



THE SUNRISE CITY
FORT PIERCE
CITY ATTORNEY'S OFFICE *Florida*

TO : Nicholas C. Mimms, P.E., City Manager

FROM : James M. Messer, City Attorney

RE : Charter Review Commission Documentation Requested

DATE : December 22, 2017

Please find attached information compiled in response to the City Clerk's memorandum of November 27, 2017, which contained the eleven questions from the Charter Review Commission ("CRC") attached hereto as Exhibit A.

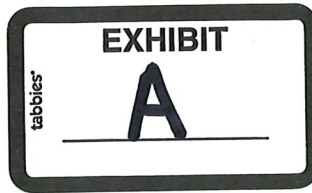
Most of the information was compiled from data collected by the Florida Municipal Electric Association, individual municipal electric utilities, news articles, and emails to neighboring cities.

There are some questions identified below for which this office was unable to answer or find data.

I invite the Fort Pierce Utilities Authority to review each question and contribute to and/or supplement any of the questions with data it may have collected over the years. Please provide any information to my attention by January 15, 2018, to allow the CRC time to review the data.

Attachments

cc: Linda W. Cox, City Clerk
John K. Tompeck, P.E., Director of Utilities
Koby Koblegard, FPUA General Counsel



Responses to Questions from the CRC

1) Number of customers [of the FPUA] for each year in order to demonstrate growth or not?

This office requests that the FPUA supply the requested information if available.

2) What does FPL pay to municipalities as a franchise fee?

The franchise fee amount varies by City, but a common arrangement is 6% of its revenue from customers, minus the taxes paid by the utility on property and equipment.

In Miami Dade County, for example, the deduction lowers the franchise fee from 6% to 3-4% of an electric bill. (See <http://www.miamiherald.com/news/local/community/miami-dade/article164655642.html> (July 31, 2017).)

In Ft. Lauderdale it is “6% of Florida Power and Light gross revenue derived from accounts within City limits, less property tax and minor fees previously paid to the City.” (See Ft. Lauderdale April 2013 Revenue Manual at file:///C:/Users/cvalentin/Downloads/revenue_manual.pdf. Ft. Lauderdale’s contract with FPL, however, is up for renegotiation this year.)

In Port St. Lucie it is “\$9,105,720.79 for year ending 9-30-17. It is 6% of revenue less a small amount for Uncollectable Accounts.” (See Exhibit B, email from PSL Deputy Utility Systems Director, answer to question 3.)

3) What does FPL pay to municipalities in property and tangible taxes?

The property and tangible taxes paid by FPL varies by City, but as noted above, a common arrangement is that these taxes are subtracted from the franchise fee paid to the City. (See Miami Dade County and Ft. Lauderdale examples above in response to Question 2.)

4) What are the rates being charged in Port St. Lucie, Vero Beach, Stuart, Ocala, Orlando, St. Petersburg, and Tampa; primarily electric but wastewater as well?

City	Electric	Wastewater
Port St. Lucie	Exhibit B, email from PSL Deputy Utility Systems Director, answer to question 5	Exhibit B, email PSL Deputy Utility Systems Director, answer to question 1. Exhibit C, PSL Water and Wastewater Schedule of Rates and Charges (effective 11/1/2017)

Vero Beach	<p>Exhibit D, FMEA Data on Electricity Rates (October 2017)</p> <p>Exhibit E, JEA Quarterly Electric Rate Comparison (October 1, 2017)</p> <p>Exhibit F, JEA Residential Survey (July 2017)</p>	<p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p>
Stuart	<p>No information found</p>	<p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p>
Ocala	<p>Exhibit D, FMEA Data on Electricity Rates (October 2017)</p> <p>Exhibit E, JEA Quarterly Electric Rate Comparison (October 1, 2017)</p> <p>Exhibit F, JEA Residential Survey (July 2017)</p>	<p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p>
Orlando	<p>Exhibit D, FMEA Data on Electricity Rates (October 2017)</p> <p>Exhibit E, JEA Quarterly Electric Rate Comparison (October 1, 2017)</p> <p>Exhibit F, JEA Residential Survey (July 2017)</p>	<p>Exhibit H, JEA Water Rate Comparison (May 2017)</p> <p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p>
St. Petersburg	<p>Exhibit E, JEA Quarterly Electric Rate Comparison (October 1, 2017)</p> <p>Exhibit F, JEA Residential Survey (July 2017)</p>	<p>Exhibit H, JEA Water Rate Comparison (May 2017)</p> <p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p>
Tampa	<p>Exhibit I, Tampa Residential and Commercial Electric Rates (January 2018)</p>	<p>Exhibit G, Raftelis Financial Consultants 2016 Florida Water & Wastewater Rate Survey</p> <p>Exhibit H, JEA Water Rate Comparison (May 2017)</p>

5) How are the independent utilities set up in their respective Charters and Ordinances?

See Exhibit J, Fort Pierce City Attorney 11/3/2017 Memo to CRC, Exhibit A.

6) What are the rates of autonomous utilities compared to those organized as a city department?

For the rates charged by the individual municipal utilities, see Exhibit D, FMEA Data on Electricity Rates (October 2017).

For a list of autonomous utilities versus those organized as a city department see Exhibit J, Fort Pierce City Attorney 11/3/2017 Memo to CRC, Exhibit A.

7) How is the selection of utilities director accomplished in other cities with an autonomous utility and to whom does he/she report; structure of the relationship with the municipality?

See Exhibit J, Fort Pierce City Attorney 11/3/2017 Memo to CRC, Exhibit A.

8) What are the cash reserves of the Port St. Lucie Utility?

Restricted:	\$33,328,532.00
Unrestricted:	\$29,717,582.00
Cash Carry forward:	\$6,475,689.00

(See Exhibit A, email from PSL Deputy Utility Systems Director, answer to question 3.)

9) Is there an average of number of days of cash for a utility which is a city department versus an autonomous?

No information found.

10)What is the distribution of reserves [at the FPUA] among the various funds (water, wastewater, etc.)?

This office requests that the FPUA supply the requested information.

11)What is the plan for the use of the restricted funds?

This office defers to the City Manager and/or City Commission for the proposed use of the restricted funds.



Port St. Lucie's response RE: Questions from the Fort Pierce Charter Review Commission

Donna Rhoden

to:

'cvalentin@city-ftpierce.com'

12/15/2017 02:01 PM

Cc:

Jesus Merejo, Brad Macek

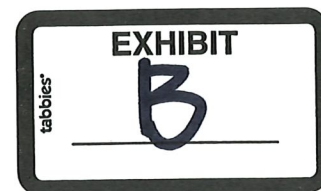
Hide Details

From: Donna Rhoden <DRhoden@cityofpsl.com>

To: "'cvalentin@city-ftpierce.com'" <cvalentin@city-ftpierce.com>

Cc: Jesus Merejo <jmerejo@cityofpsl.com>, Brad Macek <bmacek@cityofpsl.com>

History: This message has been replied to.



Good afternoon Ms. Valentin,

Please see below answers to all but one of the questions. The data related to property tax revenue received from FPL is being compiled by our Finance Dept. I will forward it to you as soon as it is available. In the meantime, please let me know if I can be of further assistance.

Sincerely,

Donna M. Rhoden

Deputy Utility Systems Director

City of Port St. Lucie, FL

900 SE Ogden Lane

Port St. Lucie, FL 34983

(772) 873-6427

From: Jesus Merejo

Sent: Wednesday, December 13, 2017 5:53 PM

To: Donna Rhoden <DRhoden@cityofpsl.com>

Subject: Fwd: Questions from the Fort Pierce Charter Review Commission

Donna, you please work on this. Thanks

Sent from my iPad

Begin forwarded message:

From: Caroline Valentin <cvalentin@city-ftpierce.com>

Date: December 13, 2017 at 9:07:47 AM EST

To: <jmerejo@cityofpsl.com>

Subject: Questions from the Fort Pierce Charter Review Commission

Good morning Mr. Merejo,

I hope that your week is going well. I am reaching out to you as an Assistant City Attorney of Fort Pierce. Our City has tasked a limited Charter Review Commission ("CRC") with reviewing the City's relationship with the Fort Pierce Utilities Authority. To assist the CRC in its review, the board members had several questions about the practices of other cities. Would you be able to answer any of the following questions? If not, would you please let me know the appropriate contact?

1. **What are the wastewater rates being charged in Port St. Lucie?**

Rates effective 10-1-17

Residential Mo. Base Facility Fee	\$13.89
Commercial Mo. Base Facility Fee	\$13.89 x number of ERCs reserved
Wastewater Gallonage Rate	\$7.25 per 1,000 gallons of metered use

2. **What are the cash reserves for the Port St. Lucie Utility?**

Restricted: \$33,328,532.00
 Unrestricted: \$29,717,582.00
 Cash Carry forward: \$6,475,689.00

3. **What does FPL pay to Port St. Lucie as a franchise fee?**

\$9,105,720.79 for year ending 9-30-17. It is 6% of revenue less a small amount for Uncollectable Accounts.

4. **What does FPL pay to Port St. Lucie in property and tangible taxes?**

Data is being compiled and will be forwarded when available

5. **What are the electric rates being charged in Port St. Lucie?**

The City does not provide electric service; therefore, data related to residential electric and commercial/retail service is not available. However, the following is offered regarding rates paid by PSL's Utility Systems Dept. for electric service at one of our water treat plants. Rates paid to FPL vary per site and per type of facility; i.e., lift stations, wells, booster pump stations, traffic signals, street lights, parks, buildings, etc.

Prineville Lime Softening Water Treatment Plant:

On Peak: .045820 kWh
 Off Peak: .015420 kWh
 Fuel Chg. On Peak .032120 kWh
 Fuel Chg. Off Peak .026570 kWh
 Demand Charge 10.60 kWh

Thank you!

Caroline A. Valentin | Assistant City Attorney | City of Fort Pierce

City Attorney's Office • 100 North U.S. 1, Fort Pierce, FL 34950

Phone: 772.467.3042 Fax: 772.466.5492

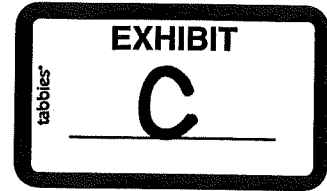


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City of Port St. Lucie
 Utility Systems Department
 Schedule of Rates and Charges
 Effective October 1, 2017



Ordinance 17-63 amending Chapters 61 & 62 of The Code of Ordinances of the City of Port St. Lucie

Monthly Charges (added to all customer bills)		
<u>Billing Charge:</u> <i>shall be added to all bills, for all customer classes</i>	The billing charge covers approx. 1/3 of the costs for bill preparation, processing, and administration. The remaining 2/3 of these costs are included in the BFC and gallonage rates.	\$ 3.12
<u>Surcharge:</u> <i>shall be added to all bills, for all customer classes</i>	The surcharge helps defray costs associated with the maintenance of hundreds of miles of City-owned road rights-of-way and easements under which water and sewer mains lie.	6 % charge

RESIDENTIAL BASE FACILITY CHARGES		
Meter Size	Water BFC	Wastewater BFC
⁵ / ₈ " x ³ / ₄ "	\$ 7.39	\$ 13.89
1"	\$ 18.50	\$ 34.74
1 ½"	\$ 37.00	\$ 68.48
2"	\$ 59.19	\$111.16

Plus, gallonage rate per 1,000 gallons as follows:

	Water Gallons	Water Rate	Wastewater Cap (gal)	Wastewater Rate
Block 1	0—5,000	\$ 4.19	8,000	\$ 7.25
Block 2	5,001—12,000	\$ 5.47	n/a	n/a
Block 3	12,001 and above	\$ 6.73	n/a	n/a

City of Port St. Lucie
 Utility Systems Department
 Schedule of Rates and Charges
 Effective October 1, 2017

MULTI-FAMILY BASE FACILITY CHARGES		
	Water BFC	Wastewater BFC
Per dwelling unit: (when master metered)	\$ 5.26 per unit	\$ 13.07 per unit

Plus, gallonage rate per 1,000 gallons as follows:

	Water Gallons	Water Rate	Wastewater Cap (gal)	Wastewater Rate
Block 1	0—3,600	\$ 4.19	Up to 6,000 gallons per month/unit	\$ 7.25
Block 2	3,601—8,500	\$ 5.47	n/a	n/a
Block 3	8,501 and above	\$ 6.73	n/a	n/a

NON-RESIDENTIAL BASE FACILITY CHARGES		
	Water BFC rate per ERCs reserved	Wastewater BFC per ERCs reserved
Calculations shall be based upon the number of ERCs reserved	\$ 7.39	\$ 13.89

Plus gallonage rate per 1,000 gallons as follows:

	Water Gallons	Water Rate	Wastewater Cap (gal)	Wastewater Rate
Block 1	Usage up to 5,000 gallons multiplied by the number of ERCs reserved shall be billed at the Block 1 rate	\$ 4.19	There shall be no waste- water cap for this class of users and customers	\$ 7.25
Block 2	Usage greater than 5,000 up to 12,000 gallons multiplied by the number of ERCs reserved shall be billed at the Block 2 rate	\$ 5.47	n/a	n/a
Block 3	Usage greater than 12,000 gallons multiplied by the number of ERCs reserved and above shall be billed at the Block 3 rate	\$ 6.73	n/a	n/a

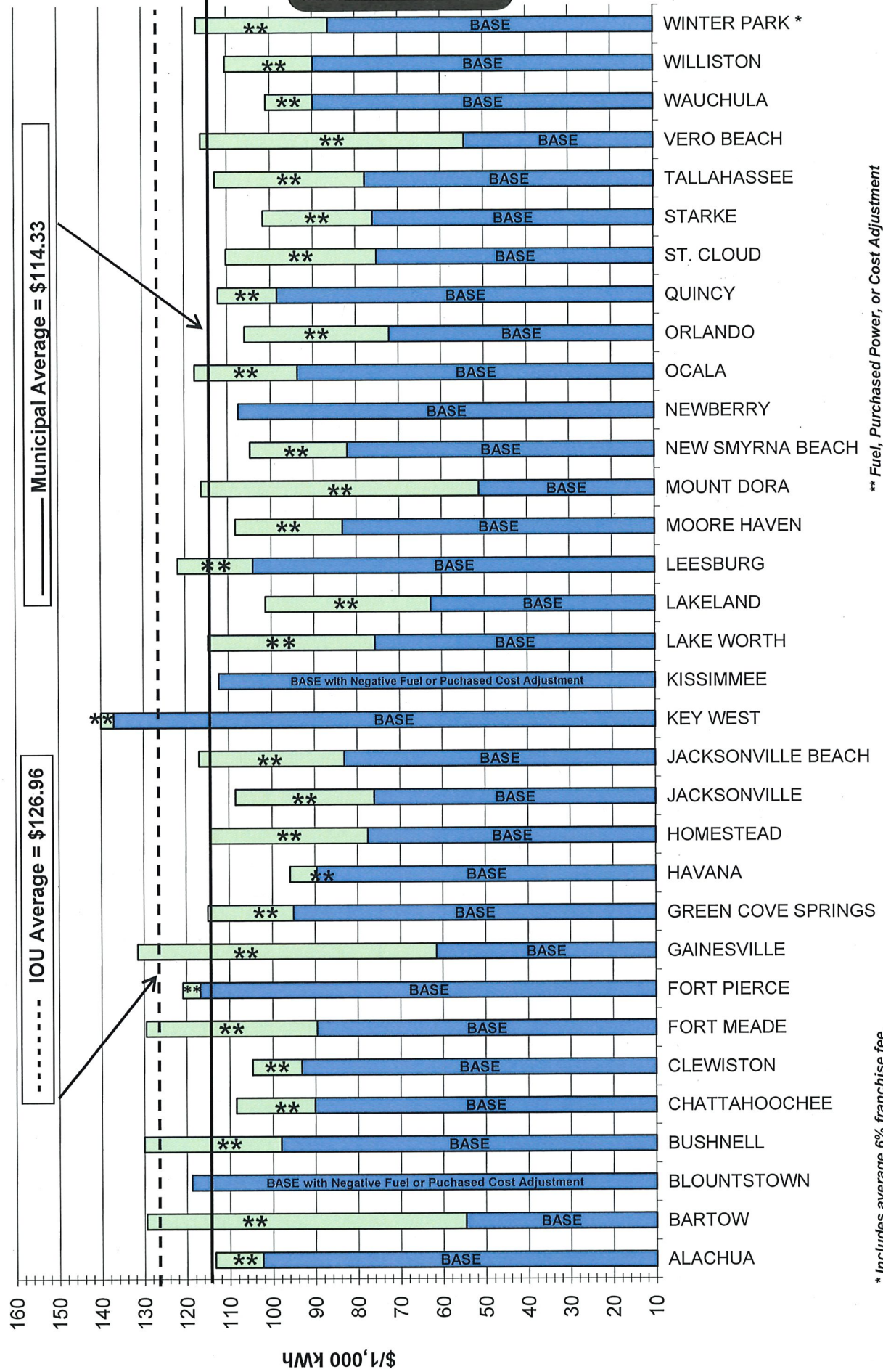
City of Port St. Lucie
 Utility Systems Department
 Schedule of Rates and Charges
 Effective October 1, 2017

Wastewater Only Customers	
Single family flat rate	\$ 57.39 (based on \$13.89 BFC + \$7.25 per gallon x 6,000 gallons)
Multi-family flat rate	\$ 56.57 per unit (based on \$13.07 BFC + \$7.25 per gallon x 6,000 gallons)
Non-residential	\$ 13.89 BFC x ERCs reserved + \$58.00 (based on \$7.25 per gallon x 8,000 gallons)

Reclaimed Water Usage Rates	
Base Facility Charge	\$2.95 per 1,000 gallons of capacity reserved
PLUS	
Per 1,000 gallons of metered use	\$0.17

Industrial Reclaimed Water Rates	
Per 1,000 gallons of metered use	\$ 0.24

Residential Bill Comparison, October 2017

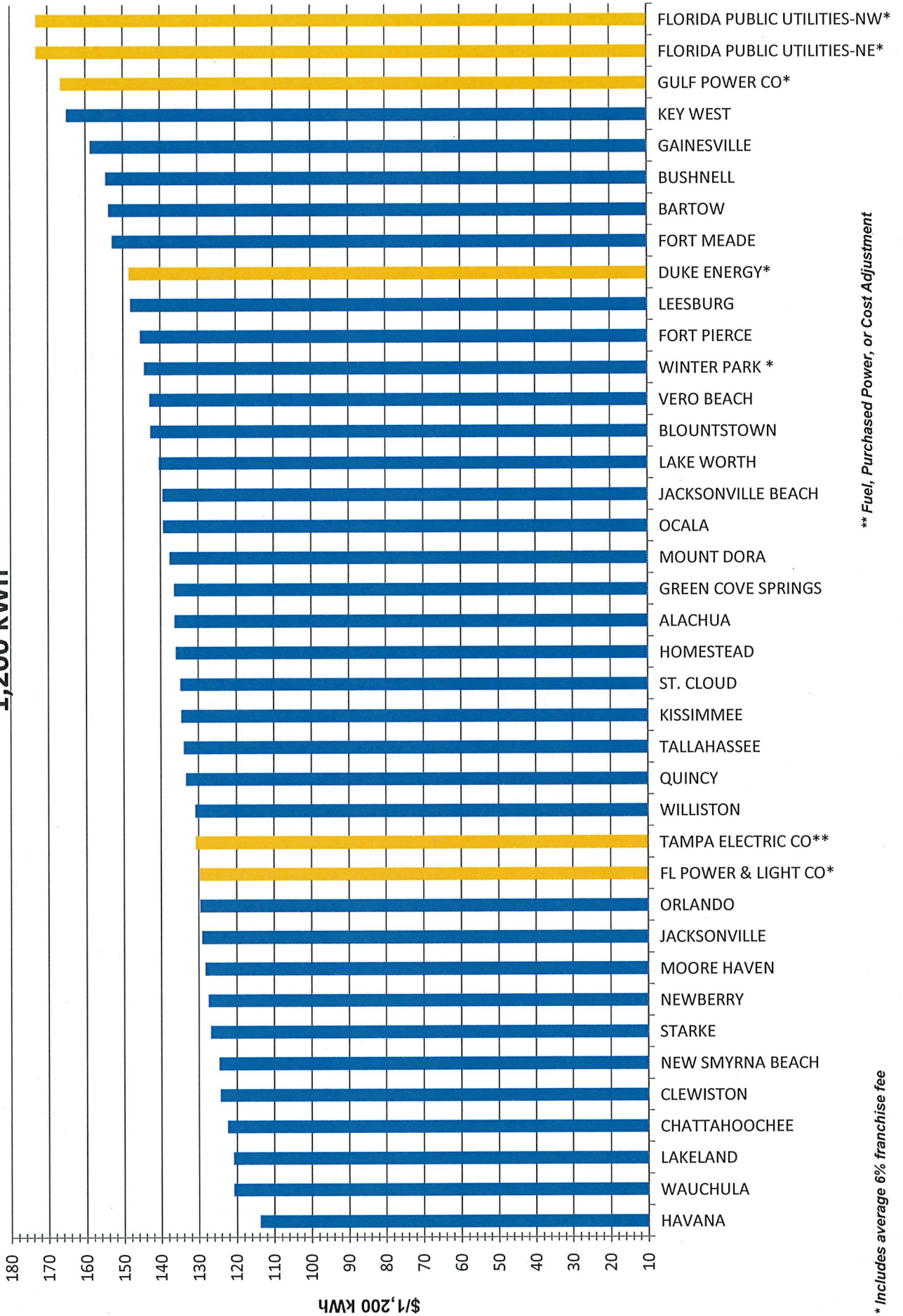


** Fuel, Purchased Power, or Cost Adjustment

* Includes average 6% franchise fee.

Lowest to Highest Residential Bill Comparison, October 2017

1,200 kWh



** Fuel, Purchased Power, or Cost Adjustment

* Includes average 6% franchise fee

Lowest Cost Utilities in Florida

October 2017

Source: Florida Municipal Electric Association Monthly Bill Comparison*

Residential Bills

1,000 kWh	HAVANA
1,200 kWh	HAVANA
2,500 kWh	HAVANA

Commercial Bills

Non-Demand 750 kWh	HAVANA
Non-Demand 1,500 kWh	HAVANA
30 kW - 6,000 kWh	LAKELAND
40 kW - 10,000 kWh	LAKELAND
75 kW - 15,000 kWh	HAVANA
75 kW - 30,000 kwh	LAKELAND
150 kW - 30,000 kWh	HAVANA
150 kW - 60,000 kWh	LAKELAND

Industrial Bills

300 kW - 60,000 kWh	HAVANA
300 kW - 120,000 kWh	LAKELAND
500 kW - 100,000 kWh	HAVANA
500 kW - 200,000 kWh	LAKELAND

*Rates for municipal utilities **INCLUDE** payment-in-lieu of tax to the city's general fund. Rates for investor-owned utilities **INCLUDE** franchise fee payments, which average 6% across Florida. G = Generating utility.

