

ANNUAL BUDGET

2022-2023



For the Fiscal Year Ending September 30, 2023
Amending Fiscal Year Ending September 30, 2022



Fort Pierce Utilities Authority

A Component Unit of the City of Fort Pierce, Florida

ANNUAL BUDGET

For the fiscal year ending September 30, 2023
Amending the fiscal year ending September 30, 2022

Prepared by
Department of Finance

Barbara A. Mika, CGFO
Director of Financial Administration
bmika@fpu.com
www.fpu.com



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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Fort Pierce Utilities Authority
Florida**

For the Fiscal Year Beginning

October 01, 2021

A handwritten signature in cursive script that reads "Christopher P. Morill".

Executive Director

LEADERSHIP FY 2022-2023



Board of Directors



From Left to Right:

Leadership Team

Javier Cisneros, P.E.

Director of Utilities

Craig Crawford

(Acting) Director of Electric and Gas Systems

Bo Hutchinson, P.E.

Director of Water/Wastewater Systems

Daniel Retherford, P.E.

Director of Utility Support Services

Barbara A. Mika, CGFO

Director of Financial Administration

Linda Hudson

Mayor-Member

Kristina Gibbons

Vice Chairman

Frank H. Fee, IV

Chairman

Barbara M. Bennett

Secretary

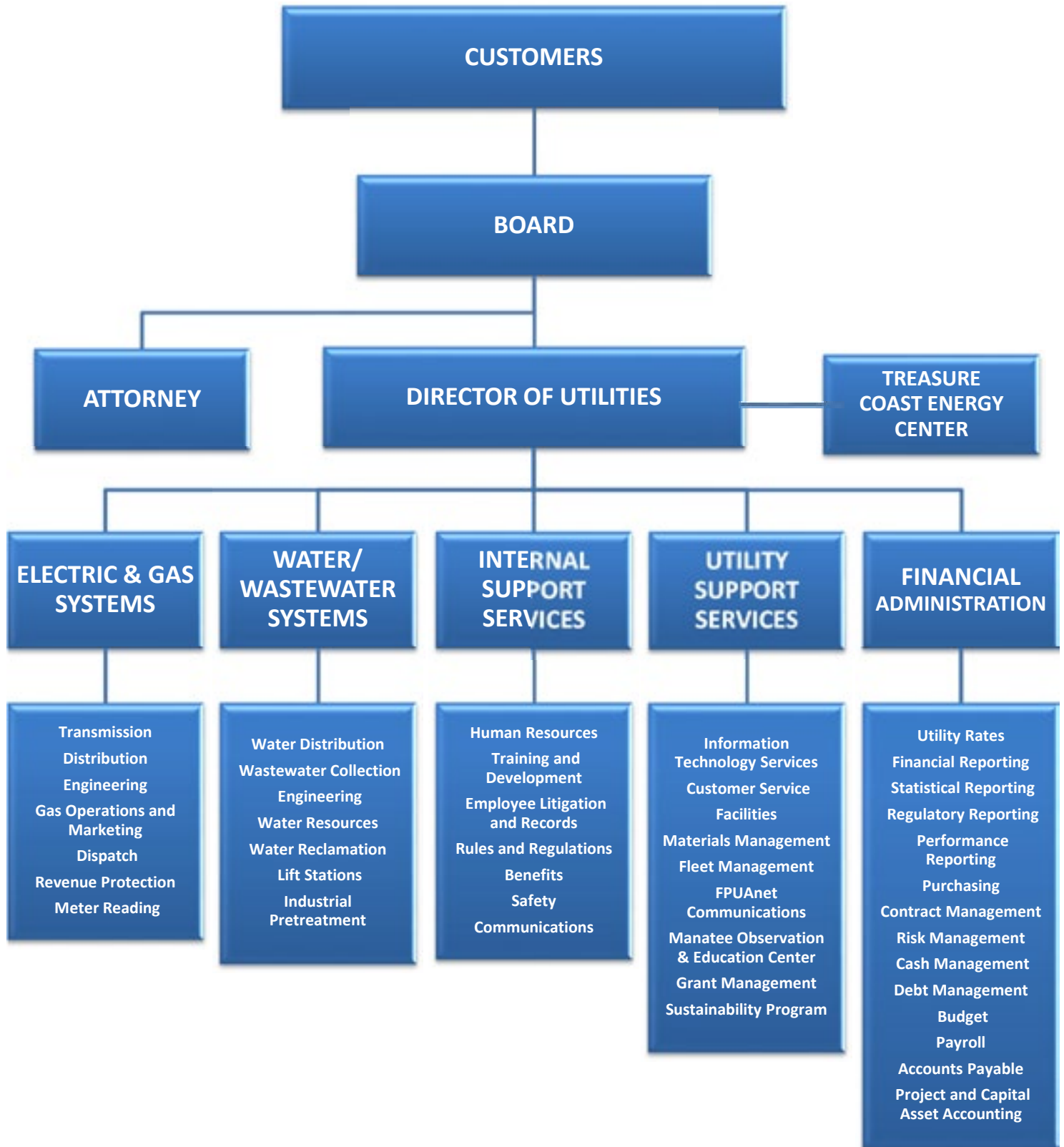
Larry Lammers

Deputy Secretary

Rupert N. Koblegard III

Attorney

FPUA Organizational Structure

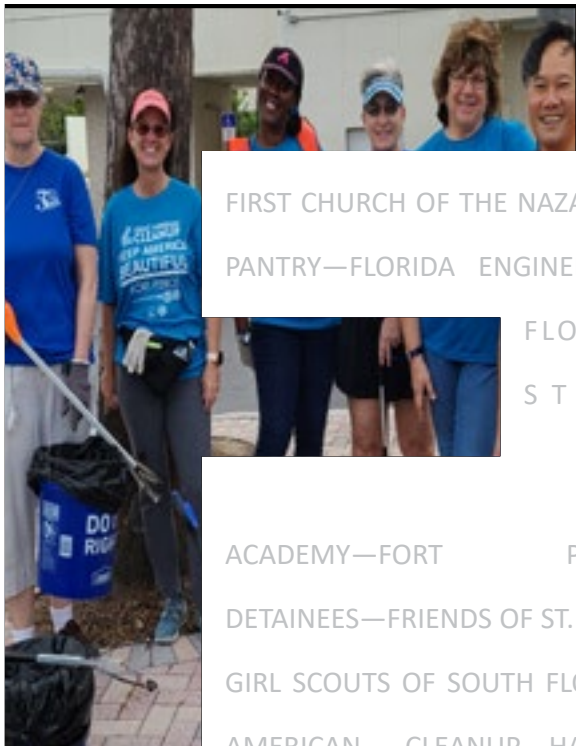


FORT PIERCE UTILITIES AUTHORITY

“TO PROVIDE OUR CUSTOMERS WITH ECONOMICAL, RELIABLE AND FRIENDLY SERVICE

FORT PIERCE UTILITIES AUTHORITY EMPLOYEES HAVE “ENHANCED THE QUALITY OF LIFE IN OUR

4-H—ALZHEIMER’S COMMUNITY CARE—AMERICAN CANCER SOCIETY—AMERICAN RED CROSS—BLUEBIRD EDUCATIONAL FOUNDATION—BOYSCOUTS OF AMERICA—BOYS & GIRLS CLUBS OF ST. LUCIE COUNTY—BRENNITY ASSISTED LIVING —CHILD FUND INTERNATIONAL—CHRIST FAMILY CHURCH—CHRIST FELLOWSHIP CHURCH—CHRISTIAN FM—CITY OF FORT PIERCE—CONSERVATION FOUNDATION—CONSERVATION KIDZ—COUNCIL ON AGING OF ST. LUCIE COUNTY—DOGS & CATS FOREVER—EARLY LEARNING COALITION—END IT CORP—FAMILY



FIRST CHURCH OF THE NAZARENE PANTRY—FLORIDA ENGINEERING

FLORIDA STATE

ACADEMY—FORT PIERCE
 DETAINEES—FRIENDS OF ST. LUCIE
 GIRL SCOUTS OF SOUTH FLORIDA
 AMERICAN CLEANUP—HABITAT



MEALS—

F O O D
 S O C I E T Y —

CHRISTIAN ROTARY—FRIENDS OF MIAMI-DADE COUNTY PUBLIC HEALTH, INC.—
 - TREASURE COAST—GREAT FOR HUMANITY—HEATHCOTE

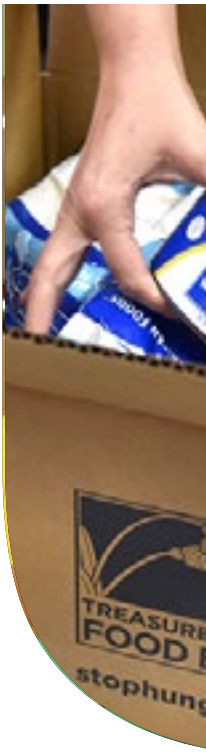
BOTANICAL GARDENS—HIBISCUS CHILDREN’S CENTER—HIBISCUS PARK NEIGHBORHOOD ASSOCIATION & CRIME WATCH—HIGHWAYMEN FESTIVAL—INCUBATE NEIGHBORHOOD CENTER—IRL SCIENCE FESTIVAL—KEEP FORT PIERCE BEAUTIFUL—KIWANIS CLUB OF FORT PIERCE-SUNRISE—LEARN TO READ OF SLC—LINCOLN PARK MAIN STREET—LINDSAY SCHOOL OF THE ARTS—LPMS CHRISTMAS ON MOORE’S CREEK—MAIN STREET FORT PIERCE—MANATEE OBSERVATION & EDUCATION CENTER (MOEC)—MARINE CLEAN-UP INITIATIVE—MARINE CORPS TOYS FOR TOTS—MMPS ENVIRONMENTAL—MOORE’S CREEK CLEANUP—MUSTARD SEED MINISTRIES—

MISSION STATEMENT

IN A CONTINUOUS EFFORT TO ENHANCE THE QUALITY OF LIFE IN OUR COMMUNITY”

COMMUNITY” BY CONTRIBUTING THEIR TIME AND SERVICE TO THE FOLLOWING ORGANIZATIONS:

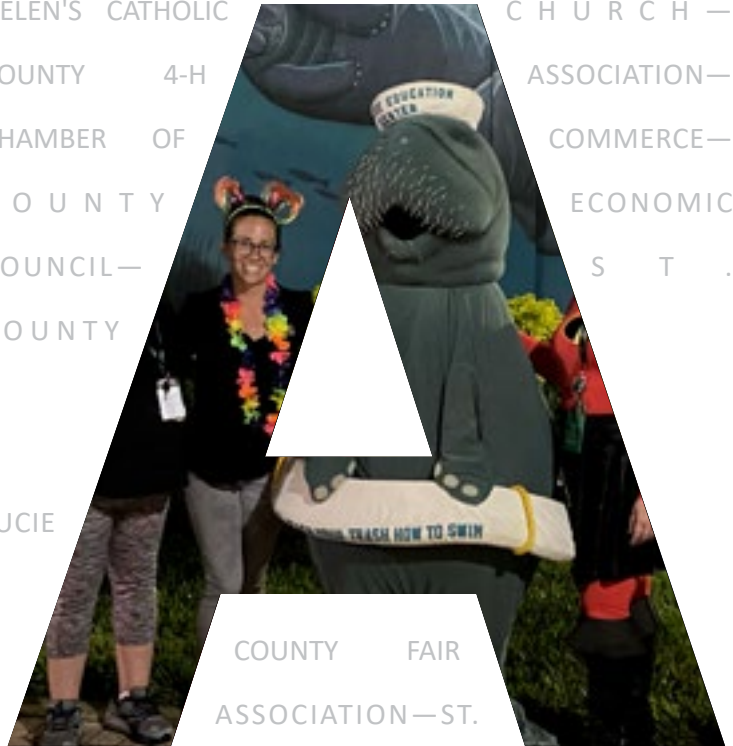
NORTHSIDE BAT & BALL LITTLE LEAGUE—ONE FLORIDA FOUNDATION—OXBOW ECO-CENTER—OYSTER FEST—
 PACE CENTER FOR GIRLS—PARKVIEW BAPTIST CHURCH FOOD PANTRY—PILOT CLUB OF FT. PIERCE—PSL POLICE
 DEPARTMENT—PSL PREDATORS - FL YOUTH FOOTBALL LEAGUE—RESTORING THE VILLAGE—ROUNDTABLE OF ST.
 LUCIE COUNTY—SALVATION ARMY CHRISTMAS ANGELS—SANDY SHOES FESTIVAL—SARAH'S KITCHEN—SLC AGAPE
 SENIOR CITIZENS RECREATION CENTER—SMITHSONIAN INSTITUTE—SPONSOR ME, INC—ST. ANDREWS EPISCOPAL



ACADEMY —ST.
 ST. LUCIE
 ST. LUCIE COUNTY
 ST. LUCIE
 DEVELOPMENT
 L U C I E
 E D U C A T I O N
 F O U N D A T I O N —
 S T .



HELEN'S CATHOLIC
 COUNTY 4-H
 CHAMBER OF
 C O U N T Y
 C O U N C I L —
 C O U N T Y
 LUCIE



C O U N T Y F A I R
 A S S O C I A T I O N — S T .

LUCIE

COUNTY

SCHOOLS—STUFF

THE BUS—SUNRISE THEATRE—SUSAN G. KOMEN-STRIDES AGAINST BREAST CANCER—SWORD OUTREACH
 MENTORING & RESOURCE CENTER—THE LIGHTHOUSE FOUNDATION—THE VANDUZER FOUNDATION—TIM
 TEBOW FOUNDATION—TRADITION WORSHIP CENTER—TREASURE COAST BLOOD BANK—TREASURE COAST FOOD
 BANK—TREASURE COAST MANATEE FOUNDATION—TREASURE COAST WATERWAY CLEANUP—TREASURE COAST
 YOUTH FOOTBALL & CHEER—UNITED AGAINST POVERTY, INC. —UNITED WAY OF ST. LUCIE COUNTY—VERO BEACH
 BASEBALL CLUB, INC.—VILLAGE COALITION OF YOUTH ACTIVITIES—WE LEAP, INC.—WILD OVER WILDLIFE—

UTILITY SYSTEMS DESCRIPTION

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

Fort Pierce Utilities Authority is a municipal utility, and is a discretely presented component unit of the City of Fort Pierce. FPUA's community investments keep money locally when possible and FPUA Board meetings are open to the public. FPUA is recognized by the American Public Power Association as one of 274 utilities nationwide designated a "Reliable Public Power Provider" (RP3).

FPUA is governed by a utility board made up of residents of the community, who are customers of the utility. The FPUA Board consists of five members, one of whom is the Mayor-Commissioner of the City, who serves on the Board as long as he or she holds such office. The City Commission appoints the other four members for four-year overlapping terms. No member of the FPUA Board shall serve more than two consecutive four-year terms.

ELECTRIC SYSTEM



The Electric System serves the City of Fort Pierce and the immediate surrounding area ([Page 247](#)), encompassing approximately 35 square miles, with an average of 28,870 services billed during the fiscal year ended September 30, 2021. FPUA currently has 16 miles of 69kV and 7.5 miles of 138kV transmission lines. The 69kV lines interconnect six sub-transmission substations and the 138kV connects two transmission substations to Florida Power and Light (FPL). FPUA's primary distribution has approximately 504 miles of

overhead and 305 miles of underground cable which operates at 13.2kV. FPUA and FPL have a territorial agreement approved by the Florida Public Service Commission.

On December 16, 1997, FPUA agreed to participate in the Florida Municipal Power Agency's All-Requirements Power Supply Project (ARP). In doing so, FPUA is now one of 13 municipally owned utilities in the ARP. The principal benefits of ARP are:

1. Lower operating costs through utilization of the most efficient generation available.
2. Future generation will be planned for the collective systems, as needed, by FMPPA.
3. Economies of scale in operating, planning, and financing.
4. Lower risk with more units and more cities working together.

As of January 1, 1998, FPUA assigned its resources to the ARP and agreed to purchase its total power requirements from them. These resources include the contracts with Florida Municipal Power Agency (FMPPA) related to Stanton Unit No. 1 (Stanton and Tri-City Projects) and Stanton Unit No. 2. The contracts related to the St. Lucie Nuclear Project have not been assigned.

The Treasure Coast Energy Center (TCEC) is a natural gas-fueled combined cycle unit, wholly owned by FMPA and operated by Fort Pierce Utilities Authority. FPUA operates the TCEC with its staff on an ongoing contract basis.

The Electric Service territory is progressing with the continued installation of the Advanced Metering Infrastructure (AMI) meters with 40% of the almost 29,000 meters in the system installed and operational. The recent funding received from the issuance on the Series 2022A Revenue Refunding Bonds will help to complete this project in the next two to three years. FPUA is in the midst of a multi-year Grid Modernization and Storm Hardening strategic initiative. This will include the replacement of six 25MVA transformers, twelve 69kV circuit breakers and eighteen 69kV switches inside of our substations. The plan will also harden our system by changing out our main line feeder poles from wood to concrete for better reliability and strength. Our plan also includes the undergrounding of certain laterals in trouble prone areas. All this is to help maintain reliable power to our 29,000 customer owners.

WATER SYSTEM

The Water System serves the City of Fort Pierce and the immediate surrounding area ([Page 248](#)), encompassing approximately 32 square miles, with an average of 21,470 services billed during the fiscal year ended September 30, 2021. Water supply is obtained from 36 Surficial Aquifer wells (shallow) and 11 Floridan Aquifer wells (deep). FPUA currently has a Water Use Permit (WUP) from the South Florida Water Management District (SFWMD) to withdraw an annual daily average not to exceed 21.13 million gallons (MG) of ground water. Treatment of the raw ground water is presently accomplished through a 20 million gallons per day (MGD) conventional Lime Softening Water Treatment Plant and a 10.3 MGD Reverse Osmosis Water Treatment Plant. Over the past 8 years, FPUA has made a significant investment into the water treatment plant by rehabilitating and upgrading all of the critical components to ensure that safe and reliable drinking water is provided to the FPUA rate payers.

FPUA meets all federal and state drinking water standards. FPUA has 9 million Gallons (MG) of storage capacity. The water distribution system is composed of 400 miles of water mains, remote pumping facilities, ground level storage tanks, hydrants, and valves.

The Advanced Metering Infrastructure project is currently underway with 24%, of the now almost 22,000 new meters that will need to be installed, complete. Recent funding received from the Series 2022A Revenue Refunding Bond issuance will allow completion of this project in the next 2-3 years.



WASTEWATER SYSTEM



The Wastewater System serves the City of Fort Pierce and the immediate surrounding area [\(Page 249\)](#), encompassing approximately 30 square miles, with an average of 15,820 services billed during the fiscal year ended September 30, 2021. The wastewater collection system consists of 118 lift stations, 174 miles of gravity sewer lines ranging from 4 to 48 inches in diameter, and approximately 97 miles of force mains ranging in size from 1.5 to 30 inches in diameter. The Island Water Reclamation Facility (IWRF) currently has a

permitted capacity of 10 MGD for Annual Average Daily Flow (AADF) and 11.5 MGD for 3-Month AADF. The Florida Department of Environmental Protection (FDEP) has issued an operating permit which will be adequate through December 10, 2022. FPUA has one domestic deep injection well (IW) at the IWRF plant site. A pumping station injects treated/disinfected effluent into the 3,300-foot deep injection well for disposal. The IWRF IW-1 well is a twenty-four inch domestic well which is permitted through 2022. There are two deep injection wells located on the site of the future Mainland Water Reclamation Facility (MWRF) in the southwest corner of the service area. IW-1 is an 18-inch industrial deep injection well with a capacity of 2.7 MGD, PHF and IW-2 is a 24-inch domestic deep injection well. IW-1 accommodates the TCEC’s industrial wastewater stream and St. Lucie County landfill leachate, and is permitted through August 4, 2020 with permit renewal under review. The IW-2 well is currently not in operation and therefore is not permitted. Both wells can be utilized for disposal of MWRF effluent when that facility is constructed. FPUA has made significant progress in the relocation efforts of the IWRF and has spent over \$26 million towards that effort to date.

The relocated MWRF project is board-approved and scheduled to begin construction in 2023, with completion and initial flows planned for Spring 2025. A short transition period will follow where FPUA operates both reclamation facilities while the collections system field work required to divert all flows is completed. The new MWRF is also being designed with a reuse system that will allow the TCEC to use treated reuse in their process cooling towers, saving an average of 2 MGD of draw from the Floridan Aquifer and providing a sustainable solution for effluent disposal.

NATURAL GAS SYSTEM

The Natural Gas System serves the City of Fort Pierce and the immediate surrounding area [\(Page 250\)](#), encompassing approximately 27 square miles, with an average of 4,110 services billed during the fiscal year ended September 30, 2021. The system consists of 173 miles of gas main and 81 miles of service lines. FPUA also owns and operates a Compressed Natural Gas (CNG) station that provides clean fuel for FPUA’s fleet of vehicles. Beginning in FY 2023 the Natural Gas System will expand services north to the Lakewood park area and includes 13 miles of new mains and a new gate station. This expansion is expected to double our customer base within ten years. The completion of a 4” and a 6” main extension will service new and existing large commercial customers. The completion of the Natural Gas AMI Project



with 18% new meters installed, will be funded through the recent bond issuance as well and is expected to be completed in the next two years. The Natural Gas System purchases firm gas for resale through the Florida Gas Utility (FGU). FGU has a contract with Florida Gas Transmission for the transportation of gas to FPUA's system. Gas purchases are supplied by FGU under an "All Requirements" agreement. The Gas Operations Department is responsible for the installation and maintenance of all gas mains and service lines. The department also employs a staff of qualified gas service technicians to maintain and repair customers' natural gas appliances.

FPUAnet® COMMUNICATIONS



FPUAnet Communications is a registered Competitive Local Exchange Carrier (CLEC) with the Florida Public Service Commission since May of 2003. The fiber system consists of over 110 miles of fiber optic lines that provide dark fiber service to all the utility business units and provides broadband service to external customers. The mission of FPUAnet is to help transform the City of Fort Pierce into a 21st Century SMART City. With a city-wide fiber deployment FPUAnet will promote the socio-economic future of our community by attracting new

industries, enabling telecommuting and increasing home values. Its fiber network will provide affordable, high speed symmetrical broadband service to all residents and businesses.

Over the course of the next three years FPUAnet has \$4.2 Million allocated for system reliability and expansion. As a SMART City Internet Service Provider the system will provide additional connections for free public Wi-Fi, Digital Kiosks, Security Cameras and connection to Utility field assets.

MANATEE OBSERVATION & EDUCATION CENTER

The Manatee Observation & Education Center is located on Moore's Creek east of Indian River Drive in Fort Pierce. The Manatee Center represents FPUA's longtime commitment to community engagement and environmental stewardship. The Manatee Center's mission is to promote understanding and responsible actions for the protection of the Treasure Coast's fragile ecosystems and their inhabitants. The Manatee Center provides environmental education and community involvement through an active education outreach program and a group of over 100 volunteers who staff the Exhibit Hall, Vanishing Mermaid Gift Shop, and community events. The Manatee Center Exhibit Hall, a museum of aquatic tanks and environmental information, provides a clean and safe facility for viewing manatees in the wild and other inhabitants of the Indian River Lagoon. During fiscal year 2021, Manatee Center staff counted 215 manatee sightings in Moore's Creek while hosting 23,407 visitors and students from all over the world. Volunteers provided critical and active support to the Center with a total of 5,531 hours of service.



