATION TECHNOLOGY SERVICES			
Number of work orders completed	4,000	3,750	3,622
Number of work stations supported	355	355	349
COMPONENT COSTS			
Water Treatment Plant			
\$ / 1,000 gallons raw water	\$1.97	\$2.02	\$2.02
Water Reclamation Facility			
\$ / 1,000 gallons effluent	\$1.85	\$1.85	\$1.46
Electric T&D			
\$ / mile of T & D lines	\$24,660.91	\$23,235.15	\$21,636.69
\$ / number of services	\$31.04	\$29.25	\$27.27
Water Distribution			
\$ / 1,000 gallons billed	\$1.90	\$1.97	\$1.88
\$ / number of services	\$20.74	\$21.45	\$20.01
Wastewater Collection			
\$ / 1,000 gallons billed	\$2.35	\$2.56	\$2.39
\$ / number of services	\$19.53	\$20.17	\$19.61
Natural Gas Distribution			
\$ / 1,000 ccf billed	\$0.41	\$0.40	\$0.49
\$ / number of services	\$35.42	\$34.43	\$39.54
Lift Stations			
\$ / 1,000 gallons billed	\$0.66	\$0.66	\$0.75
\$ / number of services	\$5.52	\$5.52	\$6.14
Industrial Pre-Treatment			
\$ / Customers	\$791.67	\$863.64	\$927.50
FPUAnet Communications			
\$ / Customers	\$375.88	\$415.84	\$345.35
Administration			
\$ / number of services	\$14.94	\$16.23	\$14.51

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2015</u>	<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>
3,179	3,296	3,348	4,638	5,420	4,518	4,119
340	432	344	352	346	400	397
\$1.88	\$1.94	\$1.90	\$1.80	\$1.79	\$1.92	\$1.79
\$2.46	\$2.70	\$1.93	\$2.07	\$2.45	\$2.56	\$2.40
\$20,112.83	\$20,633.15	\$20,516.14	\$23,742.33	\$24,841.57	\$20,585.55	\$21,579.20
\$26.13	\$27.11	\$27.41	\$31.57	\$30.95	\$25.99	\$26.71
\$1.88	\$1.89	\$1.82	\$1.59	\$1.54	\$2.46	\$2.20
\$19.69	\$20.04	\$19.44	\$18.14	\$17.79	\$27.92	\$24.24
\$2.36	\$2.68	\$3.87	\$2.65	\$2.86	\$2.11	\$1.78
\$19.41	\$21.77	\$31.61	\$21.98	\$24.34	\$18.20	\$15.55
\$0.40	\$0.59	\$0.40	\$0.62	\$0.57	\$0.57	\$0.60
\$33.16	\$47.71	\$31.89	\$32.90	\$33.36	\$32.89	\$33.33
\$0.71	\$0.79	\$0.80	\$0.74	\$0.76	\$0.71	\$0.69
\$5.80	\$6.38	\$6.53	\$6.17	\$5.97	\$6.14	\$6.02
\$985.46	\$903.78	\$698.46	\$793.71	\$1,246.28	\$793.86	\$614.11
\$348.35	\$328.03	\$306.83	\$275.98	\$325.26	\$320.54	\$185.64
\$14.59	\$14.60	\$15.74	\$16.01	\$17.15	\$18.17	\$16.31

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

	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	LESS: EXEMPTIONS	TOTAL TAX ASSESSED VALUE
2016	\$ 2,519,792,781	\$ 201,769,117	\$ 9,950,405	\$ 744,102,164	\$ 1,987,410,139
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

**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 2017	\$5,968,785	-	-	-	-
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%