**Total includes conservation, capacity, environmental and refund credit (if applicable).

COMPARISON OF RESIDENTIAL ELECTRIC RATES COMPILED BY FLORIDA MUNICIPAL ELECTRIC ASSOCIATION, INC. - TALLAHASSEE, FLORIDA

CITY	1,000 KWH				1,200 KWH				2,500 KWH				Total with franchise or transfer fee payment	Additional Tax
	Customer Charge	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total		
ALACHUA	9.14	102.40	11.00	113.40		123.12	13.20	136.32		257.80	27.50	285.30		10%
BARTOW	8.00	54.70	74.81	129.51		64.04	89.77	153.81		124.75	187.03	311.78		10%
BLOUNTSTOWN	3.50	118.85	0.00	118.85		142.62	0.00	142.62		297.13	0.00	297.13		5%
BUSHNELL	7.40	98.05	32.00	130.05		116.18	38.40	154.58		234.03	80.00	314.03		10%
CHATTAHOOCHEE	6.50	90.10	18.43	108.53		100.32	22.12	122.44		209.00	46.08	255.08		NONE
CLEWISTON	6.50	93.20	11.51	104.71		110.54	13.81	124.35		223.50	28.78	252.28		10%
FORT MEADE	12.96	89.56	40.00	129.56		104.88	48.00	152.88		204.46	100.00	304.46		10%
FORT PIERCE	6.01	116.84	4.00	120.84		140.56	4.80	145.36		294.80	10.00	304.80		10%
GAINESVILLE	14.25	61.55	70.00	131.55		74.75	84.00	158.75		160.55	175.00	335.55		10%
GREEN COVE SPRINGS	12.00	95.00	20.00	115.00		112.40	24.00	136.40		225.50	50.00	275.50		NONE
HAVANA	6.00	89.50	6.30	95.80		106.20	7.56	113.76		214.75	15.75	230.50		NONE
HOMESTEAD	5.60	77.60	36.63	114.23		92.00	43.96	135.96		185.60	91.58	277.18		10%
JACKSONVILLE	5.50	76.00	32.50	108.50		90.10	39.00	129.10		181.75	81.25	263.00		10%
JACKSONVILLE BEACH	4.50	83.07	33.84	116.91		98.78	40.61	139.39		200.93	84.60	285.53		NONE
KEY WEST	15.03	137.03	2.97	140.00		161.43	3.56	164.99		320.03	7.43	327.46		NONE
KISSIMMEE	10.17	133.27	-32.09	101.18	112.24	173.04	-38.51	134.56	147.83	349.55	-80.23	269.32	296.97	8%
LAKE WORTH	10.53	75.73	39.00	114.73		93.53	46.80	140.33		209.23	97.50	306.73		10%
LAKELAND	9.50	62.60	38.75	101.35		74.34	46.50	120.84		156.27	96.88	253.15		10%
LEESBURG	12.20	104.22	17.50	121.72		126.98	21.00	147.98		274.96	43.75	318.71		10%
MOORE HAVEN	8.50	83.30	25.00	108.30		98.26	30.00	128.26		195.50	62.50	258.00		10%
MOUNT DORA	9.31	51.21	65.01	116.22		59.59	78.01	137.60		114.06	162.53	276.59		10%
NEW SMYRNA BEACH	5.65	82.10	22.68	104.78		97.39	27.22	124.61		196.77	56.70	253.47		9.25%
NEWBERRY	7.50	107.50	0.00	107.50		127.50	0.00	127.50		257.50	0.00	257.50		10%
OCALA	9.33	93.64	24.00	117.64		110.50	28.80	139.30		220.11	60.00	280.11		10%
ORLANDO	8.00	72.18	33.82	106.00		87.02	42.58	129.60		183.45	99.55	283.00		10%
QUINCY	6.00	98.41	13.70	112.11		116.89	16.44	133.33		237.03	34.25	271.28		10%
ST. CLOUD	8.32	75.07	35.17	110.24		90.50	44.28	134.78		190.80	103.53	294.32		8%
STARKE	N/A	75.95	25.70	101.65		96.00	30.84	126.84		230.02	64.25	294.27		10%
TALLAHASSEE	7.59	77.81	35.00	112.81		91.85	42.00	133.85		183.14	87.50	270.64		10%
VERO BEACH	8.33	54.43	61.65	116.08		68.89	73.98	142.87		162.89	154.13	317.02		10%
WAUCHULA	11.50	89.90	11.00	100.90		107.58	13.20	120.78		222.50	27.50	250.00		10%
WILLISTON	8.00	89.84	20.50	110.34		106.21	24.60	130.81		212.60	51.25	263.85		5%
WINTER PARK	14.04	79.63	30.81	110.44	117.07	97.14	38.97	136.11	144.28	210.93	92.03	302.96	321.14	APPL
FL POWER & LIGHT *	7.87	75.08	24.91	99.99	105.99	90.52	31.89	122.41	129.75	190.90	77.28	268.18	284.27	APPL
GULF POWER *	19.50	102.56	31.63	134.19	142.24	119.17	37.96	157.13	166.56	227.15	79.08	306.23	324.60	TAXES
DUKE ENERGY*	8.76	80.35	33.77	114.12	120.97	97.50	42.52	140.02	148.42	208.98	99.43	308.40	326.90	ADDD
TAMPA ELECTRIC**	16.62	68.62	26.42	102.06	108.18	81.24	33.70	130.77	130.77	163.24	81.05	261.85	277.56	FEES
FLORIDA PUBLIC UTILITIES-NE*	14.00	33.60	100.55	134.15	142.20	40.02	123.16	163.18	172.97	81.75	270.13	351.88	372.99	TAXES
FLORIDA PUBLIC UTILITIES-NW*	14.00	33.60	100.55	134.15	142.20	40.02	123.16	163.18	172.97	81.75	270.13	351.88	372.99	TAXES

*Rates for municipal utilities INCLUDE payment-in-lieu of tax to the city's general fund. Rates for investor-owned utilities DO NOT INCLUDE franchise fee payments, which average 6% across Florida. G = Generating utility. **Total includes conservation, capacity, environmental and refund credit (if applicable). ***Total include 6% franchise fee for IOUs. For municipal utilities, total include actual transfer payment.

COMPARISON OF COMMERCIAL ELECTRIC RATES COMPILED BY FLORIDA MUNICIPAL ELECTRIC ASSOCIATION, INC. - TALLAHASSEE, FLORIDA

CITY	Non-Demand - 750 KWH			Non-Demand - 1,500 KWH			30 KW - 6,000 KWH			40 KW-10,000 KWH			Total with franchise or transfer fee payment
	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	
ALACHUA	85.56	8.25	93.81	159.43	16.50	175.93	687.11	66.00	753.11	1,041.11	110.00	1,151.11	
BARTOW	53.75	56.11	109.86	99.50	112.22	211.72	409.70	448.86	858.56	381.20	748.10	1,329.30	
BLOUNTSTOWN	99.84	0.00	99.84	199.68	0.00	199.68	798.72	0.00	798.72	1,331.20	0.00	1,331.20	
BUSHNELL	85.30	24.00	109.30	163.19	48.00	211.19	630.55	192.00	822.55	1,046.00	320.00	1,366.00	
CHATTAHOOCHEE	75.83	13.82	89.65	144.15	27.65	171.80	N/A	N/A	N/A	N/A	N/A	N/A	
CLEWISTON	89.33	8.63	97.96	164.85	17.27	182.12	639.70	69.06	708.76	1,002.50	115.10	1,117.60	
FORT MEADE	85.23	30.00	115.23	153.18	60.00	213.18	560.88	240.00	800.88	923.28	400.00	1,323.28	
FORT PIERCE	95.14	3.00	98.14	184.43	6.00	190.43	767.16	24.00	791.16	1,184.70	40.00	1,224.70	
GAINESVILLE	82.00	52.50	134.50	134.50	105.00	239.50	857.20	420.00	1,277.20	852.00	700.00	1,552.00	
GREEN COVE SPRINGS	80.25	15.00	95.25	148.50	30.00	178.50	671.00	120.00	791.00	1,000.00	200.00	1,200.00	
HAVANA	68.63	4.73	73.36	131.25	9.45	140.70	507.00	37.80	544.80	841.00	63.00	904.00	
HOMESTEAD	67.41	27.47	94.88	127.19	54.95	182.14	569.37	219.78	789.15	861.47	366.30	1,227.77	
JACKSONVILLE	58.07	24.38	82.44	106.89	48.75	155.64	399.79	195.00	594.79	660.15	325.00	985.15	
JACKSONVILLE BEACH	64.93	25.38	90.31	123.86	50.76	174.62	477.42	203.04	680.46	791.70	338.40	1,130.10	
KEY WEST	120.11	2.23	122.34	211.91	4.46	216.37	762.71	17.82	780.53	1,252.31	29.70	1,282.01	
KISSIMEE	111.80	-24.06	87.74	212.52	-48.14	164.38	930.94	-192.54	738.40	1,425.64	-320.90	1,104.74	1,215.34
LAKE WORTH	77.11	29.25	106.36	137.56	58.50	196.06	725.26	173.40	898.66	1,052.86	289.00	1,341.86	
LAKELAND	50.99	29.06	80.05	89.98	58.12	148.10	289.36	232.50	521.86	426.30	387.50	813.80	
LEESBURG	112.96	17.50	130.46	163.34	26.25	189.59	725.88	105.00	830.88	1,053.82	175.00	1,228.82	
MOORE HAVEN	74.43	18.75	93.18	140.35	37.50	177.85	594.80	150.00	744.80	878.50	250.00	1,128.50	
MOUNT DORA	40.74	48.76	89.49	72.16	97.52	169.68	208.87	390.06	598.93	283.15	650.10	933.25	
NEW SMYRNA BEACH	61.92	17.01	78.93	117.80	34.02	151.82	453.05	136.08	589.13	751.05	226.80	977.85	
NEWBERRY	90.15	0.00	90.15	172.80	0.00	172.80	721.80	0.00	721.80	1,093.00	0.00	1,093.00	
OCALA	75.32	18.00	93.32	138.42	36.00	174.42	560.01	144.00	704.11	850.55	240.00	1,090.55	
ORLANDO	60.47	27.26	87.73	110.69	54.53	165.22	440.82	218.10	658.92	634.70	363.50	998.20	
QUINCY	86.51	10.28	96.79	156.41	20.55	176.96	619.89	82.20	702.09	917.85	137.00	1,054.85	
ST. CLOUD	62.89	28.35	91.24	115.12	56.70	171.82	458.46	226.80	685.26	660.10	378.00	1,038.10	
STARKE	76.50	19.28	95.78	144.00	38.55	182.55	549.00	154.20	703.20	909.00	257.00	1,166.00	
TALLAHASSEE	51.99	26.25	78.24	93.66	52.50	146.16	599.85	210.00	809.85	820.97	350.00	1,170.97	
VERO BEACH	49.03	46.24	95.27	88.63	92.48	181.11	373.10	369.90	743.00	550.80	616.50	1,167.30	
WAUCHULA	87.65	8.25	95.90	148.70	16.50	165.20	565.10	66.00	631.10	863.80	110.00	973.80	
WILLISTON	79.04	15.38	94.42	143.07	30.75	173.82							
WINTER PARK	69.21	26.75	95.96	123.93	53.51	177.44							
				101.72			188.09			632.61		989.31	1,048.67
FL POWER & LIGHT *	58.77	21.15	79.92	107.54	42.30	149.84	496.42	169.20	665.62	704.70	282.00	986.70	1,045.90
GULF POWER *	88.03	23.72	111.75	149.06	47.45	196.51	536.50	189.78	726.28	788.30	316.30	1,104.60	1,170.88
DUKE ENERGY*	65.71	27.50	93.21	119.84	55.01	174.84	468.43	220.02	688.45	673.89	366.70	1,040.59	1,103.03
TAMPA ELECTRIC**	61.56	22.17	83.73	103.18	44.34	147.53	352.88	177.36	530.24	208.64	295.60	825.84	1,054.11
FLORIDA PUBLIC UTILITIES-NE*	40.98	74.81	115.79	58.96	149.63	208.59	206.12	571.80	777.92	261.20	953.00	1,214.20	1,287.05
FLORIDA PUBLIC UTILITIES-NW*	40.98	74.81	115.79	58.96	149.63	208.59	206.12	571.80	777.92	261.20	953.00	1,214.20	1,287.05

*Rates for municipal utilities INCLUDE payment-in-lieu of tax to the city's general fund. Rates for investor-owned utilities DO NOT INCLUDE franchise fee payments, which average 6% across Florida. G = Generating utility.
 Total includes conservation, capacity, environmental and refund credit (if applicable). *Total include 6% franchise fee for IOUs. For municipal utilities, total include actual transfer payment.

COMPARISON OF COMMERCIAL ELECTRIC RATES COMPILED BY FLORIDA MUNICIPAL ELECTRIC ASSOCIATION, INC. - TALLAHASSEE, FL

CITY	75 KW - 15,000 KWH			75 KW - 30,000 KWH			150 KW - 30,000 KWH			150 KW - 60,000 KWH			Total with franchise or transfer fee payment
	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	
ALACHUA	1,649.21	165.00	1,814.21	3,030.71	330.00	3,360.71	3,582.71	330.00	3,912.71	660.00	6,015.71	6,015.71	
BARTOW	994.25	1,122.15	2,116.40	3,550.55	2,244.30	5,794.85	4,212.80	2,244.30	6,457.10	4,488.60	7,081.10	7,081.10	
BLOUNTS TOWN	1,996.80	0.00	1,996.80	3,619.85	0.00	3,619.85	3,993.60	0.00	3,993.60	7,987.20	0.00	7,987.20	
BUSHNELL	1,684.70	480.00	2,164.70	3,747.95	960.00	4,707.95	4,306.70	960.00	5,266.70	1,920.00	7,186.70	7,186.70	
CHATTAHOOCHEE	1,677.62	276.50	1,954.12	3,381.11	552.99	3,934.10	3,994.67	552.99	4,547.66	1,105.98	5,653.64	5,653.64	
CLEWISTON	1,537.00	172.65	1,709.65	3,107.80	345.30	3,453.10	3,377.80	345.30	3,723.10	690.60	4,413.70	4,413.70	
FORT MEADE	1,376.28	600.00	1,976.28	3,556.50	1,200.00	4,756.50	4,263.00	1,200.00	5,463.00	2,400.00	7,863.00	7,863.00	
FORT PIERCE	1,858.95	60.00	1,918.95	3,290.85	120.00	3,410.85	3,798.60	120.00	3,918.60	3,802.40	7,721.00	7,721.00	
GAINESVILLE	1,355.50	1,050.00	2,405.50	4,073.50	2,100.00	6,173.50	4,711.00	2,100.00	6,811.00	4,200.00	11,011.00	11,011.00	
GREEN COVE SPRINGS	1,602.50	300.00	1,902.50	3,117.50	600.00	3,717.50	3,755.00	600.00	4,355.00	1,200.00	5,555.00	5,555.00	
HAVANA	1,258.50	94.50	1,353.00	2,700.00	189.00	2,889.00	2,700.00	189.00	2,889.00	378.00	3,267.00	3,267.00	
HOMESTEAD	1,369.92	549.45	1,919.37	3,325.32	1,098.90	4,424.22	3,803.07	1,098.90	4,901.97	2,197.80	7,099.77	7,099.77	
JACKSONVILLE	1,227.55	487.50	1,715.05	2,715.10	975.00	3,690.10	3,345.10	975.00	4,320.10	1,950.00	6,270.10	6,270.10	
JACKSONVILLE BEACH	1,617.80	507.60	2,125.40	3,597.05	1,015.20	4,612.25	4,234.55	1,015.20	5,249.75	2,030.40	7,280.15	7,280.15	
KEY WEST	2,261.02	44.55	2,305.57	3,883.12	89.10	3,972.22	4,516.87	89.10	4,605.97	178.20	4,784.17	4,784.17	
KISSIMMEE	2,244.04	-481.35	1,762.69	1,928.59	3,765.79	5,694.38	3,134.89	-962.70	2,832.19	3,469.84	6,302.03	6,302.03	
LAKE WORTH	1,891.50	433.50	2,325.00	3,444.00	867.00	4,311.00	4,530.00	867.00	5,397.00	1,734.00	7,131.00	7,131.00	
LAKELAND	955.40	581.25	1,536.65	2,438.30	1,162.50	3,600.80	3,008.30	1,132.50	4,140.80	2,325.00	6,465.80	6,465.80	
LEESBURG	1,775.82	262.50	2,038.32	3,010.47	525.00	3,535.47	4,050.72	525.00	4,575.72	1,500.00	6,075.72	6,075.72	
MOORE HAVEN	1,436.75	375.00	1,811.75	2,911.25	750.00	3,661.25	3,590.00	750.00	4,340.00	1,500.00	5,840.00	5,840.00	
MOUNT DORA	490.75	975.15	1,465.90	2,528.35	1,950.30	4,478.65	3,900.85	1,950.30	5,859.15	3,900.60	9,759.75	9,759.75	
NEW SMYRNA BEACH	1,514.75	340.20	1,854.95	3,170.15	680.40	3,850.55	3,676.40	680.40	4,356.80	1,360.60	5,717.40	5,717.40	
NEWBERRY	1,782.00	0.00	1,782.00	2,799.00	0.00	2,799.00	3,549.00	0.00	3,549.00	5,883.00	0.00	5,883.00	
OCALA	1,363.35	360.00	1,723.35	2,923.50	720.00	3,643.50	3,489.75	720.00	4,209.75	1,440.00	5,649.75	5,649.75	
ORLANDO	1,057.05	545.25	1,602.30	2,574.60	1,090.50	3,665.10	3,174.60	1,090.50	4,265.10	2,181.00	6,446.10	6,446.10	
QUINCY	1,424.10	205.50	1,629.60	2,715.80	411.00	3,126.80	2,727.30	411.00	3,138.30	822.00	3,960.30	3,960.30	
ST. CLOUD	1,099.35	567.00	1,666.35	2,677.50	1,134.00	3,811.50	3,301.50	1,134.00	4,435.50	2,268.00	6,703.50	6,703.50	
STARKE	1,395.00	385.50	1,780.50	3,480.00	771.00	4,251.00	3,480.00	771.00	4,251.00	1,542.00	5,793.00	5,793.00	
TALLAHASSEE	1,393.02	525.00	1,918.02	2,779.47	1,050.00	3,829.47	3,764.97	1,050.00	4,814.97	1,542.00	6,356.97	6,356.97	
VERO BEACH	873.05	924.75	1,797.80	3,222.05	1,849.50	5,071.55	3,555.80	1,849.50	5,421.30	3,699.00	9,120.30	9,120.30	
WAUCHULA	1,360.75	165.00	1,525.75	2,605.75	330.00	2,935.75	3,016.00	330.00	3,346.00	660.00	4,006.00	4,006.00	
WILLISTON	1,016.36	535.05	1,551.41	2,712.71	1,070.10	3,782.81	3,087.71	1,070.10	4,152.81	2,140.20	6,293.01	6,293.01	
WINTER PARK	1,203.55	423.00	1,626.55	2,433.10	846.00	3,279.10	2,579.09	846.00	3,425.09	1,692.00	5,117.09	5,117.09	
FL POWER & LIGHT *	1,269.10	474.45	1,743.55	3,058.63	948.90	4,007.53	3,645.34	948.90	4,594.24	3,825.10	8,419.34	8,419.34	
GULF POWER *	1,153.69	550.05	1,703.74	2,652.64	1,100.10	3,752.74	3,395.89	1,100.10	4,495.99	2,200.20	6,696.19	6,696.19	
DUKE ENERGY*	1,032.24	443.40	1,475.64	2,553.32	886.80	3,440.12	3,106.74	886.80	4,033.54	2,623.14	6,656.68	6,656.68	
TAMPA ELECTRIC**	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	
FLORIDA PUBLIC UTILITIES-NE*	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	
FLORIDA PUBLIC UTILITIES-NW*	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	
WINTER PARK	1,016.36	535.05	1,551.41	2,712.71	1,070.10	3,782.81	3,087.71	1,070.10	4,152.81	2,140.20	6,293.01	6,293.01	
FL POWER & LIGHT *	1,203.55	423.00	1,626.55	2,433.10	846.00	3,279.10	2,579.09	846.00	3,425.09	1,692.00	5,117.09	5,117.09	
GULF POWER *	1,153.69	550.05	1,703.74	2,652.64	1,100.10	3,752.74	3,395.89	1,100.10	4,495.99	2,200.20	6,696.19	6,696.19	
DUKE ENERGY*	1,032.24	443.40	1,475.64	2,553.32	886.80	3,440.12	3,106.74	886.80	4,033.54	2,623.14	6,656.68	6,656.68	
TAMPA ELECTRIC**	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	
FLORIDA PUBLIC UTILITIES-NE*	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	
FLORIDA PUBLIC UTILITIES-NW*	413.20	1,429.50	1,842.70	3,340.10	2,859.00	6,199.10	3,617.60	2,859.00	8,056.60	5,718.00	13,774.60	13,774.60	

*Rates for municipal utilities INCLUDE payment-in-lieu of tax to the city's general fund. Rates for investor-owned utilities DO NOT INCLUDE franchise fees, which average 6% across Florida. G = Generating utility. **Total includes conservation, capacity, environmental and refund credit (if applicable). ***Total include 6% franchise fee for IOUs. For municipal utilities, total include actual transfer payment.

COMPARISON OF COMMERCIAL/INDUSTRIAL ELECTRIC RATES COMPILED BY FLORIDA MUNICIPAL ELECTRIC ASSOCIATION, INC. - TALLAHASSEE, FLORIDA

CITY	300 KW - 60,000 KWH				300 KW - 120,000 KWH				500 KW - 100,000 KWH				500 KW - 200,000 KWH				***	Additional Tax
	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment	Base Rate (Includes Customer Charge)	Fuel or Cost Adjustment	Total	Total with franchise or transfer fee payment		
ALACHUA	6,459.71	660.00	7,119.71		10,665.71	1,320.00	11,985.71		10,735.71	1,100.00	11,835.71		17,745.71	2,200.00	19,945.71		10%	
BARTOW	3,917.00	4,488.60	8,405.60		5,165.00	8,977.20	14,142.20		6,515.00	7,481.00	13,996.00		8,595.00	14,962.00	23,557.00		10%	
BLOUNTSTOWN	7,987.20	0.00	7,987.20		15,974.40	0.00	15,974.40		13,312.00	0.00	13,312.00		26,624.00	0.00	26,624.00		5%	
BUSHNELL	6,670.70	1,920.00	8,590.70		11,083.70	3,840.00	14,923.70		11,102.70	3,200.00	14,302.70		18,457.70	6,400.00	24,857.70		10%	
CHATTAHOOCHEE	6,783.36	1,105.98	7,889.34		11,985.36	2,211.96	14,197.32		11,305.60	1,843.30	13,148.90		19,975.60	3,686.60	23,662.20		NONE	
CLEWISTON	6,023.50	690.60	6,714.10		10,925.50	1,381.20	12,306.70		10,011.50	1,151.00	11,162.50		18,181.50	2,302.00	20,483.50		10%	
FORT MEADE	6,042.00	2,400.00	8,442.00		9,300.00	4,800.00	14,100.00		10,112.00	4,000.00	14,112.00		15,472.00	8,000.00	23,472.00		10%	
FORT PIERCE	7,317.90	240.00	7,557.90		12,365.50	480.00	13,045.50		12,170.30	400.00	12,570.30		20,916.30	800.00	21,716.30		10%	
GAINESVILLE	4,977.46	4,200.00	9,177.46		7,400.02	8,400.00	15,800.02		8,229.10	7,060.00	15,229.10		12,266.70	14,000.00	26,266.70		10%	
GREEN COVE SPRINGS	6,260.00	1,200.00	7,460.00		9,920.00	2,400.00	12,320.00		10,400.00	2,000.00	12,400.00		16,500.00	4,000.00	20,500.00		NONE	
HAVANA	5,016.00	378.00	5,394.00		10,026.00	756.00	10,782.00		8,356.00	630.00	8,986.00		16,706.00	1,260.00	17,966.00		NONE	
HOMESTEAD	5,372.67	2,197.80	7,570.47		8,798.67	4,395.60	13,194.27		8,930.67	3,663.00	12,593.67		14,640.67	7,326.00	21,966.67		10%	
JACKSONVILLE	4,655.20	1,950.00	6,605.20		6,705.40	3,900.00	10,605.40		7,702.00	3,250.00	10,952.00		11,119.00	6,500.00	17,619.00		10%	
JACKSONVILLE BEACH	6,422.45	2,030.40	8,452.85		10,278.65	4,060.80	14,339.45		10,693.25	3,384.00	14,077.25		17,120.25	6,768.00	23,888.25		NONE	
KEY WEST	8,761.27	178.20	8,939.47		14,893.27	356.40	15,249.67		14,539.27	297.00	14,836.27		24,759.27	594.00	25,353.27		NONE	
KISSIMMEE	8,809.54	-1,925.40	6,884.14	7,547.74	14,896.54	-3,850.80	11,045.74	12,372.94	15,446.12	-3,209.00	12,237.12	13,343.12	24,755.12	-6,418.18	18,337.12	20,549.12	8%	
LAKE WORTH	7,206.00	1,734.00	8,940.00		9,948.00	3,468.00	13,416.00		11,930.00	2,890.00	14,820.00		16,500.00	5,780.00	22,280.00		10%	
LAKELAND	3,716.59	2,325.00	6,041.59		4,998.19	4,650.00	9,648.19		6,766.99	3,875.00	10,641.99		8,483.98	7,750.00	16,233.98		10%	
LEESBURG	7,025.52	1,050.00	8,075.52		9,864.12	2,100.00	11,964.12		12,314.95	1,750.00	14,064.95		16,633.95	3,500.00	20,133.95		10%	
MOORE HAVEN	5,646.50	1,500.00	7,146.50		8,544.50	3,000.00	11,544.50		9,388.50	2,500.00	11,888.50		14,218.50	5,000.00	19,218.50		10%	
MOUNT DORA	1,825.90	3,789.80	5,595.70		2,161.66	7,539.60	9,701.26		3,029.74	6,283.00	9,312.74		3,589.34	12,566.00	16,155.34		10%	
NEW SMYRNA BEACH	5,583.50	1,360.80	6,944.30		9,183.50	2,721.60	11,905.10		9,283.50	2,268.00	11,551.50		15,283.50	4,536.00	19,819.50		9%	
NEWBERRY	6,675.00	0.00	6,675.00		10,605.00	0.00	10,605.00		11,095.00	0.00	11,095.00		17,645.00	0.00	17,645.00		10%	
OCALA	5,515.05	1,440.00	6,955.05		8,815.65	2,880.00	11,695.65		9,550.45	2,400.00	11,950.45		14,951.45	4,800.00	19,751.45		10%	
ORLANDO	4,138.20	2,181.00	6,319.20		5,846.40	4,362.00	10,208.40		6,877.00	3,635.00	10,512.00		9,724.00	7,270.00	16,994.00		10%	
QUINCY	5,333.70	822.00	6,155.70		8,296.50	1,644.00	9,940.50		8,808.90	1,370.00	10,178.90		13,746.90	2,740.00	16,486.90		10%	
ST. CLOUD	4,303.80	2,268.00	6,571.80		6,080.40	4,536.00	10,616.40		7,152.20	3,780.00	10,932.20		10,113.20	7,560.00	17,673.20		8%	
STARKE	5,409.00	1,542.00	6,951.00		10,809.00	3,084.00	13,893.00		9,009.00	2,570.00	11,579.00		18,009.00	5,140.00	23,149.00		10%	
TALLAHASSEE	5,358.87	2,100.00	7,458.87		6,704.67	4,200.00	10,904.67		8,826.07	3,500.00	12,326.07		11,011.07	7,000.00	18,011.07		10%	
VERO BEACH	3,372.80	3,699.00	7,071.80		5,370.80	7,398.00	12,768.80		5,594.80	6,165.00	11,759.80		8,924.80	12,330.00	21,254.80		10%	
WAUCHULA	5,336.50	660.00	5,996.50		8,996.50	1,320.00	10,316.50		8,870.50	1,100.00	9,970.50		14,970.50	2,200.00	17,170.50		10%	
WILLISTON	0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		0.00	0.00	0.00		5%	
WINTER PARK	4,020.11	2,140.20	6,160.31	6,529.93	6,525.11	4,280.40	10,805.51	11,453.84	6,626.13	3,531.33	10,157.46	10,766.91	10,759.38	7,062.66	17,822.04	18,891.36	APPL	
FL POWER & LIGHT *	4,739.20	1,692.00	6,431.20	6,817.07	6,273.40	3,384.00	9,657.40	10,236.84	8,474.00	2,818.00	11,292.00	11,969.52	10,593.00	5,636.00	16,229.00	17,202.74	APPL	
GULF POWER *	4,932.10	1,897.80	6,829.90	7,239.69	7,602.10	3,795.60	11,397.70	12,081.56	10,712.80	3,087.00	13,799.80	14,627.79	13,377.80	6,174.00	19,551.80	20,724.91	TAXES	
DUKE ENERGY*	4,579.99	2,200.20	6,780.19	7,187.00	6,175.39	4,400.40	10,575.79	11,210.34	7,479.85	3,630.00	11,109.85	11,776.44	10,112.39	7,260.00	17,372.39	18,414.73	ADD	
TAMPA ELECTRIC**	4,029.24	1,773.60	5,802.84	6,551.05	5,213.04	3,547.20	8,760.24	9,353.44	6,693.24	2,956.00	9,649.24	10,278.24	8,666.24	5,912.00	14,580.24	16,822.45	FEES	
FLORIDA PUBLIC UTILITIES-NE*	1,449.20	5,718.00	7,167.20	7,597.23	1,720.40	11,436.00	13,156.40	13,945.78	2,989.00	9,238.00	12,227.00	12,960.62	3,198.00	18,476.00	21,674.00	22,974.44	TAXES	
FLORIDA PUBLIC UTILITIES-NW*	1,449.20	5,718.00	7,167.20	7,597.23	1,720.40	11,436.00	13,156.40	13,945.78	2,989.00	9,238.00	12,227.00	12,960.62	3,198.00	18,476.00	21,674.00	22,974.44	TAXES	

*Rates for municipal utilities INCLUDE payment-in-lieu of tax to the city's general fund. Rates for investor-owned utilities DO NOT INCLUDE franchise fee payments, which average 6% across Florida. G = Generating utility. **Total includes conservation, capacity, environmental and refund credit (if applicable). ***Total include 6% franchise fee for IOUs. For municipal utilities, total include actual transfer payment.