The Manatee Observation and Education Center offers a variety of education programs and activities for all ages. The Manatee Center also hosts special events such as NatureFest, Summer Camps, and

monthly Brown Bag Lunch Lecture Series. School groups can also enjoy programming both at the Manatee Center and in the comfort of their own classroom through mobile programming. The Manatee Observation and Education Center exists to educate the community about nature, how humans impact the environment, and to teach ways to interact with our natural environment to lessen the impact.

CITY OF FORT PIERCE THEN AND NOW



Fort Pierce, often called the Sunrise City, has been the hub of St. Lucie County, Florida for over 100 years. Situated on the "Treasure Coast," named after the famed sinking of a Spanish treasure fleet in 1715, Fort Pierce is one of the oldest communities on the East Coast of Florida. Fort Pierce was named after the Fort Pierce Army post which was built nearby in 1838 during the Second Seminole War. The military post had been named for Benjamin Kendrick Pierce, a career United States Army officer and the brother of President Franklin Pierce. Incorporated in 1901, Fort Pierce

was primarily one general store surrounded by a few nearby houses. When Henry Flagler's railroad was built through the town in 1915 it brought an opportunity for expansion of new homes and schools with it. The city grew from 300 pioneers to approximately 45,000 residents today and encompasses approximately 29 square miles. In 1923 Sunrise Theatre opened its doors as the largest theater on Florida's East Coast with 1,200 seats. It quickly became the center of St. Lucie County. Sunrise Theatre closed its doors in 1983 due to its inability to convert to a multiple screen operation. In 1988 the downtown Fort Pierce area began launching unique retail shops, restaurants and art galleries. The Sunrise Theatre is located on Main Street in Fort Pierce right in the heart of downtown. The St. Lucie Preservation Association purchased the theater and reopened the newly renovated Sunrise Theatre for the Performing Arts in 2006. The theatre thrives today with named performers drawing audiences to the area. Old City Hall is one of the best-regarded and frequently used buildings on the Treasure Coast of Florida. Built at the height of the Florida boom in 1925, it was the first historic building to be restored in downtown Fort Pierce in 1995. The building was used as the Fort Pierce City Hall until 1983. In 1971 Harbor Branch Oceanographic Institution, a non-profit research organization, was founded by J. Seward Johnson, Sr. in collaboration with Edwin A. Link. In December 2007, the assets and parcels of land of the research institute were transferred to Florida Atlantic University and took its current name - Harbor Branch Oceanographic Institute at Florida Atlantic University. Their research and education focuses on biological oceanography, aquaculture, discovery and development of natural products for medicines, ocean engineering, and



other uses. Its staff includes more than 160 scientists, engineers, mariners, and support personnel. In 2008 the H.D. King plant (Fort Pierce Nuclear plant) was demolished and a series of soil testing started. Ninety-eight percent of all materials from the demolished building were recycled or salvaged, including 20,000 tons of concrete and 37,000 gross tons of steel. After the site was cleared by environmental testing the City of Fort Pierce and the Fort Pierce Redevelopment Agency started soliciting qualifications and accepting proposals for the site. In 2018 a proposal was accepted for a 120-room high end hotel from a national chain, 60 condos, 40,000 square feet of retail space and two restaurants. A 1.5-acre section of the location will be left vacant for a potential rail station in the future. In 2020 Derecktor broke ground on a new shipping yard and port that will hold the world’s largest mobile boat hoist, standing at 85 feet tall, 75 feet wide, and 120 feet long and weighing 738 tons. This hoist will be able to lift mega-yachts of up to 250 feet in length out of the water for general maintenance, repair or refit.

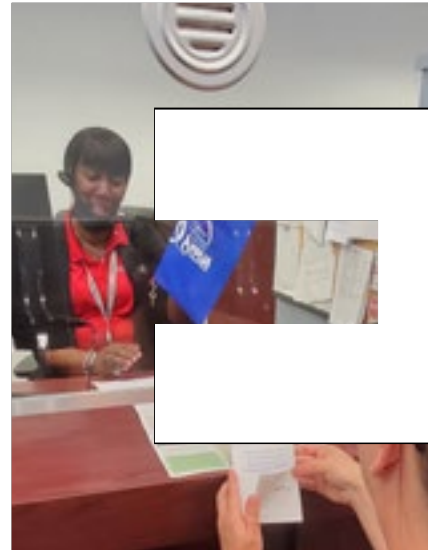
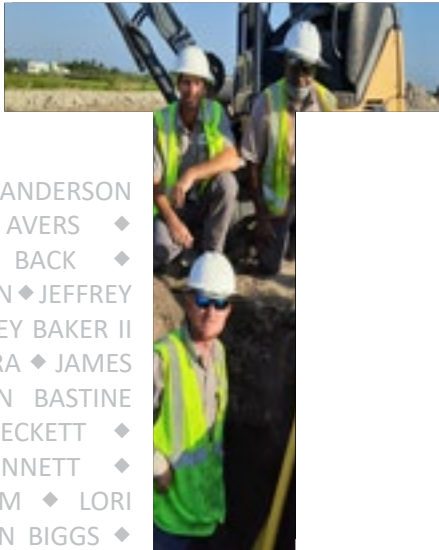
Fort Pierce is a coastal community, which offers miles of uncrowded and pristine beaches. A large portion of the coastline has unspoiled shores with public access. The museums, cultural attractions, nature parks and beaches are all favorites among the tourists and also provide residents with an amazing stay-cation experience.

MAP OF FLORIDA SHOWING THE LOCATION OF FORT PIERCE



TEAM UA - OVER 3,000

JAMES ADAMS
 ◆ KATHARINE ALFORD ◆
 C H A R L E S ALFORD ◆
 WILLIAM ANDERSON
 ◆ ANDREW AVERS ◆
 CHRISTOPHER BACK ◆
 MAURICE BACON ◆ JEFFREY BAKER ◆ JEFFREY BAKER II ◆
 RAUL BARRERA ◆ JAMES BARRY ◆ RYAN BASTINE ◆
 SAMUEL BECKETT ◆
 MEREDITH BENNETT ◆
 KARYL BERTRAM ◆ LORI BIANCO ◆ JOHN BIGGS ◆
 DONALD BLACK ◆ CHARLES



BLAIR ◆ ROBERT BOULANGER ◆ S LANCE BRICK ◆ KEVIN BROGNANO ◆ DANIEL BROLMANN ◆ ROGER BROWN ◆ MELISSA BRUNO ◆ VICTOR BURRIS ◆ TRAVIS BUTLER ◆ ANDREW BYRD ◆ JOSHUA CALANDRO ◆ DWAYNE CALLENDER ◆ WENDY CALVO ZAYAS ◆ JULIE CANTAVE ◆ DADE CAPPAR ◆ JAMES CARNES ◆ BRANDON CASS ◆ JUAN CASTILLO ◆ LUIS CASTILLO ◆ GLYNDA CAVALCANTI ◆ ELBA CENDEJAS ◆ MICHAEL CHIDGEY ◆ MONIQUE CHRISTIE ◆ JAVIER CISNEROS ◆ LINDA CLARK ◆ TEVIN CLAYTON ◆ ANDRE CLEVELAND ◆ RICKY CLEVINGER ◆ ANTHONY CLINCO ◆ BRIAN COLLIER ◆ JAMES COMBS ◆ REGINALD COOK ◆ BRETT CORBETT ◆ TYLER COX ◆ BRANDY CRAWFORD ◆ SHILOH CRAWFORD ◆ CRAIG CRAWFORD ◆ WILBURN CRAWFORD ◆ STEVEN CRITES ◆ CLAYTON CROUCH ◆ JONATHAN CRUMBLEY ◆ MICHAEL CURRID ◆ THOMAS DAROZA ◆ TYRUS DARVILLE ◆ ALDONIO DASILVA ◆ JOEL DAVIS ◆ ROBERT DAVIS ◆ FELICIA DAVIS ◆ GREGORY DAVIS ◆ LUGEY DAWSON ◆ ALICE DELANNOY ◆ BRETT DENATALIE ◆ JAMES DENMAN ◆ OWEN DENNIS ◆ ANDREW DIGIACOMO ◆ THOMAS DRISKELL ◆ JASON DROST ◆ PETER DUNCAN ◆ WILLIAM DUPRE ◆ SCOTT DYKEMA ◆ CHRISTOPHER ELIASON ◆ JASON ERWIN ◆ ROBERT ESCHMANN ◆ TRENT EURY ◆ FRANK FEE ◆ STEVEN FERGUSON ◆ OMAR FOOTE ◆ DENISE FOUNTAIN ◆ SHARI FRANCO ◆ THOMAS FRYAR ◆ NORIEL FUMERO ◆ FREDERICK GADDIS ◆ JOSHUA GANG ◆ STEVEN GATINS ◆ KORY GATLEY ◆ KRISTINA GIBBONS ◆ BARBARA GIBSON ◆ PATRICK GILLESPIE ◆ KEVIN GILLETTE ◆ MONIQUE GILSINAN ◆ PATRICIA GILSINAN ◆ JOSEPH GILSON ◆ MICHAEL GOLDSMITH ◆ SONIA GOMEZ ◆ ANTONIO GONZALEZ ◆ WILLIAM GOODWIN ◆ CROSBY GORE ◆ AARON GRAVES ◆ WILLIAM GRAY ◆ LESLIE GREENWOOD ◆ MARIA GUERRERO ◆ KATHRYN GUILLETTE ◆ RONALD HAGWOOD ◆ GEORGE HALL ◆ MICHELE HARRIS ◆ JAMES HARRIS ◆ MATTHEW HARWARD ◆ COLBY HARWARD ◆ SENATOR HAYES ◆ STEVE HERDEMAN ◆ MICHEAL HIGHSMITH ◆ CLINTON HINER ◆ ADAM HOFFER ◆ ESTELA HOLMAN ◆ KYLE HOLMAN ◆ BRANDON HOULE ◆ LINDA HUDSON ◆ CHRISTOPHER HUGHART ◆ TIMOTHY HUGHES ◆ BOWDOIN HUTCHINSON ◆ GINETTE INGLE ◆ MALIA JACKSON ◆ MARCUS JACKSON ◆ PAUL JAKUBCZAK ◆ JORDEN JENNINGS ◆ SIDNEY JERGER ◆ SIDNEY JERGER ◆ JUWAN JEUNE ◆ ANA JOHNSON ◆ CHONTAE JOHNSON ◆ TERRY JOHNSON ◆ CHRISTOPHER JOHNSON ◆ KATRINA JONES ◆ MICHAEL JONES ◆ JOSHUA JORDAN ◆ KERVANS JOSEPH ◆ WILLIAM KAEFF ◆ ADAM KEE ◆ MARK KOBBE ◆ RUPERT KOBLEGARD III ◆ DANIELLE KOEHLER ◆ MICHAEL KOENIG ◆ JENNIFER KRIP ◆ KUPER KRUEGER ◆ PAUL LAGUERRE ◆ JOSEPH LAMMERS ◆ TERRY LARREMORE ◆ MICHAEL LEDOUX ◆ EDWARD LEONGOMEZ



YEARS OF DEDICATED SERVICE



◆ GLEN LEPEKA



◆ ASHLEY LEVIN ◆ KARINA LIVINGSTON ◆ KAREN LLANAS ◆ JORGE LOPEZ-AGUILAR ◆ SCOTT LOVEN ◆ ALAN LUNA ◆ WANDA MAGNUSON ◆ WILLIAM MAIN ◆ TAMMY MALIN ◆ GLEN MANCHESTER ◆ FRED MANN ◆ BARBARA MARSHALL BENNETT ◆ MELISSA MARTIN ◆ LAURIE MARTIN ◆ MICHAEL MARTIN ◆ STEPHEN MASTELLER ◆ KENNETH MAXWELL ◆ TOMMIE MC CARTHY ◆ DANIEL MCKINLEY ◆ GEORGE MCMILLAN ◆ JOHN MCMILLIAN ◆ TERRANCE MCMILLON ◆ STONEY MCPEEK ◆ FRANCISCO MERCADO ◆ ERIC MEYER ◆ ROSALINE MICHEL ◆ BARBARA MIKA ◆ JOSHUA MILLER ◆ JASON MITTLER ◆ JOSE MORALES GUDINO ◆ REGINA MORRIS ◆ KENNETH MORRIS ◆ LARRY MORRISON ◆ STEVEN MOSELY ◆ STEVEN MURTO ◆ JOHN MUSSELWHITE ◆ KYLE MYERS ◆ CHRISTELLE MYRICK ◆ CHRISTOPHER NASSO ◆ MICHAEL NEILL ◆ THOMAS NEIMAN ◆ MELODY NELSON ◆ DINO NESSELRODE ◆ DAVID NOEL ◆ TINA O'CONNELL ◆ HAILEY OELKE ◆ KIMBERLY OKUBO ◆ SHANNON ONDERLINDE ◆ JOHNNY ORTIZ ◆ SHANE OSTRANDER ◆



◆ KENNETH STRAND ◆ PATRICK TABOR ◆

◆ ANGEL PADILLA-FERNANDEZ ◆ JAKUB PAJAK ◆ NANCY PALKA ◆ THOMAS PARKER ◆ SHELIA PARNELL ◆ KEVIN PARRISH ◆ EDWARD PATRICK ◆ DARIN PATTERSON ◆ ERIC PEARSON OLIVO ◆ LAURIE PEPPLER ◆ LESTYIER PEREZRAMOS ◆ ERIC PETERS ◆ RICHARD PETERSEN ◆ FELICIA PIERRE LOUIS ◆ NANCY PIERRELOUIS ◆ BARBARA PLASENCIA ◆ TONY PRICE ◆ DOUGLAS PUPARD ◆ CHARLES PUTNAM ◆ DAVID RACICOT ◆ FRANCISCO RAMOS ◆ STEPHANIE RAULERSON ◆ SERITTA REEVES ◆ DANIEL RETHERFORD ◆ J RHODEN ◆ TIMOTHY RICHARDS ◆ BRANDON RICHARDSON ◆ EDWIN RICHBERG ◆ HEATHER RICUCCI ◆ ROBERTO RIGUAL ◆ WILLIAM ROLLE ◆ LINDA ROSADO ◆ SAMANTHA ROWLAND ◆ SCOTT RUBY ◆ JILL SABOTA ◆ DERRICK SANDERS ◆ EVAN SAPIA ◆ DEBORAH SAVRDA ◆ JAMES SCHMITT ◆ SAL SCIMECA ◆ JOSHUA SHOLANDER ◆ CARMELO SIGNORELLI ◆ STERLING SIMMONS ◆ DWAYNE SIMPSON ◆ VALENTIME SIRMONS ◆ JULIE SIZEMORE ◆ SHAWN SMITH ◆ JOEL SPADES ◆ RYAN SPENCE ◆ CHARLES STANG STEPHAN ◆ BRIAN STEPHENS ◆ ANGELA STEPHENS ◆ KURTIS WILLIAM STRUBLE ◆ CHARLES SWINDLE ◆ THIERRY SYDNE ◆ TONYA TARDIF ◆ WILLIAM TAYLOR ◆ DELORES TAYLOR ◆ RACHEL TENNANT ◆ DEBRA THERIAULT ◆ JOSEPH TIETZ ◆ DANIEL TILLMAN ◆ NICOLE TIPTON ◆ ROBERT TIPTON ◆ WENDY TOMLINSON ◆ JOHN TOMPECK ◆ JENNIFER TOOMS ◆ GERMAN TORRES ◆ CUONG TRAN ◆ ANDREA TRASFERINI-SLOWN ◆ ELIZABETH UNDERWOOD ◆ OSVALDO VALDES ◆ DAVID VANAUKEN ◆ ROBERT VAUGHN ◆ CHRISTOPHER VELARDO ◆ ANDREW WARE ◆ KARISSA WARE-CURRY ◆ RODERICK WATKINS ◆ SIDNEY WETHERALL ◆ CODY WHITE ◆ CANDACE WICKHAM ◆ JUDITH WIDMAYER ◆ STACEY WILLIAMS ◆ EDMOND WILLIAMS ◆ CAROL WILSON ◆ MITCHELL WILSON ◆ OLIVER WINT ◆ ERIC WINTERSTEIN ◆ LOIS WOLFE ◆ SHARON WOLKOWICZ ◆ TERRANCE YEARBY ◆ RAY YOUNG ◆

RESOLUTION NO. U.A. 2022-14

A RESOLUTION ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023 AND AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022, FOR FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA.

Be it resolved by Fort Pierce Utilities Authority:

SECTION I: That Fort Pierce Utilities Authority of the City of Fort Pierce, Florida, hereby adopts as its FY 2023 budget and amends its FY 2022 budget, for the operation of the utility systems of the City of Fort Pierce, Florida, in accordance with the City of Fort Pierce Charter, Article XII, Section 176(12), the estimates for FY 2023 and FY 2022 made by the Director of Utilities of said Fort Pierce Utilities Authority. Said estimates have been presented to Fort Pierce Utilities Authority in August 2022, detailed estimates are now on file with the Director of Utilities of said Fort Pierce Utilities Authority, and a summary of said estimates are made a part hereof.

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

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

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

Passed and adopted this 2nd day of August, 2022.

ATTEST:



Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: 

Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: 

Fort Pierce Utilities Authority Attorney



Fort Pierce Utilities Authority
Department of Finance
500 Boston Avenue (PO Box 3191)
Fort Pierce, FL 34950 (34948)

July 27, 2022

MEMBERS OF FORT PIERCE UTILITIES AUTHORITY BOARD
Fort Pierce, Florida

Dear Board Members:

It is with pleasure that we present to you the budgets for the fiscal year ending September 30, 2023, and amending the fiscal year ending September 30, 2022. The Fiscal Year 2022 marks 50 Years of service by Fort Pierce Utilities Authority (FPUA) to the citizens of the City of Fort Pierce. On May 30, 1972 FPUA was confirmed by election and established in accordance with provisions of the City Charter to be responsible for utility services. This budget document is submitted in accordance with the provisions of the City of Fort Pierce Charter and the budget policies detailed in the [Overview](#) section. The budget is comprised of the Revenue Budget, Operations & Maintenance (O&M) Budget, Capital Budget, including a five-year Capital Improvement Plan, and Debt Service. As required by Florida Statutes, the document presents a balanced budget; i.e., projected revenues for a set period of time will equal or exceed projected expenses for the same period. Any shortfall will be funded by unrestricted reserves. This budget has been prepared using the accrual basis of accounting. The figures contained herein reflect the revenues and expenses necessary to maintain current levels of service provided to the customers of FPUA. Revenues and expenses are subject to appropriation of FPUA's sole enterprise fund.

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

The proposed budgets have been developed through the budget preparation process, with a critical look at each department's plans, projects and projections to ensure that they support the FPUA's mission and the strategic goals of the organization. The proposed budgets were presented to the FPUA Board and the public in July, to provide the opportunity to explain the budgeted amounts and the assumptions made in the preparation of the budget.



Our mission is to provide our customers with economical, reliable and friendly service in a continuous effort to enhance the quality of life in our community.

772.466.1600 * www.fpua.com



FY 2022 ACHIEVEMENTS

Fiscal year 2021 brought a resurgence to the economy, with historically low prices for Natural Gas and the impact on the cost for Purchases Power. As we moved into the new fiscal year the tides began to change. We have kept our customers on the forefront of our efforts and as we come to the close of the current year we are stronger as an organization for what we have learned. We now look back at the accomplishments that the utility has brought forth and the groundwork that has been laid for the future plans of FPUA.

FPUA has begun a new chapter with some ground breaking events this past year. FPUA owns and operates a Wastewater Reclamation Facility (WRF), located on Hutchinson Island alongside the Indian River Lagoon. The location of the facility, while logistically sound, is environmentally unpredictable. The WRF is one of ten facilities identified by FDEP in the Central and Southeast districts that must upgrade to an advanced waste treatment process. Addressing this topic was of major concern and evaluating the options was a year-long process that began in June of 2021 and ended in June of 2022 with the issuance of Series 2022A and 2022B refunding revenue bonds. The relocation of the plant will impact the entire community. Management held town hall meetings and public board meetings to inform and educate those concerned on the urgency for this project to be completed. Additional information can be found in the five-year [CIP beginning on page 227](#).

FPUA's efforts continued in our migration from manual meter reading to an Advanced Metering Infrastructure (AMI). Since deployment began in FY 2020 and including the advanced deployment, we have installed 11,497 electric meters, 5,279 water meters and 736 gas meters. At about 32% completed, the AMI will continue to roll out with planned completion of the entire system by FY 2025. Funding for the completion of this project will come from the proceeds of the Series 2022A bond issuance. The meters that are already in service have improved our customers' ability to see their dashboard in real time helping us support the efficient delivery of utility services.

At FPUA, we are focused on the sustainability of our utility and the services that we provide. Our continued commitment to assisting developers and businesses with their utility needs has aided in the expansion and relocation of businesses into the service territory. Fort Pierce provides the convenience of both major highways and waterways. The strategic location and navigability of the Fort Pierce inlet makes it an ideal location for boat and ship manufacturing and repairs.

We are here to serve our customers and to help them through community outreach. During fiscal year 2022 FPUA has commissioned the Utility Advisory Committee (UAC), a group of citizens appointed by the City Commission of the City of Fort Pierce and the FPUA Board members. The committee of concerned citizens will undergo a series of training and educational sessions on the utility and then conduct meetings interacting with the citizens and ratepayers to bring concerns

to a higher level. This is in keeping with our strategic plan to build relationships with the city and foster awareness with our customers.

Hard times have fallen upon, not just Fort Pierce or Florida but, the world. We have seen record setting inflation and rising costs for every commodity, and the utility industry is no exception. The volatile natural gas market has increased costs for purchased power requiring rate adjustments for our customers. FPUA has committed conservation funds from Florida Municipal Power Agency to the Project Care Relief Fund which assists residential customers to help them get financial relief.

Interest rates were at a record low as we entered FY 2022. These favorable lending rates pushed developers to continue construction, both residential and commercial. Additionally, in our favor was the opportunity to refinance some existing debt and move forward with issuance of debt while favorable rates prevailed. The expansion projects on our horizon for all systems, the desire to expand territorial boundaries for Natural Gas, and the relocation of the WRF were the driving force behind the issuance of debt in FY 2022. A detailed review of the intended projects by an engineering firm and a financial consultant were contracted. In addition, legal counsel and a financial advisor were engaged for bond issuance guidance. FPUA's examination by our rating agencies, S & P Global Ratings (S&P) and Fitch Ratings Inc. (Fitch), enabled FPUA to maintain an "A" rating from S&P and accept a downgrade for "A+" to "A" from Fitch. The "A" ratings indicate FPUA's stability and financial soundness. FPUA remains optimistic about the long-term economic rebound of our service area and the growth that will emerge.

Last, FPUA has assembled a grants team to pursue grants for all aspects of our systems services. We have been successful in obtaining grants which will help reduce capital spending for projects as they relate to renewals and replacements and some infrastructure expansion. Sewer lining grants totaling \$4.7 million for fiscal years 2022 through 2024 will continue the program to reinforce our existing wastewater pipes. We are currently working on projects under grants from the Florida Department of Economic Opportunity (FDEO) and the Florida Department of Environmental Protection (FDEP) that promote sewer connection and septic to sewer conversion.