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

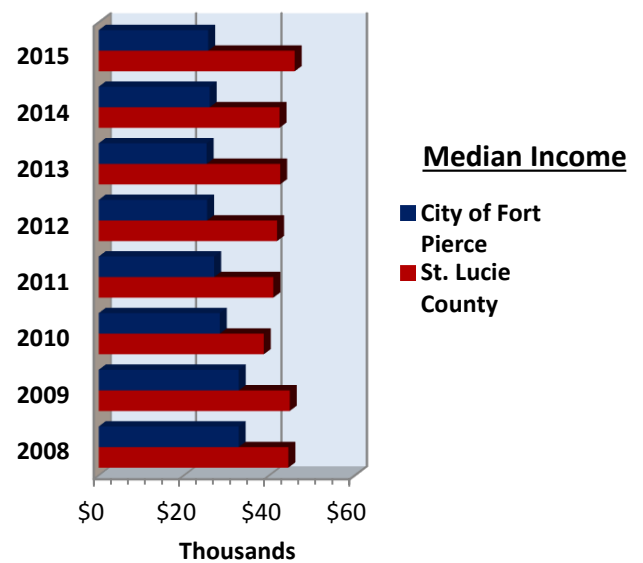
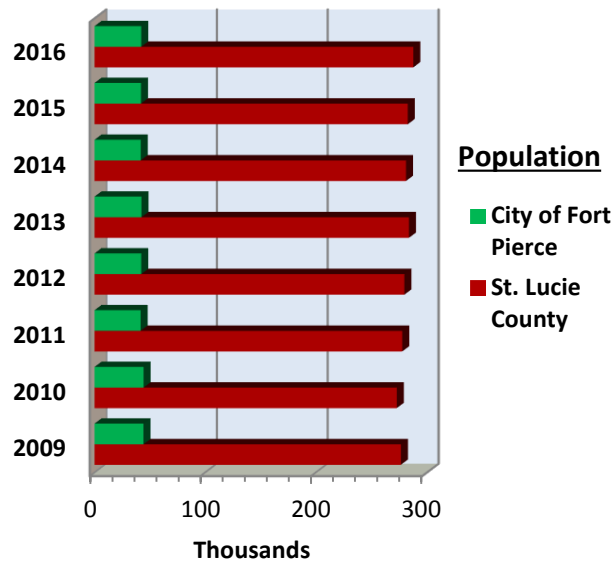
DEMOGRAPHIC STATISTICS - LAST TEN YEARS

	City of Fort Pierce Population¹	City of Fort Pierce Median Income²	St. Lucie County Population¹	St. Lucie County Median Income²
2016	42,489	N/A	292,826	N/A
2015	42,119	\$25,635	287,749	\$43,459
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

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

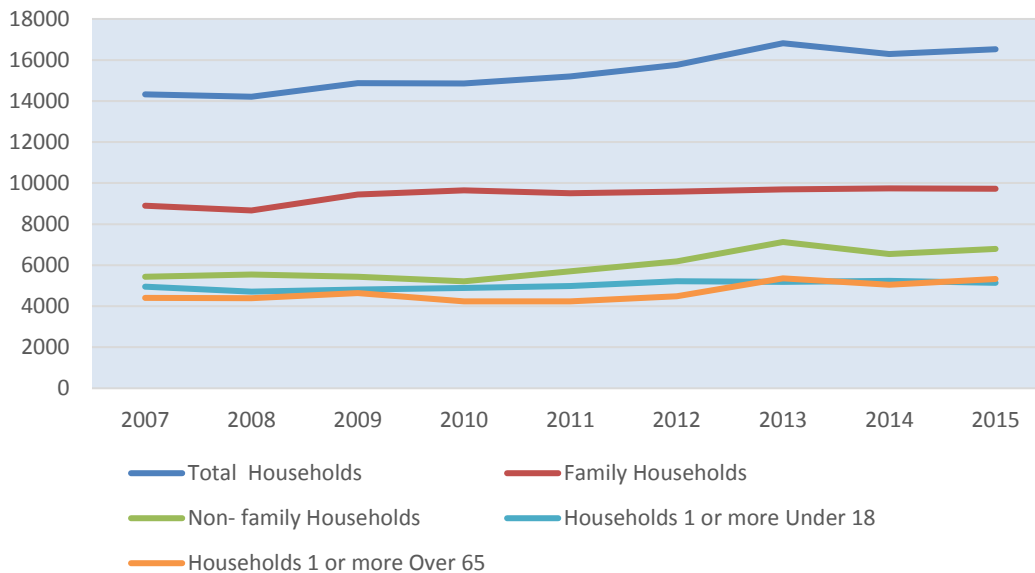
² Source Census Bureau American Community Survey <http://factfinder.census.gov>

N/A Not Available



CITY OF FORT PIERCE HOUSEHOLD STATISTICS - LAST TEN YEARS

	Total Households	Family Households	Non-family Households	Average Household Size	Households 1 or more Under 18	Households 1 or more Over 65
2016	N/A	N/A	N/A	N/A	N/A	N/A
2015	16,522	9,726	6,796	2.58	5,144	5,334
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



American Fact Finder, form DP02, Geographic Fort Pierce City Florida

N/A Not Available