Quarterly Electric Rate Comparison

This survey is a comparison of utilities throughout the United States for the quarter beginning October 1, 2017. This quarterly rate comparison is for residential customers and includes base rates, fuel adjustment charges, and applicable franchise fees per 1,000 kWh.

* Investor-owned Systems

** Municipal Systems

*** Rural Electric Coop. Systems

**** Federal, State & District Systems

LOCATION	COMPANY	KWH1000
Southern California	Southern California Edison*	264.45
Fairbanks, AK	Golden Valley Electric Assoc.***	227.66
Long Island, NY	Long Island Power Authority**	197.69
Anchorage, AK	Chugach Electric Assoc., Inc.***	188.40
Los Angeles, CA	Department of Water & Power**	183.86
Newark, NJ (Other portions of NJ)	Public Service Electric & Gas Co.*	167.89
Madison, WI	Madison Gas & Electric*	160.37
Milwaukee, WI	We-Energies*	149.52
Columbia, SC	South Carolina Electric & Gas *	147.53
Ft. Meade, FL	City of Ft. Meade**	143.56
Pascoag, RI	Pascoag Utility District**	141.50
Key West, FL	Keys Energy Services**	140.00
Dover, DE	City of Dover (McKee Run G.S.)**	136.53
Las Vegas, NV	Nevada Power Co.*	135.79
Sacramento, CA	Sacramento Mun. Util. Dist.**	134.40
Northwest Florida	Gulf Power Co.*	134.19
Gainesville, FL	Gainesville Regional Util.**	131.55
Albany, GA	Albany Water, Gas & Light Comm.**	131.21
Bartow, FL	City of Bartow**	130.17
Chicago & Northern IL	Commonwealth Edison Co.*	129.43
Phoenix, AZ	Salt River Project**	128.77
Alabama (Portions of)	Alabama Power Co.*	127.92
N.E. FL & S.E. GA	Okefenoke REA***	122.70
Salt Lake City, UT	Rocky Mountain Power*	121.90
Ft. Pierce, FL	Ft. Pierce Utilities**	120.84
Colorado Springs, Co	Colorado Springs Utilities**	119.43
Reno, NV	Sierra Pacific Power Co.*	117.71
Jacksonville Beach, FL	Beaches Energy Services**	116.91
Vero Beach, FL	City of Vero Beach**	116.08
Ocala, FL	City of Ocala**	116.04
Homestead, FL	Homestead Energy **	114.23
St. Petersburg, FL	Duke Energy Florida*	114.12

Quarterly Electric Rate Comparison

This survey is a comparison of utilities throughout the United States for the quarter beginning October 1, 2017. This quarterly rate comparison is for residential customers and includes base rates, fuel adjustment charges, and applicable franchise fees per 1,000 kWh.

* Investor-owned Systems

** Municipal Systems

*** Rural Electric Coop. Systems

**** Federal, State & District Systems

LOCATION	COMPANY	KWH1000
Roanoke, VA	Appalachian Power Co.*	113.99
Tallahassee, FL	City of Tallahassee**	112.81
Northern West Virginia	Monongahela Power Company*	112.48
South Carolina (Portions of)	Santee Cooper****	112.12
Jacksonville, FL	JEA**	111.76
Clay County, FL	Clay Electric Cooperative***	109.90
Raleigh, NC	Duke Energy Progress*	109.84
Marietta, GA	Marietta Power & Water**	109.19
Portland, Oregon	Pacific Power*	108.96
Tennessee (& portions of North GA)	Elec. Power Board of Chatt.**	108.52
Southeast Nebraska	Omaha Public Power District****	108.33
San Antonio, TX	City Public Service**	107.72
Atlanta, GA (Other port. of GA)	Georgia Power Co.*	106.79
Orlando, FL	Orlando Utilities Commission**	106.00
Seattle, WA	Seattle City Light**	104.86
Miami, FL (& other portions of FL)	Florida Power & Light Co.*	103.07
Lakeland, FL	City of Lakeland**	101.35
Kissimmee, FL	Kissimmee Utility Authority**	101.18
Florida Keys (Dade Co. to 7 Mile Br)	Florida Keys Electric Co-Op***	100.17
Memphis, TN	Memphis Light Gas & Water Div.**	94.04
Clark County, WA	Clark PUD**	93.60
St. Louis, MO	AmerenUE*	93.57
Baton Rouge, LA (& other parts of LA)	Entergy Louisiana, LLC (ELL)	93.55
Dalton, GA	Dalton Utilities**	92.50
Clewiston, FL	City of Clewiston**	87.57
Tacoma, WA	Tacoma Power**	73.78

COMPARISON OF RESIDENTIAL ELECTRIC RATES



Prepared by JEA, Jacksonville, Florida
Charges listed below include base rate, fuel adjustment charge,
and environmental charges plus any
applicable franchise fees

- * Investor-owned Systems
- ** Municipal Systems
- *** Rural Electric Coop. Systems
- **** Federal, State & District Systems

July 2017 Bill Amounts

CITY / UTILITY	500 KWH	750 KWH	1000 KWH	1250 KWH	1500 KWH	2000 KWH	3000 KWH	Applicable Taxes are not included in the Bill *Note: Franchise Fees are included in the Bill
Southern California Southern California Edison*	102.24	180.30	268.36	336.42	414.48	570.60	882.84	City Tax + \$0.00029/kWh State Energy Surcharge
Fairbanks, AK Golden Valley Electric Assoc.***	127.93	183.14	238.35	293.57	348.78	459.20	680.05	Regulatory Cost Charge: \$0.000675/kWh
Long Island, NY Long Island Power Authority**	101.90	149.80	197.69	245.59	293.49	389.28	580.87	Shoreham Property Tax, NY State Assessment,
Anchorage, AK Chugach Electric Assoc., Inc. ***	95.97	139.95	183.93	227.91	271.90	359.86	535.79	Regulatory Cost Charge: \$0.000675/kWh 2% Undergrounding Surcharge
Los Angeles, CA Department of Water & Power**	84.88	131.92	178.96	249.67	313.67	441.68	697.69	10% City Tax plus \$0.00029 State Energy Surcharge
Newark, NJ (Other portions of NJ) Public Service Electric & Gas Co.*	82.49	124.54	167.89	211.24	254.57	341.27	514.65	6.875% Sales & Use Tax
Madison, WI Madison Gas & Electric*	89.55	124.96	160.37	195.78	231.18	302.00	443.63	5.5% State and Local Sales Tax, State Low Income Assis. Fee 3%
Sacramento, CA Sacramento Mun. Util. Dist.**	85.35	118.03	150.70	183.38	216.05	281.40	412.10	\$0.00029/kwh State Srchrg & \$0.0016/kWh Solar Srchrg 2.5% County or 7.5% City Tax
Milwaukee, WI We-Energies*	83.62	116.93	149.52	182.10	214.71	279.89	410.26	5% Sales Tax (Varies by County)
Columbia, SC South Carolina Electric & Gas *	79.13	113.24	147.53	181.87	216.21	284.89	422.24	Incorporated areas subject to FF & Local Option Tax No State Sales Tax
Ft. Meade, FL City of Ft. Meade**	73.26	103.41	143.56	176.21	208.86	274.16	404.76	10% Utility Tax + 2.5% FL GRT
Pascoag, RI Pascoag Utility District**	73.79	107.69	141.50	175.48	209.37	277.16	412.74	None
Key West, FL Keys Energy Services**	77.52	108.76	140.00	171.24	202.49	264.97	389.94	2.5% Florida Gross Receipts Tax
St. Louis, MO AmerenUE*	74.39	107.06	139.72	172.40	205.07	270.40	401.09	Varies by Jurisdiction
St. Petersburg, FL Duke Energy Florida*	73.11	104.41	135.69	173.98	212.29	288.85	441.99	2.5641% FL GRT + Franchise Fee + Muni Tax
Phoenix, AZ Salt River Project**	77.40	106.16	135.16	164.16	193.16	251.16	382.26	State and Local Sales Tax varies by municipality
Northwest Florida Gulf Power Co.*	76.85	105.52	134.19	162.87	191.54	248.88	363.57	City Tax: 0-10%*(Base + \$0.0063138/kWh cons) + 2.5% GRT
Las Vegas, NV Nevada Power Co.*	73.63	103.75	133.87	163.98	194.11	254.34	374.82	5% Franchise Fee
Alabama (Portions of) Alabama Power Co.*	74.10	103.83	133.55	163.91	194.27	254.98	376.41	1.8% State Utility Tax - 4% Gross Receipts Tax
South Carolina (Portions of) Santee Cooper***	76.48	104.98	133.47	161.96	190.45	247.44	361.41	Varies by Municipality
Albany, GA Albany Water, Gas & Light Comm.**	64.81	95.48	131.21	166.95	202.69	274.16	417.11	4% State Tax + 4% Local Option Tax
Gainesville, FL Gainesville Regional Util.**	70.76	99.00	130.41	163.90	197.41	264.41	398.41	10% Utility Tax + 10% Outside City Surcharge (not included) + 2.5641% FL GRT
Bartow, FL City of Bartow**	69.10	99.65	130.20	160.75	191.30	252.40	374.60	2.5% FL Gross Receipts Tax
Atlanta, GA (Other port. of GA) Georgia Power Co.*	62.86	92.68	129.67	167.71	205.76	281.85	434.04	4% State Tax + 1% - 4% Local Option Tax
Southeast Nebraska Omaha Public Power District****	74.45	101.67	128.89	156.11	183.34	237.78	346.67	Sales Tax 7%
Dover, DE City of Dover (McKee Run G.S.)**	67.74	97.86	127.98	158.10	188.22	248.46	368.93	None
Chicago & Northern IL Commonwealth Edison Co.*	65.15	99.78	127.49	155.21	182.94	238.36	349.23	IL Excise Tax Law-10 step kwh method IL Mun. Code Varied
N.E. FL & S.E. GA Okfenoke REA***	73.85	98.28	122.70	152.13	181.55	240.40	358.10	Varies to area; 2.5% GRT in Florida
Salt Lake City, UT Rocky Mountain Power*	58.51	90.41	122.33	162.26	202.19	282.06	441.81	6.0% City Franchise Tax and 4.15% Utah Sales Tax
Marietta, GA Marietta Power & Water**	60.97	89.29	120.00	154.21	188.44	256.89	393.78	4% Inside City Franchise Fee - 4% State Sales Tax 2% Local Option Sales Tax
Ft. Pierce, FL Ft. Pierce Utilities**	61.12	88.68	118.84	149.00	179.16	239.48	360.12	10% Utility Tax + Franchise Fee + 2.5% FL GRT
Seattle, WA Seattle City Light**	52.00	84.68	117.36	150.05	182.73	248.09	378.83	Taxes are included in base rates Includes 1.5% Surcharge
Jacksonville Beach, FL Beaches Energy Services**	60.71	88.81	116.91	145.01	173.12	229.32	341.73	2.5% Florida Gross Receipts Tax
Vero Beach, FL City of Vero Beach**	62.21	89.15	116.08	149.57	183.06	250.03	383.98	Utility Tax - 10% of Min. Charge (\$8.33) plus 0.05335*kWh 2.564% FL GRT
San Antonio, TX City Public Service**	58.08	85.71	115.31	144.92	174.54	233.75	352.19	None
Homestead, FL Homestead Energy **	59.92	87.07	114.23	141.39	168.55	222.86	331.49	2.5% Florida Gross Receipts Tax 10% Utility Tax

July 2017 Bill Amounts

CITY / UTILITY	500 KWH	750 KWH	1000 KWH	1250 KWH	1500 KWH	2000 KWH	3000 KWH	Applicable Taxes are not included in the Bill *Note: Franchise Fees are included in the Bill
Roanoke, VA Appalachian Power Co.*	61.20	87.59	113.99	140.41	166.84	219.63	325.27	Consumption Tax
Ocala, FL City of Ocala**	60.97	86.78	112.60	138.42	164.24	215.87	319.14	10% Utility Tax (less Fuel Exempt Factor \$0.0011) + 2.5641% FL GRT
Northern West Virginia Monongahela Power Company*	58.74	85.61	112.48	139.35	166.22	219.96	327.44	None
Tennessee (& portions of North GA) Elec. Power Board of Chatt.**	60.85	86.59	112.33	138.07	163.82	215.30	318.27	None in Tenn., 7% State Tax in GA.
Colorado Springs, Co Colorado Springs Utilities**	63.63	87.94	112.23	136.54	160.83	209.43	306.63	None
Jacksonville, FL JEA**	58.72	85.23	111.76	138.29	164.81	217.85	326.51	10% Public Srvc Tax (Elec Chrg + FF + GRT - \$0.02739/kWh)
Clay County, FL Clay Electric Cooperative**	64.95	87.43	109.90	137.08	164.25	218.60	327.30	2.5% Florida Gross Receipts Tax 10% Utility Tax
Raleigh, NC Duke Energy Progress*	60.49	85.16	109.84	134.52	159.20	208.55	307.26	7% North Carolina Sales Tax
Portland, Oregon Pacific Power*	59.31	84.14	108.96	138.99	169.02	229.09	349.21	1.5% Portland City Tax and 0.031% Multnomah County Tax
Tallahassee, FL City of Tallahassee**	58.15	83.52	108.88	134.25	159.62	210.35	311.82	10% Public Srvc Tax (NA to Fuel Costs excess of \$.0077/kWh)
Reno, NV Sierra Pacific Power Co.*	62.23	85.34	108.46	131.57	154.67	200.90	293.34	5% Franchise Fee
Orlando, FL Orlando Utilities Commission**	57.00	81.51	106.00	135.51	165.00	224.00	342.00	10% Public Srvc Tax 2.5% FL GRT
Memphis, TN Memphis Light Gas & Water Div.**	57.83	80.72	103.60	126.49	149.37	195.14	286.68	None
Miami, FL (& other portions of FL) Florida Power & Light Co.*	55.60	79.33	103.06	131.96	160.85	218.62	334.18	10% Municipal Tax + 2.5% FL GRT + Franchise Fees
Lakeland, FL City of Lakeland**	55.64	78.70	101.77	126.25	150.71	202.47	305.96	Utility Tax 10% + Reg Tax 2.5% FL GRT
Kissimmee, FL Kissimmee Utility Authority**	55.82	78.65	101.47	140.11	166.10	218.07	322.02	8% Utility Tax - 2.564% FL GRT
Baton Rouge, LA (& other parts of LA) Entergy Louisiana, LLC (ELL)	53.16	76.54	99.96	123.35	146.76	193.56	287.16	None
Clark County, WA Clark PUD**	52.08	73.20	93.60	114.00	134.40	175.20	256.80	None. Taxes are included in rates: State Utility Tax = 3.8734%
Dalton, GA Clark PUD**	44.09	68.80	92.50	118.21	142.91	192.32	279.62	6% State and Local Sales Tax Transfer Payment included in Base Rates
Florida Keys (Dade Co. to 7 Mile Br) Florida Keys Electric Co-Op***	63.37	80.05	89.74	121.67	146.61	196.48	296.22	2.563% Florida Gross Receipts Tax
Clewiston, FL City of Clewiston**	47.04	67.30	87.57	107.84	128.11	168.64	249.71	10% (base - \$0.01/kWh) Utility Tax 2.5% FL GRT
Tacoma, WA Tacoma Power**	45.27	57.63	73.78	89.94	106.10	138.41	203.04	Tacoma Gross Earning 6% WA State B&O 3.873% Franchise Fees 6-8% By Area

JEA Residential Survey
July 2017
Data Section

LOCATION	COMPANY	KWH500	KWH750	KWH1000	KWH1250	KWH1500	KWH2000	KWH3000	Comments Line 1	Comments Line 2
Southern California	Southern California Edison**	102.24	180.30	258.36	336.42	414.48	570.60	882.84	City Tax + \$0.00029/kWh State Energy Surcharge	
Fairbanks, AK	Golden Valley Electric Assoc.***	127.93	183.14	238.35	287.57	348.78	459.20	600.05	Regulatory Cost Charge: \$0.000675/kWh	Transportation Tax
Long Island, NY	Long Island Power Authority**	101.90	149.89	197.69	245.59	293.49	389.28	535.79	Shoreham Property Tax, NY State Assessment, Regulation Cost Charge: \$0.000675/kWh	2% Undergrounding Surcharge
Anchorage, AK	Chugach Electric Assoc., Inc.***	95.97	139.95	183.93	227.91	271.90	359.86	441.81	Regulatory Cost Charge: \$0.000675/kWh	
Los Angeles, CA	Department of Water & Power**	84.88	131.92	178.96	249.87	313.67	441.68	687.89	10% City Tax plus \$0.00029 State Energy Surcharge	
Newark, NJ (Other portions of NJ)	Public Service Electric & Gas Co.*	82.49	124.54	167.89	211.24	251.57	341.27	514.65	6.875% Sales & Use Tax	Pre-tax bill capped @ \$3.15
Madison, WI	Madison Gas & Electric*	89.55	124.96	160.37	195.78	231.18	302.00	443.63	5.5% State and Local Sales Tax, State Low Income Assis. Fee 3%	2.5% County or 7.5% City Tax
Sacramento, CA	Sacramento Mun. Util. Dist.**	85.35	118.03	150.70	183.38	216.05	281.40	412.10	\$0.00029/kWh State Stamp & \$0.0161/kWh Solar Siting	No State Sales Tax
Milwaukee, WI	We-Energies**	83.62	116.93	149.52	182.10	214.71	279.89	412.24	5% Sales Tax (Varies by County)	
Columbia, SC	South Carolina Electric & Gas*	79.13	113.24	147.53	181.87	216.21	284.89	422.24	Incorporated areas subject to FF & Local Option Tax	
FL Meade, FL	City of Ft. Meade**	73.26	103.41	143.56	176.21	208.86	274.16	404.76	10% Utility Tax + 2.5% FL GRT	
St. Petersburg, FL	Duke Energy Florida*	70.76	104.41	135.69	173.98	212.29	286.85	441.99	2.5641% FL GRT + Franchise Fee + Muni Tax	Price Includes Franchise Fee
Phoenix, AZ	Salt River Project**	77.40	106.16	135.16	164.16	193.16	251.16	382.26	State and Local Sales Tax varies by municipality	
Northwest Florida	Gulf Power Co.*	76.85	105.52	134.19	162.87	191.54	248.88	363.57	City Tax 0-10% (Base + \$0.0063138/kWh cons) + 2.5% GRT	
Las Vegas, NV	Nevada Power Co.*	73.63	103.75	133.87	163.98	194.11	254.34	374.82	5% Franchise Fee	
Alabama (Portions of)	Alabama Power Co.*	74.10	103.83	133.55	163.81	194.27	254.98	376.41	1.8% State Utility Tax - 4% Gross Receipts Tax	
South Carolina (Portions of)	Santee Cooper***	76.48	104.98	133.47	161.96	190.45	247.44	361.41	Varies by Municipality	
Albany, GA	Albany Water, Gas & Light Comm.**	64.81	95.48	131.21	166.95	202.69	274.16	417.11	4% State Tax + 4% Local Option Tax	+ 2.5641% FL GRT
Gaineville, FL	Gaineville Regional Util.**	70.76	99.00	130.41	163.90	197.41	264.41	398.41	10% Utility Tax + 10% Outside City Surcharge (not included)	
Bartow, FL	City of Bartow**	69.10	99.65	130.20	160.75	191.30	252.40	374.60	2.5% FL Gross Receipts Tax	
Atlanta, GA (Other port. of GA)	Georgia Power Co.*	62.86	92.68	128.67	167.71	205.76	281.85	434.04	4% State Tax + 1% - 4% Local Option Tax	
Southwest Nebraska	Omaha Public Power District***	74.45	101.67	128.89	156.11	183.34	237.78	346.87	IL Excise Tax Law-10 step kWh method	IL Mun. Code Varied
Dover, DE	City of Dover (McKee Run G.S.)**	67.74	97.86	127.98	158.10	188.22	248.46	368.93	None	
Chicago & Northern IL	Commonwealth Edison Co.*	65.15	99.78	127.49	155.21	182.94	238.36	348.23	Varies to area, 2.5% GRT in Florida	2% Local Option Sales Tax
N.E. FL & S.E. GA	Okefenokee REA***	73.95	99.28	122.70	152.13	181.55	240.40	358.10	Taxes are included in base rates	+ 2.5% FL GRT
Salt Lake City, UT	Rocky Mountain Power*	58.51	90.41	122.33	162.26	202.19	282.06	441.81	6.0% City Franchise Tax and 4.15% Utah Sales Tax	Includes 1.5% Surcharge
Maricopa, GA	Maricopa Power & Water**	60.87	89.29	120.00	154.21	188.44	256.69	393.78	4% Inside City Franchise Fee - 4% State Sales Tax	
Seattle, WA	Seattle City Light**	52.00	88.81	117.36	150.05	182.73	248.09	378.83	10% Utility Tax + Franchise Fee	
Jacksonville Beach, FL	Beaches Energy Services**	60.71	88.81	116.91	145.01	173.12	229.32	341.73	2.5% Florida Gross Receipts Tax	2.564% FL GRT
Vero Beach, FL	City of Vero Beach**	62.21	89.15	116.08	149.57	183.06	250.03	383.98	Utility Tax - 10% of Min. Charge (\$8.33) plus 0.05335*kWh	
San Antonio, TX	City Public Service**	58.08	85.71	115.31	144.92	174.54	233.75	352.19	None	10% Utility Tax
Homestead, FL	Homestead Energy**	59.82	87.07	114.23	141.39	168.55	222.86	331.49	2.5% Florida Gross Receipts Tax	+ 2.5641% FL GRT
Roanoke, VA	Appalachian Power Co.*	61.20	87.59	113.99	140.41	166.84	219.63	325.27	Consumption Tax	
Ocala, FL	City of Ocala**	60.97	86.78	112.60	138.42	164.24	215.87	319.14	10% Utility Tax (less Fuel Exempt Factor \$0.0011)	
Northern West Virginia	Monongahela Power Company**	58.74	85.61	112.48	139.35	166.22	219.96	327.44	None	
Tennessee (& portions of North GA)	Elec. Power Board of Chatt.**	60.85	86.59	112.33	138.07	163.82	215.30	318.27	None in Tenn., 7% State Tax in GA.	
Colorado Springs, Co	Colorado Springs Utilities**	63.63	87.94	112.23	136.54	160.83	209.43	306.63	None	
Jacksonville, FL	JEA**	58.72	85.23	111.76	138.29	164.81	217.85	326.51	10% Public Svc Tax (Elec. Chrg + FF + GRT - \$0.02739/kWh)	3% FF & 2.5641% FL GRT
Clay County, FL	Clay Electric Cooperative**	64.95	87.43	109.90	137.08	164.25	218.60	327.30	2.5% Florida Gross Receipts Tax	10% Utility Tax
Raleigh, NC	Duke Energy Progress**	60.49	85.16	109.84	134.52	159.20	208.55	307.26	7% North Carolina Sales Tax	
Portland, Oregon	Pacific Power*	59.31	83.52	108.88	134.25	159.62	210.35	311.82	1.5% Portland City Tax and 0.031% Multnomah County Tax	2.56406% FL GRT
Tallahassee, FL	City of Tallahassee**	58.15	83.52	108.88	134.25	159.62	210.35	311.82	10% Public Svc Tax (NA to Fuel Costs excess of \$.0077/kWh)	
Reno, NV	Sierra Pacific Power Co.*	62.23	85.34	108.46	131.57	154.67	200.80	293.34	5% Franchise Fee	2.5% FL GRT
Olando, FL	Orlando Utilities Commission**	57.00	81.51	106.00	135.51	165.00	224.00	342.00	10% Public Svc Tax	
Memphis, TN	Memphis Light Gas & Water Div.**	57.83	80.72	103.60	126.49	149.37	195.14	286.68	None	
Miami, FL (& other portions of FL)	Florida Power & Light Co.*	55.60	79.33	103.06	131.96	160.85	218.62	334.18	10% Municipal Tax + 2.5% FL GRT + Franchise Fees	2.5% FL GRT
Lakeland, FL	City of Lakeland**	55.64	78.70	101.77	126.25	150.71	202.47	305.96	Utility Tax 10% + Reg Tax	
Kissimmee, FL	Kissimmee Utility Authority**	55.82	78.65	101.47	140.11	166.10	218.07	322.02	8% Utility Tax - 2.564% FL GRT	Govt. Transfer \$0.01106 per kWh
Baton Rouge, LA (& other parts of LA)	Energy Louisiana, LLC (ELL)	53.16	76.54	98.96	123.35	146.76	193.56	287.16	None	
Clark County, WA	Clark PUD**	52.08	73.20	93.60	114.00	134.40	175.20	256.80	None. Taxes are included in rates: State Utility Tax = 3.8734%	Transfer Payment included in Base Rates
Dalton, GA	Dalton Utilities**	44.09	68.80	92.50	118.21	142.91	192.32	279.62	6% State and Local Sales Tax	
Florida Keys (DaDe Co. to 7 Mile Bt)	Florida Keys Electric Co-Op***	63.37	80.05	89.74	121.67	145.61	196.48	296.22	2.563% Florida Gross Receipts Tax	
Clewiston, FL	City of Clewiston**	47.04	67.30	87.57	107.84	128.11	168.64	249.71	10% (base - \$9.01/kWh) Utility Tax	2.5% FL GRT
Tacoma, WA	Tacoma Power**	45.27	57.63	73.78	89.84	106.10	138.41	203.04	Tacoma Gross Earning 6% WA State B&O 3.873%	Franchise Fees 6-8% By Area