FY 2023 AND BEYOND

FPUA's Strategic Management Plan promotes communication and cooperation as well as encouraging departmental involvement in achieving company goals that support FPUA's long-term plan. The strategic plan focuses our efforts on the challenges that we face as an organization and helps management in their decision making. The most recent Joint Strategic Planning Workshop was held in June 2019 at Indian River State College. The workshop was attended by City Commissioners, City Manager, FPUA Board members, Director of Utilities, Directors, and Department Heads. Aligning our strategies with the City's top priorities and Annual Action Plan improves the rate of success for both entities. The Strategic Plan focuses on six key result areas.



Building the Utility/Building the City – Building out our utility systems further and expanding our service territory contributes to providing **economical** service, as increasing our customer base and adding new technology has a long-term effect of lowering costs across all systems.

FPUA's top goal over the next three to five years will be the relocation of the Water Reclamation Facility (WRF) from Hutchinson Island to a mainland location in the western industrial area of town. This project is slated for \$100 million dollars of the funding arising from the 2022 debt issuance with completion expected late in 2025. The project will benefit the city and FPUA through operating a new state of the art facility while enhancing the economic build for the City.

The implementation of an Advanced Metering Infrastructure (AMI) system for the Electric, Water, and Gas systems continues despite supply chain issues. The majority of the cost is expected to be financed beginning in FY 2022 with completion of this project is anticipated for 2025. Improving the reliability of our operations is the top benefit of this project. The online dashboard available to customers, will improve the customers' ability to view their consumption on an hourly basis empowering the customer to increase efficiencies and reduce consumption.

Better than half (53%) of the five-year Capital Improvement Plan (CIP) is comprised of expansion and reliability projects which will be financed through new debt issuance. We are taking proactive steps to maintain the integrity of our systems' infrastructure and provide growth in our customer base. Connections to our water and sewer services includes the requirement for annexation into the City limits. FPUA has approved grants from FDEP for the low income septic to sewer conversion making the connection to sewer affordable for the customer. These projects build our utility and the city but have been complicated by the economic conditions with supply chain problems and escalating prices. We are hopeful that these issues will subside and that the current plan will be sufficient to satisfy the needs of our customers.

The expansion of the Natural Gas service territory will support the manufacturing businesses that are coming to the local area. Current commitments from a local juice processing plant with a desire to expand the size of their operations is driving the current and future capital construction. Future financing is planned for the expansion of the North Service Territory for Gas and a third Gate Station that will open up opportunities for future growth in the Gas customer base.

Internet service has become an essential service for everyone. FPUAnet communications is expanding its infrastructure to develop a Smart City services. The infrastructure increases internet speeds through fiber optics and increased capacity, which supports a larger customer base. The installation of informational interactive kiosks will be installed in designated locations downtown which will promote the city activities and attractions. Providing this service to the downtown area will benefit the visitors to the area adding to the attractiveness of tourism in the City of Fort Pierce.



Reliability – Improving reliability through replacing and expanding our infrastructure and other measures helps to lower costs as well as providing the **reliability** promised in our mission.

The reliability of FPUA and our ability to provide services that our customers can count on, improve our public image. Customer service and our electric utility are the most visible displays of reliability to our customer base. Electric system reliability and storm hardening projects include utility pole replacements, budgeted for 20% being changed out per year, for the fiscal years 2023 through 2025, for poles previously identified. Yearly testing of utility poles will add to the existing plan for replacement as the project progresses. The project is being supplemented with contractors to expedite the completion within the planned window. Substation transformer replacement for aging infrastructure will take three more years to complete with one per year through FY 2025. This storm hardening multi-year project will provide system dependability and bring FPUA in compliance with the current regulatory requirements. Our customer service team continually works on improving the customer experience listening, offering solutions, and taking feedback to improve the experience on their next call. Customer online portals, dashboards (AMI) and informational website provide technological avenues.

Many other projects geared toward improving reliability also serve to prevent more expensive emergencies from happening. The recent award of \$2.5 million grant will support the wastewater pipe lining project permitting the lining project to accomplish about 25% of the system-wide work. The lining of these mains will reduce inflow, infiltration, and exfiltration, and therefore reduce washouts, street repairs, and costs associated with treating stormwater. Recent experiences with storms have revealed vulnerabilities at the Water and Wastewater Operations Plants, which are addressed in the 2022 [Capital budget](#).



Employee Development and Satisfaction - Adequately developing and training employees and having a high rate of employee satisfaction through advancement within the organization contributes to a more effective workforce overall, and impacts our **friendly service**. Happy employees are typically more productive and conscientious, which has a direct influence on our **economical** and **reliable** service.

Providing opportunities for advancement within the organization and honesty with employees as to expectations and possibilities is one reason that we have been voted one of the “Best Places to Work” in St. Lucie County again in 2020. Being able to retain satisfied employees strengthens the organization with an experienced knowledge and skill base for technical positions. Training and developing employees through apprenticeship and internship programs have helped develop the specialized skills needed for electric linemen, electric operations, and engineering positions. FPUA has enhanced efforts to attract and retain the best-qualified employees for each job. We work hard to develop and retain our employees, enhancing benefits with new and different options, succession planning which benefits both the utility and the employee, and our educational reimbursement plan enabling advancement.



Competitive Rates – Maintaining competitive rates through adequate planning and rate comparisons with other utility providers relates to the **economical** component of our mission as well.

It is important to understand that all expansion projects described throughout this message are the mainstay behind keeping our rates competitive. The expansion projects that build our customer base are part of our long-range plan that will bring increased revenues, funding operations and reducing the need for potential rate increases. Strategically building our utility will ultimately become a benefit the city and the citizens that we serve.

In conjunction with the 2022 bond issuance, a financial feasibility study was performed. The study revealed the need for rate adjustments now and in the future to in order to sustain our operations and provide for repayment of debt. As such, the adjustments implemented and planned will facilitate the reliability and integrity of our financial statements, maintaining compliance with covenants.

The power generated in the state of Florida is sourced, 75% from natural gas. The market price for natural gas and its impact on our costs is monitored on a monthly basis, and adjustments to customer bills are rendered through revisions to the Power Cost Adjustment (PCA) or Purchased Gas Adjustment (PGA). In consideration of the current climate FPUA has taken steps to soften the impact of the market through contributions to Project Care.



FPUA Image – FPUA has renewed our commitment toward being proactive and strategic with our community and communications programming. We recognize that keeping our customers informed and engaged not only **enhances their quality of life** but also improves our ability to serve them in the best possible and most holistic way. We are building a vision of #CommunityProud that inspires trust and confidence in our staff and utility. Toward that end, we endeavor to highlight the positive contributions that our staff and utility make to the City of Fort Pierce on a regular basis. We also strive to continue to keep our customers as informed and up-to-date as possible regarding changes or issues that may be occurring regarding their service.

We recognize that our image in the community is extremely important to the successes of the utility. Servicing our customers in accordance with our mission statement with **economical, reliable, and friendly** service is our purpose. FPUA uses social media and push emails to convey messages to our customers updating them on changes as they occur. This past year FY 2022 we have organized a Utilities Advisory Board (UAC). The committee, comprised of customers who have been appointed to the position, will evaluate citizen concerns and work with FPUA staff to ensure that all customers have a forum for their questions/concerns to be answered.



Customer Service – Providing outstanding customer service to both utility end-users and internal customers directly corresponds to the **friendly service** aspect of our mission. We strive to provide the highest level of service to our customers and do so in a timely and efficient manner.

Understanding the customers' needs and building satisfaction with our service on a consistent basis builds trust. Customers' are appreciative when they receive empathetic and friendly assistance from our employees. We continue, through the use of social media, our online billing portal, radio advertisements, and televised Board meetings, to promote avenues and opportunities for customers to get financial assistance. FPUA offers residential customers the opportunity to apply for assistance for an evaluation of their home, including repairs that will enhance energy efficiency and lower their bills. This program is known as the Weatherization & Educational Outreach Program (WEOP) and is administered by FPUA in cooperation with the City of Fort Pierce.

Throughout the FY 2023 and Amended FY 2022 budget document, readers will find references to the goals and objectives that FPUA has established in support of our Mission and Strategic Plan. This demonstrates each department's continued involvement and commitment to achieving the service delivery goals that advance our mission. Supporting goals and accomplishments are quantified by department in the [Operations and Maintenance](#) section of this budget. Dozens of assistance development projects are slated for the next five years and can be seen in detail in the [Capital CIP](#).


The budgeting process is complex, challenging, and takes a team. We would like to recognize the efforts and expertise of the Finance Staff, Director of Utilities, Directors, Department Heads, and support staff for the many hours dedicated to completing this budget.

FPUA continues to focus on growth and reliability under the direction of the management team. The team also relies on the vision and leadership of the Board. We appreciate the dedication of the Board Members to the mission that we work toward every day.

Respectfully submitted,



Javier Cisneros, P.E.
Director of Utilities



Barbara A. Mika, CGFO
Director of Financial Administration



What Is A Budget?

The FY 2023 annual budget is presented as a policy document, an operational tool, a financial planning tool, and a link to the strategic plan. In addition, it is also considered a link to the community. This document will be submitted to the Government Finance Officers Association (GFOA) for review and consideration for the Distinguished Budget Award, which Fort Pierce Utilities Authority (FPUA) has received annually since fiscal year 1996. The budget provides significant policy direction from the Board to staff.

The Budget Serves As:

A Policy Document

Decisions made within the budget reflect the general principles or plans that guide the actions taken for the future. As a policy document, the budget links FPUA goals and policy direction to the actual day-to-day activities of the organization. The budget process affords an interesting and challenging opportunity to reassess plans, goals, and the means for accomplishing them.

An Operational Tool

The budget directs the operation of the Utilities Authority. Activities of each function or department have been formalized and described in the Operations and Maintenance section of the document. This section gives an understanding of the various systems of FPUA, how they relate to each other, and to the strategic goals of FPUA and the Board.

A Financial Planning Tool

Traditionally, the budget is a financial planning tool, but it is also a requirement. A balanced budget must be adopted and in place prior to October 1. The budget provides the authority to spend within the means of the approved budget. Revenues are estimated, along with available cash reserves to indicate funds available for spending.

A Link To The Strategic Plan

The budget follows FPUA's mission statement, and the Strategic Plan is an integral part of achieving that mission. The Strategic Plan lays out the direction for FPUA, and the budget is a link to getting there. The key result areas that were developed as a part of the Strategic Plan are linked to specific departments and are incorporated and reflected in their goals and budgets.

A Link With The Community

The budget provides a unique opportunity to encourage the public to review and understand FPUA operations. The document describes company activities, the underlying reasons or causes for those activities, their future implications, and the ways in which they directly impact and relate to our customers.

BUDGET OVERVIEW

RATES

This budget reflects rate increases for all systems. The FPUA Board and the City commission approved rate increases to support the renewals and replacement of infrastructure, and to support the relocation of the Water Reclamation Facility from Hutchinson Island to the mainland. FPUA continually monitors cash balances and compare revenues to spending levels on an ongoing basis to evaluate the need for rate adjustments, and/or the implementation of cost cutting measures. Below is an illustration of residential rates for the average customer per month, over the last three years.

<u>Utility Service</u>	<u>Average Consumption</u>	<u>September 2020</u>	<u>September 2021</u>	<u>September 2022</u>
Electric	1,000 kWh	\$103.84	\$104.84	\$147.70
Water	6,000 gallons	37.14	37.82	42.08
Wastewater	6,000 gallons	49.66	50.54	56.25
Natural Gas	13 ccf	30.72	33.31	38.99

UNIT SALES

Unit sales levels and customer billings for FY 2022 and FY 2023 for the Electric, Water, Wastewater and Natural Gas systems have been estimated by FPUA staff, and are based upon historical data and the detailed plans for expansion of services and territorial boundaries, and infill within the existing borders. The projections assume normal weather patterns.

These budgets reflect flat anticipated unit sales and customer billings (generally increasing or decreasing very little) for the Electric, Water and Wastewater systems. Natural Gas general service and contract sales are anticipated to improve in FY 2023 due to local roadway projects and current infrastructure projects coming online with increases in load from new and existing customers.

Projected unit sales and customer billings are as follows:

	<u>Original Budget FY 2022</u>	<u>Amended Budget FY 2022</u>	<u>Percent Change</u>	<u>Original Budget FY 2023</u>	<u>Percent Change</u>
Electric (MWh)	556,400	571,120	2.6%	573,406	0.4%
Water (MG)	2,909,327	2,902,694	(0.2%)	2,947,331	1.5%
Wastewater (MG)	1,717,466	1,669,715	(2.8%)	1,691,251	1.3%
Natural Gas (ccf)	4,883,000	4,537,440	(7.1%)	4,682,960	3.2%

The details of unit sales statistics are located on [page 48](#).

The budget reflects the expected number of customer services billed to increase in FY 2023:

	<u>FY 2022</u>	<u>FY 2023</u>	<u>#</u>	<u>%</u>
Electric	28,985	29,101	116	0.4%
Water	21,792	22,134	342	1.6%
Wastewater	16,010	16,223	213	1.3%
Natural Gas	4,110	4,280	170	4.1%

REVENUES

The schedule below summarizes total budgeted revenues by utility system:

	<u>Original</u> <u>Budget</u> <u>FY 2022</u>	<u>Amended</u> <u>Budget</u> <u>FY 2022</u>	<u>Percent</u> <u>Change</u>	<u>Original</u> <u>Budget</u> <u>FY 2023</u>	<u>Percent</u> <u>Change</u>
Electric	\$ 66,573,100	\$ 84,123,972	26.4%	\$ 88,503,282	5.2%
Water	21,773,600	22,434,500	3.0%	25,492,600	13.6%
Wastewater	19,213,900	18,423,379	(4.1%)	20,519,479	11.4%
Natural Gas	5,349,400	7,631,100	42.7%	8,306,400	8.8%
MOEC	521,180	522,875	0.3%	613,006	17.2%
FPUAnet	1,378,800	1,465,200	6.3%	1,431,700	(2.3%)
TCEC	1,967,293	1,938,525	(1.5%)	1,978,699	2.1%
<i>TOTAL REVENUES</i>	<u>\$ 116,777,273</u>	<u>\$ 136,539,551</u>	16.9%	<u>\$ 146,845,166</u>	7.5%

Staff has estimated sales revenues for FY 2022 and FY 2023 for all of FPUA's utility systems. This forecast reflects some growth in services. Increases were developed as a result of a Financial Feasibility Study performed and incorporates infrastructure and growth needs of all systems.

The increase in power cost revenue and expense reflected in the Original FY 2023 budget is being driven by the rising cost of natural gas. The increase in the power cost adjustment (PCA), and the purchased gas adjustment (PGA), offset with an increase in the expense associated within the cost of power and gas purchased for resale. The PCA and PGA are a pass through of FPUA's cost of power and gas purchased for resale. In the event costs rise or fall at a pace different than expected, there will be a corresponding increase or decrease in PCA and PGA revenues to balance those increased or decreased costs. The PCA and PGA calculations are reviewed monthly to ensure that current electric and natural gas costs are recovered from our customers.

FPUAnet revenue is derived primarily from providing dedicated internet access, the sale of fiber optic transmission and bandwidth connections, as well as dark fiber transmission. Deploying these services to residential and commercial accounts began in FY 2022. In the next few years these services are expected to expand. Current plans to deploy fiber services city-wide is the first step in our SMART City initiative.

The Manatee Observation & Education Center (MOEC) anticipates a continued improvement in attendance. Expanding the programs and activities offered at the MOEC is expected to draw attendance from the tourism that is growing in the Fort Pierce area. We have applied for and are currently receiving grants that help promote educational understanding about our local ecosystems on the Treasure Coast. FPUA anticipates the continued contributions of funding to the MOEC in order to balance its budget.

Costs and the anticipated reimbursements associated with staffing the Treasure Coast Energy Center are accounted for in its own system. We have included estimated revenues and costs of \$1,938,525 for FY 2022 and \$1,978,699 for FY 2023.

Investment income, has declined in FY 2022. Lower interest rates have affected all short-term investments in certificates of deposit and bank sweep accounts. Interest rates have begun to climb toward the end of FY 2022 and are not anticipated to have a significant impact in interest income.

The schedule below summarizes total revenues by source:

	Original Budget FY 2022	Amended Budget FY 2022	% of Total	Original Budget FY 2023	% of Total
General Service Sales	\$ 59,154,200	\$ 70,656,375	51.7%	\$ 77,678,075	52.8%
Residential Sales	44,757,300	53,729,397	39.4%	57,788,807	39.4%
Other Operating Revenues	2,826,980	2,648,761	1.9%	3,369,731	2.3%
Non-Operating Revenue	5,481,393	4,256,939	3.1%	4,403,174	3.0%
Capital Contributions:					
Capital Impr. Charges	1,783,400	1,903,300	1.4%	1,289,500	0.9%
Contr. Capital - Cash	1,138,900	2,038,479	1.5%	1,031,879	0.7%
Contr. Capital - Non-Cash	1,635,100	1,306,300	1.0%	1,284,000	0.9%
TOTAL REVENUES	\$ 116,777,273	\$ 136,539,551	100.0%	\$ 146,845,166	100.0%

Non-Operating Revenues anticipated in FY 2023 will come in the form of State Grants to fund the Sewer Main Lining program. This lining program preserves and extends the life of existing infrastructure eliminating the infiltration and exfiltration from/to the environment. It is anticipated that capital contributions resulting from developer construction, both commercial and residential will decline as interest rates climb.

Summary tables and graphs of revenues, as well as a more detailed discussion and presentation thereof, can be found on [pages 60 through 71](#).

PERSONNEL

The number of full-time positions proposed as of September 30, 2023 is three (3) more than the number of full-time positions approved as of September 30, 2021 in the Original FY 2022 Budget. The following is a summary of the changes since the Original FY 2022 Budget was published:

Full-time positions September 30, 2021	292
Positions Added in FY 2022:	
Utility Accountant, Finance	1
Customer Service Representative I, Customer Service	1
Certified Top Climber, Electric T&D	1
Top Climber, Electric T&D	1
Account Specialist, FPUAnet	1
Fiber Network Specialist, FPUAnet	1
Install/Repair Technician, FPUAnet	1
Positions Eliminated in FY 2022:	
Director of Regulatory Affairs, Regulatory Affairs	(1)
Instrument & Control Specialist, TCEC transferred to FMPA	(1)
Lead Operator Mechanic, TCEC transferred to FMPA	(1)
Operator Mechanic, TCEC transferred to FMPA	(2)
Full-time positions proposed, September 30, 2022	294
Positions Proposed in Original FY 2023 Budget:	
Network Support Specialist, FPUAnet	1
Full-time positions proposed, September 30, 2023	295

When an employee leaves FPUA, management evaluates the viability of reorganizing workflows. As a result, positions are being added when the need arises (or is anticipated), and eliminated when possible. It is expected that the increase in the number of full-time positions will yield improved productivity and the ability to complete projects on schedule, as well as sustain the anticipated growth.

There are currently 28 employees participating in the deferred retirement option program (DROP), resulting in savings of \$287,826 in FY 2022 and \$315,990 in FY 2022 for employer retirement contributions, which are not being made for these employees.

PERSONNEL - NUMBER OF FULL-TIME POSITIONS

DEPARTMENT	FINAL 9/30/2020	FINAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023
01 Manatee Observation & Education Center	4 P	4 P	4 P	4 P
02 Treasure Coast Energy Center	15 D	15 D	11 D	11 D
10 Board	5	5	5	5
11 Director of Utilities	2	2	2	2
12 Attorney	1	1	1	1
14 Regulatory Affairs	3	4	4	4
15 Human Resources	3 D	3 D	3 D	3 D
18 Safety	1 P	1 P	1 P	1 P
21 Finance	11	11	11 D	11 D
22 Materials Management	6 D	7 D	7 D	7 D
31 Director of Utility Support Services	2	2	2	2
32 Information Technology Services	17	17	17 P	17 P
35 Facilities	5	6	6	6
41 Community Relations	1	1	1 D	1
43 Customer Service	26 D	28 D	29 D	29 D
46 Geospatial Technologies	-	-	4	4
51 Director of Electric & Gas Systems	1	1	1	1
54 Electric Transmission & Distribution	25	25	27 D	27 D
55 Electric Operations	24 D	24 D	24 D	24 D
56 Electric & Gas Engineering	13 P	13 P	10 P	10 P
61 Director of Water/Wastewater Systems	1	1	1	1
62 Water Resources	25 D	25 D	25 D	25 D
64 Water Distribution	27 D	28 D	28 D	28 D
66 Water/Wastewater Engineering	13 P	13 P	12 P,D	12 P
74 Gas Operations	15	15	15 D	15 D
82 Water Reclamation	16 D	16 D	16 D	16 D
84 Wastewater Collection	20	20	20	20
93 FPUAnet Communications	4	4	7	8
TOTAL	286	292	294	295

D Includes Deferred Retirement Option Program (DROP) participants

P Excludes part-time positions

OPERATIONS & MAINTENANCE EXPENSES

The schedule below summarizes budgeted total expenses by major classifications:

	Original Budget <u>FY 2022</u>	Amended Budget <u>FY 2022</u>	Percent Change	Original Budget <u>FY 2023</u>	Percent Change
Purchases for Resale	\$ 46,163,000	\$ 67,609,000	46.5%	\$ 67,727,000	0.2%
Personnel Services	18,917,046	18,078,649	(4.4%)	19,577,040	8.3%
Employee Benefits	8,900,004	8,648,186	(2.8%)	9,253,710	7.0%
Contractual Services	9,754,656	11,715,880	20.1%	10,888,323	(7.1%)
Commodities	3,558,070	3,589,189	0.9%	3,964,169	10.4%
Depreciation	14,320,000	14,520,000	1.4%	14,760,000	1.7%
Interest Expense	2,306,912	3,745,680	62.4%	7,084,673	89.1%
City Distribution	6,471,018	6,524,408	0.8%	6,519,114	(0.1%)
Other Fixed & Sundry	<u>4,612,752</u>	<u>3,779,278</u>	(18.1%)	<u>4,949,352</u>	31.0%
<i>TOTAL</i>	115,003,458	138,210,270	20.2%	144,723,381	4.7%
Less Transfers*	<u>2,612,000</u>	<u>1,761,024</u>	(32.6%)	<u>2,761,024</u>	56.8%
<i>TOTAL</i>					
<i>APPROPRIATION</i>	<u>\$ 112,391,458</u>	<u>\$ 136,449,246</u>	21.4%	<u>\$ 141,962,357</u>	4.0%

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

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

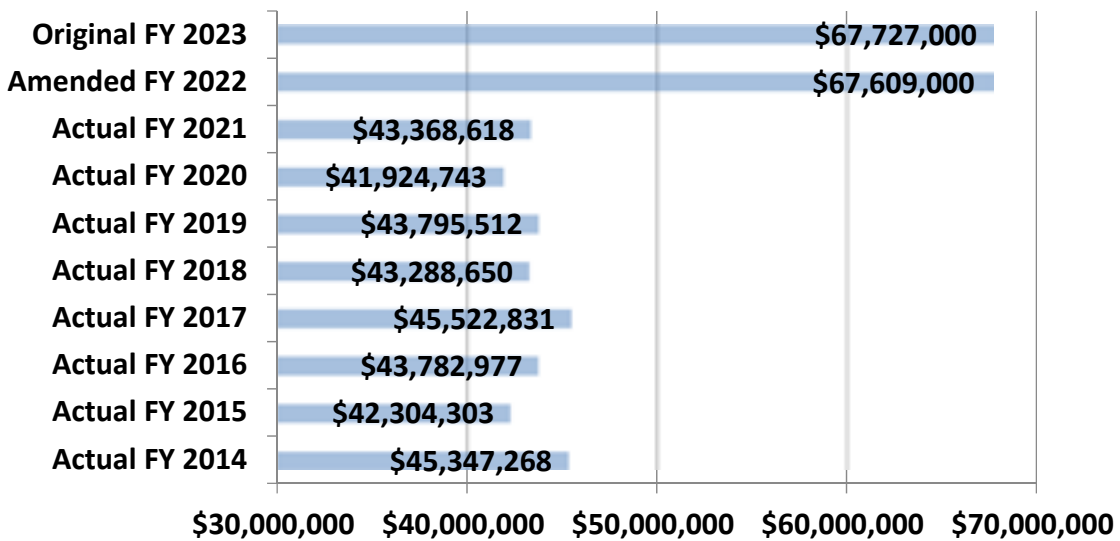
Summary tables and graphs of O&M expenses are located on [pages 73 through 75](#). The details for each department can be found on [pages 80 through 225](#).