JEA Residential Survey
July 2017
Data Section
Rates Including Taxes

LOCATION	COMPANY	KWH500	KWH750	KWH1000	KWH1250	KWH1500	KWH2000	KWH3000	Comments Line 1	Comments Line 2
Southern California	Southern California Edison*	102.39	180.52	258.36	336.42	414.48	570.60	882.84	City Tax + \$0.0028/kWh State Energy Surcharge	
Fairbanks, AK	Golden Valley Electric Assoc.***	128.38	183.81	239.25	294.69	350.13	461.00	682.75	Regulatory Cost Charge: \$0.000675/kWh	Transportation Tax
Long Island, NY	Long Island Power Authority**	108.30	159.18	210.06	260.94	311.82	413.68	617.11	Shoreham Property Tax, NY State Assessment,	
Los Angeles, CA	Department of Water & Power**	93.52	145.33	197.15	275.00	345.48	486.43	768.33	10% City Tax plus \$0.00028 State Energy Surcharge	2% Undergrounding surcharge
Anchorage, AK	Chugach Electric Association, Inc. ***	96.55	140.83	185.11	228.38	273.66	362.21	539.32	Regulatory Cost Charge: \$0.000675/kWh	
Newark, NJ (Other portions of NJ)	Public Service Electric & Gas Co.*	88.17	133.10	179.43	225.76	272.08	364.75	550.04	6.875% Sales & Use Tax	
Madison, WI	Madison Gas & Electric*	97.17	134.99	172.31	208.70	247.05	321.76	471.16	5.5% State and Local Sales Tax, State Low Income Assis. Fee 3%	Pre-tax bill capped @ \$3.15
FL, Weade, FL	City of FL Weade**	82.42	116.34	161.51	199.24	234.97	308.43	455.36	10% Utility Tax + 2.5% FL GRT	
Milwaukee, WI	We-Energies*	87.66	122.62	156.84	191.20	225.28	293.73	430.62	5% Sales Tax (Varies by County)	2.5% County or 7.5% City Tax
Sacramento, CA	Sacramento Mun. Util. Dist.**	86.36	119.86	153.34	186.84	220.33	287.31	421.28	\$0.0028/kWh State Strichg & \$0.0016/kWh Solar Strichg	
Phoenix, AZ	Salt River Project**	84.75	119.23	147.53	181.87	216.21	275.00	418.54	State and Local Sales Tax varies by municipality	
Columbia, SC	Southern Carolina Electric & Gas *	79.13	113.24	144.69	175.62	206.53	284.89	422.24	Incorporated areas subject to FF & Local Option Tax	No State Sales Tax
Northwest Florida	Gulf Power Co.*	82.87	113.78	144.69	175.62	206.53	284.89	422.24	City Tax 0-10% (Base + \$0.0063138/kWh cons.) + 2.5% GRT	
Key West, FL	Keys Energy Services**	79.50	111.54	144.69	175.62	206.53	284.89	422.24	2.5% Florida Gross Receipts Tax	
Albany, GA	Albany Water, Gas & Light Comm.	70.00	103.11	141.71	180.31	218.90	286.10	450.48	4% State Tax + 4% Local Option Tax	
Pasocag, RI	Pasocag Utility District**	73.79	107.69	141.58	175.48	209.37	277.16	412.74	None	
South Carolina (Portions of)***	Santee Cooper	80.30	110.23	140.14	170.06	199.87	259.81	378.48	Varies by Municipality	
Gainesville, FL	City of Gainesville Regional Util.**	74.33	106.44	140.13	175.16	212.22	284.31	428.49	10% Utility Tax + 10% Outside City Surcharge (not included)	+ 2.5641% FL GRT
St. Louis, MO	AmerenUE*	74.39	107.06	139.72	172.40	205.07	270.40	401.09	Varies by Jurisdiction	
Southeast Nebraska	Omaha Public Power District***	79.66	108.78	137.91	167.04	196.17	254.42	370.94	Sales Tax 7 %	IL Mun. Code Varied
Chicago & Northern IL	Commonwealth Edison Co.*	89.60	106.46	136.39	166.34	196.28	256.16	373.92	IL Excise Tax Law-10 step kWh method	
Alabama (Portions of)	Alabama Power Co.*	75.43	105.70	135.95	166.86	197.77	259.57	383.19	1.8% State Utility Tax - 4% Gross Receipts Tax	
St. Petersburg, FL	Duke Energy Florida*	73.11	104.41	135.69	173.98	212.29	288.85	441.99	2.5641% FL GRT + Franchise Fee + Muni Tax	
Atlanta, GA (Other port. of GA)	Georgia Power Co.*	85.37	96.39	134.86	174.42	213.99	293.12	451.40	4% State Tax + 1% - 4% Local Option Tax	
Las Vegas, NV	Nevada Power Co.*	73.63	103.75	133.87	163.98	194.11	254.34	374.82	5% Franchise Fee	
Barrow, FL	City of Barrow**	70.87	102.21	133.54	164.87	196.21	258.87	384.21	2.5% FL Gross Receipts Tax	
Dover, DE	City of Dover (McKee Run G.S.)**	67.74	97.66	127.96	158.10	188.22	248.46	366.93	None	
Salt Lake City, UT	Rocky Mountain Power*	80.81	94.02	127.26	168.84	210.41	283.57	459.91	6.0% City Franchise Tax and 4.15% Utah Sales Tax	+ 2.5641% FL GRT
Ocala, FL	City of Ocala**	66.78	97.91	127.04	156.16	185.29	243.55	360.06	10% Utility Tax (less Fuel Exempt Factor \$0.0011)	2% Local Option Sales Tax
Manietta, GA	Manietta Power & Water	64.47	94.42	126.89	163.07	199.26	271.64	416.40	4% Inside City Franchise Fee - 4% State Sales Tax	+ 2.5641% FL GRT
FL Pierce Utilities**	FL Pierce Utilities**	85.14	94.33	126.45	158.57	190.68	254.93	383.40	10% Utility Tax + Franchise Fee	
Vero Beach, FL	City of Vero Beach**	67.23	96.15	125.09	161.36	197.87	270.26	415.46	Utility Tax - 10% of Min. Charge (\$8.33) plus 0.05335/kWh	2.5641% FL GRT
Jacksonville, FL	JEA**	64.88	94.11	123.35	152.60	181.84	240.31	360.15	10% Public Svc Tax (Elec Chrg + FF + GRT - \$0.02739/kWh)	3% FF & 2.5641% FL GRT
Kissimmee, FL	Kissimmee Utilities**	66.95	94.81	122.64	158.01	199.35	262.04	387.43	8% Utility Tax - 2.5641% FL GRT	Govt. Transfer \$0.01106 per kWh
Tallahassee, FL	City of Tallahassee**	64.34	92.34	120.32	148.31	176.30	232.27	344.24	10% Public Svc Tax (NA to Fuel Costs excess of \$0.0077/kWh)	2.56406% FL GRT
Jacksonville Beach, FL	Beaches Energy Services	62.22	91.03	119.83	148.64	177.44	235.05	350.27	2.5% Florida Gross Receipts Tax	
Seattle, WA	Seattle City Light**	52.00	84.88	117.36	150.05	182.73	248.09	378.83	Taxes are included in base rates	Includes 1.5% Surcharge
Homeslead, FL	Homeslead Energy **	61.46	89.30	117.16	145.02	172.87	228.57	339.99	2.5% Florida Gross Receipts Tax	10% Utility Tax
Roanoke, VA	Appalachian Power Co.*	61.96	88.74	115.51	142.32	169.12	222.67	329.56	Consumption Tax	
San Antonio, TX	City Public Service**	58.08	85.71	115.31	144.92	174.54	233.75	352.19	None	
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Memphis, TN	Memphis Light Gas & Water Div.**	57.83	80.72	103.60	128.49	149.37	195.14	286.68	None	
Baton Rouge, LA (& other parts of LA)	Energy Gulf States Inc.LLC**	53.16	76.54	99.96	123.35	146.76	193.56	287.16	None	
Dalton, GA	Dalton Utilities**	72.93	72.93	99.11	125.30	151.48	203.86	296.40	6% State and Local Sales Tax	
Clewiston, FL	City of Clewiston**	51.75	72.15	96.17	115.49	140.58	180.48	273.84	10% (base - \$0.01/kWh) Utility Tax	Transfer Payment included in Base Rates
Clark County WA	Clark PUD**	52.80	73.20	93.60	114.00	134.40	175.20	256.80	None. Taxes are included in rates: State Utility Tax = 3.8734%	2.5% FL GRT
Florida Keys (Dade Co. to 7 Mile Bt)	FL Keys Electric Co-Op**	64.99	82.10	92.64	124.78	150.36	201.51	303.81	2.563% Florida Gross Receipts Tax	
Tacoma, WA	Tacoma Power**	51.94	66.11	84.65	103.18	121.72	158.79	232.94	Tacoma Gross Earning 6% WA State B&O 3.873%	Franchise Fees 6-8% By Area

2016

tabbies

EXHIBIT

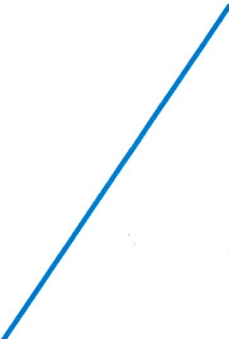
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FLORIDA WATER & WASTEWATER RATE SURVEY



A tropical scene featuring a palm tree on the left and a thatched roof in the lower-left corner. The sky is filled with dramatic, dark clouds. A large white diamond shape is centered in the image, containing the word "FOREWARD" in white, bold, uppercase letters.

FOREWARD



The 2016 Florida Water and Wastewater Rate Survey (2016 Survey) is developed to provide insight into water and wastewater pricing practices currently utilized by publicly owned utilities in the State of Florida. This is the third edition of the survey, which was first published in 2012.

The goal of this survey is focused on typical residential potable water/wastewater bills and rate structures for over 180 Florida public utilities. The respondents include small utilities serving a population less than 10,000 to the largest utilities in Florida with service populations of more than 1 million. The 2016 Survey includes utilities with a cumulative service population of more than 14.3 million people throughout Florida.

The rates shown are exclusive of utility taxes or outside-city rates for those jurisdictions that have such charges. Following this introduction is a discussion on why water rates differ, together with a narrative summarizing the survey results. Also included are statistics such as the gallons included in the first usage block, revenue recovery from fixed charges, minimum water bill levels, and other information. The survey table includes information related to population, water management district, residential monthly minimum water bill amounts, and bill amounts for usage at 4,000 and 8,000 gallons.

We would like to thank all of the participants in the 2016 Survey and extend a special thanks to Ken Small at the Florida League of Cities for his support on distributing the survey questionnaire. This survey was completed with the valuable assistance of Robin Chacko, Joe Williams, Kevin Dunham, Malinna San, David George, and Mike Rocca of Raftelis Financial Consultants, Inc.

We hope that you will find these results informative and look forward to continuing this biennial survey in the future.

Sincerely,
RAFTELIS FINANCIAL CONSULTANTS, INC.



Tony Hairston
Senior Manager

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Source of Supply & Water Quality



Effluent Disposal



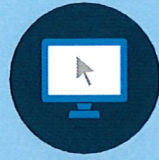
Infrastructure Replacement



Decreasing Per Capita Consumption



Water Restrictions



Efficiencies



Connection Density



Regulatory Stringency



Budget & Transfer Policies



Acquisitions & Contributions



Political Action

FACTORS AFFECTING RATES

The 2016 Survey is focused on publicly owned utilities. Often utility infrastructure is the most valuable asset in a community. The rates established by each community for utility service are essential for operations, maintenance, and renewal of the utility infrastructure investment. There are many factors that have an effect on the level of utility rates; however, based on our experience, the items described in this section summarize the more salient factors affecting potable water rates.

SOURCE OF SUPPLY & WATER QUALITY



The source of a large portion of potable water supply in Florida is from underground aquifer systems. Surface water and brackish groundwater are becoming more common sources as populations have increased and groundwater sources are not as plentiful. The quality of water and level of treatment necessary to meet regulatory requirements and maintain public acceptance varies greatly throughout the state due to the various sources. For example, communities located inland often require lower levels of treatment compared to those along the coast with more brackish water. Other communities may have regulatory limits on the amount of high quality water available through their consumption use permits. Many communities are required to identify and plan for alternative water supplies, with these alternatives being much more expensive to treat than existing sources of supply. Finally, depending on the location of the source of supply, an expensive transmission system may be required to deliver potable water to the customer service area.



EFFLUENT DISPOSAL

While the source of water is a potentially large differentiator in potable water costs, the disposal of treated effluent is one of the most significant drivers of wastewater costs. Some of the least expensive effluent disposal methods include land applications with minimal pollutant removal. Many communities have limited land available for effluent disposal and rely on nearby surface waters to discharge treated wastewater. Enforcement of regulations and recent legislation is either restricting these discharge points or even eliminating surface water discharging in many communities. Alternatives include capital-intensive discharge solutions such as deep injection wells.



INFRASTRUCTURE REPLACEMENT

In prior decades throughout Florida, utility capital funding was primarily focused on meeting the demands of growth. Much of the cost of providing infrastructure for growth could be mitigated by a combination of impact fees, developer contributions, and careful expansion planning. With the aging of infrastructure, increases in regulatory requirements, and the slowing of growth, communities are increasingly concerned with both upgrading and replacement of infrastructure. The burden of upgrading and replacing infrastructure is typically borne by existing customers through utility rate revenues. Moreover, these capital costs are higher than the original cost due to inflation and the difficulty of replacing underground piping compared to the original installation cost on undeveloped land. While these challenges are growing, there is increasing pressure to maintain rates and avoid rate adjustments. Infrastructure replacement can often be delayed from one year to the next as budget pressures grow; however, such postponements generally create the need for larger rate increases in the future.



CONNECTION DENSITY

A common factor affecting both the capital and operating costs of utilities is the number of connections within their service area. Utilities such as compact cities with high densities enjoy certain economies due to factors such as shorter piping systems and less travel time for servicing the system and customers. This connection density factor should be considered when comparing rates, especially involving a combination of county and city systems.



REGULATORY STRINGENCY

Water utilities must provide drinking water that is safe for its customers and meet reporting and testing requirements. Regulatory requirements such as the EPA Disinfection By-Products Rule (DBPR) affect various communities differently based on the source of its water supply, age of the distribution system, and other factors. Meeting DBPR and other regulatory requirements can require both capital and operating investments that lead to higher user rates.



DECREASING PER CAPITA CONSUMPTION

Many utilities are facing declining per capita potable water consumption due to multiple factors. Because most utility costs are fixed, communities must increase rates to compensate for the loss in revenue from reduced usage. This is especially valid for those utilities that have been heavily reliant on inverted (conservation) rates as a cost recovery source. There are several reasons for decreasing per capita consumption including more water efficient appliances and irrigation systems installed during renovations or through utility incentive programs. Further contributing to declining consumption is increased awareness due to conservation outreach efforts. Utility customers are responding to ongoing conservation messages.

WATER RESTRICTIONS



Over the past several years, water shortages and watering restrictions throughout Florida have been declared at various levels by the water management districts. Water restrictions include limitations on days and hours of irrigation use, and announced water shortages are accompanied by pleas to reduce consumption by set percentage amounts. Since most utility costs are fixed and, by definition, remain constant regardless of certain deviations in demand, the effect of lower water sales due to water shortages tend to require higher rates to support those fixed costs.

EFFICIENCIES



Potable water rates are also dependent on the extent a community has been able to use technology and effective management to achieve a high level of service at the lowest possible cost. Most communities are reporting the ability to accomplish more while relying on fewer resources. For example, many utilities have implemented automated meter reading (AMR) systems to reduce operating costs and increase meter reading accuracy. Implementation of supervisory control and data acquisition (SCADA) technology can increase system monitoring capabilities while lowering operating costs. Other efficiencies that can affect rates include minimizing unbilled water and exploring wholesale arrangements to sell excess capacity.

BUDGET & TRANSFER POLICIES



The full accounting of indirect costs within a potable water utility can vary tremendously among various communities. For city and county utilities there are many supporting departments that may or may not be recognized in the budget process. Even when recognized, the cost of such support services may not be accurate. In one community such costs may be understated, while in others they may be overstated due to budget pressures. In addition, many communities include a payment in lieu of taxes (PILOT), payment in lieu of franchise fees (PILOFF), or simply a transfer to the general fund. The amounts and methodology of such transfers vary considerably, and have a direct effect on utility rates.

ACQUISITIONS AND CONTRIBUTIONS



A significant number of Florida utilities were initially constructed to minimum standards by the primary land developer. Many of these privately developed utilities were subsequently acquired by local governments at prices that included the value of contributions made by existing customers. The inclusion of these customer contributions in the acquisition price was determined to be appropriate by the Florida Supreme Court. The acquisition cost together with other costs incurred for upgrading the utility to municipal standards is another factor that affect rate levels for certain utilities.

POLITICAL ACTION



The local political climate will have an effect on utility rates. Policymakers generally desire to have rates at a minimum level, or at least avoid rate increases, while still maintaining quality service. However, if a community values redundancy in its service or extra protection for its water supply, then it may be willing to have slightly higher rates, if necessary. Often this must be accomplished by careful planning and occasional modest rate adjustments. Many communities in the survey indicate that rates are indexed annually to an inflation index or by an established inflation percentage. However, there is often very strong resistance to rate increases until utility assets begin failing, or regulatory mandates dictate the implementation of costly upgrades. Localized political pressures will affect rates either directly or indirectly.



OVERVIEW OF THE SURVEY

The 2016 Survey provides data on more than 180 public water and/or wastewater service providers throughout Florida.

A benchmark of 4,000 gallons per month is used as a representation of indoor usage levels. This amount equates to an average demand of 131 gallons per day. A secondary benchmark of 8,000 gallons, or 263 gallons per day, has also been used in order to provide additional information for higher levels of service. Most utilities measure metered water use in terms of gallon increments. Approximately 3% of surveyed utilities report metered water use in terms of hundreds of cubic feet (ccf) rather than thousands of gallons. For these utilities, the usage rate data was calculated based on 5.35 ccf and 10.70 ccf of monthly usage which corresponds to 4,000 gallons and 8,000 gallons per month based on 748 gallons per ccf. Keep-

ing in mind the narrative included earlier in this survey regarding the various reasons why water and wastewater rates vary among communities, the distribution of monthly bills at 4,000 gallons from lowest to highest is shown in Figure A.

As shown in Figure A, the average combined monthly water and wastewater bill for 4,000 gallons is \$58.30 excluding utility taxes. There is a wide distribution of residential water and wastewater bills at the 4,000-gallon usage level. As noted earlier, there are numerous reasons why utility rates are different among service providers. The average combined bill for these same utilities is \$90.37 for 8,000 gallons, as illustrated in Figure B.

FIGURE A:
COMBINED MONTHLY WATER & WASTEWATER BILL AT 4,000 GALLONS

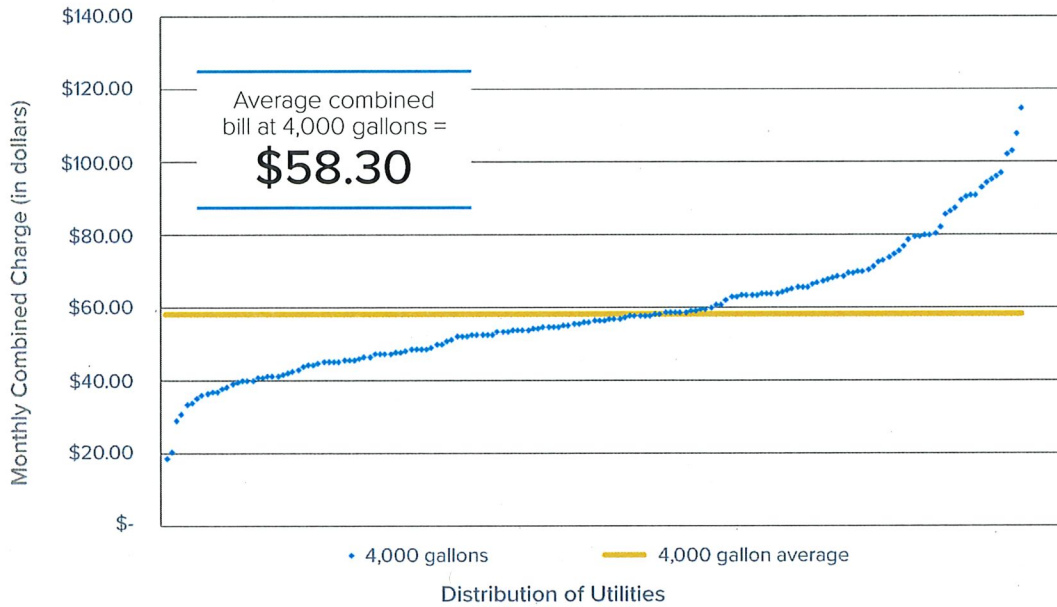
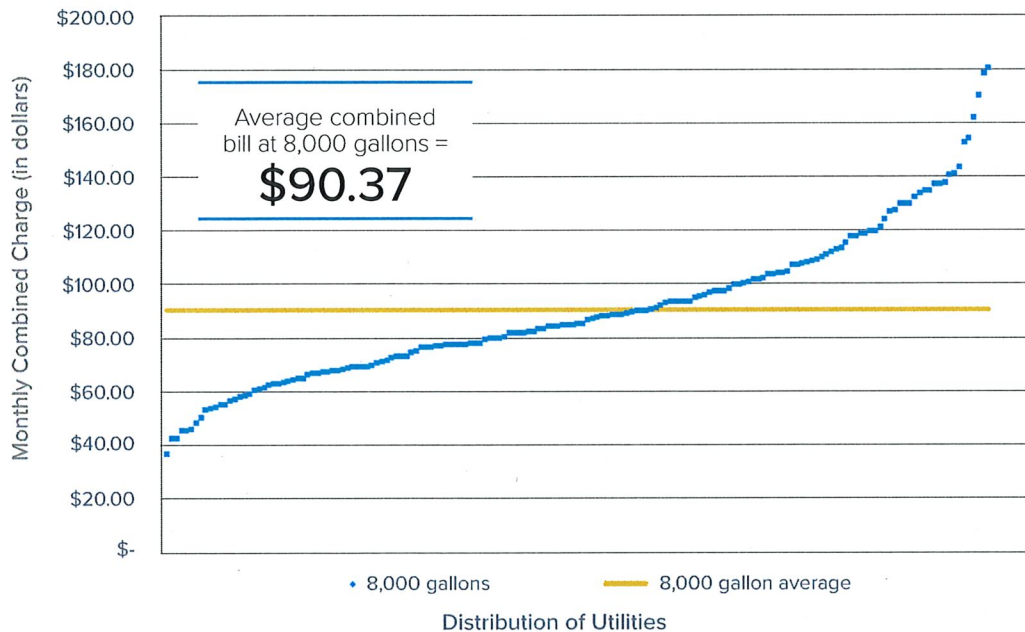


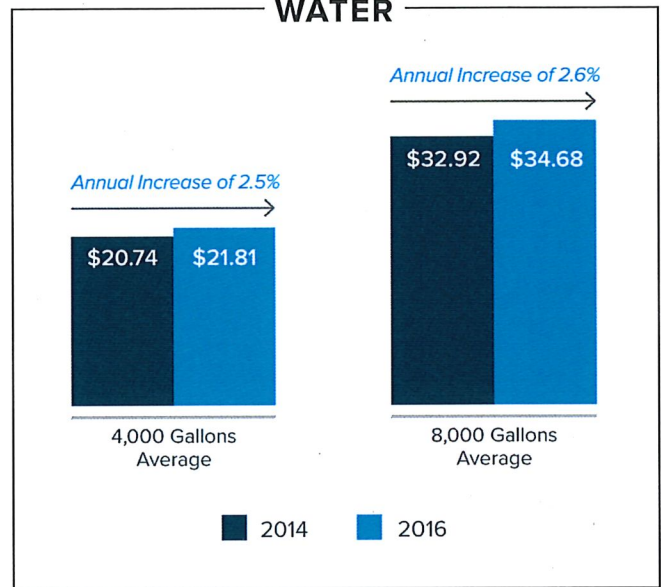
FIGURE B:
COMBINED MONTHLY WATER & WASTEWATER BILL AT 8,000 GALLONS



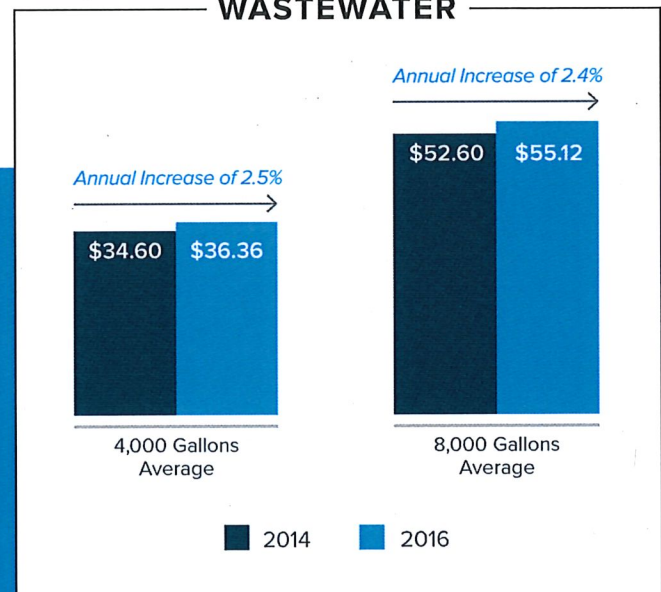
**FIGURE C:
COMPARISON OF AVERAGE
MONTHLY WATER & WASTEWATER
BILLS AT 4,000 AND 8,000 GALLONS
FOR UTILITIES REPORTED IN BOTH
2014 AND 2016 SURVEYS**

In the survey, we compare the average monthly water and wastewater bill for 4,000 gallons and 8,000 gallons between 2014 and 2016. The comparisons include only the 147 utilities that participated in both the 2014 and 2016 surveys. As shown in Figure C, the average monthly water bill for 4,000 and 8,000 gallons increased annually by **2.5%** and **2.6%**, respectively. The average monthly wastewater bill for 4,000 gallons increased by **2.5%** annually, and the 8,000 gallon bill increased by **2.4%**.

WATER

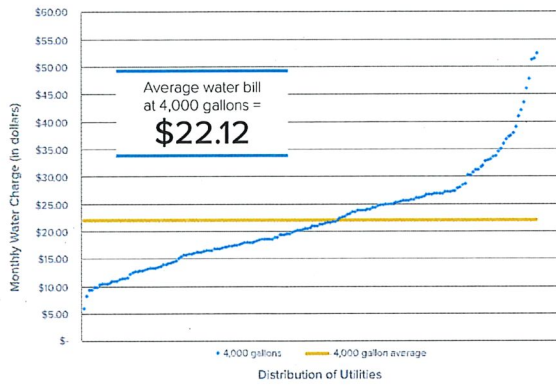


WASTEWATER

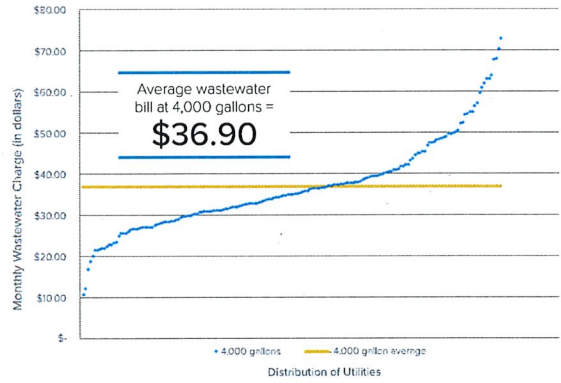


Additional graphs and data for the water and wastewater portions of the surveyed utilities are shown below.

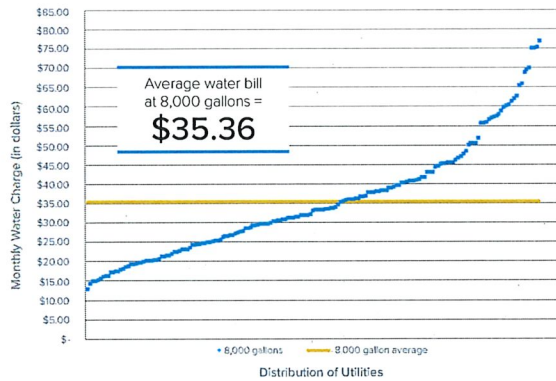
**FIGURE D:
MONTHLY WATER CHARGES
AT 4,000 GALLONS**



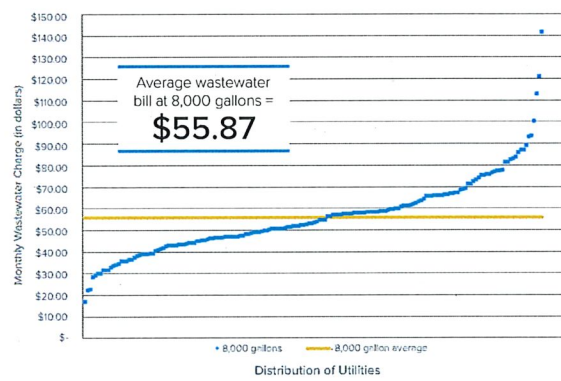
**FIGURE E:
MONTHLY WASTEWATER CHARGES
AT 4,000 GALLONS**



**FIGURE F:
MONTHLY WATER CHARGES
AT 8,000 GALLONS**



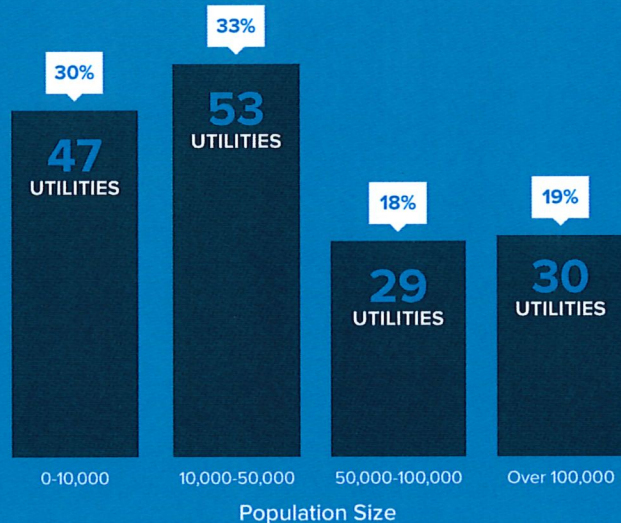
**FIGURE G:
MONTHLY WASTEWATER CHARGES
AT 8,000 GALLONS**



**SURVEYED UTILITIES
BY POPULATION SIZE**

The survey includes a distribution of utilities of various size and location. The distribution of surveyed utilities by population size is shown in Figure H.

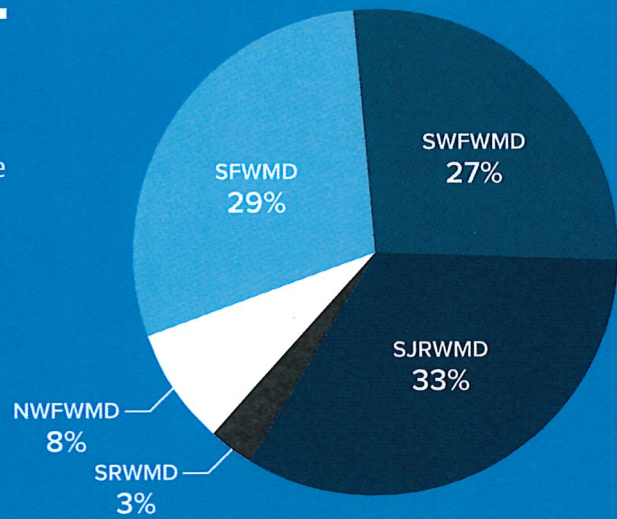
**FIGURE H:
SURVEYED UTILITIES BY
POPULATION SIZE (WATER)**



SURVEYED UTILITIES BY WATER MANAGEMENT DISTRICT

Consumption use permits for potable water use are governed by the five water management districts throughout Florida. The survey respondents by water management district are shown in the following tables.

FIGURE I:
SURVEYED WATER UTILITIES BY WATER MANAGEMENT DISTRICT



NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

City of Chattahoochee	City of Mary Esther	Emerald Coast Utilities Authority
City of Crestview	City of Monticello	Liberty County
City of DeFuniak Springs	City of St. Marks	Okaloosa County
City of Fort Walton Beach	City of Tallahassee	South Walton Utility Company
City of Gulf Breeze	Destin Water Users	

SOUTH FLORIDA WATER MANAGEMENT DISTRICT

Bonita Springs Utilities, Inc.	City of Marco Island	Fort Pierce Utilities Authority
Broward County	City of Margate	Immokalee Water & Sewer District
City of Boca Raton	City of Miami Beach	Key Largo Wastewater Treatment District
City of Boynton Beach	City of Miramar	Key West Resort Utilities Corp.
City of Cape Coral	City of Naples	Martin County Utilities
City of Coconut Creek	City of North Lauderdale	Miami Dade County
City of Cooper City	City of North Miami	Okeechobee Utility Authority
City of Coral Springs	City of North Miami Beach	Palm Beach County
City of Dade City	City of Pembroke Pines	Reedy Creek Improvement District
City of Deerfield Beach	City of Plantation	St. Lucie County Utilities
City of Delray Beach	City of Pompano Beach	Toho Water Authority
City of Fort Lauderdale	City of Port St. Lucie	Town of Fort Myers Beach
City of Fort Myers	City of Sunrise	Town of Hillsboro Beach
City of Hallandale Beach	City of Tamarac	Town of Jupiter
City of Hialeah	City of West Palm Beach	Town of Lantana
City of Hollywood	City of Wilton Manors	Village of Islamorada
City of Homestead	Collier County	Village of Tequesta
City of Marathon	Florida Keys Aqueduct Authority	

SOUTHWEST FLORIDA WATER MANAGEMENT DISTRICT

Charlotte County	City of New Port Richey	City of Zephyrhills
Citrus County Utilities	City of North Port	Hernando County
City of Auburndale	City of Oldsmar	Hillsborough County
City of Bartow	City of Palmetto	Lakeland Water Utilities
City of Bowling Green	City of Plant City	Lee County
City of Bradenton	City of Punta Gorda	Little Sumter Service Area
City of Brooksville	City of Safety Harbor	Manatee County
City of Clearwater	City of San Antonio	Pasco County
City of Crystal River	City of Sarasota	Pinellas County
City of Dunedin	City of Sebring	Polk County
City of Eagle Lake	City of St. Petersburg	Sarasota County
City of Fort Meade	City of Tampa	Town of Dundee
City of Frostproof	City of Tarpon Springs	Town of Lake Placid
City of Gulfport	City of Treasure Island	Town of Longboat Key
City of Lake Alfred	City of Venice	Town of Zolfo Springs
City of Lake Wales	City of Williston	
City of Largo	City of Winter Haven	

ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Brevard County	City of Mascotte	City of Winter Springs
City of Altamonte Springs	City of Melbourne	Gainesville Regional Utilities
City of Belleview	City of Minneola	Indian River County
City of Bunnell	City of Mount Dora	JEA
City of Cape Canaveral	City of Neptune Beach	Marion County
City of Casselberry	City of Ocala	Oakland Water System
City of Clermont	City of Ocoee	Orange County Utilities
City of Cocoa	City of Orange City	Orlando Utilities Commission
City of Crescent City	City of Ormond Beach	Sanlando Utilities Corporation
City of Daytona Beach	City of Oviedo	Seminole County
City of DeLand	City of Palm Bay	St. Johns County
City of Deltona	City of Port Orange	Town of Lady Lake
City of Edgewater	City of Sanford	Town of Montverde
City of Eustis	City of St. Augustine	Town of Orange Park
City of Green Cove Springs	City of Tavares	Town of Penney Farms
City of Groveland	City of Titusville	Town of Ponce Inlet
City of Jacksonville Beach	City of Umatilla	Village Center Service Area
City of Leesburg	City of Vero Beach (Indian River Shores)	Volusia County
City of Macclenny	City of West Melbourne	
City of Maitland	City of Winter Park	

SUWANEE RIVER WATER MANAGEMENT DISTRICT

City of Alachua	City of Jasper	City of Newberry
City of High Springs	City of Lake City	



ADDITIONAL RESULTS

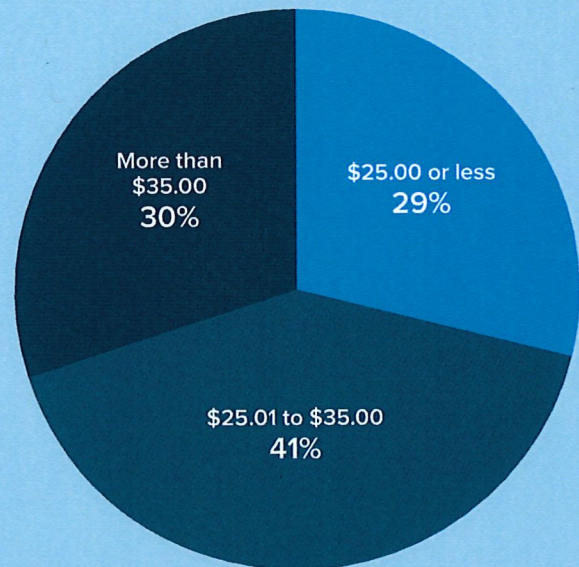
A table of the detailed survey results is provided at the end of this narrative. All utilities surveyed have a combination of a fixed monthly charge and a separate variable charge based on the amount of metered water use as their primary revenue generation mechanism. Most water management district consumption use permits require utilities to have a conservation rate structure (multiple variable rate blocks that are “inverted” or increase at higher usage amounts) to reduce water consumption. The survey identified that approximately 6% of utilities surveyed do not have an inverted conservation rate structure. Certain other characteristics of surveyed utilities include the following:

- Monthly minimum water bill
- Monthly minimum wastewater bill
- Monthly minimum combined bill
- First water usage rate block
- Fixed portion of bills
- Wastewater residential billing cap

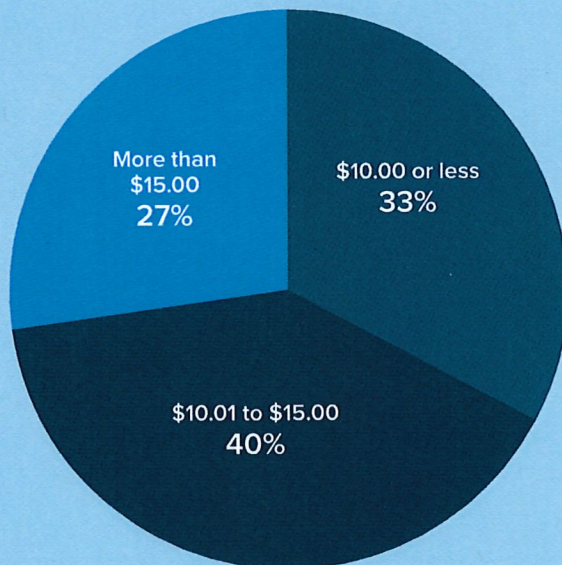
MONTHLY MINIMUM BILLS

The average combined monthly minimum water and wastewater bill (i.e., the lowest possible residential bill) for all surveyed utilities is \$31.69. The distribution of the minimum water bills is shown in Figures J, K, and L.

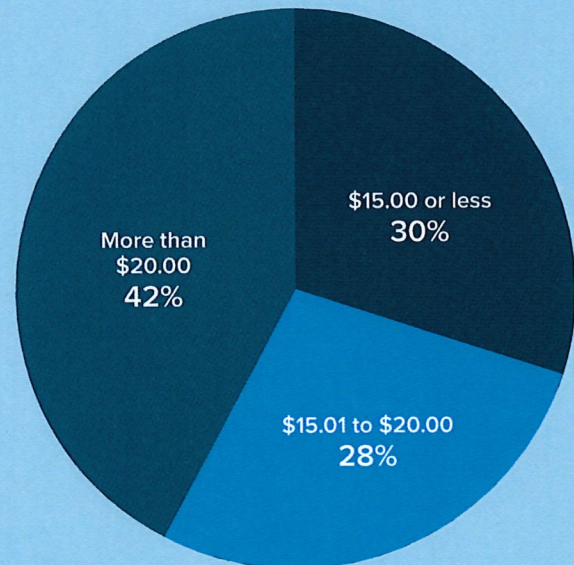
**FIGURE J:
MONTHLY MINIMUM
COMBINED BILL**



**FIGURE K:
MONTHLY MINIMUM
WATER BILL**



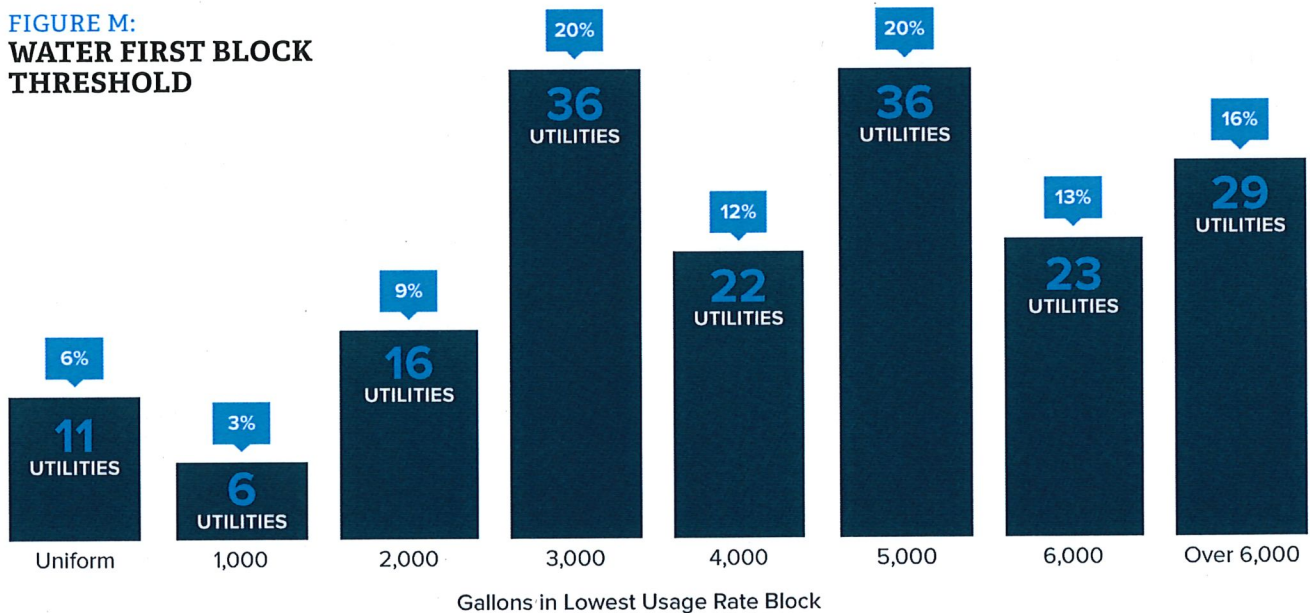
**FIGURE L:
MONTHLY MINIMUM
WASTEWATER BILL**



FIRST WATER USAGE RATE BLOCK

Many utilities have multiple usage blocks (tiered blocks) for charging water rates to residential customers. The amount of water within the first block is usually related to indoor usage or a local affordability threshold. Figure M illustrates the distribution of utilities by the gallons included in the first usage block. The utilities that do not have tiered water rates are indicated as “uniform.”

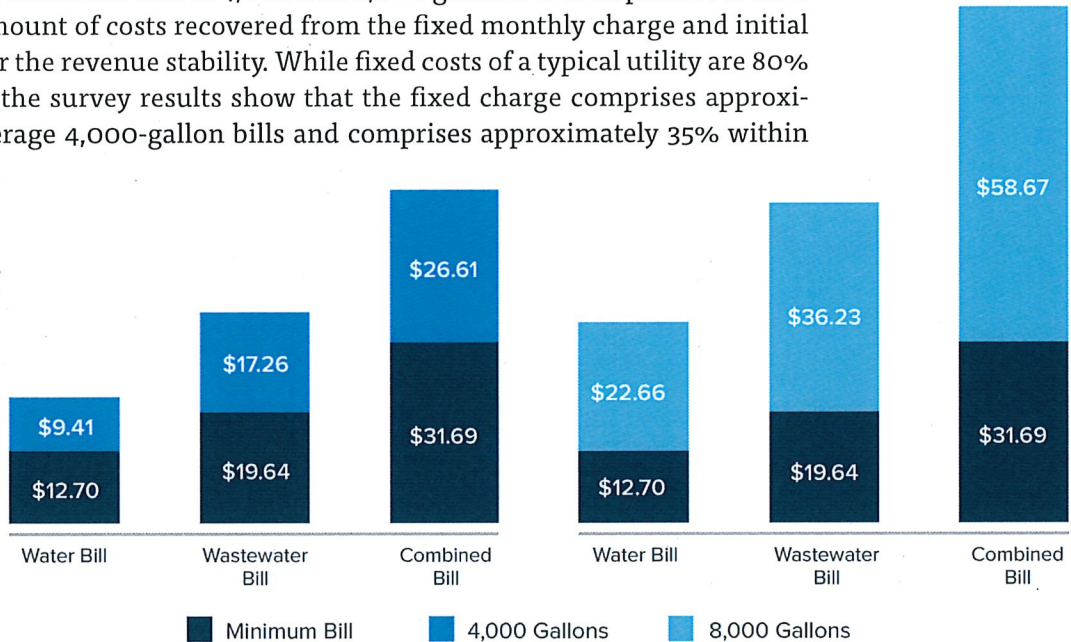
FIGURE M:
WATER FIRST BLOCK THRESHOLD



FIXED PORTION OF WATER, WASTEWATER & COMBINED BILLS

Fixed cost recovery is an important indicator of financial stability, especially considering recent trends in declining water use. Figure N provides the amount of cost recovery for water, wastewater and combined bills at 4,000 and 8,000 gallons. It is important to note that the greater the amount of costs recovered from the fixed monthly charge and initial usage block the greater the revenue stability. While fixed costs of a typical utility are 80% to 90% of total costs, the survey results show that the fixed charge comprises approximately 54% of the average 4,000-gallon bills and comprises approximately 35% within the 8,000-gallon bills.