In the Amended FY 2022 O&M Budget, expenses before transfers total \$138,210,270, have increased from the Original FY 2022 Budget. The Original FY 2023 O&M Budget expenses total \$144,423,381 which is an increase of 4.7% from the Amended FY 2022 Budget, and an increase of 25.8% when compared to the Original FY 2022 Budget. These increases are attributable mainly to an increase in Purchases for Resale, interest expense related to the addition to our debt service, and Professional Consulting fees.

Explanations for some of the major increases/decreases between the Original FY 2022 Budget and the Amended FY 2022 Budget and the Original FY 2023 Budget are discussed in greater detail below:

- **3360 – Purchases for Resale:** Purchases for Resale is 46.7% of the FY 2023 operating budget. The chart below illustrates the changes in the cost of purchased power and natural gas over the past ten years. FPUA’s power supplier, Florida Municipal Power Agency (FMPA), passes through its costs to the member cities of the All-Requirements Project (ARP). The cost of purchased power and natural gas is recovered through the power cost adjustment (PCA) and the purchased gas adjustment (PGA). Estimated FY 2023 purchases for resale have increased when compared to the Amended FY 2022 Budget due to increases in the estimated price of power purchased from FMPA and the climbing cost of Natural Gas.

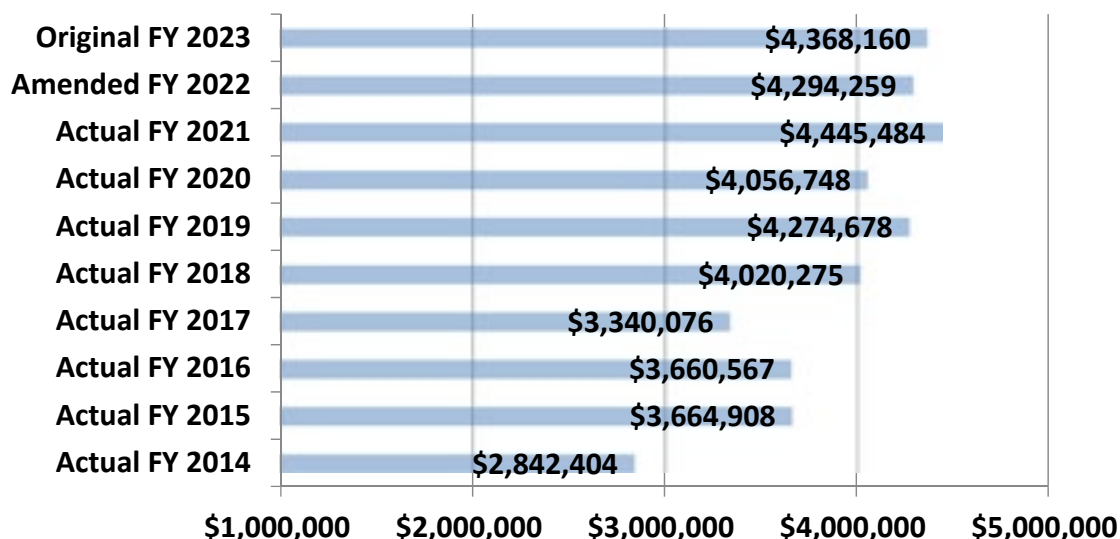
Purchases for Resale



- **1010 – Salaries and Wages:** The personnel head count has increased for FY 2023 due to projected growth. The Amended FY 2021 budget has decreased 5.2% from the Original FY 2022 budget due to the vacant positions remaining unfilled throughout the year. The FY 2023 budget for salaries and wages has increased 3.2% as compared to the Original FY 2022 budget. Wage increases, in the amount of 4% or \$704,830, have been included in the FY 2023 Original Budget, but will only be paid if approved separately by the FPUA Board.

- **1020 – Overtime:** Staffing shortages in various departments resulted in an increase in overtime in order to meet project deadlines and maintain operations. After-hours work typically arises from the need for emergency repairs caused by severe weather or aging infrastructure.
- **4050 – Retirement:** The actuarially required employer contribution to the City of Fort Pierce Retirement and Benefit System will increase from 16.92% in FY 2022 to 17.16% in FY 2023.
- **4070 – Employees’ Insurance:** Current projections of the self-funded medical and dental plans indicate costs will remain flat as our experience is below annual trend.

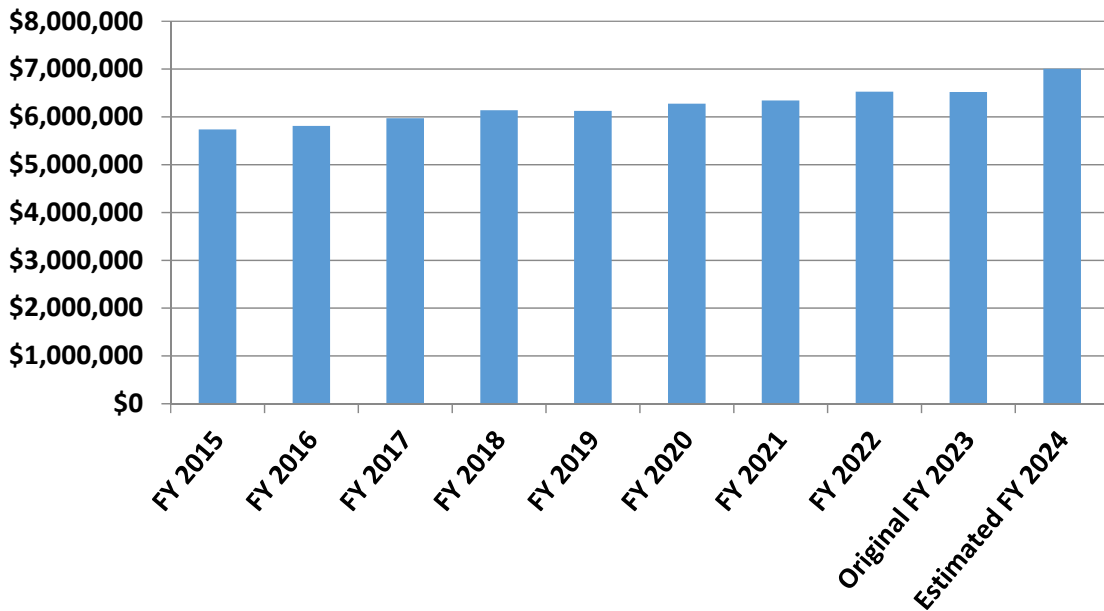
Employees' Insurance



- **4110 – Net OPEB Expense:** The healthcare benefit FPUA makes available to its retirees is referred to as an Other Post-Employment Benefit (OPEB). Although retirees pay 100% of the estimated cost of the benefit, the cost of healthcare for a retiree is assumed to be more than for an average active employee. This assumption results in an “implied subsidy” which is a cost to FPUA. This cost reflects the liability for benefits expected to be paid on behalf of current active employees when they retire in the future. An actuarial study is performed bi-annually. This is a non-cash expense, and the liability is not being funded.

- **9000 – Distribution to the City of Fort Pierce:** As provided for by the Charter of the City of Fort Pierce, Florida, a percentage of the FPUA’s utility systems revenue is distributed to the City’s General Fund on an annual basis. The distribution calculation is based on the preceding fiscal year’s audited financial statements. The distribution for FY 2022, payable in April 2023, is estimated to be \$6,519,114, down \$5,294 or .01% from the FY 2021 distribution paid in April 2022. The distribution for FY 2023, payable in April 2024, is estimated to be \$7,005,726, up by \$486,612 or 7.5% from the distribution for FY 2022.

Distribution to the City of Fort Pierce



- **4700 – Utility Bad Debt Expense:** Strong customer deposit procedures and the application of Special Payment Arrangements help mitigate some of the risk for bad debt. The Utility Bad Debt Expense is expected to stay flat in FY 2023.
- **5721 – Interest – Bonds:** The recent debt refunding and issuance of Revenue Bonds impacts debt service requirements, increasing interest rates.
- **9030 – Depreciation:** Depreciation, which is an allocation of the cost of capital assets over their estimated useful lives, is expected to increase with the capitalization of current projects.

LONG RANGE FINANCIAL PLAN

The long-term plan for FPUA must coincide with the strategies of the organization and is vital for the secure future of the utility. It ensures that our cash availability remains secure and provides for the growth and revitalization of the utility. Our budget prepares us with a solid short-term plan for the next year. The growth of our service territory will move the utility forward with the development of the region. The projected increase in our customer base will generate income that will sustain and support the specific systems' operations and maintenance.

Electric territorial agreements with Florida Power and Light limits the outward growth but allows FPUA to focus on the strength and reliability of our electric services. Water and Wastewater service area will have the potential for growth through infill and the connection of well and septic to FPUA water and sewer where available. Natural Gas services plan for the long-term is to venture out, with a major installation of a third Gate Station into our infrastructure. The gate station will position FPUA to be the sole provider of Natural Gas services to an area with zoning planned for a community of residential and commercial development. FPUAnet is the fiber optic services for FPUA with a business plan to provide broadband services to retail and residential customers in addition to deploying fiber optic lines promoting a Smart City.

The following assumptions and projections were used in the forecast for the next five years. Operating revenues include the approved and projected rate adjustments. Expense projections are adjusted for inflation and other escalation factors. Purchases for resale projected costs are based upon the forecast provided by Florida Municipal Power Association (FMPPA) and are managed in real time through adjustments to the fuel cost charge or PCA. Capital spending has been limited in the forecast to the funds available as indicated in a system-by-system analysis and is based upon the sustainability of each system.

Projected Fiscal Year Customer and Sales Growth Assumptions						
System	Category	2023	2024	2025	2026	2027
Electric	Customer	0.4%	0.4%	0.4%	0.4%	0.4%
	Sales	0.4%	0.4%	0.4%	0.4%	0.4%
Water	Customer	1.6%	1.7%	1.9%	1.9%	1.9%
	Sales	1.5%	1.6%	1.7%	1.7%	1.7%
Wastewater	Customer	1.3%	1.4%	1.6%	1.6%	1.6%
	Sales	1.3%	1.4%	1.6%	1.6%	1.6%
Natural Gas	Customer	4.1%	7.5%	10.2%	9.3%	8.5%
	Sales	3.2%	1.1%	1.5%	1.5%	1.5%
FPUAnet	Customer	233.3%	300.0%	62.1%	5.0%	5.0%
	Sales	55.0%	58.0%	27.0%	3.0%	3.0%

Revenue	Forecast				
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Operating Revenues (1)	\$ 138,836,613	\$ 136,872,148	\$ 140,126,954	\$ 143,133,202	\$ 146,068,691
Non-Operating Revenues (2)	4,403,174	3,717,467	4,460,866	5,206,593	5,279,731
Capital Contributions (3)	3,605,379	159,682	171,932	186,132	201,368
Total Revenues	146,845,166	140,749,297	144,759,752	148,525,927	151,549,790
Expenses (5)					
Purchases for Resale (4)	67,727,000	63,699,785	63,985,710	64,271,744	64,559,986
Personnel Services	19,577,040	20,069,096	20,671,167	21,291,303	21,930,045
Employee Benefits	9,253,710	9,409,889	9,788,764	10,183,839	10,595,837
Contractual Services	10,888,323	10,361,200	10,684,477	11,017,939	11,362,257
Commodities	3,964,169	3,800,250	3,931,746	4,067,827	4,208,944
Depreciation (6)	14,760,000	15,202,800	15,658,884	16,128,651	16,612,510
Interest Expense (7)	7,084,673	6,888,834	8,101,652	7,841,702	7,573,000
City Distribution (8)	6,519,114	6,649,496	6,782,486	6,918,136	7,056,499
Other Fixed & Sundry Transfers	(2,761,024)				
Total Expenses	141,962,357	141,139,174	144,765,002	146,987,306	149,275,251
Net Operating Income	\$ 4,882,809	\$ (389,877)	\$ (5,250)	\$ 1,538,621	\$ 2,274,539

Capital

Capex (9)	\$ 59,844,308	\$ 58,386,467	\$ 62,310,316	\$ 13,492,304	\$ 16,068,267
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Assumptions:

(1) Revenues Rates	Adopted Rates	Projection FPSC Index			
	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Electric System	4.5%	2.4%	2.2%	2.2%	2.1%
Water System	10.0%	2.4%	2.2%	2.2%	2.1%
Wastewater System	10.0%	2.4%	2.2%	2.2%	2.1%
Natural Gas System	4.5%	2.4%	2.2%	2.2%	2.1%
FPUAnet Communications	None	None	None	None	None

Assumptions, other than Operating Revenues, are as follows:

- (2) Non-Operating revenues include miscellaneous income and grant funds available for any lawful operating purpose not otherwise restricted.
- (3) Capital Contributions include interest and investment earnings on all reserves funds except earnings derived from any Capital Connection Fee Fund.
- (4) Cost of purchased power as provided by FMPA on May 25, 2022. Actual results will be managed through the adopted power cost adjustment (PCA) clause.
- (5) Amounts operating expenses are based on the assigned escalation: General Inflation 1.025, Employee Health Comp 1.05, property and liability insurance 1.05, Labor (based on timing of Merit Increases) 1.03, and repair and maintenance 1.03.
- (6) Depreciation is based on a 3% increases per year mainly for the completion of the AMI, MWRP & Conveyance, and system expansions.
- (7) Interest expense amounts provided by FPUA's Financial Advisory on May 25, 2022.
- (8) City Distribution is based on Operating Revenues growth of 2% per year
- (9) CAPEX has been allotted capital spending limits based on rate sufficiency analyses.

DEBT SERVICE

FPUA faced the multi-faceted decision on how to accomplish the single biggest project that this utility has ever undertaken. Building a new state-of-the-art wastewater treatment plant, building a system for conveyance and changing the direction of flows to the plant. The \$120 million project would need to be completed in Phases and fit into the three-year window for completion and spenddown for a bond issuance. This additional debt totaling \$146,050,000 supports the acquisition, construction and equipping of certain capital improvements to the systems. They were issued in two series due to the time limitations for borrowing on certain types of assets. A summary of each system's cost of borrowed money is in the Debt Service section of this Budget. The debt service narrative and schedules are located on [pages 54 through 58](#). These schedules reflect the anticipated principal and interest payments due in future periods.

DEBT SERVICE COVERAGE RATIO

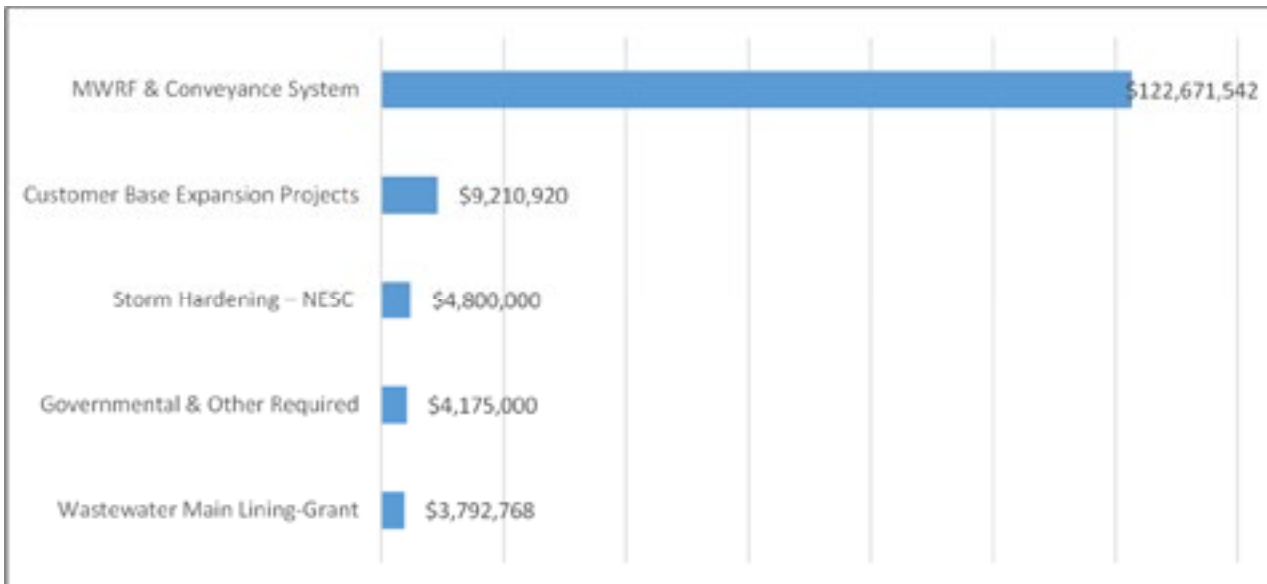
The Debt Service Coverage Ratio is detailed, along with other financial ratios, on [page 51](#) and is estimated at 2.22 times for FY 2022, and 2.31 times for FY 2023. Based on these projections, FPUA is expected to maintain its debt service coverage above the minimum requirement of 1.25 times.

CAPITAL IMPROVEMENT PLAN (CIP)

The FY 2023 Capital Budget totals \$63,474,361, including contingency funding of \$500,000. The CIP totals \$219,444,851 for FY 2023 through FY 2027. The Wastewater system’s relocation of the Island Water Reclamation Facility is a major project of the five-year plan which accounts for 56% or \$122,671,542 of the total CIP. Debt (Series 2022A & Series 2022B) will fund 52% of the CIP for FY 2023–2027. The debt funds will be used mainly to move the Wastewater Plant from Hutchinson Island, to complete the implementation of Advanced Metering Infrastructure as well as for the expansion and reliability projects for all systems. Revenue from utility rates is projected to account for 26% of the five-year CIP for improvements to aging infrastructure in order to maintain the quality and reliability of its services. Projects, which will improve FPUA’s reliability, efficiency or safety account for 24% of the five-year CIP. FPUA’s coordination of efforts with the City of Fort Pierce, St. Lucie County and Florida Department of Transportation roadway plans will benefit all entities with the efficient completion of these projects. Government and regulatory-required projects account for 71% of the five-year CIP mainly due the City of Fort Pierce requested to move the wastewater plant.

The first year of FPUA’s CIP is the Capital Budget for FY 2023. Future capital projects are placed in out years and moved up until they are included in the current year’s capital budget. Each system has been allotted capital spending limits based on rate sufficiency analyses. If project priorities change during FY 2023, requiring additional funds or moving a project into the current year, staff will perform budget transfers within the approved CIP ensuring compliance with budget limitations. Quarterly updates on capital spending, along with budget transfer requests will be provided to the FPUA Board.

The proposed FY 2023 – FY 2027 CIP consists of 5 major projects. These projects account for 66% of the total CIP:



The portion of the FY 2023 Capital Budget that will be funded by Rates is \$11,162,948, or 18% of the total funding source. Debt will fund \$40,388,012 or 63% of FY 2023 Capital Budget for the MWRF & Conveyance System, completion of Advanced Metering Infrastructure as well as for the expansion and reliability projects for all systems. Contributions from outside sources are expected to fund \$3,804,913 or 6%, and Grant will fund \$3,943,774 or 6% for FY 2023 Capital Budget.

The remaining 7% or \$4,174,714 of the FY 2023 Capital Budget is identified as Contingency and Unfunded. Contingency funds will only be used in the wake of unforeseen events. All requests for use of contingency funds must be submitted to the FPUA Board for approval. In the event that contingencies are drawn upon, they will be funded through cash reserves and/or contributions from outside sources. Unfunded is an amount which exceeded our capital spending limits based on rate sufficiency analyses.

The array of requirements by regulatory and governmental agencies demands a considerable amount of capital. Seventy-one percent of the FY 2023 – FY 2027 CIP will be committed by FPUA to remain in compliance with the requirements and standards set by regulatory agencies or required by state or local government. Eleven percent of the CIP is attributable to new growth. Replacement of aging operating systems, overall system improvements and the replacement of worn out equipment account for 5% of the CIP. With an aging infrastructure, these renewals and replacements are critically necessary.

Over the last 10 to 15 years, FPUA has incurred considerable renewal and replacement expenses in an effort to prevent unplanned system outages. While it is less costly to perform preventative maintenance than to make emergency repairs, Renewals and Replacements generally have a profound impact on the operating budget in avoidance of emergency repairs. Certain capital expenditures have more of a financial impact on FPUA's operating budget than others. The projected annual impact is described in more detail on [page 234](#). The Electric system has performed storm hardening and is replacing all 69kV breakers system-wide in an effort to prevent extensive outages, which are costly to FPUA and our customers. The Supervisory Control and Data Acquisition (SCADA) system is continually being upgraded for greater security and to allow for remote monitoring and control of utility operations. The Water and Wastewater systems have completed water well refurbishments and replacements, many water treatment plant improvements and expansions, installation of an emergency generator at the Water Reclamation Facility (IWRF), and wastewater system inflow and infiltration remediation. The Natural Gas system is working on expansion projects that are highly anticipated for bringing in new revenue. The replacement of old, gasoline-powered vehicles with clean, compressed natural gas, bi-fuel, and electric vehicles is expected to pay off in the long run. All four utility systems are continually

making system improvements associated with street refurbishment. Unfortunately, the resources necessary to accomplish all of these system improvements are limited.

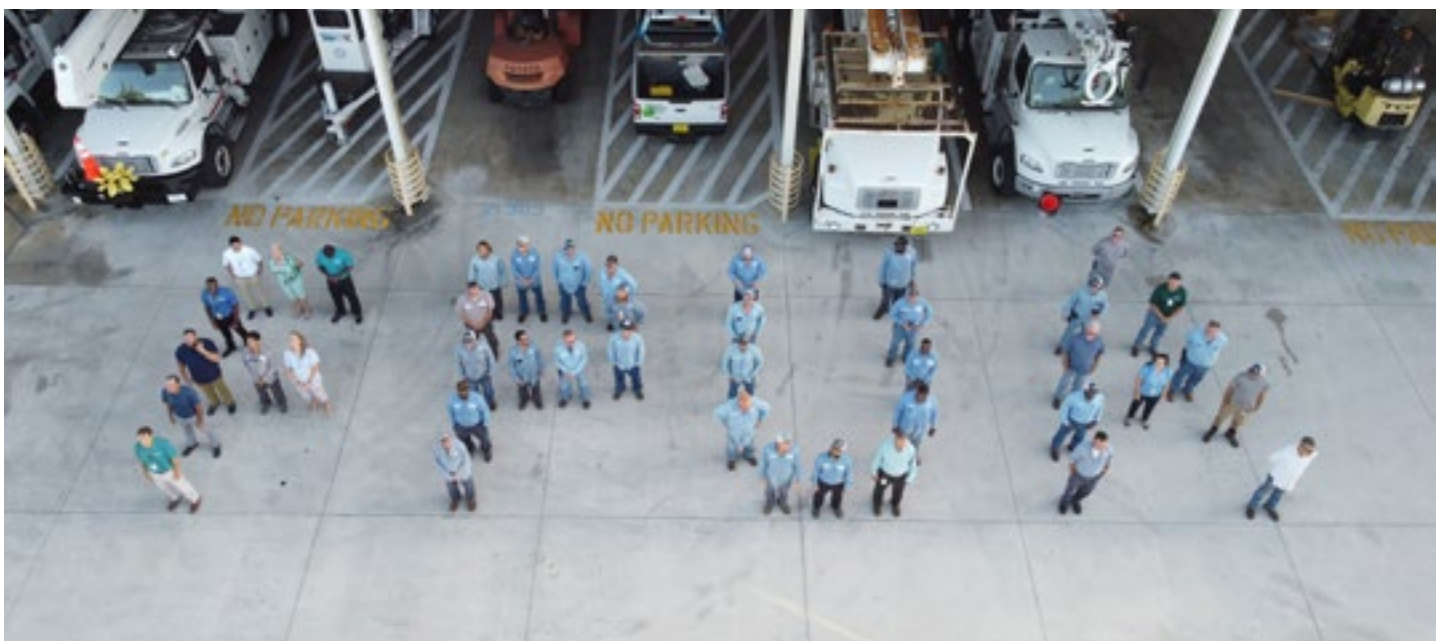
Capital projects and fixed asset purchases are discussed in additional detail in the Capital section of the Budget, beginning on [page 227](#).

ESTIMATE OF FUNDS AVAILABLE FOR CAPITAL AND OTHER

The amount of current-year cash available for capital expenses and other, based on budgeted revenues and expenses, is estimated to be \$7,950,352 in FY 2022 and \$12,080,972 in FY 2023. ([See table on page 49](#)). If these estimates are correct, and the amount available falls short of the cash required to fully fund FPUA’s capital program, staff will use cash reserves and/or reduce capital spending.

SUMMARY

Rising prices currently projected for natural gas have driven the projections for revenues and expenses much higher than we have experienced in our prior year actuals. Projected revenues have increased based upon rate adjustments and growth in services. Expenses have risen for purchases for resale, as previously mentioned, and for interest expense related to the issuance of debt in fiscal year 2022. The estimated debt service coverage and days cash-on-hand ratios remain above those required by FPUA bond covenants. This Annual Budget and Resolution will be presented at the August 2, 2022 FPUA Board meeting.



SIGNIFICANT FINANCIAL POLICIES

The accounting policies of FPUA conform to generally accepted accounting principles (GAAP) as applicable to local governmental units. FPUA complies with the standards of the Governmental Accounting Standards Board (GASB) as they become effective. Private-sector standards of accounting and financial reporting issued on or before November 30, 1989 are followed to the extent that those standards do not conflict with or contradict GASB pronouncements, in accordance with GASB 62. Financial policies are reviewed annually and updated as needed for compliance with changes in Florida Statutes and Governmental Finance Officers Association (GFOA) best practices. Written policies exist for the following major areas:

- Cash Management
- Accounts Receivable
- Investments
- Debt
- Procurement
- Accounts Payable
- Fixed Assets & Capital
- Budget
- Inventory
- Procurement Card

Summarized excerpts from those significant policies are described below:

REPORTING ENTITY

The voters of the City of Fort Pierce, Florida authorized the organization of Fort Pierce Utilities Authority (FPUA) at a special election held May 30, 1972. FPUA commenced operations as of June 30, 1972, and is responsible for management and operation of the combined Electric, Water, Wastewater and Natural Gas Systems, as well as the Treasure Coast Energy Center, the Manatee Observation and Education Center (MOEC) and FPUAnet® Communications. The City Charter, Article XII, defines the powers, duties and responsibilities of FPUA. The members of FPUA's governing board are selected or removed from office by the Fort Pierce City Commission. FPUA's budget is subject to approval of the City Commission, as are rates for service.

The accounts of the various utility systems of FPUA are included as a discretely presented component unit within the financial statements of the City of Fort Pierce, Florida. FPUA has no component units.

BASIS OF PRESENTATION – FUND ACCOUNTING

The accounts of FPUA are a single enterprise fund, organized on the basis of various utility systems, each of which is considered a separate accounting entity. FPUA's basic financial statements consist of fund financial statements and the notes to the financial statements. The Annual Comprehensive Financial Report also includes supplementary information intended to furnish additional details to support the basic financial statements. Resources are allocated to, and accounted for, in these systems based upon the purpose for which they are to be spent. For external reporting purposes, these systems are combined. This document presents a balanced budget; i.e., projected revenues for a set period of time will equal or exceed projected expenses for the same period. Any shortfall will be funded by unrestricted reserves..

BASIS OF ACCOUNTING AND BUDGETING

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

CASH MANAGEMENT POLICY

Cash Handling:

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

INVESTMENT POLICY

Purpose:

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

Responsibility:

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

Types of Investments Allowed and Limitations:

1. The Local Government Surplus Funds Trust Fund.
2. Negotiable direct obligations of the United States Government, or obligations, the principal and interest of which are unconditionally guaranteed by the United States Government.
3. Obligations of the Federal Farm Credit Banks, the Federal Home Loan Mortgage Corporation, including Federal Home Mortgage Corporation participation certificates, or the Federal Home Loan Bank or its district banks, or obligations guaranteed by the Government National Mortgage Association.
4. Obligations of the Federal National Mortgage Association, including Federal National Mortgage Association participation certificates and mortgage pass-through certificates guaranteed by the Federal National Mortgage Association.

5. Interest-bearing time deposits or savings accounts in banks organized under the laws of this state, in national banks organized under the laws of the United States and doing business and situated in this state, in thrift institutions which are under state supervision, or in federal thrift institutions located in this state and organized under federal law and federal supervision, provided that any such deposits are secured by collateral as may be prescribed by law.
6. Deposits and certificates of deposit in out-of-state banks, savings and loan associations, or other regulated financial institutions insured by FDIC.
7. Full faith and credit direct general obligations of any state, or unlimited tax direct obligations of any political subdivision thereof, to the payment of which the full faith and credit of such political subdivision is pledged, provided that at the time of purchase such obligations are rated in either of the two highest rating categories by a nationally recognized bond rating agency.

Risk Management:

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

Investment Techniques:

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

DEBT POLICY

Capital Budgeting:

FPUA annually reviews a 5-year Capital Improvement Plan (CIP). Debt may be issued to meet these cash flow needs on a short-term or long-term basis, depending upon the intended use of the proceeds.

Debt is considered an option when:

- Interest rates are low
- The community can benefit from lower construction costs
- The asset will have a long, useful life
- Forecasts indicate that debt is affordable
- Use of debt is consistent with legal and other limits

Allowable Debt Instruments:

The debt instruments that FPUA is allowed to use are described by Florida law and fall within the limitations of the City Charter.

General Debt Limitations:

The City of Fort Pierce Charter or Code of Ordinances, nor the Florida Statutes limit the amount of debt FPUA can issue. FPUA determines the amount of affordable debt by assessing the sufficiency of future revenues through the use of long-term financial projections.

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

- A minimum Days Cash on Hand Ratio of at least 45 must be maintained as of September 30 and March 31 of each year.
- FPUA's current minimum debt service coverage ratio is 1.25x.

Maturity Guidelines:

The term of any debt issued should not exceed the useful life of the asset being funded.

Professional Consultants:

Financial advisors, underwriters and bond counsel are selected using a Request for Proposal (RFP) or Request for Qualification (RFQ) competitive process.

Credit Rating:

FPUA strives to maintain or improve bond rating in order to maintain easy access to credit markets.

Continuing Disclosure:

FPUA is committed to providing continuing disclosure of financial and pertinent credit information relevant to FPUA's outstanding securities, and shall abide by provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary disclosure.

Post-Issuance Compliance:

Management are accountable for ensuring funds are spent in compliance with provisions of the issuance. FPUA will monitor the earnings on its bond proceeds for each debt series to comply with arbitrage requirements.

PROCUREMENT POLICY

FPUA strives to uphold fairness and integrity in all purchasing practices, and seeks to lower operational costs whenever possible. The purchasing policies of FPUA are established by the City of Fort Pierce, Florida, Charter, Article XII, Section 179 (Competitive Bidding) and by directive from the Director of Utilities. All purchases for services, construction, materials, supplies, equipment, or machinery are made fairly by securing quotations and bids where necessary prior to the purchase.

Purchasing Limits:

- *Small Purchases - below \$1,500:*

Small purchases under \$1,500 may be made by departments, with proper approvals. Purchases over \$1,500 require a purchase order.

- *Department Level Quotes - \$1,500 to \$4,999:*

Purchases with a cost between \$1,500 and \$4,999 require three quotes. Written and verbal quotes are acceptable. Quotes may be received by mail, fax, or phone. Departments must submit an electronic purchase requisition with comparative quotes for approval in accordance with the spending authority granted by the respective Director or Department Head. The requisition is ultimately forwarded to the Department of Finance, where the purchase order is created and distributed.

- *Informal Bids \$5,000 - up to \$50,000:*

The term "Informal Bid" is used to identify mid-level purchases between \$5,000 and \$50,000. The Director of Utilities can authorize purchases up to \$50,000. Purchases over \$50,000 must be formally bid, unless a specific exemption applies. The current supply chain shortages have forced informal bidding processes to prevail temporarily, with suppliers unable to commit to long-term pricing. Departments must submit an electronic purchase requisition flagged as a Purchase Order Authorization (POA) for such purchases, with bid specifications attached and all other required documentation. Regulatory Affairs will place the required notice advertisement in the newspaper. After the bid evaluation, approvals and recommendation, the requisition is then forwarded to the Department of Finance, where the purchase order is created and distributed.

- *Formal Bids - over \$50,000:*

A "Formal Bid" is used to identify solicitations which represent major purchases that require a public "formal" procurement process. Purchases more than \$50,000 are handled in the same manner as Informal Bids except that the FPUA Board must also authorize the purchase.

FIXED ASSETS & CAPITAL POLICY

Capital expenditures:

- Useful Life greater than 3 years.
- Individual value of \$5,000 or greater.

Asset Book Value:

- Constructed cost is equal to the total of contractor costs, materials/inventory, labor and related overhead.
- Acquired assets are valued at the purchase price plus transportation.
- Contributed Assets are valued at market value on the date received.

Depreciation:

- Taken at straight-lined method over the estimated useful life of the asset.
- Useful lives are evaluated periodically and updated when new data is learned.

Disposition/Replacement:

- Assets that have reached the end of life due to damage, wear or loss of function are replaced in accordance with the limits of the available capital budget.

- Disposed assets are scrapped, salvaged or sold at auction with proceeds going toward FPUA's civic contributions to the MOEC.

Each year, FPUA Board members, Department Heads and key staff members develop a strategic plan, including vehicle and equipment replacement, taking into consideration both expansion and major rehabilitation. The key items identified are then combined into the five-year Capital Improvement Plan (CIP) and put through the same rigorous scrutiny as the other budgets to determine which projects/items will be funded in the upcoming fiscal year.

BUDGET POLICY

In accordance with the City of Fort Pierce Charter, Article XII, Section 176 (12), FPUA shall annually prepare and adopt a budget for the ensuing year and furnish a copy to the City Commission at least forty-five (45) days prior to the beginning of the next fiscal year (October 1). If a four-fifths (4/5) vote of the City Commission does not disapprove of any line item expenses in the budget, or any amendments thereto, within thirty (30) days of the date of submission to the City Commission, the budget or any amendments thereto shall be deemed approved as submitted.

The City Commission may not increase any amounts in the proposed budget or amendments thereto, but may reduce by a four-fifths (4/5) vote of the city commission any line item in the budget or amendments thereto. The City Commission may by majority vote waive the thirty-day period for disapproval and approve the budget, or any amendment thereto. Any expenses disapproved shall not be authorized. No amendments to the FPUA budget shall be authorized unless submitted to the City Commission.

The budget includes proposed capital and operations and maintenance expenses and the means by which they are to be financed. The budget is presented on the accrual basis; accordingly, revenues and expenses are budgeted for the specific periods of time and are recorded as incurred, along with acquired assets, without regard to the date of receipts or payment of cash, which is consistent with generally accepted accounting principles (GAAP).

Once approved, the Annual Budget becomes the basis for capital and operations and maintenance expenses during the ensuing fiscal year. Expenses may not exceed the adopted budget.

Formal budgetary integration is employed as a management control device during the year. Controls are in place to reduce the possibility of overspending in individual line items. Requisitions that exceed budgeted amounts are flagged as such, and are not converted to Purchase Orders until the over-budget condition is corrected. Cumulative budget transfers are limited to the spending authority levels of Department Heads, Directors and the Director of Utilities. Quarterly updates on spending, along with budget transfer requests will be provided to the Board.

After the close of the fiscal year, the budget is amended to reflect changes in available revenues and transfers of appropriations between departments and utility systems. Unexpended balances of appropriations lapse at year end.

BUDGET PREPARATION PROCESS



COMPILATION

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

REVIEW AND REVISE

Once all budget worksheets are completed by the departments, they are then compiled and summary schedules are prepared to provide an overview of the departmental budgets. A draft of each budget document is sent to the Budget Review Committee (BRC) prior to the budget meetings. The BRC, consisting of the Director of Utilities, Director of Financial Administration, Finance Manager and the Assistant Controller and Utility Accountant with the corresponding responsibility for either Capital or O&M Budget, meets to discuss the budgets with the respective Department Heads and Directors, and to make revisions as needed. The Department Heads and Directors must also describe their Goals and Objectives, Accomplishments, and Performance Measures.

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

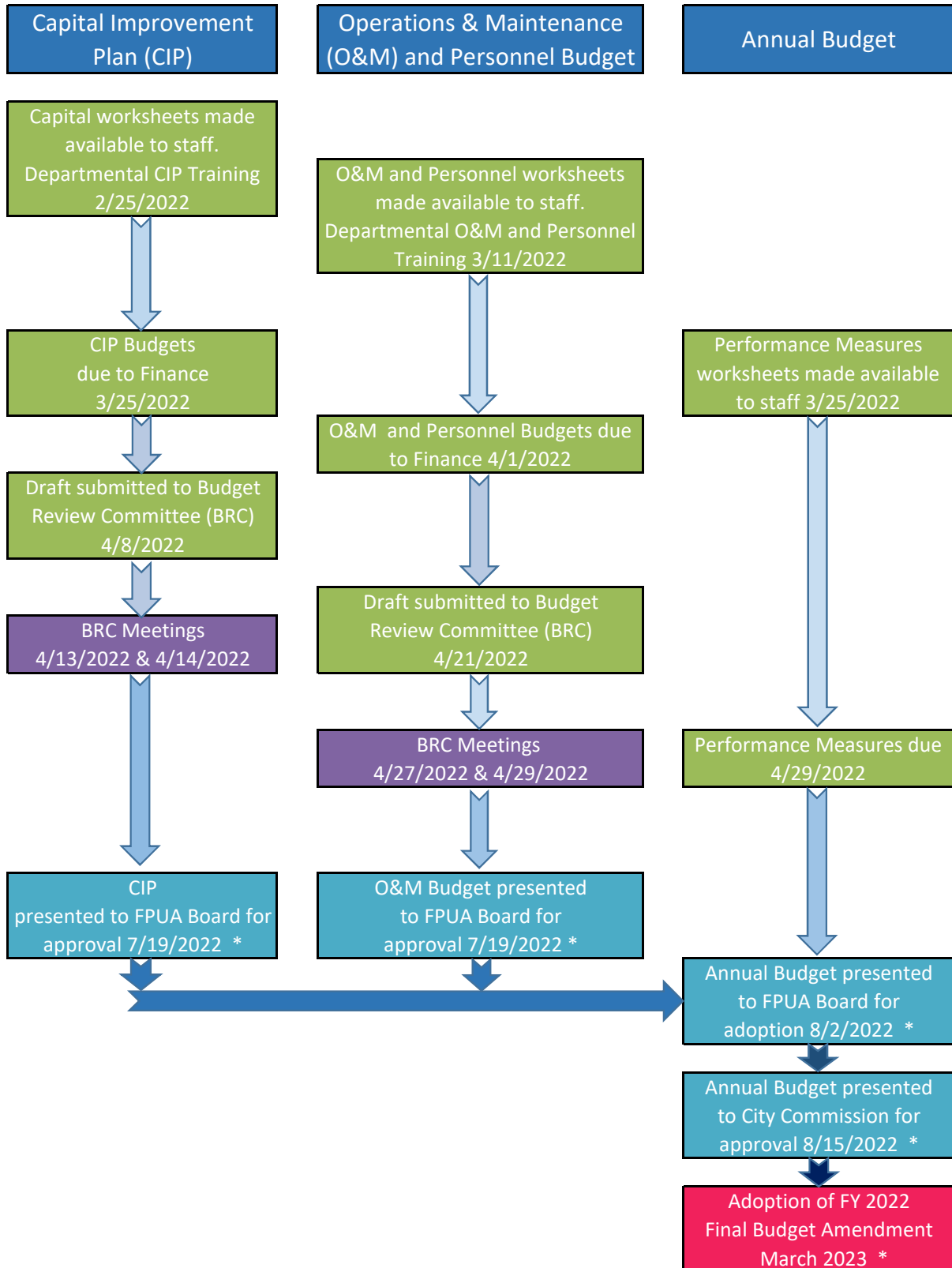
APPROVAL

The FPUA Board reviews and approves each of the two prefatory budgets - the O&M Budget, which includes Revenue and Personnel, and the CIP. The final Annual Budget document is a compilation of these two budget documents summarized, and highlighted with comparisons and trends. It is sent to the Director of Utilities for review before being submitted to the FPUA Board for adoption by Resolution. The final step in the budget approval process is to present the Annual Budget to the City Commission for their approval.

FINAL BUDGET AMENDMENT

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

BUDGET PREPARATION FLOWCHART



* Public are invited to these meetings.

UNIT SALES STATISTICS

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
ELECTRIC - MWH				
Residential	252,185	254,716	252,152	253,161
General Service	304,220	312,969	309,819	311,059
Street Lights	3,216	3,215	3,183	3,195
Traffic Signals	804	803	795	798
Rental Lights	5,457	5,224	5,171	5,192
<i>TOTAL</i>	<u>565,882</u>	<u>576,927</u>	<u>571,120</u>	<u>573,406</u>
WATER - 1000's of GALLONS				
Residential	935,680	977,664	956,133	970,836
General Service	1,492,538	1,543,122	1,509,138	1,532,345
Sales for Resale	458,579	447,273	437,423	444,149
<i>TOTAL</i>	<u>2,886,797</u>	<u>2,968,059</u>	<u>2,902,694</u>	<u>2,947,331</u>
NATURAL GAS - CCF				
Residential	433,924	431,705	396,614	409,421
General Service	2,418,710	2,788,752	2,562,069	2,644,802
Heat Only	734	796	731	755
Contract Sales	1,711,290	1,717,644	1,578,026	1,628,982
<i>TOTAL</i>	<u>4,564,658</u>	<u>4,938,897</u>	<u>4,537,440</u>	<u>4,683,960</u>
WASTEWATER - 1000's of GALLONS				
Residential	667,758	698,387	677,388	686,125
General Service	963,940	1,023,088	992,327	1,005,126
<i>TOTAL</i>	<u>1,631,698</u>	<u>1,721,475</u>	<u>1,669,715</u>	<u>1,691,251</u>

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

AMENDED BUDGET FY 2022	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUAnet	OTHER	TOTAL
REVENUES	\$ 84,123,972	\$ 22,434,500	\$ 7,631,100	\$ 18,423,379	\$ 1,465,200	\$ 2,461,400	\$ 136,539,551
EXPENSES	87,804,356	21,039,598	8,002,661	15,921,557	1,219,674	2,461,400	136,449,246
Change in Net Position	(3,680,384)	1,394,902	(371,561)	2,501,822	245,526	-	90,305
ADD BACK:							
Depreciation	4,418,682	5,295,436	465,938	4,158,362	166,582	15,000	14,520,000
Debt Accretion	286,151	277,890	17,355	112,808	-	-	694,203
Amortization of deferred charges and bond discounts	3,599	(3,184)	(2,911)	(40,673)	(5,387)	-	(48,556)
OPEB accrual	3,356	2,983	741	2,037	232	651	10,000
SUBTRACT:							
Principal payments on debt	1,924,150	1,868,600	116,700	758,550	-	-	4,668,000
Restricted CIC's not spent	-	551,000	-	790,300	-	-	1,341,300
Non-Cash Capital Contributions	84,000	616,100	-	606,200	-	-	1,306,300
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ (976,746)	\$ 3,932,326	\$ (7,138)	\$ 4,579,306	\$ 406,953	\$ 15,651	\$ 7,950,352

ORIGINAL BUDGET FY 2023	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUAnet	OTHER	TOTAL
REVENUES	\$ 88,503,282	\$ 25,492,600	\$ 8,306,400	\$ 20,519,479	\$ 1,431,700	\$ 2,591,705	\$ 146,845,166
EXPENSES	87,355,540	21,752,257	9,622,949	19,112,239	1,527,667	2,591,705	141,962,357
Change in Net Position	1,147,742	3,740,343	(1,316,549)	1,407,240	(95,967)	-	4,882,809
ADD BACK:							
Depreciation	4,533,589	5,318,696	478,243	4,218,937	193,535	17,000	14,760,000
Debt Accretion	196,179	190,515	11,898	77,339	-	-	475,931
Amortization of deferred charges and bond discounts	(16,315)	(32,548)	(14,114)	(172,671)	(21,547)	-	(257,194)
OPEB accrual	3,318	3,014	751	2,063	337	517	10,000
SUBTRACT:							
Principal payments on debt	2,013,121	2,005,151	169,693	1,387,036	-	-	5,575,000
Restricted CIC's not spent	-	375,074	-	556,500	-	-	931,574
Non-Cash Capital Contributions	84,000	600,000	-	600,000	-	-	1,284,000
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 3,767,392	\$ 6,239,795	\$ (1,009,463)	\$ 2,989,372	\$ 76,358	\$ 17,517	\$ 12,080,972

ESTIMATED DISTRIBUTION TO THE CITY OF FORT PIERCE

AMENDED FY 2022 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	FPUAnet	OTHER	TOTAL
GROSS REVENUE	\$84,123,972	\$22,434,500	\$ 7,631,100	\$ 18,423,379	\$1,465,200	\$2,461,400	\$136,539,551
REVERSE:							
Purchased Power & Gas Adjustments	14,725,172	-	2,566,900	-	-	-	17,292,072
Capital Contributions	345,600	2,207,200	132,400	1,866,879	696,000	-	5,248,079
Grant Revenue	-	-	-	1,960,000	-	42,514	2,002,514
FMPA O&M Contract Income	-	-	-	-	-	1,938,525	1,938,525
FPUAnet Operating Revenue	-	-	-	-	769,000	-	769,000
Gas Piping & Appliance Revenue	-	-	196,100	-	-	-	196,100
Gas Piping & Appliance Costs	-	-	(173,700)	-	-	-	(173,700)
Revenue for City Billing	76,800	57,200	10,900	42,100	200	-	187,200
MOEC Operating Revenue	-	-	-	-	-	427,861	427,861
ADJUSTED GROSS REVENUE	\$68,976,400	\$20,170,100	\$ 4,898,500	\$ 14,554,400	\$ -	\$ 52,500	\$108,651,900
DISTRIBUTION TO CITY PAYABLE IN FY 2023	\$ 4,138,584	\$ 1,210,206	\$ 293,910	\$ 873,264	\$ -	\$ 3,150	\$ 6,519,114

ORIGINAL FY 2023 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	FPUAnet	OTHER	TOTAL
GROSS REVENUE	\$88,503,282	\$25,492,600	\$ 8,306,400	\$ 20,519,479	\$1,431,700	\$2,591,705	\$146,845,166
REVERSE:							
Purchased Power & Gas Adjustments	17,293,982	-	2,981,000	-	-	-	20,274,982
Capital Contributions	345,600	1,805,400	100,000	1,339,379	15,000	-	3,605,379
Grant Revenue	-	-	-	2,050,000	-	54,875	2,104,875
FMPA O&M Contract Income	-	-	-	-	-	1,978,699	1,978,699
FPUAnet Operating Revenue	-	-	-	-	1,406,500	-	1,406,500
Gas Piping & Appliance Revenue	-	-	196,000	-	-	-	196,000
Gas Piping & Appliance Costs	-	-	(173,700)	-	-	-	(173,700)
Revenue for City Billing	76,800	57,200	10,900	42,100	200	-	187,200
MOEC Operating Revenue	-	-	-	-	-	503,131	503,131
ADJUSTED GROSS REVENUE	\$70,786,900	\$23,630,000	\$ 5,192,200	\$ 17,088,000	\$ 10,000	\$ 55,000	\$116,762,100
DISTRIBUTION TO CITY PAYABLE IN FY 2024	\$ 4,247,214	\$ 1,417,800	\$ 311,532	\$ 1,025,280	\$ 600	\$ 3,300	\$ 7,005,726

BUDGETED STATEMENT OF NET POSITION

The first page of the Budgeted Statement of Net Position displays the Total Assets and Deferred Outflows of resources, and the second page displays the Total Liabilities, Deferred Inflows of Resources and Net Position of the statement. Total Assets and Deferred Outflows are equal to Total Liabilities, Deferred Inflows plus Total Net Position, which are projected to be \$420,293,000 as of September 30, 2022 and \$428,457,000 as of September 30, 2023.