**FIGURE N:
FIXED PORTION
OF BILLS**

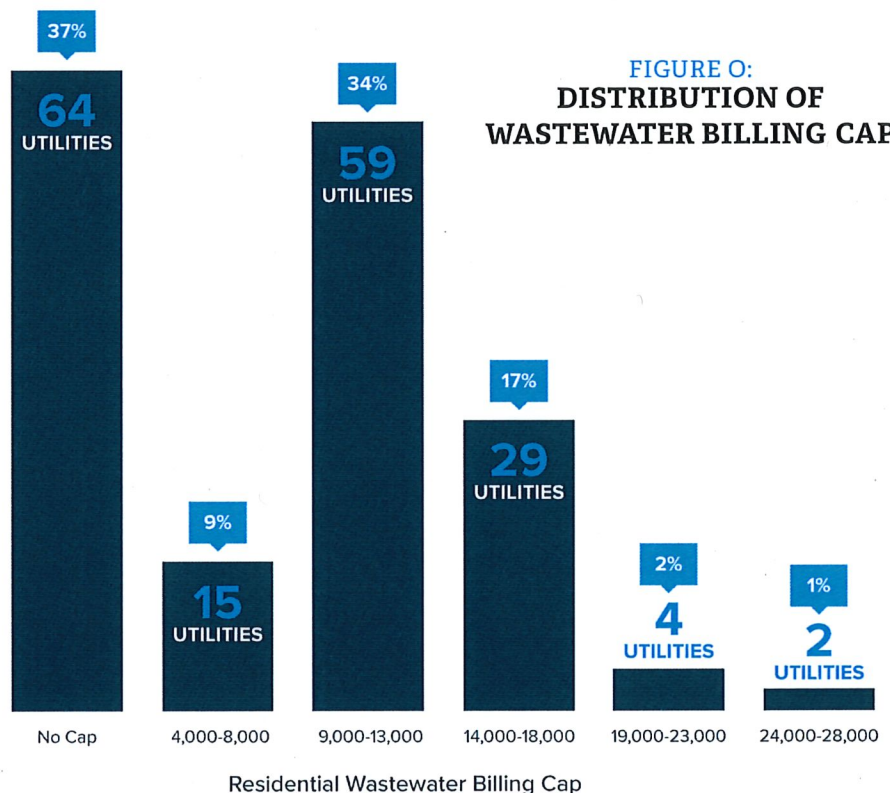


The water and wastewater bill does not equal the combined bill since some surveyed utilities that provide only one service are not included in the combined bill average. The water, wastewater, and combined bill includes data from 179 utilities, 176 utilities, and 169 utilities, respectively.

WASTEWATER RESIDENTIAL BILLING CAP

Since volumetric wastewater usage is billed based on the customer's water metering readings, many wastewater utilities recognize that there is a practical limit of how much water is returned through the wastewater system. Based on the theory that metered water used for irrigation and other outdoor uses does not enter the wastewater system, utilities often provide a billing threshold or billing cap for residential wastewater usage charges. Figure O provides the distribution of various billing caps among the surveyed wastewater utilities.

**FIGURE O:
DISTRIBUTION OF
WASTEWATER BILLING CAP**



SURVEY RESULTS

The survey results are sorted alphabetically by county and thereafter listed by the city or utility name.

COUNTY	UTILITY NAME	APPROX. SERVICE POP.	WMD	RATES EFFECTIVE DATE	UNITS	COMBINED CHARGE		
						MINIMUM CHARGE	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)
ALACHUA	City of Alachua	9,900	SRWMD	10/19/2015	KGAL	\$18.70	\$47.02	\$77.54
	City of High Springs	2,150	SRWMD	10/1/2015	KGAL	\$46.49	\$57.60	\$91.18
	City of Newberry	4,000	SRWMD	10/1/2015	KGAL	\$16.00	\$45.60	\$78.00
	Gainesville Regional Utilities	187,100	SJRWMD	10/1/2015	KGAL	\$18.20	\$52.40	\$92.20
BAKER	City of Macclenny	6,800	SJRWMD	10/1/2014	KGAL	\$26.14	\$40.46	\$58.32
BREVARD	Brevard County	-	SJRWMD	-	KGAL	\$34.20	\$55.16	\$90.16
	City of Cape Canaveral	10,049	SJRWMD	10/1/2015	KGAL	N/A	N/A	N/A
	City of Cocoa	274,127	SJRWMD	10/1/2015	KGAL	\$26.86	\$63.26	\$104.86
	City of Melbourne	58,000	SJRWMD	10/1/2015	KGAL	\$19.83	\$65.51	\$111.19
	City of Palm Bay	96,895	SJRWMD	10/1/2015	KGAL	\$32.30	\$68.26	\$107.46
	City of Titusville	21,238	SJRWMD	10/1/2015	KGAL	\$22.88	\$63.72	\$109.09
	City of West Melbourne	20,000	SJRWMD	11/1/2015	KGAL	\$27.75	\$72.72	\$118.74
BROWARD	Broward County	293,000	SFWMMD	10/1/2015	KGAL	\$33.66	\$55.59	\$87.79
	City of Coconut Creek	58,536	SFWMMD	4/1/2016	KGAL	\$28.60	\$59.22	\$100.04
	City of Cooper City	32,500	SFWMMD	10/1/2014	KGAL	\$37.38	\$60.78	\$85.53
	City of Coral Springs	12,000	SFWMMD	10/1/2015	KGAL	\$32.24	\$53.60	\$78.24
	City of Deerfield Beach	-	SFWMMD	3/1/2008	KGAL	\$25.98	\$47.42	\$70.90
	City of Fort Lauderdale	220,716	SFWMMD	10/1/2015	KGAL	\$16.11	\$44.96	\$95.10
	City of Hallandale Beach	6,600	SFWMMD	10/1/2013	KGAL	\$36.00	\$54.42	\$74.66
	City of Hollywood	140,000	SFWMMD	11/1/2013	CCF	\$13.24	\$65.23	\$130.12
	City of Margate	58,312	SFWMMD	10/1/2015	KGAL	\$40.34	\$53.98	\$69.32
	City of Miramar	-	SFWMMD	10/1/2015	KGAL	\$31.65	\$59.17	\$88.64
	City of North Lauderdale	42,000	SFWMMD	1/1/2016	KGAL	\$39.09	\$68.41	\$97.73
	City of Pembroke Pines	150,000	SFWMMD	10/1/2015	KGAL	\$29.58	\$39.68	\$80.08
	City of Plantation	87,496	SFWMMD	10/1/2015	KGAL	\$27.84	\$52.16	\$83.56
	City of Pompano Beach	100,000	SFWMMD	1/1/2011	KGAL	\$24.79	\$44.83	\$64.87
	City of Sunrise	213,000	SFWMMD	10/31/2015	KGAL	\$45.10	\$74.54	\$103.98
	City of Tamarac	-	SFWMMD	10/1/2014	KGAL	\$30.52	\$57.39	\$88.43
	City of Wilton Manors	12,160	SFWMMD	10/1/2015	KGAL	\$50.87	\$92.87	\$134.87
	Town of Hillsboro Beach	3,000	SFWMMD	1/1/2011	KGAL	N/A	N/A	N/A
CHARLOTTE	Charlotte County	146,459	SFWMMD	10/1/2015	KGAL	\$53.17	\$89.49	\$127.23
	City of Punta Gorda	30,000	SFWMMD	10/22/2015	KGAL	\$45.47	\$63.79	\$83.52
CITRUS	Citrus County Utilities	53,210	SFWMMD	12/1/2015	KGAL	\$21.72	\$43.68	\$57.28
	City of Crystal River	2,485	SFWMMD	10/1/2015	KGAL	\$24.81	\$57.73	\$93.59
CLAY	City of Green Cove Springs	7,000	SJRWMD	11/1/2014	KGAL	\$28.07	\$35.65	\$55.53
	Town of Orange Park	2,955	SJRWMD	10/1/2014	KGAL	\$40.29	\$66.73	\$95.41
	Town of Penney Farms	180	SJRWMD	10/1/2015	KGAL	\$47.18	\$69.14	\$119.88
COLLIER	City of Marco Island	-	SFWMMD	11/1/2015	KGAL	\$62.43	\$101.79	\$130.07
	City of Naples	17,132	SFWMMD	12/1/2014	KGAL	\$27.71	\$48.55	\$69.91
	Collier County	200,000	SFWMMD	10/1/2015	KGAL	\$51.01	\$79.45	\$112.09
	Golden Gate	8,750	-	10/1/2015	KGAL	\$62.09	\$114.53	\$154.13
	Immokalee Water & Sewer District	30,294	SFWMMD	10/1/2014	KGAL	\$46.08	\$75.28	\$104.48
COLUMBIA	City of Lake City	67,857	SRWMD	10/1/2015	KGAL	\$54.46	\$79.30	\$107.23
DUVAL	City of Jacksonville Beach	10,205	SJRWMD	10/1/2015	KGAL	\$23.62	\$58.78	\$104.22
	City of Neptune Beach	7,250	SJRWMD	10/1/2015	KGAL	\$32.38	\$78.22	\$121.34
	JEA	916,507	SJRWMD	10/1/2012	KGAL	\$26.70	\$53.14	\$85.08

UTILITY NAME	WATER CHARGE				WASTEWATER CHARGE				
	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	RES. CAP (GAL)
City of Alachua	\$8.66	-	\$15.90	\$25.34	\$10.04	-	\$31.12	\$52.20	-
City of High Springs	\$9.08	-	\$20.19	\$33.16	\$37.41	5,000	\$37.41	\$58.02	-
City of Newberry	\$8.00	-	\$16.00	\$26.80	\$8.00	-	\$29.60	\$51.20	15,000
Gainesville Regional Utilities	\$9.20	-	\$18.60	\$33.60	\$9.00	-	\$33.80	\$58.60	-
City of Macclenny	\$10.78	-	\$14.66	\$19.47	\$15.36	-	\$25.80	\$38.85	-
Brevard County	\$14.95	3,000	\$19.63	\$38.35	\$19.25	-	\$35.53	\$51.81	12,000
City of Cape Canaveral	N/A	N/A	N/A	N/A	\$19.36	-	\$41.92	\$58.84	7,000
City of Cocoa	\$13.66	-	\$25.02	\$41.58	\$13.20	-	\$38.24	\$63.28	12,000
City of Melbourne	\$8.00	-	\$26.28	\$44.56	\$11.83	-	\$39.23	\$66.63	-
City of Palm Bay	\$13.62	-	\$27.98	\$45.58	\$18.68	-	\$40.28	\$61.88	10,000
City of Titusville	\$9.31	-	\$21.39	\$38.00	\$13.57	-	\$42.33	\$71.09	15,000
City of West Melbourne	\$13.88	-	\$39.13	\$65.43	\$13.87	-	\$33.59	\$53.31	-
Broward County	\$15.54	-	\$22.51	\$39.75	\$18.12	-	\$33.08	\$48.04	15,000
City of Coconut Creek	\$16.50	-	\$33.58	\$56.96	\$12.10	-	\$25.64	\$43.08	10,000
City of Cooper City	\$11.82	-	\$23.54	\$36.61	\$25.56	-	\$37.24	\$48.92	10,000
City of Coral Springs	\$12.16	-	\$18.24	\$27.60	\$20.08	-	\$35.36	\$50.64	-
City of Deerfield Beach	\$15.00	-	\$25.60	\$38.24	\$10.98	-	\$21.82	\$32.66	12,000
City of Fort Lauderdale	\$6.53	-	\$16.96	\$35.78	\$9.58	-	\$28.00	\$59.32	20,000
City of Hallandale Beach	\$19.00	-	\$23.26	\$28.65	\$17.00	-	\$31.16	\$46.01	-
City of Hollywood	\$6.76	-	\$20.50	\$47.13	\$6.48	-	\$44.73	\$82.99	14,960
City of Margate	\$11.40	-	\$25.04	\$40.38	\$28.94	-	\$28.94	\$28.94	-
City of Miramar	\$14.58	-	\$26.14	\$39.65	\$17.07	-	\$33.03	\$48.99	-
City of North Lauderdale	\$13.90	-	\$27.38	\$40.86	\$25.19	-	\$41.03	\$56.87	-
City of Pembroke Pines	\$12.97	3,000	\$18.02	\$38.22	\$16.61	3,000	\$21.66	\$41.86	-
City of Plantation	\$12.44	-	\$19.52	\$33.68	\$15.40	-	\$32.64	\$49.88	-
City of Pompano Beach	\$12.88	-	\$21.84	\$30.80	\$11.91	-	\$22.99	\$34.07	10,000
City of Sunrise	\$18.62	-	\$33.22	\$47.82	\$26.48	-	\$41.32	\$56.16	16,000
City of Tamarac	\$11.77	-	\$19.44	\$31.28	\$18.75	-	\$37.95	\$57.15	12,000
City of Wilton Manors	\$35.61	-	\$52.53	\$69.45	\$15.26	-	\$40.34	\$65.42	15,000
Town of Hillsboro Beach	\$24.00	2,000	\$30.80	\$44.40	N/A	N/A	N/A	N/A	N/A
Charlotte County	\$22.05	-	\$41.01	\$61.39	\$31.12	-	\$48.48	\$65.84	10,000
City of Punta Gorda	\$14.75	-	\$26.95	\$40.56	\$30.72	-	\$36.84	\$42.96	10,000
Citrus County Utilities	\$7.57	-	\$12.81	\$18.05	\$14.15	-	\$30.87	\$39.23	6,000
City of Crystal River	\$9.08	-	\$21.08	\$36.02	\$15.73	-	\$36.65	\$57.57	-
City of Green Cove Springs	\$10.60	-	\$14.02	\$21.22	\$17.47	-	\$21.63	\$34.31	27,500
Town of Orange Park	\$17.85	-	\$26.77	\$37.93	\$22.44	-	\$39.96	\$57.48	12,000
Town of Penney Farms	\$23.48	2,000	\$34.56	\$60.14	\$23.70	2,000	\$34.58	\$59.74	-
City of Marco Island	\$34.39	-	\$51.59	\$68.79	\$28.04	-	\$50.20	\$61.28	6,000
City of Naples	\$7.91	-	\$13.39	\$19.39	\$19.80	-	\$35.16	\$50.52	10,000
Collier County	\$20.18	-	\$31.26	\$46.54	\$30.83	-	\$48.19	\$65.55	15,000
Golden Gate	\$26.94	-	\$51.30	\$76.86	\$35.15	-	\$63.23	\$77.27	6,000
Immokalee Water & Sewer District	\$16.84	-	\$26.48	\$36.12	\$29.24	-	\$48.80	\$68.36	15,000
City of Lake City	\$18.59	-	\$26.71	\$37.92	\$35.87	-	\$52.59	\$69.31	16,000
City of Jacksonville Beach	\$11.26	-	\$24.02	\$40.74	\$12.36	-	\$34.76	\$63.48	15,000
City of Neptune Beach	\$12.14	999	\$23.10	\$35.34	\$20.24	999	\$55.12	\$86.00	16,000
JEA	\$12.60	-	\$17.80	\$26.34	\$14.10	-	\$35.34	\$58.74	20,000

COUNTY	UTILITY NAME	APPROX. SERVICE POP.	WMD	RATES EFFECTIVE DATE	UNITS	COMBINED CHARGE		
						MINIMUM CHARGE	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)
ESCAMBIA	Emerald Coast Utilities Authority	222,000	NFWWMD	10/1/2015	KGAL	\$24.06	\$47.22	\$84.34
FLAGLER	City of Bunnell	2,400	SJRWMD	10/1/2015	KGAL	\$43.41	\$102.77	\$162.13
GADSDEN	City of Chattahoochee	3,600	NFWWMD	1/1/2007	KGAL	\$27.30	\$43.99	\$60.68
HAMILTON	City of Jasper	1,230	SRWMD	11/1/2007	KGAL	\$20.15	\$20.15	\$42.75
HARDEE	City of Bowling Green	3,000	SWFWMD	12/8/2015	KGAL	\$48.20	\$48.20	\$61.00
	Town of Zolfo Springs	1,803	SWFWMD	4/20/2015	KGAL	\$38.60	\$55.42	\$88.98
HERNANDO	City of Brooksville	4,800	SWFWMD	10/1/2015	KGAL	\$45.92	\$52.25	\$77.57
	Hernando County	162,000	SWFWMD	10/1/2015	KGAL	\$23.40	\$42.84	\$62.91
HIGHLANDS	City of Sebring	17,403	SWFWMD	10/1/2007	KGAL	\$30.29	\$39.49	\$48.69
	Town of Lake Placid	7,977	SWFWMD	8/1/2008	KGAL	\$32.00	\$53.60	\$75.20
HILLSBOROUGH	City of Plant City	39,034	SWFWMD	10/1/2015	KGAL	\$23.06	\$51.66	\$81.88
	City of Tampa	591,000	SWFWMD	10/1/2011	CCF	\$0.00	\$35.04	\$71.96
	Hillsborough County	552,590	SWFWMD	6/1/2015	KGAL	\$26.08	\$58.08	\$93.77
INDIAN RIVER	City of Vero Beach (Indian River Shores)	3,995	SJRWMD	-	KGAL	\$24.92	\$45.38	\$67.93
	Indian River County	100,000	SJRWMD	10/1/1999	KGAL	\$24.92	\$45.38	\$67.93
JEFFERSON	City of Monticello	3,200	NFWWMD	6/3/2010	CCF	\$25.50	\$57.77	\$90.02
LAKE	City of Clermont	33,000	SJRWMD	10/1/2015	KGAL	\$20.75	\$33.19	\$45.63
	City of Eustis	34,400	SJRWMD	6/1/2014	KGAL	\$33.39	\$53.43	\$73.47
	City of Groveland	-	SJRWMD		KGAL	\$37.63	\$37.63	\$57.03
	City of Leesburg	45,000	SJRWMD	11/1/2015	KGAL	\$32.04	\$42.41	\$53.72
	City of Mascotte	-	SJRWMD	10/6/2014	KGAL	N/A	N/A	N/A
	City of Minneola	-	SJRWMD	8/24/2004	KGAL	\$22.40	\$40.94	\$63.63
	City of Mount Dora	30,400	SJRWMD	4/1/2016	CCF	\$35.38	\$56.30	\$77.22
	City of Tavares	14,582	SJRWMD	10/1/2015	KGAL	\$36.27	\$55.01	\$76.47
	City of Umatilla	4,000	SJRWMD	10/1/2015	KGAL	\$39.99	\$66.03	\$93.57
	Town of Lady Lake	6,115	SJRWMD	10/1/2014	KGAL	\$27.14	\$51.06	\$77.18
LEE	Town of Montverde	1,500	SJRWMD	4/27/2016	KGAL	N/A	N/A	N/A
	Bonita Springs Utilities, Inc.	51,000	SFWMD	9/1/2010	KGAL	\$40.65	\$70.09	\$101.09
	City of Cape Coral	-	SFWMD	10/1/2013	KGAL	\$38.39	\$90.15	\$143.86
	City of Fort Myers	-	SFWMD	10/1/2015	KGAL	\$23.53	\$95.13	\$180.68
	Lee County	342,584	SWFWMD	10/1/2014	KGAL	\$33.04	\$69.52	\$107.64
	Lehigh Acres	32,000	-	10/1/2015	KGAL	\$40.09	\$96.61	\$137.49
	North Fort Myers	5,000	-	10/1/2015	KGAL	\$34.43	\$96.03	\$141.39
	Town of Fort Myers Beach	6,900	SFWMD	10/15/2014	KGAL	N/A	N/A	N/A
LEON	City of Tallahassee	248,000	NFWWMD	1/1/2016	KGAL	\$27.58	\$51.70	\$80.31
LEVY	City of Williston	2,500	SWFWMD	1/19/2016	KGAL	\$33.42	\$37.82	\$46.12
LIBERTY	Liberty County	2,214	NFWWMD	3/1/2015	KGAL	N/A	N/A	N/A
MANATEE	City of Bradenton	50,389	SWFWMD	10/1/2014	KGAL	\$34.45	\$54.24	\$84.80
	City of Palmetto	12,000	SWFWMD	10/1/2015	KGAL	\$24.88	\$62.01	\$102.17
	Manatee County	-	SWFWMD	1/1/2016	KGAL	\$29.57	\$56.61	\$84.69
	Town of Longboat Key	20,000	SWFWMD	1/4/2016	KGAL	\$30.41	\$63.61	\$93.70
MARION	City of Belleview	3,113	SJRWMD	1/1/2015	KGAL	\$31.79	\$54.31	\$78.06
	City of Ocala	65,000	SJRWMD	1/1/2016	CCF	\$32.47	\$48.41	\$64.36
	Marion County Utilities	63,156	SJRWMD	-	KGAL	\$35.28	\$63.00	\$80.06
MARTIN	Martin County Utilities	89,575	SFWMD	10/1/2014	KGAL	\$33.75	\$59.03	\$84.31
MIAMI-DADE	City of Hialeah	-	SFWMD	10/1/2015	KGAL	\$9.82	\$38.74	\$69.37
	City of Homestead	60,500	SFWMD	12/1/2010	KGAL	\$21.21	\$36.76	\$53.24
	City of Miami Beach	-	SFWMD	10/1/2015	KGAL	\$22.15	\$55.07	\$101.82
	City of North Miami	-	SFWMD	11/1/2014	KGAL	\$29.39	\$54.59	\$82.07
	City of North Miami Beach	170,000	SFWMD	10/1/2014	KGAL	\$30.92	\$63.16	\$98.37
	Miami Dade County	2,266,092	SFWMD	10/1/2015	KGAL	\$6.45	\$18.33	\$66.53