The increase in Total Current Assets for FY 2022 and FY 2023 is affected by the increase in Restricted Equity in Pool Cash and Investments. This projection includes the recent bond issuance to relocate the wastewater treatment plant and allow system expansion projects to continue. The spenddown of the bond proceeds have already begun and will continue heavily into the next three years. As the spenddown of the bond proceeds occur the amount restricted for specific capital projects will decline. The anticipated increase in the cost of purchased power will impact changes in Net Position. Any further increases in purchased power will reduce the amount projected to be in the Rate Stabilization Fund, changing Deferred Inflows of Resources in the FY 2022 and FY 2023 budgets.

The current ratios on restricted and unrestricted accounts demonstrate FPUA's ability to pay debt, which is a key indicator of solvency. Higher ratios indicate an increased ability to repay debt. The debt to equity ratio of 0.96 in the FY 2023 Original Budget shows that for every dollar of internal financing, there will be \$0.96 in financed debt. Debt Service coverage ratio is a ratio of Net Available Income to the Net Cash required to cover our Debt Service.

Selected financial ratios are highlighted below:

FINANCIAL RATIOS	ACTUAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023
Current Ratio:			
Unrestricted Assets	3.67	3.23	3.78
Restricted Assets	1.37	1.57	1.51
Debt to Equity Ratio	0.38	0.98	0.96
Debt Service Ratio	3.54x	2.22x	2.31x

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

NET POSITION	Dollars in thousands		
	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
Net Position - Beginning of Year	\$ 195,053	\$ 205,051	\$ 207,143
Change in Net Position	9,998	2,092	4,883
Net Position - End of Year	\$ 205,051	\$ 207,143	\$ 212,026

BUDGETED STATEMENT OF NET POSITION

(Dollars in Thousands)

	ACTUAL 9/30/20	ACTUAL 9/30/21	AMENDED BUDGET 9/30/22	ORIGINAL BUDGET 9/30/23	CHANGE 9/30/22 TO 9/30/23	
					\$	%
ASSETS AND DEFERRED OUTFLOWS						
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 24,808	\$ 20,786	\$ 14,537	\$ 20,647	\$ 6,110	42.03%
Accounts Receivable, Net of Allowance for Uncollectible Accounts	7,896	6,621	8,017	8,762	745	9.29%
Unbilled Receivables	6,106	6,428	6,428	6,428	-	0.00%
Due from Other Governments	1,418	914	629	163	(466)	(74.09%)
Inventories and Other Current Assets	5,346	6,932	6,912	6,907	(5)	(0.07%)
Restricted Equity in Pooled Cash and Investments	12,800	15,147	16,373	15,847	(526)	(3.21%)
Restricted Cash with Fiscal Agent	6,432	6,460	6,786	11,740	4,954	73.00%
Total Current Assets	<u>64,806</u>	<u>63,288</u>	<u>59,682</u>	<u>70,494</u>	<u>10,812</u>	<u>18.12%</u>
Noncurrent Assets:						
Capital Assets:						
Utility Plant in Service	468,621	492,754	507,100	521,805	14,705	2.90%
Construction Work in Progress	24,977	18,067	23,067	60,067	37,000	160.40%
Less Accumulated Depreciation	(276,799)	(290,363)	(304,229)	(318,489)	(14,260)	4.69%
Total Capital Assets (net of Accumulated Depreciation)	<u>216,799</u>	<u>220,458</u>	<u>225,938</u>	<u>263,383</u>	<u>37,445</u>	<u>16.57%</u>
Other Noncurrent Assets:						
FMPA Working Capital Receivable	1,919	1,919	1,918	1,918	-	0.00%
Preliminary Surveys	-	62	62	62	-	0.00%
Investment in Public Gas Partners Pool	34	-	-	-	-	0.00%
Restricted Equity in Pooled Cash and Investments	6,857	6,857	128,701	88,701	(40,000)	(31.08%)
Total Other Noncurrent Assets	<u>8,810</u>	<u>8,838</u>	<u>130,681</u>	<u>90,681</u>	<u>(40,000)</u>	<u>(30.61%)</u>
Total Noncurrent Assets	<u>225,609</u>	<u>229,296</u>	<u>356,619</u>	<u>354,064</u>	<u>(2,555)</u>	<u>(0.72%)</u>
TOTAL ASSETS	<u>290,415</u>	<u>292,584</u>	<u>416,301</u>	<u>424,558</u>	<u>8,257</u>	<u>1.98%</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Pension Outflow	1,505	1,443	2,011	3,188	1,177	58.53%
Purchased Power and Gas Under-Recovery	-	-	1,255	-	(1,255)	(100.00%)
Deferred OPEB Outflow	339	282	282	282	-	-
Deferred Amount on Debt Refunding	80	64	444	429	(15)	(3.38%)
Total Deferred Outflows of Resources	<u>1,924</u>	<u>1,789</u>	<u>3,992</u>	<u>3,899</u>	<u>(93)</u>	<u>(2.33%)</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 292,339</u>	<u>\$ 294,373</u>	<u>\$ 420,293</u>	<u>\$ 428,457</u>	<u>\$ 8,164</u>	<u>1.94%</u>

BUDGETED STATEMENT OF NET POSITION

(Dollars in Thousands)

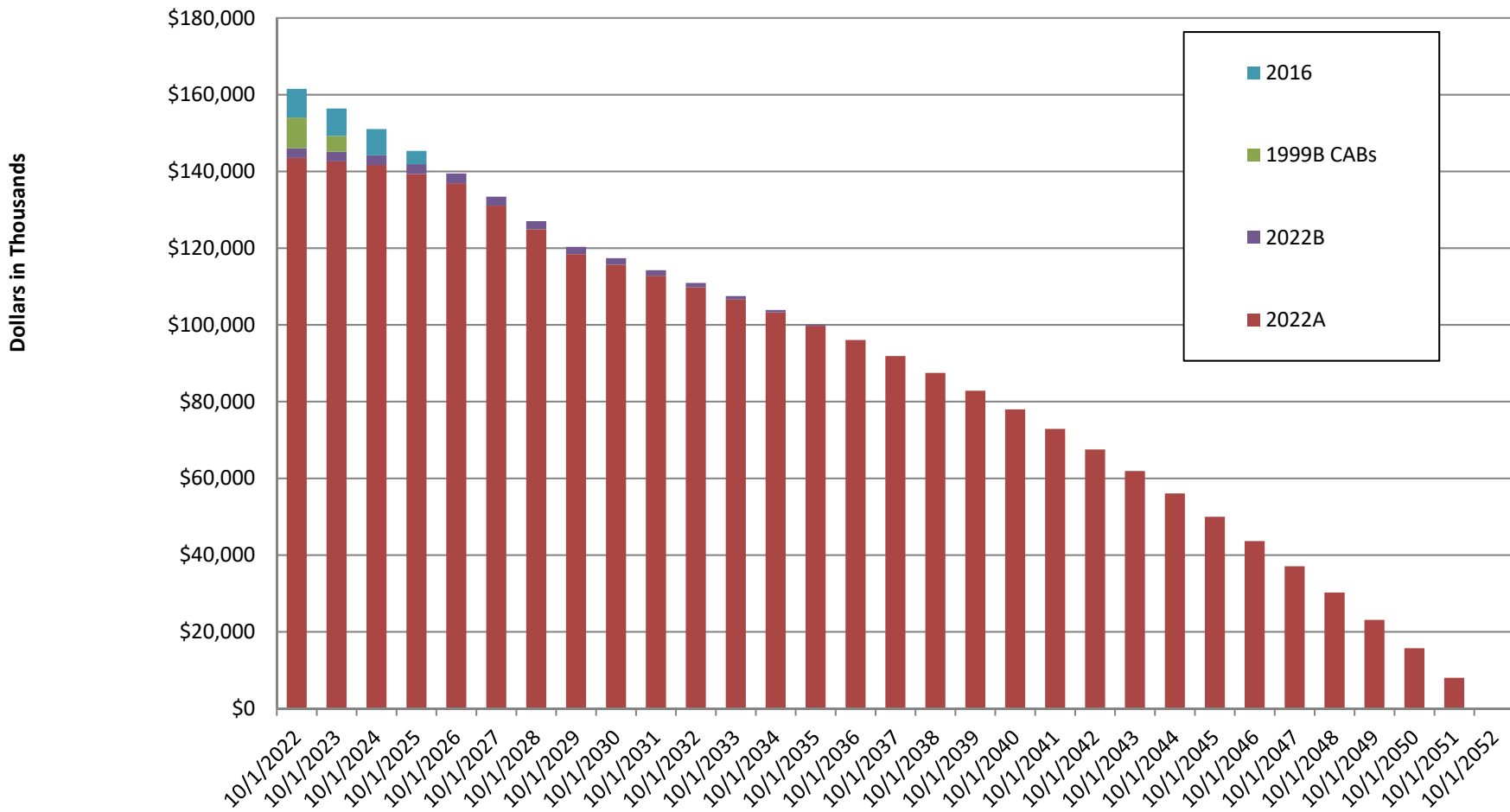
	ACTUAL 9/30/20	ACTUAL 9/30/21	AMENDED BUDGET 9/30/22	ORIGINAL BUDGET 9/30/23	CHANGE 9/30/22 TO 9/30/23	
					\$	%
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
LIABILITIES						
Current Liabilities:						
Accounts Payable and Accrued Expenses	\$ 9,546	\$ 9,855	\$ 9,854	\$ 9,854	\$ -	0.00%
Due to City of Fort Pierce	942	950	950	950	-	0.00%
Customer Deposits	8,735	8,864	9,064	9,264	200	2.21%
Revenue Bonds Payable - restricted assets	6,015	6,076	4,668	5,575	907	19.43%
Accrued Interest Payable - restricted assets	822	792	1,004	3,394	2,390	238.05%
Accrued Compensated Absences	-	276	276	276	-	0.00%
Capital Leases Payable	34	40	11	41	30	272.73%
Other Current Liabilities	598	501	504	502	(2)	(0.40%)
Total Current Liabilities	<u>26,692</u>	<u>27,354</u>	<u>26,331</u>	<u>29,856</u>	<u>3,525</u>	<u>13.39%</u>
Noncurrent Liabilities:						
Revenue Bonds Payable, Net of						
Unamortized Discounts	52,812	47,641	50,860	85,765	34,905	68.63%
Revenue Bonds Payable, Restricted			123,051	83,051	(40,000)	(32.51%)
Accrued Compensated Absences	2,181	1,921	1,921	1,921	-	0.00%
Other Post Employment Benefits Obligation	1,228	1,178	1,188	1,198	10	0.84%
Net Pension Liability	10,486	231	344	579	235	68.31%
Capital Leases Payable	51	11	-	164	164	0.00%
Total Noncurrent Liabilities	<u>66,758</u>	<u>50,982</u>	<u>177,364</u>	<u>172,678</u>	<u>(4,686)</u>	<u>(2.64%)</u>
TOTAL LIABILITIES	93,450	78,336	203,695	202,534	(1,161)	(0.57%)
DEFERRED INFLOWS OF RESOURCES						
Purchased Power and Gas Over-Recovery	3,133	1,985	-	3,500	3,500	0.00%
Deferred Pension Inflow	674	8,975	9,429	10,371	942	9.99%
Deferred OPEB Inflow	29	26	26	26	-	0.00%
Total Deferred Inflows of Resources	<u>3,836</u>	<u>10,986</u>	<u>9,455</u>	<u>13,897</u>	<u>4,442</u>	<u>46.98%</u>
NET POSITION						
Net Investment in Capital Assets	167,218	173,685	169,184	171,925	2,741	1.62%
Restricted for Capital Improvement Charges	3,660	5,875	7,216	8,147	931	12.90%
Restricted for Debt Service	5,457	5,457	5,457	5,457	-	0.00%
Restricted for Emergencies	900	900	900	900	-	0.00%
Restricted for Renewals and Replacements	500	500	500	500	-	0.00%
Unrestricted	17,318	18,634	23,886	25,097	1,211	5.07%
Total Net Position	<u>195,053</u>	<u>205,051</u>	<u>207,143</u>	<u>212,026</u>	<u>4,883</u>	<u>2.36%</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$ 292,339</u>	<u>\$ 294,373</u>	<u>\$ 420,293</u>	<u>\$ 428,457</u>	<u>\$ 8,164</u>	1.94%

OUTSTANDING DEBT

FPUA has four revenue bond series outstanding. All are collateralized by pledge of the net revenues of the combined systems as required by bond covenants. On June 21, 2022, FPUA completed a new tax-exempt debt issuance that refinanced a portion of our existing debt and provided funding for capital improvements. This restructuring extends debt service out to FY 2052, permitting relocation of the wastewater plant and necessary expansion projects to take place. As of June 30, 2022 the existing outstanding debt consists of:

- \$143,500,000 Utilities Refunding Revenue Bonds, Series 2022A, interest varying from 4.00% to 5.00%. The bonds mature October 1, 2023 through October 1, 2052, with annual principal amounts ranging from \$905,000 to \$6,460,000. The outstanding balance as of June 30, 2022 was \$143,500,000.
- \$2,500,000 Utilities Revenue Bonds, Series 2022B, interest fixed at 5.00%. The bonds mature October 1, 2027 through October 1, 2036, with annual principal amounts ranging from \$200,000 to \$315,000. The outstanding balance as of June 30, 2022 was \$2,550,000.
- \$10,223,000 Utilities Revenue Capital Appreciation Bonds, Series 1999B, yield at 5.90%. Future bond maturity dates October 1, 2022 through October 1, 2024 carry principal amounts totaling \$13,010,000 due in those years in annual amounts ranging from \$4,335,000 to \$4,340,000. The accreted value as of June 30, 2022 was \$12,116,000.
- \$9,545,000 Utilities Revenue Bond, Series 2016, interest fixed at 2.14%. Future bond maturity dates October 1, 2021 through October 1, 2026 carry annual principal amounts ranging from \$328,000 to \$3,451,000. The outstanding balance as of June 30, 2021 was \$7,832,000.

Outstanding Debt Through Maturity



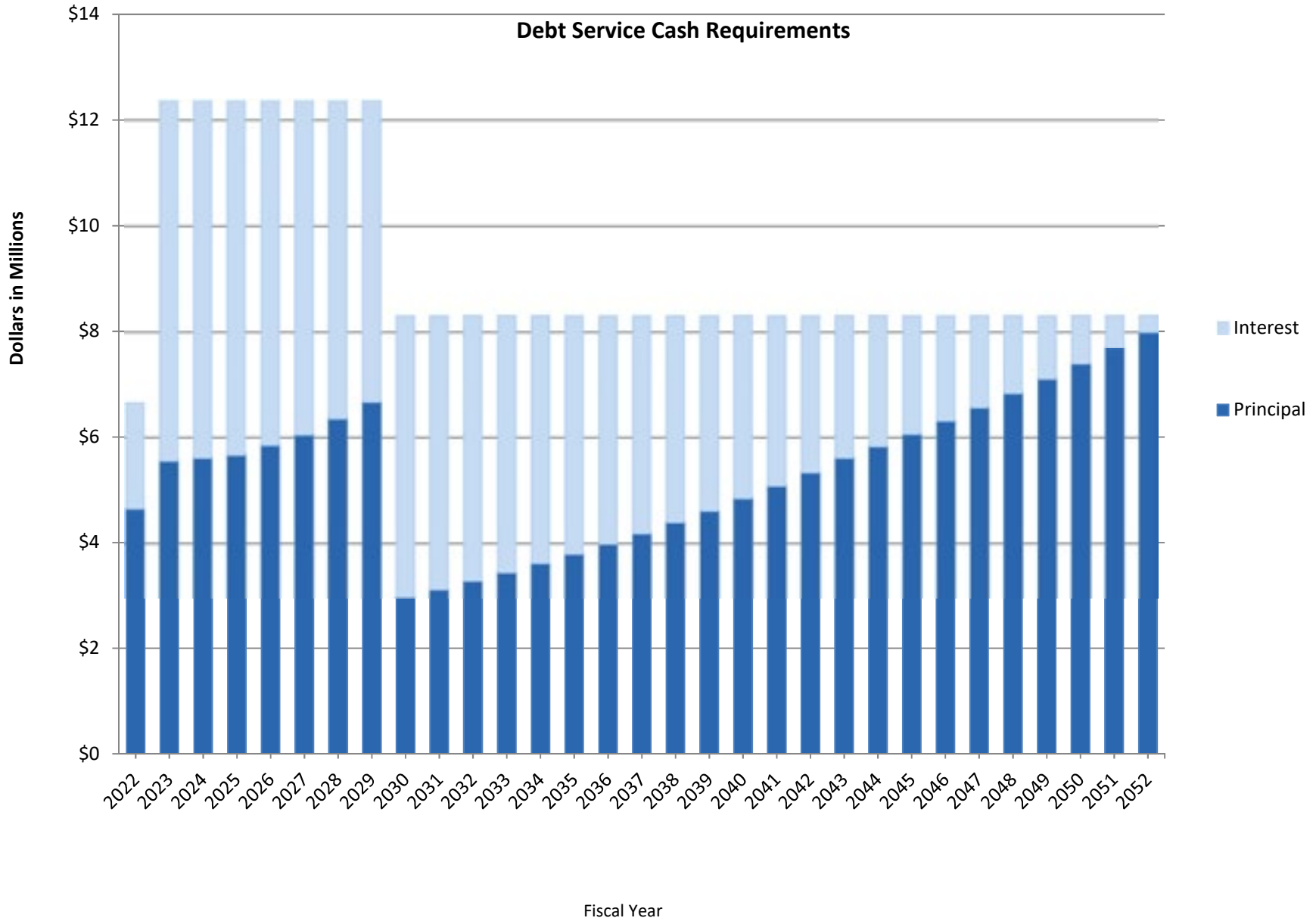
DEBT SERVICE

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

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>ELECTRIC</u>				
Principal	\$ 2,479,383	\$ 2,504,527	\$ 1,924,150	\$ 2,013,121
Interest	1,128,657	1,023,657	1,058,821	895,448
<i>Total</i>	<u>3,608,040</u>	<u>3,528,184</u>	<u>2,982,971</u>	<u>2,908,569</u>
<u>WATER</u>				
Principal	2,407,805	2,432,223	1,868,600	2,005,151
Interest	1,096,073	994,105	1,128,299	1,229,760
<i>Total</i>	<u>3,503,878</u>	<u>3,426,328</u>	<u>2,996,899</u>	<u>3,234,911</u>
<u>NATURAL GAS</u>				
Principal	150,375	151,900	116,700	169,693
Interest	68,453	62,085	159,173	396,148
<i>Total</i>	<u>218,828</u>	<u>213,985</u>	<u>275,873</u>	<u>565,841</u>
<u>WASTEWATER</u>				
Principal	977,437	987,350	758,550	1,387,036
Interest	444,946	403,552	1,601,276	4,614,910
<i>Total</i>	<u>1,422,383</u>	<u>1,390,902</u>	<u>2,359,826</u>	<u>6,001,946</u>
<u>FPUAnet</u>				
Principal	-	-	-	-
Interest	-	-	35,417	127,500
<i>Total</i>	<u>-</u>	<u>-</u>	<u>35,417</u>	<u>127,500</u>
<i>TOTAL ALL SYSTEMS</i>	<u>\$ 8,753,129</u>	<u>\$ 8,559,399</u>	<u>\$ 8,650,986</u>	<u>\$ 12,838,767</u>
<u>SUMMARY</u>				
Principal	\$ 6,015,000	\$ 6,076,000	\$ 4,668,000	\$ 5,575,000
Interest	2,738,129	2,483,399	3,982,986	7,263,767
<i>Total</i>	<u>\$ 8,753,129</u>	<u>\$ 8,559,399</u>	<u>\$ 8,650,986</u>	<u>\$ 12,838,767</u>

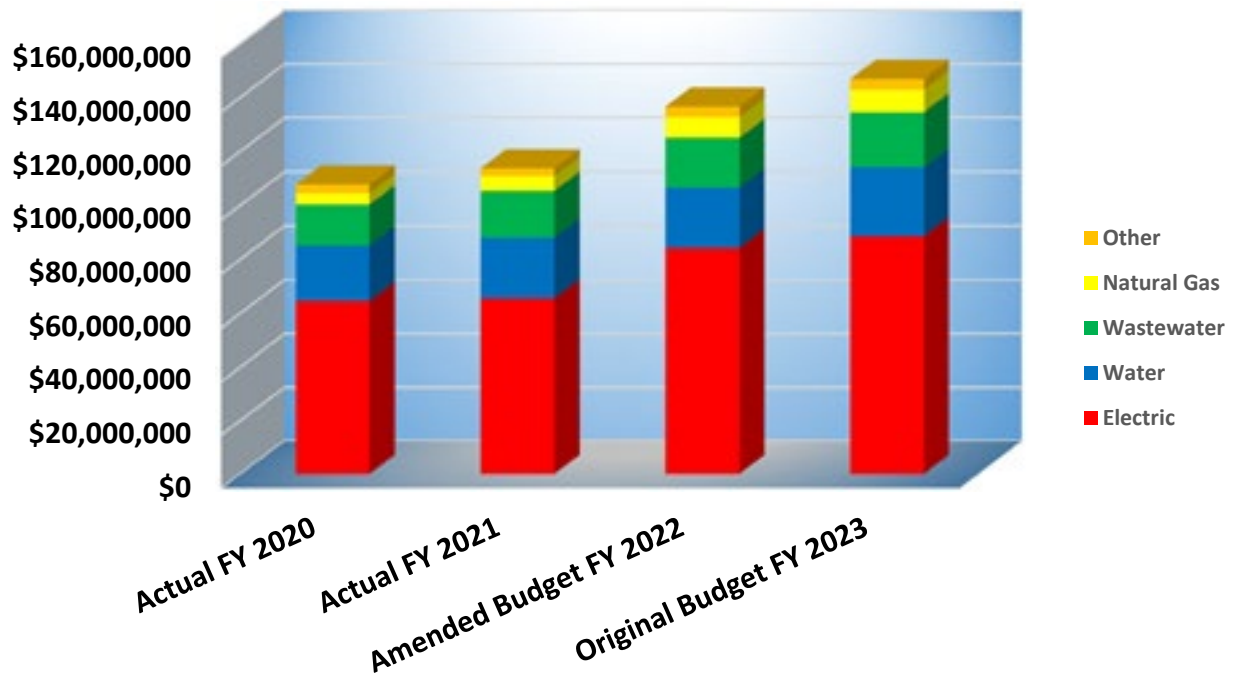
DEBT SERVICE CASH REQUIREMENTS BY FISCAL YEAR

<u>Year Ending September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	4,668,000	2,008,508	6,676,508
2023	5,575,000	6,787,836	12,362,836
2024	5,628,000	6,735,417	12,363,417
2025	5,685,000	6,680,576	12,365,576
2026	5,871,000	6,492,851	12,363,851
2027	6,065,000	6,298,000	12,363,000
2028	6,370,000	5,994,750	12,364,750
2029	6,685,000	5,676,250	12,361,250
2030	2,980,000	5,342,000	8,322,000
2031	3,130,000	5,193,000	8,323,000
2032	3,290,000	5,036,500	8,326,500
2033	3,455,000	4,872,000	8,327,000
2034	3,625,000	4,699,250	8,324,250
2035	3,805,000	4,518,000	8,323,000
2036	3,995,000	4,327,750	8,322,750
2037	4,195,000	4,128,000	8,323,000
2038	4,405,000	3,918,250	8,323,250
2039	4,625,000	3,698,000	8,323,000
2040	4,860,000	3,466,750	8,326,750
2041	5,100,000	3,223,750	8,323,750
2042	5,355,000	2,968,750	8,323,750
2043	5,625,000	2,701,000	8,326,000
2044	5,850,000	2,476,000	8,326,000
2045	6,080,000	2,242,000	8,322,000
2046	6,325,000	1,998,800	8,323,800
2047	6,580,000	1,745,800	8,325,800
2048	6,845,000	1,482,600	8,327,600
2049	7,115,000	1,208,800	8,323,800
2050	7,400,000	924,200	8,324,200
2051	7,700,000	628,200	8,328,200
2052	8,005,000	320,200	8,325,200
Totals	<u>\$ 166,892,000</u>	<u>\$ 117,793,788</u>	<u>\$ 284,685,788</u>



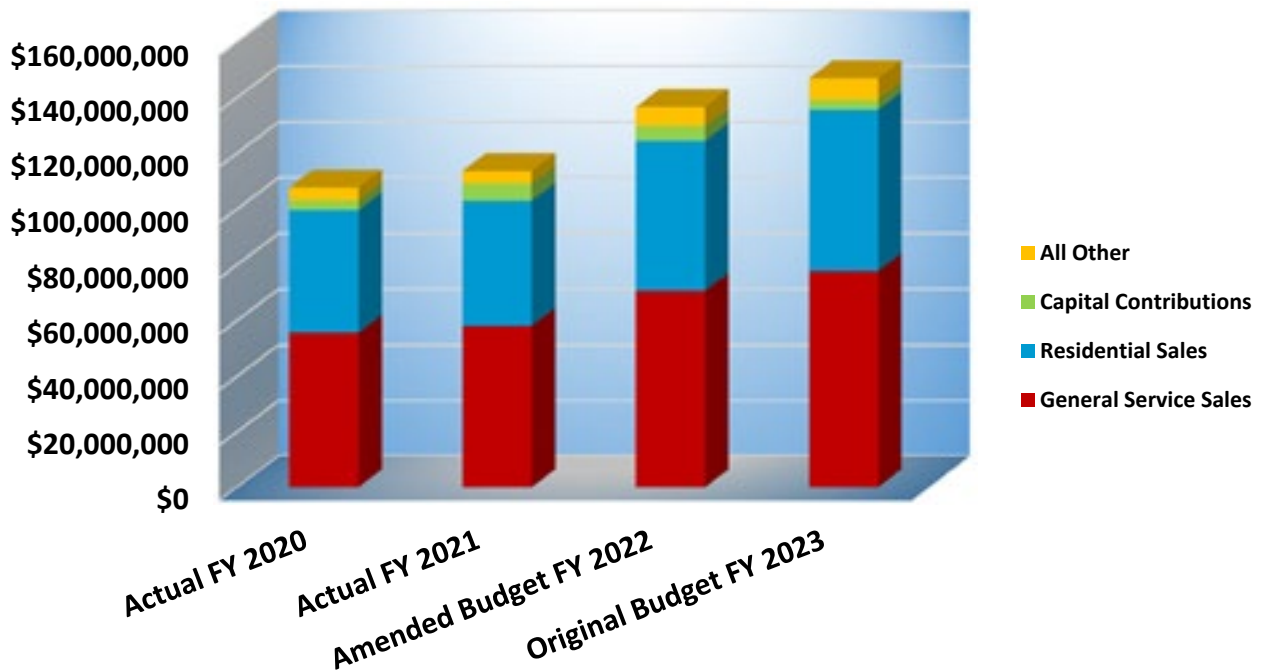


REVENUES BY SYSTEM



	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
Electric	\$ 64,505,368	\$ 65,463,963	\$ 84,123,972	\$ 88,503,282
Water	20,682,313	22,487,863	22,434,500	25,492,600
Wastewater	15,068,548	17,386,130	18,423,379	20,519,479
Natural Gas	4,234,635	5,513,241	7,631,100	8,306,400
Other	3,169,821	2,759,556	3,926,600	4,023,405
Total Revenues	\$ 107,660,685	\$ 113,610,753	\$ 136,539,551	\$ 146,845,166

FPUA staff estimated unit sales and sales revenues for FY 2022 and FY 2023 for the Electric, Water, Wastewater and Natural Gas Systems, and Other revenues which include the Treasure Coast Energy Center, Manatee Observation and Education Center, and FPUAnet Communications. Future unit sales and revenues are based upon projected growth, rate adjustments, historical data, financial results and statistics. The projections assume normal weather patterns. To ensure that FPUA continues to meet its goal of maintaining adequate operating reserves, staff compares revenues to spending levels on an ongoing basis.

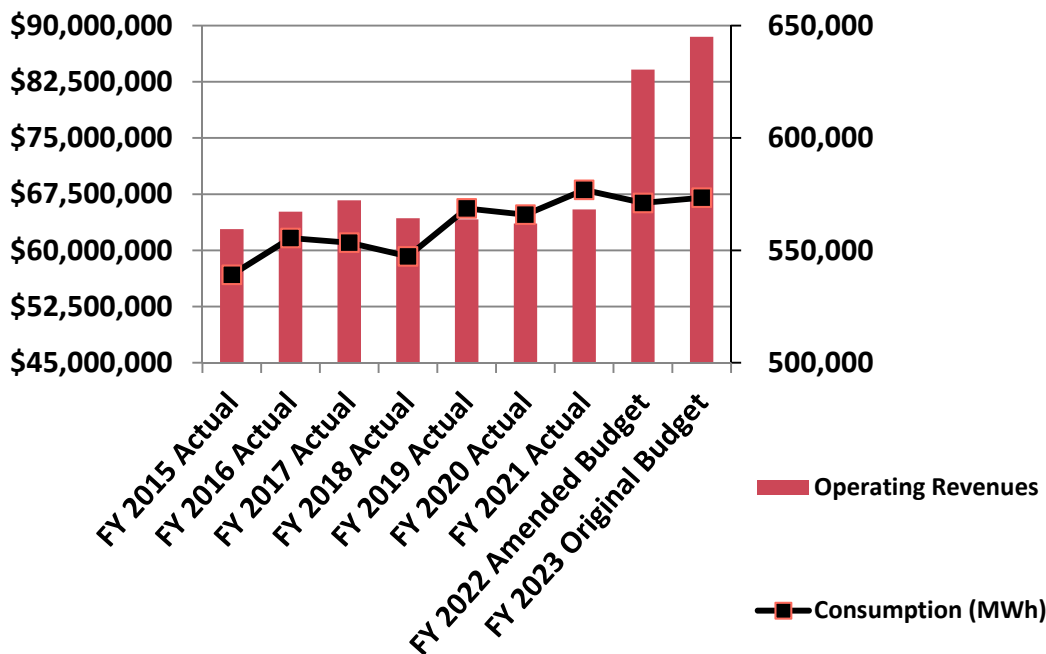
REVENUES BY SOURCE


	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
General Service Sales	\$ 55,546,859	\$ 58,095,856	\$ 70,656,375	\$ 77,678,075
Residential Sales	44,004,177	44,827,583	53,729,397	57,788,807
Capital Contributions	3,392,372	6,110,517	5,248,079	3,605,379
All Other	4,717,277	4,576,797	6,905,700	7,772,905
Total Revenues	\$ 107,660,685	\$ 113,610,753	\$ 136,539,551	\$ 146,845,166

In FY 23, FPUA expects to generate 92.2% of its revenues through rates charged to customers, the power cost adjustment (PCA), and the purchased gas adjustment (PGA). Of those sales, 57.0% is from general service sales, and 43.0% is from residential sales. The remaining 7.8% of the budget is made up of other operating, non-operating and contributed revenues. Other operating revenues include service charges such as penalties, interest and field contact charges (service turn-ons and turn-offs), as well as Manatee Observation & Education Center and FPUAnet Communication revenues, and guaranteed revenue charges. Other non-operating revenues include Treasure Coast Energy Center, which is a direct reimbursement of contracted cost, revenue for City billing, and investment income.

ELECTRIC REVENUES

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



The Original Budget for FY 2023 Electric operating revenues is expected to increase \$4.3 million, or 5.2%, from the Amended Budget for FY 2022. The FY 2023 sales revenues include a 4.53% rate increase approved on Resolution No. UA 2022-06 with an effective date of October 1, 2022. While projected consumption is expected to increase slightly, the forecasts include the adjustments to the Power Cost Adjustment (PCA) which is expected to increase proportionately to rising natural gas prices as we head into FY 2023. These fluctuations are directly attributable to changes in the cost to FPUA of our purchased power and are offset by increases/decreases to expense.

It is estimated that FPUA will purchase approximately 597,300 MWh and sell approximately 573,400 MWh for FY 2023. These estimates reflect an unaccounted for or, line loss factor, of 4%. The electric power cost is projected to be \$67 million or \$112.17 per MWh purchased for FY 2023. Based upon budgeted unit sales at current rates, electric sales revenues for FY 2023 will be approximately \$87.1 million.

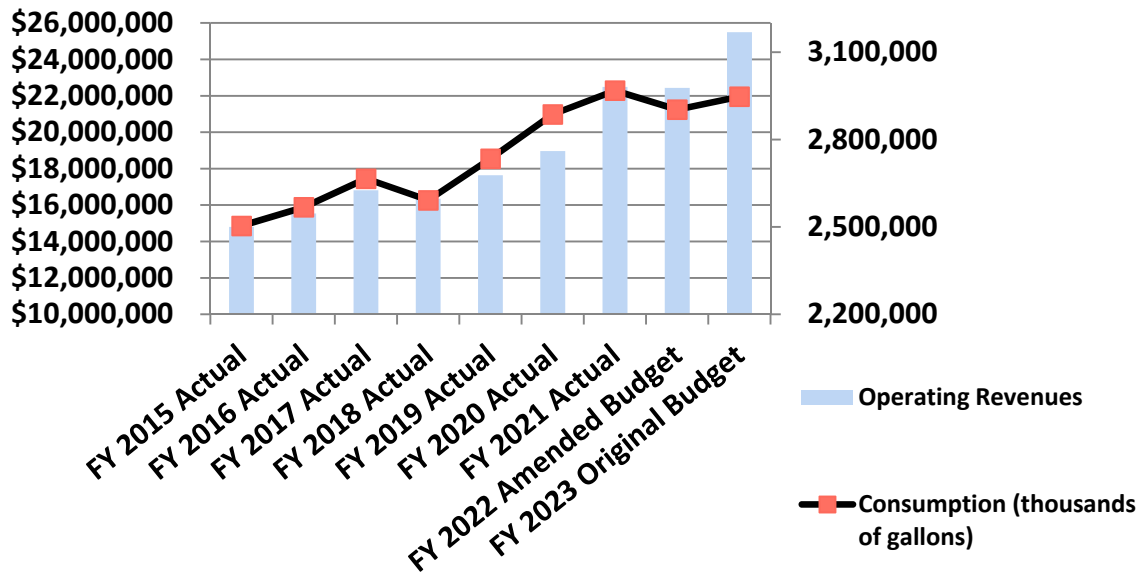
Based upon territorial boundaries and the current look for infill of services, it is expected that electric customer services billed will increase by .4% FY 2022 to FY 2023.

ELECTRIC REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
<i>SALES OF ELECTRICITY:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 24,793,058	\$ 25,042,399	\$ 24,954,000	\$ 25,603,400
Outside City	6,045,076	6,118,544	6,096,000	6,254,400
<i>GENERAL SERVICE:</i>				
Inside City	29,245,914	30,142,633	29,984,500	30,781,900
Outside City	5,258,115	5,408,875	5,360,200	5,502,100
<i>POWER COST ADJUSTMENT:</i>				
Residential	(2,084,111)	(2,075,852)	6,715,397	7,280,307
General Service	(2,445,808)	(2,547,395)	8,009,775	10,013,675
UNBILLED SERVICE REVENUE	527,600	244,400	-	-
<i>RENTAL LIGHTS:</i>				
Residential	73,690	72,923	73,000	74,900
General Service	1,093,109	1,093,297	1,086,900	1,116,300
STREETLIGHTS & TRAFFIC SIGNALS	515,138	514,708	509,000	522,700
TOTAL	63,021,781	64,014,531	82,788,772	87,149,682
<i>OTHER OPERATING REVENUES</i>	564,150	813,338	880,900	908,000
<i>TOTAL OPERATING REVENUES</i>	63,585,931	64,827,870	83,669,672	88,057,682
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	341,843	120,478	22,000	21,700
REVENUE FOR CITY BILLING	77,735	77,295	76,800	76,800
MISCELLANEOUS INCOME	10,008	93,174	1,500	1,500
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	8,400	-
GRANT REVENUE	87,445	15,874	-	-
<i>TOTAL NON-OPERATING REVENUES</i>	517,031	306,822	108,700	100,000
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	64,102,962	65,134,691	83,778,372	88,157,682
<u>CAPITAL CONTRIBUTIONS</u>				
CONTRIBUTED CAPITAL - CASH	318,609	245,259	261,600	261,600
CONTRIBUTED CAPITAL - NONCASH	83,797	84,013	84,000	84,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	402,406	65,463,963	84,123,972	88,503,282
TOTAL REVENUES	\$ 64,505,368	\$ 65,463,963	\$ 84,123,972	\$ 88,503,282

WATER REVENUES

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



FY 2023 Water operating revenues are expected to increase by 17.1% when compared to the Amended FY 2022 levels. These revenues include the implementation of 10.0% adjustment to rates, approved by Resolution No. UA 2022-08, effective October 1, 2022. Bulk and General Service sales continue to remain steady through FY 2022 and FY 2023.

It is anticipated that consumption will decrease slightly for the Amended FY 2022 budget. However, the Amended FY 2022 is expected to increase 1.5% to FY 2023. It is estimated that FPUA will sell approximately 2.9 billion gallons of water in FY 2023. Based upon these unit sales at current rates, water sales revenue for FY 2023 will be approximately \$23.4 million.

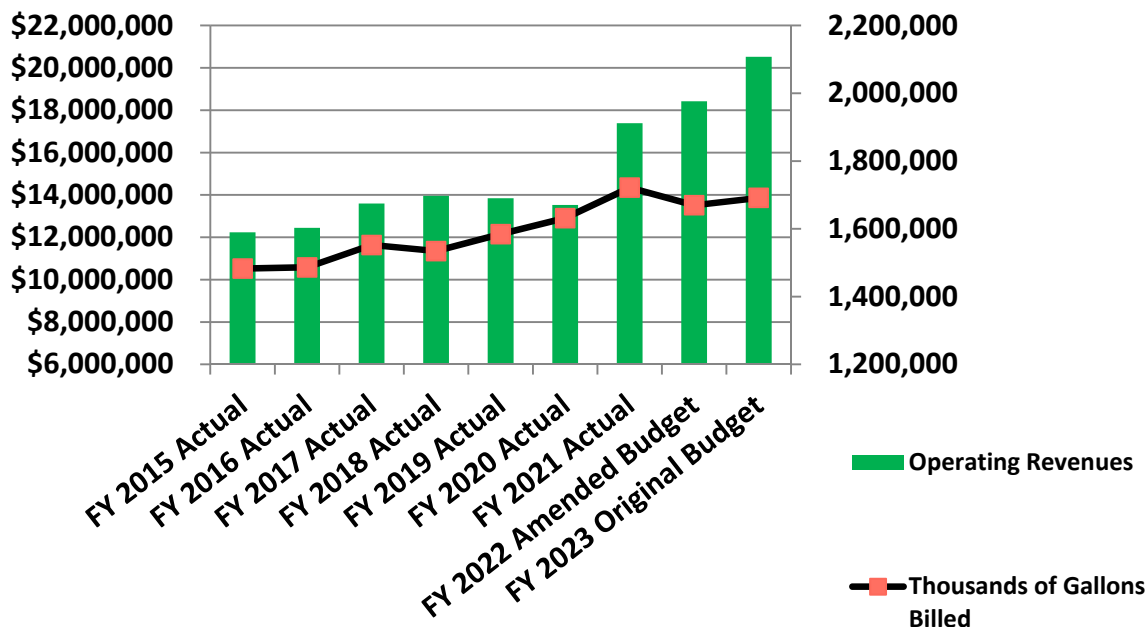
New development has begun, coupled with expansion projects, the number of water customer services billed is projected to increase by 1.6% from FY 2022 to FY 2023.

WATER REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
<i>SALES OF WATER:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 5,335,662	\$ 5,631,350	\$ 5,798,400	\$ 6,857,300
Outside City	2,097,532	2,207,832	2,275,000	2,609,600
<i>GENERAL SERVICE:</i>				
Inside City	5,869,512	6,145,423	6,297,000	7,446,800
Outside City	3,096,041	3,205,899	3,335,700	3,864,900
UNBILLED SERVICE REVENUE	22,500	75,200	-	-
SALES FOR RESALE	2,203,655	2,185,553	2,022,400	2,390,500
UNMETERED FIRE PROTECTION	171,593	177,377	181,900	215,000
<i>TOTAL</i>	18,796,495	19,628,634	19,910,400	23,384,100
<i>OTHER OPERATING REVENUES</i>	171,082	193,108	246,800	233,000
<i>TOTAL OPERATING REVENUES</i>	18,967,577	19,821,742	20,157,200	23,617,100
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	81,786	28,873	4,400	4,400
GRANT REVENUE	21,214	23,201	-	-
REVENUE FOR CITY BILLING	56,361	56,778	57,200	57,200
MISCELLANEOUS INCOME	9,228	7,560	8,500	8,500
<i>TOTAL NON-OPERATING REVENUES</i>	168,589	116,411	70,100	70,100
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	19,136,166	19,938,153	20,227,300	23,687,200
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	398,608	1,062,827	703,000	610,500
CAPACITY REDUCTIONS	(11,728)	-	-	-
CONTRIBUTED CAPITAL - CASH	400,622	496,012	888,100	594,900
CONTRIBUTED CAPITAL - NONCASH	758,645	990,871	616,100	600,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	1,546,147	2,549,710	2,207,200	1,805,400
<i>TOTAL REVENUES</i>	\$ 20,682,313	\$ 22,487,863	\$ 22,434,500	\$ 25,492,600

WASTEWATER REVENUES

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



Total FY 2023 Wastewater operating revenues are up when compared with the Amended FY 2022, increasing with the planned implementation of rate a adjustment, approved by Resolution No. UA 2022-09, effective October 1, 2022 of 10%.

It is estimated that FPUA will bill approximately 1.7 billion gallons during FY 2023. With rate increases in place, wastewater charges for FY 2023 are estimated to be \$16.8 million. Wastewater volumes typically follow the trend set by water consumption. Expansion projects planned for septic to sewer conversions are expected to increase revenue.

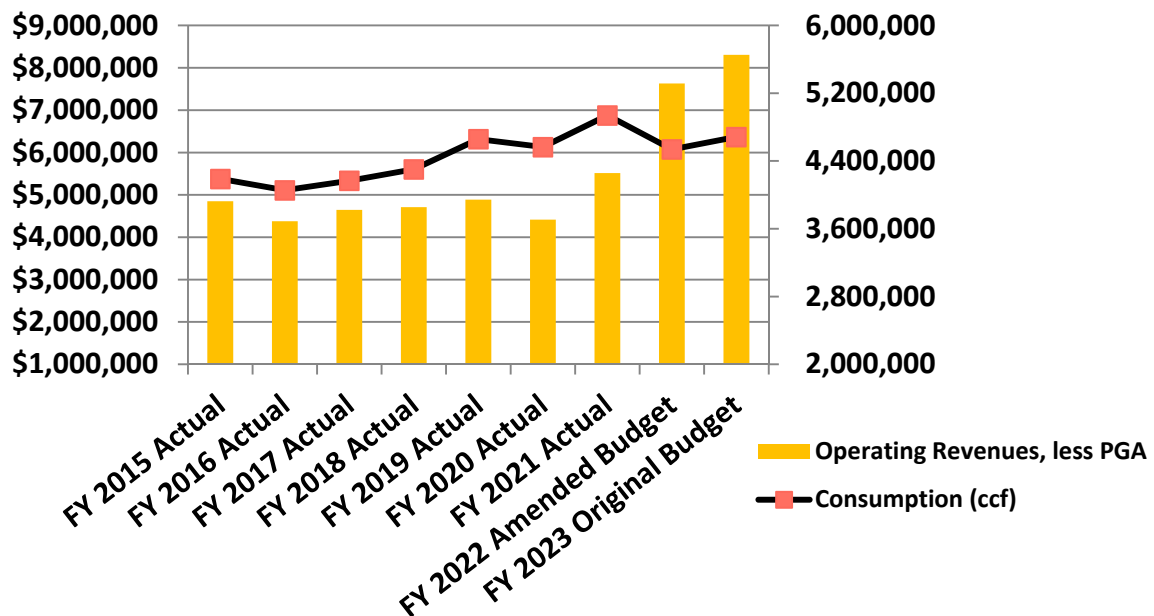
New development has begun, coupled with expansion projects the number of wastewater customer services billed, is anticipated to increase by 1.3% FY 2022 to FY 2023.