UTILITY NAME	WATER CHARGE				WASTEWATER CHARGE				
	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	RES. CAP (GAL)
Emerald Coast Utilities Authority	\$11.25	-	\$20.45	\$29.65	\$12.81	2,000	\$26.77	\$54.69	15,000
City of Bunnell	\$20.43	-	\$47.79	\$75.15	\$22.98	-	\$54.98	\$86.98	-
City of Chattahoochee	\$7.00	-	\$11.28	\$15.56	\$20.30	-	\$32.71	\$45.12	12,000
City of Jasper	\$9.35	4,000	\$9.35	\$19.95	\$10.80	4,000	\$10.80	\$22.80	-
City of Bowling Green	\$16.85	4,000	\$16.85	\$29.65	\$31.35	8,000	\$31.35	\$31.35	-
Town of Zolfo Springs	\$10.63	-	\$17.33	\$30.69	\$27.97	-	\$38.09	\$58.29	-
City of Brooksville	\$21.47	3,000	\$23.85	\$33.37	\$24.45	3,000	\$28.40	\$44.20	-
Hernando County	\$6.31	-	\$11.03	\$16.38	\$17.09	-	\$31.81	\$46.53	10,000
City of Sebring	\$8.14	-	\$17.34	\$26.54	\$22.15	-	\$22.15	\$22.15	-
Town of Lake Placid	\$13.00	-	\$22.60	\$32.20	\$19.00	-	\$31.00	\$43.00	-
City of Plant City	\$7.22	-	\$14.02	\$22.44	\$15.84	-	\$37.64	\$59.44	15,000
City of Tampa	\$0.00	-	\$11.49	\$24.86	\$0.00	-	\$23.55	\$47.10	-
Hillsborough County	\$12.47	-	\$26.95	\$45.12	\$13.61	-	\$31.13	\$48.65	8,000
City of Vero Beach (Indian River Shores)	\$9.05	-	\$18.07	\$29.18	\$15.87	-	\$27.31	\$38.75	12,000
Indian River County	\$9.05	-	\$18.07	\$29.18	\$15.87	-	\$27.31	\$38.75	12,000
City of Monticello	\$7.50	-	\$15.53	\$23.55	\$18.00	-	\$42.24	\$66.47	-
City of Clermont	\$5.48	-	\$9.88	\$14.28	\$15.27	-	\$23.31	\$31.35	16,000
City of Eustis	\$9.96	-	\$18.28	\$26.60	\$23.43	-	\$35.15	\$46.87	10,000
City of Groveland	\$10.50	4,000	\$10.50	\$21.50	\$27.13	4,000	\$27.13	\$35.53	-
City of Leesburg	\$8.72	-	\$12.63	\$17.47	\$23.32	-	\$29.78	\$36.25	15,000
City of Mascotte	\$28.00	1,000	\$38.00	\$56.00	N/A	N/A	N/A	N/A	N/A
City of Minneola	\$7.00	2,000	\$10.70	\$18.55	\$15.40	-	\$30.24	\$45.08	15,000
City of Mount Dora	\$8.44	-	\$14.33	\$20.21	\$26.94	-	\$41.97	\$57.01	8,976
City of Tavares	\$16.12	-	\$21.54	\$29.68	\$20.15	-	\$33.47	\$46.79	14,000
City of Umatilla	\$10.39	-	\$18.43	\$27.97	\$29.60	-	\$47.60	\$65.60	20,000
Town of Lady Lake	\$11.64	-	\$21.36	\$33.28	\$15.50	-	\$29.70	\$43.90	-
Town of Montverde	\$12.26	3,000	\$16.56	\$33.74	N/A	N/A	N/A	N/A	N/A
Bonita Springs Utilities, Inc.	\$12.17	-	\$26.81	\$43.01	\$28.48	-	\$43.28	\$58.08	16,000
City of Cape Coral	\$17.32	-	\$32.92	\$50.47	\$21.07	-	\$57.23	\$93.39	-
City of Fort Myers	\$8.63	-	\$27.23	\$59.78	\$14.90	-	\$67.90	\$120.90	-
Lee County	\$12.59	-	\$25.67	\$40.39	\$20.45	-	\$43.85	\$67.25	9,000
Lehigh Acres	\$14.96	-	\$36.88	\$60.46	\$25.13	-	\$59.73	\$77.03	6,000
North Fort Myers	\$16.91	-	\$46.03	\$75.15	\$17.52	-	\$50.00	\$66.24	6,000
Town of Fort Myers Beach	\$15.55	-	\$35.15	\$56.65	N/A	N/A	N/A	N/A	N/A
City of Tallahassee	\$10.55	2,500	\$12.91	\$19.76	\$17.03	-	\$38.79	\$60.55	-
City of Williston	\$6.67	-	\$11.07	\$16.07	\$26.75	5,000	\$26.75	\$30.05	-
Liberty County	\$12.50	3,000	\$16.25	\$31.55	N/A	N/A	N/A	N/A	N/A
City of Bradenton	\$13.90	999	\$23.94	\$37.94	\$20.55	999	\$30.30	\$46.86	25,000
City of Palmetto	\$8.53	-	\$32.02	\$57.46	\$16.35	-	\$29.99	\$44.71	12,000
Manatee County	\$8.73	-	\$17.17	\$26.65	\$20.84	-	\$39.44	\$58.04	10,000
Town of Longboat Key	\$14.37	-	\$23.93	\$36.29	\$16.04	-	\$39.68	\$57.41	7,000
City of Belleview	\$10.57	-	\$19.93	\$29.79	\$21.22	-	\$34.38	\$48.27	-
City of Ocala	\$9.48	-	\$13.44	\$17.40	\$22.99	-	\$34.97	\$46.96	9,724
Marion County Utilities	\$12.75	-	\$17.51	\$23.09	\$22.53	-	\$45.49	\$56.97	6,000
Martin County Utilities	\$16.57	-	\$25.09	\$33.61	\$17.18	-	\$33.94	\$50.70	10,000
City of Hialeah	\$4.83	-	\$13.71	\$23.13	\$4.99	-	\$25.03	\$46.24	-
City of Homestead	\$7.01	-	\$10.52	\$14.96	\$14.20	-	\$26.24	\$38.28	-
City of Miami Beach	\$22.15	5,000	\$22.15	\$35.98	\$0.00	-	\$32.92	\$65.84	-
City of North Miami	\$12.51	-	\$20.07	\$29.91	\$16.88	-	\$34.52	\$52.16	-
City of North Miami Beach	\$10.71	-	\$23.59	\$36.84	\$20.21	-	\$39.57	\$61.53	-
Miami Dade County	\$3.20	-	\$6.11	\$23.11	\$3.25	-	\$12.22	\$43.42	-

COUNTY	UTILITY NAME	APPROX. SERVICE POP.	WMD	RATES EFFECTIVE DATE	UNITS	COMBINED CHARGE		
						MINIMUM CHARGE	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)
MONROE	City of Marathon		SFWMD	10/1/2012	KGAL	N/A	N/A	N/A
	Florida Keys Aqueduct Authority	73,300	SFWMD	10/1/2015	KGAL	\$41.90	\$107.66	\$178.78
	Key Largo Wastewater Treatment District	-	SFWMD	-	KGAL	N/A	N/A	N/A
	Key West Resort Utilities Corp.	-	SFWMD	-	KGAL	N/A	N/A	N/A
	Village of Islamorada	-	SFWMD	10/1/2013	KGAL	N/A	N/A	N/A
OKALOOSA	City of Crestview	22,500	NWFWMD	6/13/1994	KGAL	\$25.50	\$39.20	\$66.75
	City of Fort Walton Beach	20,300	NWFWMD	10/1/2015	KGAL	\$32.77	\$53.27	\$96.99
	City of Mary Esther	3,844	NWFWMD	10/1/2015	KGAL	\$32.00	\$65.01	\$103.93
	Destin Water Users	42,000	NWFWMD	1/1/2016	KGAL	\$40.33	\$58.61	\$77.73
	Okaloosa County	36,000	NWFWMD	10/1/2015	KGAL	\$30.96	\$57.74	\$87.34
OKEECHOBEE	Okeechobee Utility Authority	20,000	SFWMD	10/1/2010	KGAL	\$40.65	\$86.15	\$137.83
ORANGE	City of Maitland	16,500	SJRWMD	10/1/2015	KGAL	\$25.15	\$52.15	\$80.35
	City of Ocoee	36,700	SJRWMD	10/1/2015	KGAL	\$30.90	\$47.06	\$63.84
	City of Winter Park	45,000	SJRWMD	10/1/2015	KGAL	\$18.81	\$41.97	\$67.41
	Oakland Water System	2,538	SJRWMD	10/1/2014	KGAL	N/A	N/A	N/A
	Orange County Utilities	501,660	SJRWMD	10/1/2015	KGAL	\$22.43	\$41.39	\$61.55
	Orlando Utilities Commission	425,000	SJRWMD	3/1/2009	KGAL	N/A	N/A	N/A
	Reedy Creek Improvement District	150,000	SFWMD	9/27/2015	KGAL	\$26.50	\$47.64	\$68.78
OSCEOLA	Toho Water Authority	73,000	SFWMD	10/1/2015	KGAL	\$18.02	\$36.68	\$69.59
PALM BEACH	City of Boca Raton	84,400	SFWMD	10/1/2015	KGAL	\$24.79	\$33.61	\$36.77
	City of Boynton Beach	105,169	SFWMD	10/1/2015	KGAL	\$31.05	\$46.25	\$59.30
	City of Delray Beach	66,000	SFWMD	10/1/2009	KGAL	\$33.76	\$48.58	\$67.14
	City of West Palm Beach	100,000	SFWMD	10/1/2015	CCF	\$32.68	\$64.19	\$97.35
	Palm Beach County	569,000	SFWMD	10/1/2015	KGAL	\$28.18	\$40.78	\$69.62
	Town of Jupiter	80,000	SFWMD	10/1/2015	KGAL	N/A	N/A	N/A
	Town of Lantana	3,420	SFWMD	10/1/2014	KGAL	\$33.23	\$56.55	\$81.79
	Village of Tequesta	6,500	SFWMD	2/1/2016	KGAL	N/A	N/A	N/A
PASCO	Aloha Gardens	7,500	-	10/1/2015	KGAL	\$19.61	\$76.77	\$133.93
	City of Dade City	5,119	SFWMD	3/1/2009	KGAL	\$19.95	\$41.11	\$63.26
	City of New Port Richey	10,000	SWFWMD	10/1/2013	KGAL	\$19.60	\$45.48	\$73.46
	City of San Antonio	1,150	SWFWMD	12/1/2008	KGAL	N/A	N/A	N/A
	City of Zephyrhills	21,000	SWFWMD	10/1/2015	KGAL	\$19.18	\$44.46	\$73.46
	Pasco County	-	SWFWMD	10/1/2014	KGAL	\$25.17	\$56.37	\$89.43
	Seven Springs	-	-	10/1/2015	KGAL	\$37.20	\$87.24	\$137.28
PINELLAS	City of Clearwater	110,000	SWFWMD	10/1/2015	KGAL	\$46.20	\$62.99	\$130.15
	City of Dunedin	42,824	SWFWMD	10/1/2010	KGAL	\$13.08	\$50.48	\$93.64
	City of Gulfport	-	SWFWMD	10/1/2015	KGAL	\$31.05	\$63.46	\$135.16
	City of Largo	-	SWFWMD	-	KGAL	N/A	N/A	N/A
	City of Oldsmar	13,500	SWFWMD	10/1/2013	KGAL	\$25.00	\$60.67	\$108.23
	City of Safety Harbor	15,000	SWFWMD	10/1/2009	KGAL	\$25.86	\$54.66	\$86.96
	City of St. Petersburg	346,072	SWFWMD	11/1/2015	KGAL	\$23.46	\$58.46	\$95.91
	City of Tarpon Springs	24,000	SWFWMD	10/1/2015	KGAL	\$38.06	\$67.78	\$119.82
	City of Treasure Island	6,790	SWFWMD	10/1/2014	KGAL	N/A	N/A	N/A
	Pinellas County	375,000	SWFWMD	10/1/2015	KGAL	\$19.72	\$58.52	\$97.32

UTILITY NAME	WATER CHARGE				WASTEWATER CHARGE				
	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	RES. CAP (GAL)
City of Marathon	N/A	N/A	N/A	N/A	\$35.97	-	\$68.13	\$100.29	12,000
Florida Keys Aqueduct Authority	\$13.90	-	\$37.26	\$65.98	\$28.00	-	\$70.40	\$112.80	10,000
Key Largo Wastewater Treatment District	N/A	N/A	N/A	N/A	\$33.60	-	\$54.68	\$75.76	-
Key West Resort Utilities Corp.	N/A	N/A	N/A	N/A	\$39.57	-	\$56.49	\$73.41	10,000
Village of Islamorada	N/A	N/A	N/A	N/A	\$39.03	-	\$64.11	\$89.19	12,000
City of Crestview	\$9.00	2,000	\$12.70	\$20.25	\$16.50	2,000	\$26.50	\$46.50	16,000
City of Fort Walton Beach	\$10.21	2,000	\$16.29	\$31.17	\$22.56	2,000	\$36.98	\$65.82	16,000
City of Mary Esther	\$13.00	-	\$26.13	\$41.69	\$19.00	-	\$38.88	\$62.24	-
Destin Water Users	\$12.36	-	\$22.72	\$33.92	\$27.97	-	\$35.89	\$43.81	20,000
Okaloosa County	\$10.20	-	\$21.02	\$34.66	\$20.76	-	\$36.72	\$52.68	10,000
Okeechobee Utility Authority	\$18.94	-	\$37.40	\$62.04	\$21.71	-	\$48.75	\$75.79	-
City of Maitland	\$9.75	-	\$14.55	\$20.55	\$15.40	-	\$37.60	\$59.80	-
City of Ocoee	\$11.03	-	\$15.83	\$21.25	\$19.87	-	\$31.23	\$42.59	12,000
City of Winter Park	\$8.62	-	\$13.34	\$20.34	\$10.19	-	\$28.63	\$47.07	14,000
Oakland Water System	\$16.50	3,000	\$18.97	\$28.85	N/A	N/A	N/A	N/A	N/A
Orange County Utilities	\$6.72	-	\$11.40	\$17.28	\$15.71	-	\$29.99	\$44.27	14,000
Orlando Utilities Commission	\$7.50	-	\$10.48	\$15.30	N/A	N/A	N/A	N/A	N/A
Reedy Creek Improvement District	\$23.38	-	\$27.44	\$31.50	\$3.12	-	\$20.20	\$37.28	8,000
Toho Water Authority	\$5.17	-	\$9.45	\$20.08	\$12.85	-	\$27.23	\$49.51	-
City of Boca Raton	\$13.44	-	\$16.60	\$19.76	\$11.35	-	\$17.01	\$17.01	-
City of Boynton Beach	\$12.35	-	\$18.95	\$25.55	\$18.70	-	\$27.30	\$33.75	7,000
City of Delray Beach	\$15.72	3,000	\$16.97	\$21.97	\$18.04	-	\$31.61	\$45.17	12,000
City of West Palm Beach	\$20.91	-	\$33.86	\$48.45	\$11.77	-	\$30.33	\$48.90	11,968
Palm Beach County	\$13.28	-	\$18.64	\$30.48	\$14.90	-	\$22.14	\$39.14	10,000
Town of Jupiter	\$20.14	-	\$24.86	\$30.44	N/A	N/A	N/A	N/A	N/A
Town of Lantana	\$19.98	-	\$24.98	\$31.90	\$13.25	-	\$31.57	\$49.89	10,000
Village of Tequesta	\$15.75	-	\$25.71	\$35.67	N/A	N/A	N/A	N/A	N/A
Aloha Gardens	\$3.86	-	\$26.94	\$50.02	\$15.75	-	\$49.83	\$83.91	10,000
City of Dade City	\$5.70	-	\$13.58	\$22.45	\$14.25	-	\$27.53	\$40.81	-
City of New Port Richey	\$8.72	-	\$18.68	\$30.74	\$10.88	-	\$26.80	\$42.72	15,000
City of San Antonio	\$16.65	2,000	\$24.15	\$39.15	N/A	N/A	N/A	N/A	N/A
City of Zephyrhills	\$4.22	-	\$11.58	\$22.66	\$14.96	-	\$32.88	\$50.80	-
Pasco County	\$7.83	-	\$18.63	\$31.29	\$17.34	-	\$37.74	\$58.14	10,000
Seven Springs	\$14.42	-	\$42.18	\$69.94	\$22.78	-	\$45.06	\$67.34	10,000
City of Clearwater	\$19.44	3,000	\$27.31	\$58.79	\$26.76	3,000	\$35.68	\$71.36	-
City of Dunedin	\$6.54	-	\$21.90	\$43.02	\$6.54	-	\$28.58	\$50.62	10,000
City of Gulfport	\$13.84	2,000	\$28.59	\$62.73	\$17.21	2,000	\$34.87	\$72.43	-
City of Largo	N/A	N/A	N/A	N/A	\$24.80	3,000	\$26.92	\$35.40	8,000
City of Oldsmar	\$12.25	1,000	\$28.66	\$50.54	\$12.75	1,000	\$32.01	\$57.69	-
City of Safety Harbor	\$13.53	-	\$21.65	\$33.27	\$12.33	-	\$33.01	\$53.69	15,000
City of St. Petersburg	\$11.01	-	\$26.93	\$45.30	\$12.45	-	\$31.53	\$50.61	-
City of Tarpon Springs	\$18.10	-	\$31.78	\$55.66	\$19.96	-	\$36.00	\$64.16	-
City of Treasure Island	N/A	N/A	N/A	N/A	\$14.00	-	\$47.84	\$86.96	-
Pinellas County	\$6.46	-	\$25.90	\$45.34	\$13.26	-	\$32.62	\$51.98	10,000

COUNTY	UTILITY NAME	APPROX. SERVICE POP.	WMD	RATES EFFECTIVE DATE	UNITS	COMBINED CHARGE		
						MINIMUM CHARGE	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)
POLK	City of Auburndale	10,990	SWFWMD	10/1/2015	KGAL	\$46.97	\$46.97	\$54.45
	City of Bartow	20,000	SWFWMD	12/1/2011	KGAL	\$31.87	\$48.75	\$67.41
	City of Eagle Lake	2,500	SWFWMD	10/1/2014	KGAL	\$39.90	\$52.29	\$77.45
	City of Fort Meade	2,100	SWFWMD	10/1/2015	KGAL	\$23.91	\$43.99	\$64.97
	City of Frostproof	2,900	SWFWMD	10/1/2012	KGAL	\$69.90	\$79.67	\$118.75
	City of Lake Alfred	6,000	SWFWMD	11/1/2014	KGAL	\$53.49	\$53.49	\$55.49
	City of Lake Wales	19,000	SWFWMD	10/1/2015	KGAL	\$31.77	\$55.81	\$90.11
	City of Winter Haven	75,000	SWFWMD	10/1/2015	KGAL	\$17.62	\$45.06	\$76.70
	Lakeland Water Utilities	171,951	SWFWMD	10/1/2015	KGAL	\$25.30	\$48.14	\$71.42
	Polk County	59,834	SWFWMD	10/1/2014	KGAL	\$45.83	\$79.72	\$108.96
	Town of Dundee	-	SWFWMD	10/1/2003	KGAL	\$77.95	\$81.75	\$85.55
PUTNAM	City of Crescent City	2,200	SJRWMD	8/12/2010	KGAL	\$60.55	\$62.71	\$72.97
SANTA ROSA	City of Gulf Breeze	6,838	NFWWMD	1/1/2015	KGAL	\$29.00	\$59.64	\$90.28
SARASOTA	City of North Port	45,759	SWFWMD	1/1/2016	KGAL	\$45.76	\$85.28	\$132.36
	City of Sarasota	52,000	SWFWMD	9/1/2015	KGAL	\$39.73	\$80.05	\$127.53
	City of Venice	22,000	SWFWMD	10/1/2015	KGAL	\$45.22	\$94.20	\$152.89
	Sarasota County	200,000	SWFWMD	11/19/2013	KGAL	\$30.96	\$70.88	\$113.36
SEMINOLE	City of Altamonte Springs	41,000	SJRWMD	10/1/2014	KGAL	\$10.80	\$28.92	\$58.67
	City of Casselberry	21,000	SJRWMD	10/1/2015	KGAL	\$22.75	\$51.95	\$90.91
	City of Oviedo	30,000	SJRWMD	10/1/2015	KGAL	\$34.83	\$56.98	\$82.58
	City of Sanford	51,000	SJRWMD	10/1/2013	KGAL	\$30.95	\$46.13	\$77.79
	City of Winter Springs	34,000	SJRWMD	10/1/2014	KGAL	\$16.95	\$39.83	\$62.71
	Sanlando Utilities Corporation	-	SJRWMD	-	KGAL	\$19.43	\$30.67	\$42.85
	Seminole County	154,700	SJRWMD	10/1/2015	KGAL	\$33.38	\$56.38	\$79.38
ST. JOHNS	City of St. Augustine	17,000	SJRWMD	10/1/2015	KGAL	\$23.30	\$58.35	\$101.83
	St. Johns County - Main System	82,000	SJRWMD	10/1/2015	KGAL	\$26.28	\$56.48	\$88.96
	St. Johns County - Ponte Vedra System	26,500	SJRWMD	10/1/2015	KGAL	\$32.12	\$49.84	\$68.46
ST. LUCIE	City of Port St. Lucie	190,000	SFWM	10/1/2014	KGAL	\$24.01	\$69.29	\$118.14
	Fort Pierce Utilities Authority	42,000	SFWM	3/1/2015	KGAL	\$39.13	\$64.54	\$100.30
	St. Lucie County Utilities	25,958	SFWM	6/1/2015	KGAL	\$48.30	\$90.46	\$140.75
SUMTER	Little Sumter Service Area	24,753	SWFWMD	10/1/2015	KGAL	\$21.56	\$36.04	\$50.52
	Village Center Service Area	18,122	SJRWMD	10/1/2015	KGAL	\$35.71	\$40.67	\$45.63
VOLUSIA	City of Daytona Beach	88,000	SJRWMD	10/1/2015	KGAL	\$27.91	\$69.75	\$124.39
	City of DeLand	40,000	SJRWMD	10/1/2015	KGAL	\$41.02	\$67.18	\$93.34
	City of Deltona	85,000	SJRWMD	11/1/2015	KGAL	\$27.99	\$90.43	\$170.24
	City of Edgewater	20,958	SJRWMD	10/1/2015	KGAL	\$24.86	\$62.78	\$112.88
	City of Orange City	-	SJRWMD	10/1/2015	KGAL	\$31.31	\$73.79	\$118.06
	City of Ormond Beach	28,497	SJRWMD	10/1/2015	KGAL	\$29.87	\$45.09	\$76.71
	City of Port Orange	70,000	SJRWMD	4/1/2015	KGAL	\$21.60	\$49.72	\$82.64
	Town of Ponce Inlet	3,100	SJRWMD	1/1/2015	KGAL	\$32.93	\$67.69	\$115.45
	Volusia County - Softened	8,150	SJRWMD	1/1/2015	KGAL	\$33.34	\$65.34	\$99.92
	Volusia County - Unsoftened	23,000	SJRWMD	1/1/2015	KGAL	\$33.34	\$58.34	\$84.81
WAKULLA	City of St. Marks	330	NFWWMD	1/1/2011	KGAL	\$50.00	\$57.71	\$88.55
WALTON	City of DeFuniak Springs	4,400	NFWWMD	10/1/2015	KGAL	\$43.00	\$72.32	\$110.19
	South Walton Utility Company	16,000	NFWWMD	10/1/2015	KGAL	\$24.69	\$52.97	\$82.18

UTILITY NAME	WATER CHARGE				WASTEWATER CHARGE				
	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	MINIMUM CHARGE	MINIMUM GALLONS INCLUDED	4,000 GAL (5.35 CCF)	8,000 GAL (10.70 CCF)	RES. CAP (GAL)
City of Auburndale	\$10.36	4,000	\$10.36	\$17.84	\$36.61	4,000	\$36.61	\$36.61	4,000
City of Bartow	\$10.55	-	\$20.31	\$31.85	\$21.32	-	\$28.44	\$35.56	10,000
City of Eagle Lake	\$15.75	4,000	\$15.75	\$24.39	\$24.15	1,000	\$36.54	\$53.06	-
City of Fort Meade	\$8.11	-	\$13.27	\$19.33	\$15.80	-	\$30.72	\$45.64	10,000
City of Frostproof	\$14.31	3,000	\$16.54	\$25.46	\$55.59	3,000	\$63.13	\$93.29	-
City of Lake Alfred	\$12.95	6,000	\$12.95	\$14.95	\$40.54	-	\$40.54	\$40.54	-
City of Lake Wales	\$6.98	-	\$18.02	\$31.97	\$24.79	-	\$37.79	\$58.14	15,000
City of Winter Haven	\$8.93	-	\$17.11	\$29.51	\$8.69	-	\$27.95	\$47.19	14,000
Lakeland Water Utilities	\$8.39	-	\$16.07	\$24.19	\$16.91	-	\$32.07	\$47.23	12,000
Polk County	\$9.69	-	\$17.66	\$27.46	\$36.14	-	\$62.06	\$81.50	7,000
Town of Dundee	\$17.00	-	\$20.80	\$24.60	\$60.95	-	\$60.95	\$60.95	-
City of Crescent City	\$19.46	3,000	\$21.62	\$31.88	\$41.09	-	\$41.09	\$41.09	-
City of Gulf Breeze	\$12.00	-	\$25.44	\$38.88	\$17.00	-	\$34.20	\$51.40	-
City of North Port	\$17.80	-	\$33.00	\$55.76	\$27.96	-	\$52.28	\$76.60	12,000
City of Sarasota	\$16.72	-	\$30.24	\$46.16	\$23.01	-	\$49.81	\$81.37	-
City of Venice	\$21.43	-	\$43.53	\$75.34	\$23.79	-	\$50.67	\$77.55	-
Sarasota County	\$16.07	-	\$25.83	\$38.15	\$14.89	-	\$45.05	\$75.21	10,000
City of Altamonte Springs	\$3.61	-	\$9.94	\$20.52	\$7.19	-	\$18.98	\$38.15	11,000
City of Casselberry	\$8.10	-	\$14.14	\$24.18	\$14.65	-	\$37.81	\$66.73	-
City of Oviedo	\$11.36	-	\$16.27	\$24.63	\$23.47	-	\$40.71	\$57.95	10,000
City of Sanford	\$10.90	2,000	\$15.14	\$24.92	\$20.05	2,000	\$30.99	\$52.87	12,000
City of Winter Springs	\$5.72	-	\$11.04	\$16.36	\$11.23	-	\$28.79	\$46.35	10,000
Sanlando Utilities Corporation	\$4.45	-	\$8.21	\$12.91	\$14.98	-	\$22.46	\$29.94	10,000
Seminole County	\$12.89	-	\$17.25	\$21.61	\$20.49	-	\$39.13	\$57.77	-
City of St. Augustine	\$11.53	-	\$24.34	\$45.58	\$11.77	-	\$34.01	\$56.25	10,000
St. Johns County - Main System	\$12.08	-	\$24.36	\$38.92	\$14.20	-	\$32.12	\$50.04	10,000
St. Johns County - Ponte Vedra System	\$12.85	-	\$18.61	\$25.27	\$19.27	-	\$31.23	\$43.19	10,000
City of Port St. Lucie	\$8.31	-	\$23.87	\$43.00	\$15.70	-	\$45.42	\$75.14	8,000
Fort Pierce Utilities Authority	\$23.83	3,000	\$27.28	\$41.08	\$15.30	-	\$37.26	\$59.22	10,000
St. Lucie County Utilities	\$22.25	-	\$36.05	\$57.98	\$26.05	-	\$54.41	\$82.77	10,000
Little Sumter Service Area	\$7.38	-	\$13.14	\$18.90	\$14.18	-	\$22.90	\$31.62	10,000
Village Center Service Area	\$7.38	-	\$12.34	\$17.30	\$28.33	-	\$28.33	\$28.33	-
City of Daytona Beach	\$15.25	1,000	\$30.31	\$50.39	\$12.66	900	\$39.44	\$74.00	-
City of DeLand	\$11.89	-	\$19.57	\$27.25	\$29.13	-	\$47.61	\$66.09	15,000
City of Deltona	\$11.22	-	\$17.50	\$28.52	\$16.77	-	\$72.93	\$141.72	10,000
City of Edgewater	\$10.14	-	\$24.90	\$51.84	\$14.72	-	\$37.88	\$61.04	-
City of Orange City	\$10.43	-	\$24.71	\$40.78	\$20.88	-	\$49.08	\$77.28	9,000
City of Ormond Beach	\$13.08	2,000	\$19.44	\$33.34	\$16.79	2,000	\$25.65	\$43.37	-
City of Port Orange	\$9.90	-	\$20.62	\$36.14	\$11.70	-	\$29.10	\$46.50	12,000
Town of Ponce Inlet	\$18.30	2,000	\$31.30	\$57.30	\$14.63	-	\$36.39	\$58.15	12,000
Volusia County - Softened	\$13.14	-	\$28.02	\$45.48	\$20.20	-	\$37.32	\$54.44	14,000
Volusia County - Unsoftened	\$13.14	-	\$21.02	\$30.37	\$20.20	-	\$37.32	\$54.44	14,000
City of St. Marks	\$22.46	3,000	\$25.30	\$36.66	\$27.54	3,000	\$32.41	\$51.89	-
City of DeFuniak Springs	\$17.88	2,000	\$25.32	\$41.31	\$25.12	-	\$47.00	\$68.88	-
South Walton Utility Company	\$9.28	-	\$16.44	\$24.53	\$15.41	-	\$36.53	\$57.65	10,000

ABOUT RAFTELIS FINANCIAL CONSULTANTS, INC.

Raftelis Financial Consultants (RFC) has the largest utility financial and rate consulting practice in the nation, with more than 50 consultants in 14 offices around the country, including two Florida offices in Casselberry and Sarasota. RFC is also registered as a Municipal Advisor with the U.S. Securities Exchange Commission (SEC) and the Municipal Securities Rulemaking Board (MSRB). RFC provides a variety of financial, rate, and management consulting services for water, wastewater, and stormwater utilities including:

FINANCIAL & RATE CONSULTING

- Affordability Analysis and Program Development
- Debt Issuance Support
- Dispute Resolution
- Financial and Capital Improvements Planning
- Rate Case Support
- Rate Study
- Risk Analysis
- Stormwater Utility Development

MANAGEMENT CONSULTING

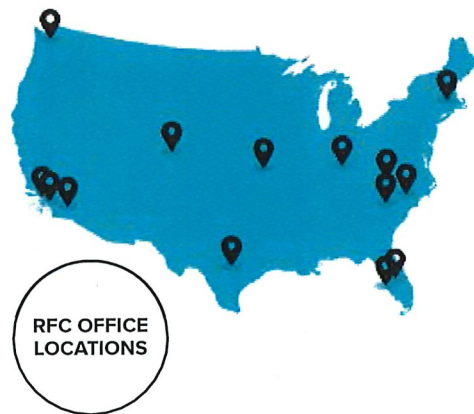
- Customer Relationship Management
- Custom Software and Tool Development
- Data Services
- Organizational Optimization
- Performance Management and Benchmarking
- Project/Program Procurement Assistance
- Public/Stakeholder Education, Outreach, and Facilitation
- Stormwater Program Development

Support

- Strategic Business Planning
- Water/Wastewater Utility Valuation

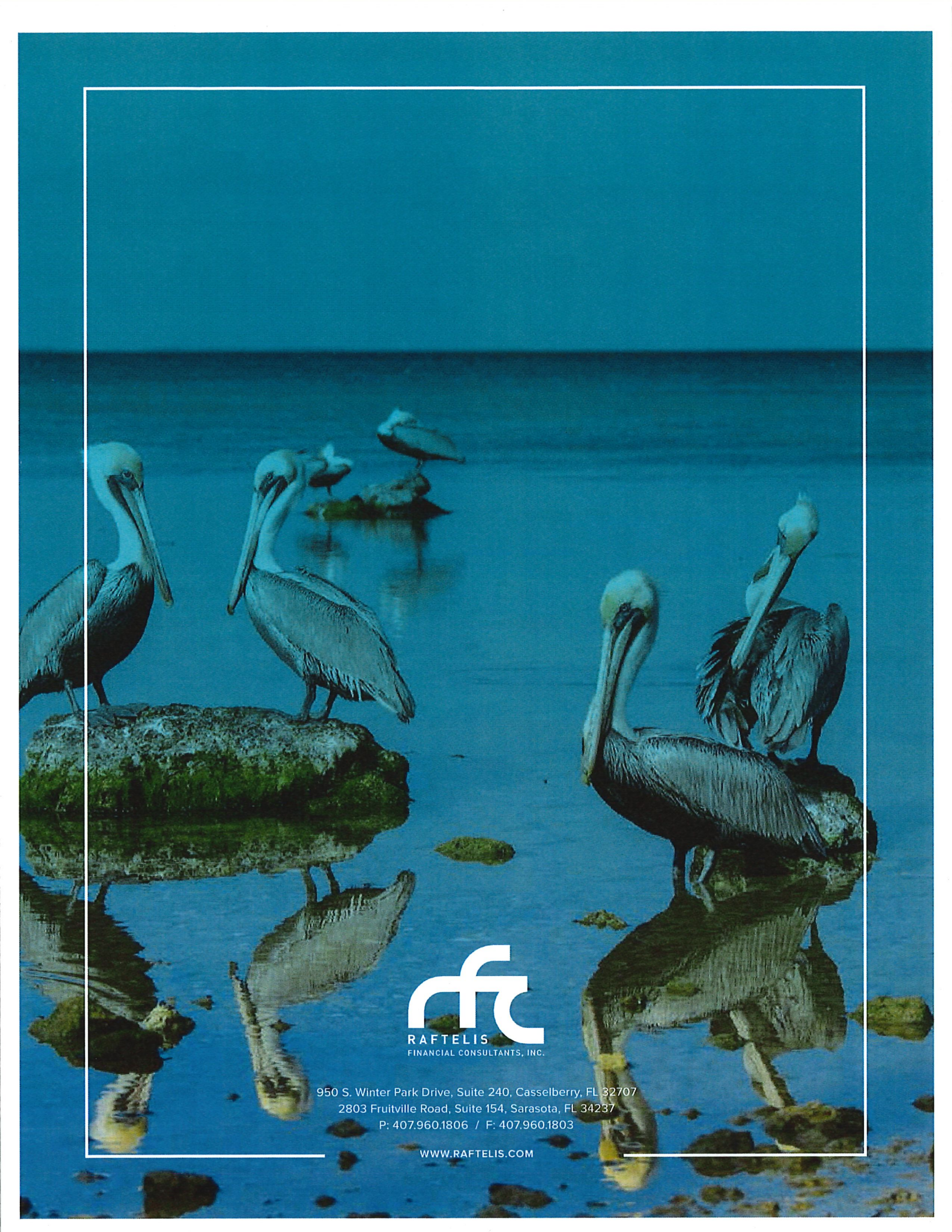
RFC conducts and/or publishes several of the water and wastewater utility industry's leading rate surveys, some of which are co-published by various industry associations, including:

- *Water and Wastewater Rate Survey*, co-published with the American Water Works Association (AWWA)
- *Utility Financial Information Survey*, published by the Association of Metropolitan Water Agencies (AMWA)
- *Florida Water and Wastewater Rate Survey*
- *California-Nevada Water and Wastewater Rate Survey*, co-published with the CA-NV AWWA
- *Water and Wastewater Residential Rate Survey*, published by the Water Infrastructure Finance Authority of Arizona
- *Washington/Oregon Water and Wastewater Rate Survey*



FOR MORE INFORMATION, PLEASE VISIT: WWW.RAFTELIS.COM

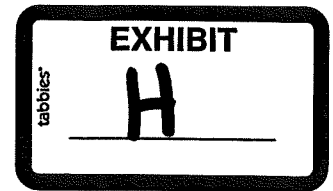
The 2016 Florida Water and Wastewater Rate Survey includes information for more than 180 utilities throughout Florida, each with its own unique characteristics including rate structures that vary in complexity and cost. This document includes highlights from the survey and illustrates why rates may differ among communities. We hope the survey provides a resource for utilities to compare themselves with their peer communities throughout Florida, and to stay abreast of industry trends.



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Water Rate Comparison



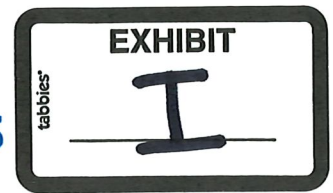
Based on a residential account with a 5/8" meter and 6 kgal (8 ccf) of monthly usage. Estimated bill amounts based on rates available from the various utilities websites as of May 1, 2017. Total amounts do not include any applicable taxes or fees.

Location	Water	Sewer	Total
Atlanta, GA	\$42.64	\$108.08	\$150.72
Birmingham, AL	\$45.86	\$70.36	\$116.21
Brevard County, FL	\$34.68	\$71.89	\$106.57
Collier County, FL	\$40.12	\$59.73	\$99.85
Charleston, SC	\$22.48	\$73.01	\$95.49
Melbourne, FL	\$35.42	\$52.93	\$88.35
Citrus County, FL	\$19.39	\$68.47	\$87.86
Lee County, FL	\$32.21	\$55.55	\$87.76
Jacksonville Beach, FL	\$33.84	\$51.12	\$84.96
West Palm Beach, FL	\$41.32	\$41.20	\$82.52
St. Petersburg, FL	\$35.30	\$45.10	\$80.40
Hillsborough County, FL	\$35.69	\$40.52	\$76.21
Gainesville, FL	\$26.75	\$46.90	\$73.65
St. Johns County, FL	\$31.49	\$41.43	\$72.92
Seminole County, FL	\$20.00	\$49.90	\$69.90

Pensacola, FL		\$25.81	\$42.67	\$68.48
Charlotte, NC		\$20.44	\$46.62	\$67.06
JEA - Jacksonville, FL Location	Water	\$20.40	Sewer \$45.96	Total \$66.36
Tallahassee, FL		\$16.16	\$50.12	\$66.28
Mobile, AL		\$20.60	\$45.56	\$66.16
Clay County, FL		\$18.02	\$42.44	\$60.46
Naples, FL		\$16.14	\$42.86	\$59.00
Orlando, FL		\$12.63	\$45.85	\$58.48
Greenville, SC		\$13.34	\$44.66	\$58.00
Orange County, FL		\$14.75	\$38.26	\$53.01
Miami, FL		\$14.14	\$38.86	\$53.00
Tampa, FL		\$17.67	\$25.19	\$42.86

Pay Your Way

Important Rate Information for Residential and Non-Demand Customers



Please note this important information about your 2018 electric bill, including changes to fuel charges.

Effective January 2018, your bill will reflect slightly higher fuel prices and other factors approved by the Florida Public Service Commission as part of an annual adjustment. Fuel costs are passed through from fuel suppliers to our customers with no markup or profit to Tampa Electric.

Effective January 2018

Standard Residential Rate (RS)	
Basic Service Charge:	\$16.62 per month
Energy Charge:	
Usage up to 1,000 kWh	5.855 ¢ per kWh
Usage over 1,000 kWh	6.963 ¢ per kWh
Fuel Charge:	
Usage up to 1,000 kWh	2.818 ¢ per kWh
Usage over 1,000 kWh	3.818 ¢ per kWh

Residential Service Variable Pricing (RSVP-1)	
Basic Service Charge:	\$16.62 per month
Energy Charge:	4.900 ¢ per kWh
Fuel Charge:	3.132 ¢ per kWh

Standard General Service, Non-Demand (GS)	
Basic Service Charge:	\$19.94 per month
Energy Charge:	6.184 ¢ per kWh
Fuel Charge:	3.132 ¢ per kWh

Time-of-Day General Service, Non-Demand (GST)		
Basic Service Charge:	\$22.16 per month	
	On-Peak (¢ per kWh)	Off-Peak (¢ per kWh)
Energy Charge:	15.823	1.665
Fuel Charge:	3.330	3.047

The rate schedules above are subject to gross receipts taxes, city and state taxes, and franchise fees, where applicable. A late payment charge may be applied to any unpaid balance on your electric bill that is not paid by the past-due date.

The energy charge includes 0.655 cents per kWh for rate schedule RS, (0.649) cents per kWh for rate schedule RSVP-1 (based on P2 pricing – rate can vary based on rate tier), 0.635 cents per kWh for rate schedules GS and GST for the conservation, environmental and capacity cost recovery charges.

About your bill

Basic Service Charge

The monthly basic service charge covers the cost of maintaining your electric meter and the wires that bring electrical service to your home or business. The basic service charge also covers the cost of reading the meter and maintaining customer records and accounting for bill payments, credit and other transactions affecting your account. Basic service charges are incurred even if no electricity is used during the month.

Energy Charge

The energy charge includes all other costs of producing the electricity you purchase, except fuel. This also includes conservation, environmental and capacity cost recovery charges. Effective January 2018, residential customers will be billed 5.855 cents per kilowatt-hour (kWh) for the first 1,000 kWh of energy usage and 6.963 cents per kWh for any usage over 1,000 kWh under Tampa Electric's tiered rate structure.

Fuel Charge

This is the cost of fuel used to produce your electricity. Fuel costs are passed through from fuel suppliers to our customers with no markup or profit to Tampa Electric. Effective January 2018, residential customers will be billed 2.818 cents per kWh for fuel usage up to 1,000 kWh, and 3.818 cents per kWh for any usage over 1,000 kWh.

To learn more about our rates and how you can make managing energy costs easier, visit tampaelectric.com for energy-savings tips that can help you lower your monthly electric bill. If you prefer to speak with a representative, please call:

Hillsborough County
(813) 223-0800

Polk County
(863) 299-0800

All other counties and out-of-state
1-888-223-0800



Important rate information for commercial and industrial customers

Please note this important information about your 2018 electric bill, including changes to fuel charges.

Effective January 2018, your bill will reflect slightly higher fuel prices and other factors approved by the Florida Public Service Commission as part of an annual adjustment. Fuel costs are passed through from fuel suppliers to our customers with no markup or profit to Tampa Electric.

We have several rate schedules for our commercial and industrial customers. Depending on the actual maximum electricity load your facility requires, we will select the appropriate rate schedule. (Your rate schedule appears in the center portion of your bill under "New Charges").

Tampa Electric's Business and Industry department can discuss any questions you have regarding your account and the charges involved. Please contact us at one of the following numbers:

Hillsborough County

(813) 228-1010

Polk County

(863) 299-0800

All other counties and out-of-state

(888) 223-0800

To learn more about our rates and how you can make managing energy costs easier, visit tampaelectric.com for energy-savings tips that can help you lower your monthly electric bill.

Effective January 2018			
Standard General Service, Demand (GSD)		Interruptible Service (IS) - Closed to new customers	
Basic Service Charge:	\$33.24 per month	Basic Service Charge:	\$689.11 per month
Demand Charge:	\$ 10.25 per kW	Demand Charge:	\$ 1.61 per kW
Energy Charge:	1.754 ¢ per kWh	Energy Charge:	2.774 ¢ per kWh
Fuel Charge:	3.132 ¢ per kWh	Fuel Charge:	3.101 ¢ per kWh
Capacity Charge:	\$ 0.20 per kW	Capacity Charge:	\$ 0.14 per kW
Energy Conservation Charge:	\$ 0.87 per kW	Energy Conservation Charge:	\$ 0.67 per kW
Environmental Charge:	0.342 ¢ per kWh	Environmental Charge:	0.333 ¢ per kWh
Optional General Service, Demand (GSD-option)		Interruptible Service Time-of-Day (IST) - Closed to new customers	
Basic Service Charge:	\$33.24 per month	Basic Service Charge:	\$689.11 per month
Energy Charge:	6.660 ¢ per kWh	Demand Charge:	\$ 1.61 per kW of billing demand
Fuel Charge:	3.132 ¢ per kWh	On-Peak	Off-Peak
Capacity Charge:	0.047 ¢ per kWh	Energy Charge:	2.774 (¢ per kWh) 2.774 (¢ per kWh)
Energy Conservation Charge:	0.201 ¢ per kWh	Fuel Charge:	3.297 (¢ per kWh) 3.017 (¢ per kWh)
Environmental Charge:	0.342 ¢ per kWh	Capacity Charge:	\$ 0.14 per kW
Time-of-Day General Service, Demand (GSDT)		Energy Conservation Charge:	\$ 0.67 per kW
Basic Service Charge:	\$33.24 per month	Environmental Charge:	0.333¢ per kWh
Demand Charge:	\$ 3.46 per kW of billing demand	<p><i>The fuel charge is used to pay the fuel suppliers and does not profit Tampa Electric.</i></p> <p><i>Rate schedules are subject to gross receipts taxes, city and state taxes, and franchise fees, where applicable. A late payment charge may be applied to any unpaid balance on your electric bill that is not paid by the past-due date.</i></p>	
	\$ 6.79 per kW of peak billing demand		
	On-Peak Off-Peak		
Energy Charge:	3.211 (¢ per kWh) 1.159 (¢ per kWh)		
Fuel Charge:	3.330 (¢ per kWh) 3.047 (¢ per kWh)		
Capacity Charge:	\$ 0.20 per kW		
Energy Conservation Charge:	\$ 0.87 per kW		
Environmental Charge:	0.342 ¢ per kWh		



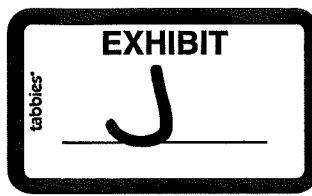


EXHIBIT A

EXAMPLES OF OTHER FLORIDA MUNICIPAL ELECTRIC UTILITIES

CITY	DISTRIBUTION
Fort Pierce	<p>6% of "gross revenues" defined as: "all the income derived from retail sales of electricity, gas, and wastewater disposal; wholesale and retail sales of water; gains on sales of assets, interest, rents, royalties, dividends, and management fees"</p> <p>Where a power cost adjustment or purchase gas adjustment is utilized, "gross income" shall mean the amount billed based upon the applicable rate without a debit or credit for the cost adjustment.</p>
Jacksonville	<p>Charter §21.07:</p> <p>Assessment against Utility, calculated as follows:</p> <p>(c): "The combined assessment for the electric system and the water and sewer system shall equal, but not exceed the greater of (A) the sum of (i) the amount calculated by multiplying 7.468 mills by the gross kilowatt-hours delivered by JEA to retail users of electricity in JEA's service area and to wholesale customers under from contracts having an original term of more than one year (other than sales of energy to Florida Power and Light Company from JEA's St. Johns River Power Park System) during the twelve-month period ending on April 30 of the fiscal year immediately preceding the fiscal year for which such assessment is applicable plus (ii) the amount calculated by multiplying 389.20 mills by the number of K-Gals (1=1000 gallons) potable water and sewer service, excluding reclaimed water service, provided to consumers during the twelve-month period ending on April 30 of the fiscal year immediately preceding the fiscal year for which such assessment is applicable or (B) a minimum calculated amount which increases by 1% per year from fiscal year 2016-2017 through fiscal year 2020-2021 using the fiscal year 2015-16 combined assessment of \$114,187,538 as the base year. The amounts applicable to clause (B) above are: for fiscal year 2016-2017 - \$115,329,413; for fiscal year 2017-2018 - \$116,482,708; for fiscal year 2018-2019 - \$117,647,535; for fiscal year 2019-2020 - \$118,824,010; and for fiscal year 2020-2021 - \$120,012,250."</p> <p>(d): Commission may change assessment calculation by ordinance</p> <p>(e): Commission also has power to appropriate annually a portion of available revenues based on a formula agreed upon by JEA and commission</p> <p>(l): Franchise fee of 3% of revenues electric and sewer; can be increased to 6% by ordinance</p>
Kissimmee	<p>Charter §§10-11: The annual budget shall contain an amount anticipated to be transferred to the general fund of the city, but not less than, as a minimum, 6.24 mils per kilowatt hour (kWh) of the retail sales (sales not for resales) of electricity. This anticipated transfer figure shall be furnished to the city within one hundred twenty (120) days prior to the beginning of the fiscal year, and the monetary "transfer" may be made monthly at the option of the commission.</p>
Newberry	<p>Code §98-68: All revenues received, collected and derived from the electric charges imposed by ordinance shall be placed as received from the customer by the city into a special fund to be known and designated as the "electric revenue fund", which fund shall be kept separate and apart from all other funds of the city. The monies in such fund shall be used for the following purposes:</p>

	<p>(1) Operation, repair and maintenance of the electric system of the city;</p> <p>(2) Construction or acquisition of any electrical system and the construction or acquisition of extensions, additions, renewals or replacements to the existing electric system of the city; and</p> <p>(3) Paying all or any part of the debt service requirements of bonds issued to finance the cost of construction or acquisition of capital improvements described in subsection (2) of this section, in such amounts or proportions of such monies as may be pledged by ordinance. Remaining monies may be transferred to the city general fund for any authorized use.</p>
New Smyrna Beach	<p>Code §218: The commission shall have the exclusive power and authority to bill and collect the prescribed fees or charges for all services and utilities under its control and when collected, the flow of funds shall be: First, the payment of all operating and maintenance expenses of said utilities; second, the funding of all reserves required by revenue certificates issued by the city or said commission for projects under commission control including the debt service payments of all such revenue certificates as same become due; third, the payment to the general fund of the city a sum equal to six (6) percent of the gross revenues from utilities under commission control; such payments shall be made monthly. The surplus shall be paid annually to the general fund of the city after reserving an adequate fund for operation and maintenance expenses, capital improvements and line extensions as determined by the commission.</p>

CITY	STRUCTURE AND MANAGEMENT
Alachua Bartow Blountstown Bushnell Chattahoochee Clewiston Fort Meade Green Cove Springs Havana Homestead Jacksonville Beach Lakeland Leesburg Moore Haven Mount Dora Ocala Quincy Tallahassee Wauchula Williston Winter Park	Departments within City
Fort Pierce Jacksonville New Smyrna Beach Orlando	Separate utilities board with plenary authority
Gainesville	<p>Charter §3.06(1): General manager for utilities appointed by and responsible to commission;</p> <p>Code § 2-356-2-362: Utilities advisory board w/7 members with the following membership requirements:</p> <p>"All members shall reside within the utility service area and receive utility service. A minimum of one member shall reside outside the Gainesville city limits. The membership shall be comprised of the following:</p> <ul style="list-style-type: none"> A representative of a major business (defined as having 25 or more employees) that is a utility commercial customer; A person with utility management experience; A person with investment banking, financial or certified public accounting experience; A licensed attorney with business, contract or corporate law experience; A person with engineering experience; and Two persons with any qualifications the city commission deems relevant or beneficial to service on the board."
Kissimmee	<p>Charter Art. IX, §1: Kissimmee Utility Authority that is a separate unit of the city government and has exclusive jurisdiction, control and management of the utilities of the city and its operations and facilities free from the jurisdiction, direction, and control of other city officers and of the commission.</p> <p>§2: Board composed of 5 members appointed by a 4/5 of entire commission. Members must have demonstrated a successful business or professional management career, but 2 of the 5 may be members that reside outside the city limits of the City of</p>

	<p>Kissimmee, and who purchase electricity from the city's utilities and who portray the above attributes. In addition to said 5 members, the mayor serves as ex officio member of the Kissimmee Utility Authority without a vote.</p> <p>§14: The Board appoints a utilities director to be responsible to the Board and who shall serve at its pleasure.</p>
Lake Worth	<p>Electric Utilities Department within the City that has a Utilities Director who reports to the City Manager.</p> <p>Code §2-237: The City also has a 7 member Electric Utility Advisory Board which advises the commission on electric utilities policies, plans and programs. 4 at large members appointed by each commissioner, 1 appointed by mayor, 1 appointed by commission business owner, whose business is located in the city, and 1 appointed by the commission representing the utility service areas of or in a portion of the Village of Palm Springs and unincorporated Palm Beach County. The 4 district members and the 1 at-large member appointed by the commissioners and the mayor, respectively, must be residents of the city, and all members of the electric utility advisory board must be customers of the city utilities. Preference for membership shall be accorded, but not limited to, those residents who are knowledgeable or possess expertise in the following areas: engineering, management, accounting and finance, traditional energy generation and distribution, renewable energy generation and/or energy conservation.</p>
Reedy Creek Improvement District (special taxing district)	<p>The District presently owns and operates all utility systems within the District. The systems include wastewater collection and treatment system, a reclaimed water distribution system, an electric generation and distribution system, a solid waste collection and transfer system, a solid waste recycling collections and disposal system, a potable water production and distribution system, a natural gas distribution system, a high temperature hot water system, and a chilled water system. By contract, Reedy Creek Energy Services operates these systems on behalf of the District. (https://www.rcid.org/doing-business/utilities/)</p>
St. Cloud	<p>Interlocal agreement with Orlando Utilities Commission</p>
Starke	<p>Code §102-1 - Utilities department with a utilities director and assistant utilities director appointed by the commission</p>