WASTEWATER REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
WASTEWATER CHARGES:				
RESIDENTIAL:				
Inside City	\$ 5,263,295	\$ 5,462,105	\$ 5,654,000	\$ 6,686,000
Outside City	655,631	675,248	700,600	804,000
GENERAL SERVICE:				
Inside City	5,489,329	5,820,182	5,885,300	6,958,000
Outside City	1,079,980	1,104,315	1,149,500	1,318,000
REVENUE FROM ST. LUCIE COUNTY	817,723	944,911	874,000	1,031,000
UNBILLED SERVICE REVENUE	55,400	52,100	-	-
TOTAL	13,361,358	14,058,861	14,263,400	16,797,000
OTHER OPERATING REVENUES	165,754	196,316	284,300	284,300
TOTAL OPERATING REVENUES	13,527,112	14,255,178	14,547,700	17,081,300
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	61,967	22,069	3,700	3,700
REVENUE FOR CITY BILLING	41,694	41,895	42,100	42,100
GRANT REVENUE	26,084	26,487	1,960,000	2,050,000
MISCELLANEOUS INCOME	952	829	3,000	3,000
TOTAL NON-OPERATING REVENUES	130,697	91,280	2,008,800	2,098,800
REVENUES BEFORE CAPITAL CONTRIBUTIONS	13,657,809	14,346,457	16,556,500	19,180,100
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	653,846	1,334,599	1,200,300	679,000
CAPACITY REDUCTIONS	(14,367)	-	-	-
CONTRIBUTED CAPITAL - CASH	-	61,797	60,379	60,379
CONTRIBUTED CAPITAL - NONCASH	771,260	1,643,276	606,200	600,000
TOTAL CAPITAL CONTRIBUTIONS	1,410,739	3,039,673	1,866,879	1,339,379
TOTAL REVENUES	\$ 15,068,548	\$ 17,386,130	\$ 18,423,379	\$ 20,519,479

NATURAL GAS

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



The increase in the FY 2022 projected revenues over the actual FY 2021 relates mostly to the increase in Natural Gas purchases for resale. Budgeted operating revenues for Natural Gas in FY 2023 are expected to be slightly higher than the Amended FY 2022 levels with the planned implementation of a rate adjustment, approved by Resolution No. UA 2022-07, effective October 1, 2022 of 4.53%.

Staff estimates that FPUA will purchase approximately 4,935,000 ccf in FY 2022 and approximately 5,070,000 ccf in FY 2023. At current rates, natural gas sales revenues for FY 2023 will be approximately \$8.1 million.

Based upon a review of historical customer statistics and the most recent plans for new development, it is expected that natural gas customer services billed will increase by 4.1% from FY 2022 to FY 2023. FPUA continues to promote commercial and residential natural gas usage. Expansion of the Natural Gas service area is expected to bring additional manufacturing customers to Fort Pierce. The completion in the next one to two years of the new gate station will increase the gas customer base. Development is happening and the trend is anticipated to continue for the next several years.

NATURAL GAS REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
<i>SALES OF NATURAL GAS:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 1,081,261	\$ 1,093,895	\$ 1,126,800	\$ 1,204,900
Outside City	181,827	185,123	187,200	200,100
<i>GENERAL SERVICE:</i>				
Inside City	2,212,610	2,435,954	2,242,600	2,396,100
Outside City	524,248	673,869	756,500	810,200
<i>CONTRACT SALES:</i>				
Commercial	220,544	241,625	322,600	322,600
Industrial	173,402	167,992	192,300	192,300
<i>HEAT ONLY:</i>				
Residential	6,261	6,373	6,000	6,500
General Service	2,225	2,328	1,900	2,000
<i>PURCHASED GAS ADJUSTMENT:</i>				
Residential	(84,404)	(41,925)	122,600	187,000
General Service	19,529	378,310	2,444,300	2,794,000
COMPRESSED NATURAL GAS	12,299	19,368	20,400	20,400
UNBILLED SERVICE REVENUE	21,600	58,500	-	-
TOTAL	4,371,402	5,221,413	7,423,200	8,136,100
<i>OTHER OPERATING REVENUES</i>	43,461	39,812	39,900	34,800
<i>TOTAL OPERATING REVENUES</i>	4,414,863	5,261,224	7,463,100	8,170,900
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	(264,008)	8,991	1,900	1,900
REVENUE FOR CITY BILLING	11,223	11,064	10,900	10,900
GAS PIPING & APPLIANCE SALES	151,556	173,664	196,100	196,000
GAS PIPING & APPLIANCE COSTS	(102,995)	(127,379)	(173,700)	(173,700)
MISCELLANEOUS INCOME	204	10	400	400
GRANT REVENUE	-	6,451	-	-
<i>TOTAL NON-OPERATING REVENUES</i>	<i>(204,020)</i>	<i>72,801</i>	<i>35,600</i>	<i>35,500</i>
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	4,210,843	5,334,025	7,498,700	8,206,400
<u>CONTRIBUTED CAPITAL - CASH</u>	23,792	179,216	132,400	100,000
TOTAL REVENUES	\$ 4,234,635	\$ 5,513,241	\$ 7,631,100	\$ 8,306,400

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
FPUA CONTRIBUTION	\$ 292,575	\$ 245,359	\$ 176,272	\$ 259,830
GIFT SHOP SALES	92,758	75,980	177,008	145,001
BOAT TOURS	10,072	7,993	24,837	20,500
DONATIONS	3,633	3,078	6,300	5,125
ADMISSIONS	12,122	10,202	31,415	44,075
TEACHING INCOME & CAMPS	14,085	22,296	10,349	25,000
MEMBERSHIPS	630	230	680	500
FUND RAISING INCOME	3,083	542	1,000	3,100
TOTAL OPERATING REVENUES	428,958	365,680	427,861	503,131
<u>NON-OPERATING REVENUES</u>				
GRANT REVENUE	24,464	25,274	42,514	54,875
GAIN (LOSS) ON DISPOSITION OF PROPERTY	3,920	5,270	52,500	55,000
TOTAL NON-OPERATING REVENUES	28,384	30,545	95,014	109,875
<u>CONTRIBUTED CAPITAL - NONCASH</u>	9,288	-	-	-
TOTAL REVENUES	\$ 466,630	\$ 396,225	\$ 522,875	\$ 613,006

FPUAnet COMMUNICATIONS REVENUES

	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>OPERATING REVENUES</u>				
DEDICATED INTERNET ACCESS	\$ 190,718	\$ 189,233	\$ 220,000	\$ 303,000
FIBER BANDWIDTH CONNECTIONS	123,675	125,341	180,000	199,500
COMMERICAL	-	-	5,000	280,000
RESIDENTIAL	-	-	-	20,000
DARK FIBER TRANSMISSION	32,523	45,696	355,000	595,000
WIRELESS BROADBAND INTERNET ACCESS	17,681	17,305	3,000	3,000
WIRELESS BANDWIDTH CONNECTIONS	5,084	3,502	4,000	4,000
OTHER OPERATING REVENUES	1,556	1,818	2,000	2,000
TOTAL OPERATING REVENUES	371,237	382,895	769,000	1,406,500
<u>NON-OPERATING REVENUES</u>				
SMART CITY INITIATIVE	-	-	-	10,000
REVENUE FOR CITY BILLING	187	168	200	200
GRANT REVENUE	-	6	-	-
TOTAL NON OPERATING REVENUES	187	174	200	10,200
<u>CONTRIBUTED CAPITAL - CASH</u>	-	12,647	696,000	15,000
TOTAL REVENUES	\$ 371,424	\$ 395,716	\$ 1,465,200	\$ 1,431,700

TREASURE COAST ENERGY CENTER REVENUES

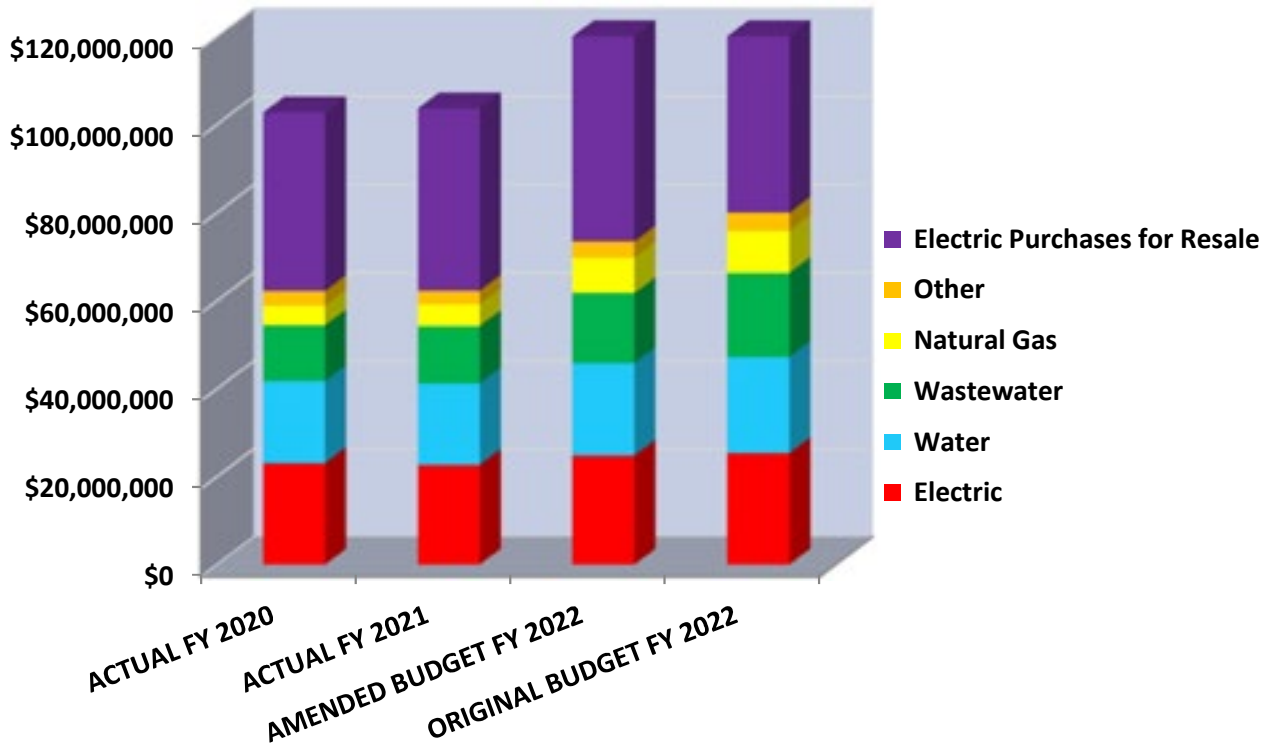
	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>NON-OPERATING REVENUES</u>				
FMPA O&M CONTRACT INCOME	\$ 2,331,767	\$ 1,967,615	\$ 1,938,525	\$ 1,978,699
TOTAL NON-OPERATING REVENUES	2,331,767	1,967,615	1,938,525	1,978,699
TOTAL REVENUES	\$ 2,331,767	\$ 1,967,615	\$ 1,938,525	\$ 1,978,699



OPERATIONS AND MAINTENANCE EXPENSES BY DEPARTMENT

Department Name	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
01 - MOEC	\$ 462,754	\$ 395,990	\$ 522,559	\$ 609,856
02 - Treasure Coast Energy Center	2,331,767	1,967,615	1,938,525	1,978,699
10 - Board	89,769	99,324	125,811	126,919
11 - Director of Utilities	354,881	307,502	507,124	382,149
12 - Attorney	130,108	133,588	138,988	144,124
14 - Regulatory Affairs	280,589	362,478	558,380	625,587
15 - Human Resources	370,015	384,702	427,067	460,685
18 - Safety	216,752	166,903	200,896	242,295
21 - Finance	1,626,583	1,536,286	2,909,929	1,643,328
22 - Materials Management	676,427	632,161	767,784	786,000
31 - Director of Utility Support Services	353,689	288,433	356,446	301,192
32 - Information Technology Services	2,918,151	3,039,591	3,703,484	4,484,144
35 - Facilities	800,611	783,181	1,009,288	1,162,423
39 - Administrative & General - MOEC	3,919	235	316	3,150
41 - Community Relations	188,671	183,173	250,449	307,518
43 - Customer Service	2,148,859	2,099,360	2,323,461	2,507,087
46 - Geospatial Technology Services	-	-	244,499	479,613
49 - Administrative & General - Administration	109,677	107,528	91,169	1,092,427
51 - Director of Electric & Gas Systems	310,635	278,238	302,244	325,634
53 - Electric Purchases for Resale	40,480,433	41,320,086	63,000,000	62,000,000
54 - Electric Transmission & Distribution	8,469,669	8,316,159	9,030,187	9,253,034
55 - Electric Operations	2,163,686	2,125,817	2,169,560	2,489,689
56 - Electric & Gas Engineering	1,293,969	1,164,137	1,297,642	1,253,174
59 - Administrative & General - Electric	7,613,250	7,744,817	7,609,645	7,638,801
61 - Dir of Water/Wastewater Systems	198,848	214,049	498,818	565,989
62 - Water Resources	7,227,858	7,240,432	8,198,801	8,427,039
64 - Water Distribution	5,394,987	5,360,314	5,598,278	5,713,605
66 - Water/Wastewater Engineering	1,170,984	1,081,487	1,207,267	1,470,602
69 - Administrative & General - Water	2,431,205	2,427,825	2,489,206	2,716,048
74 - Gas Operations	1,935,028	1,906,943	2,044,607	2,215,228
75 - Gas Purchases for Resale	1,365,287	1,970,546	4,500,000	5,600,000
79 - Administrative & General - Gas	505,050	484,596	638,761	879,813
82 - Water Reclamation	3,674,826	3,723,195	4,311,304	4,267,191
84 - Wastewater Collection	4,953,537	5,266,538	5,499,072	5,675,815
89 - Administrative & General - Wastewater	1,554,725	1,495,760	2,681,647	5,572,718
93 - FPUAnet Communications	366,725	548,667	919,026	1,087,034
95 - FPUAnet Purchases for Resale	79,024	78,191	105,000	125,000
99 - Administrative & General - FPUAnet	28,197	22,977	33,030	109,771
Grand Total	\$ 104,281,145	\$ 105,258,824	\$ 138,210,270	\$ 144,723,381

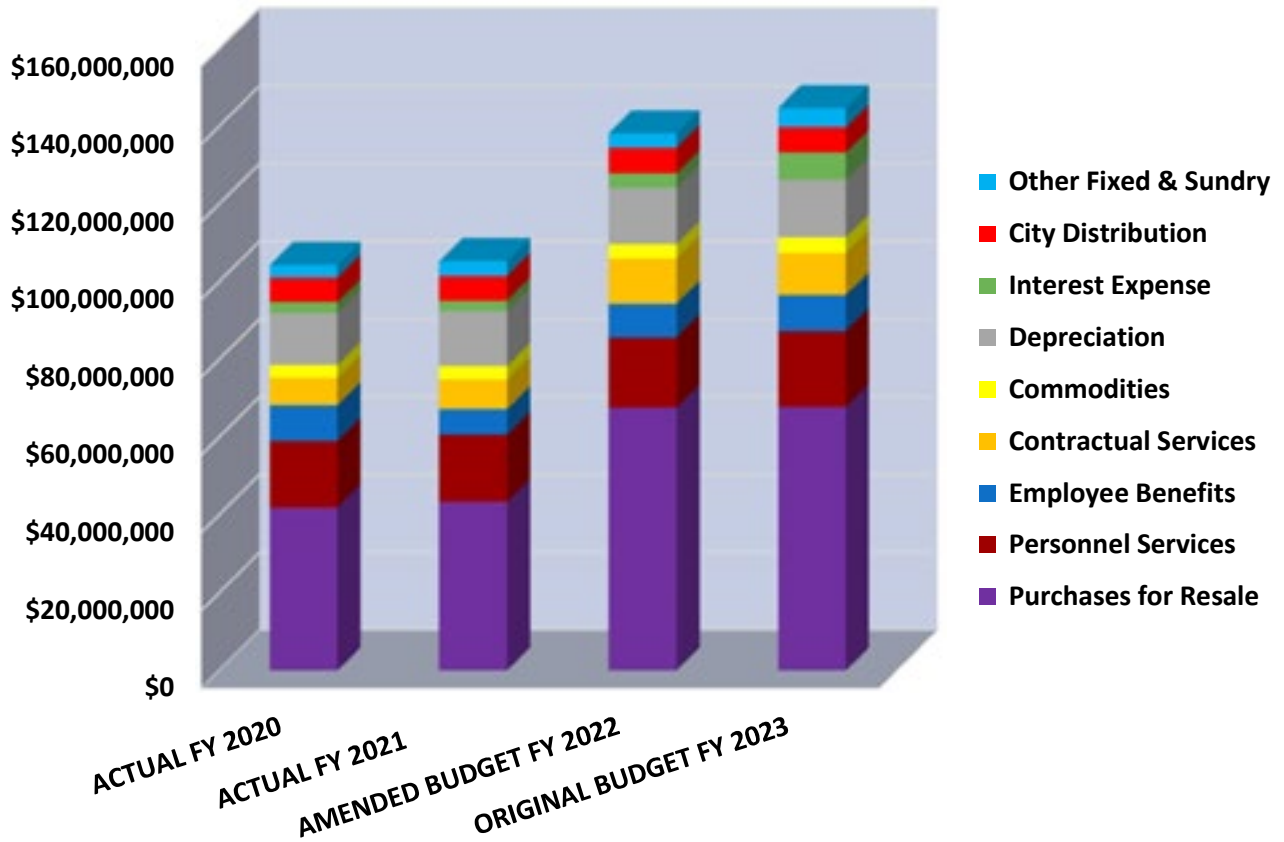
OPERATIONS & MAINTENANCE EXPENSES BY SYSTEM



	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2022
Electric	\$ 23,080,514	\$ 22,666,773	\$ 24,804,356	\$ 25,348,144
Electric Purchases for Resale	40,480,433	41,320,086	63,000,000	62,000,000
Water	18,663,650	18,566,881	21,039,598	21,863,409
Wastewater	12,686,201	13,012,001	15,921,557	19,101,881
Natural Gas	4,451,699	4,958,396	8,002,661	9,544,406
Other	3,353,965	3,088,618	3,681,074	4,104,517
TOTAL, net	\$ 102,716,462	\$ 103,612,755	\$ 136,449,246	\$ 141,962,357

NOTE: Excludes capitalized labor and overhead, and unallocated contingency

OPERATIONS & MAINTENANCE EXPENSES BY CATEGORY



Type	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
Purchases for Resale	\$ 41,924,744	\$ 43,368,618	\$ 67,609,000	\$ 67,727,000
Personnel Services	17,084,815	17,248,660	18,078,649	19,577,040
Employee Benefits	9,196,244	6,557,416	8,648,186	9,253,710
Contractual Services	6,987,102	7,678,518	11,715,880	10,888,323
Commodities	3,374,795	3,427,084	3,589,189	3,964,169
Depreciation	13,383,902	14,263,510	14,520,000	14,760,000
Interest Expense	2,824,893	2,584,865	3,745,680	7,084,673
City Distribution	6,276,267	6,342,445	6,524,408	6,519,114
Other Fixed & Sundry	3,228,383	3,787,708	3,779,278	4,949,352
TOTAL	\$ 104,281,145	\$ 105,258,824	\$ 138,210,270	\$ 144,723,381

OPERATIONS & MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>				
1010 Salaries & Wages	\$ 16,162,871	\$ 16,070,336	\$ 16,935,149	\$ 18,427,040
1020 Overtime	921,944	1,178,324	1,143,500	1,150,000
<i>Personnel Services Total</i>	<u>17,084,815</u>	<u>17,248,660</u>	<u>18,078,649</u>	<u>19,577,040</u>
<u>EMPLOYEE BENEFITS</u>				
4050 Retirement	3,693,768	639,930	2,745,100	3,162,463
4060 FICA	1,245,242	1,258,107	1,373,827	1,488,087
4070 Employees' Insurance	4,056,748	4,445,484	4,294,259	4,368,160
4090 Vacation Pay Expense	168,778	(9,296)	-	-
4100 Sick Pay Expense	(198,225)	25,799	-	-
4110 Net OPEB Expense	6,611	4,232	10,000	10,000
4600 Workers' Compensation	218,090	192,371	215,000	215,000
4640 Unemployment Claims	5,232	789	10,000	10,000
<i>Employee Benefits Total</i>	<u>9,196,244</u>	<u>6,557,416</u>	<u>8,648,186</u>	<u>9,253,710</u>
<u>CONTRACTUAL SERVICES</u>				
2110 Advertising	70,591	62,611	84,826	85,232
2122 Rentals	66,534	75,679	86,170	77,878
2131 Maintenance of Structures	53,806	77,196	97,440	174,848
2132 Maintenance of Vehicles	140,614	227,804	212,415	187,668
2133 Maintenance of Equipment	105,451	234,328	205,356	208,690
2139 Maintenance/Service Contracts	3,403,150	3,482,146	4,453,068	4,418,557
2140 Postage	205,620	201,011	217,413	211,956
2151 Printing	57,492	60,170	90,409	92,220
2161 Professional Fees - Audit	47,880	49,470	49,470	51,000
2164 Professional Fees - Consult/Eng	143,492	322,850	2,133,197	851,900
2165 Temporary Labor	11,687	18,399	17,000	33,000
2166 Professional Fees - Other	45,840	55,939	316,692	185,019
2170 Training	241,250	190,431	368,170	380,455
2171 Travel	6,278	2,541	14,100	13,056
2172 Car Allowance	145,716	146,244	149,842	154,380
2190 Communications	185,710	220,129	434,542	759,158
2200 Utilities	1,877,858	2,057,872	2,400,700	2,641,000
2230 Employee Relations	31,588	42,206	80,727	63,079
2240 Business Relations	944	584	8,680	9,040
2250 Community Relations	43,020	51,290	175,590	167,100
2260 Memberships - Professional	76,369	72,775	83,622	84,636
2262 Memberships - Civic	23,755	24,370	34,051	36,051
2290 Billing - Housing Authority	2,457	2,473	2,400	2,400
<i>Contractual Services Total</i>	<u>6,987,102</u>	<u>7,678,518</u>	<u>11,715,880</u>	<u>10,888,323</u>
<u>PURCHASES FOR RESALE</u>				
3360 Purchases for Resale	41,924,744	43,368,618	67,609,000	67,727,000
<i>Purchases for Resale Total</i>	<u>41,924,744</u>	<u>43,368,618</u>	<u>67,609,000</u>	<u>67,727,000</u>

OPERATIONS & MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>COMMODITIES</u>				
3311 Office Supplies	76,728	97,640	85,311	77,060
3313 Subscriptions	14,666	24,615	10,997	21,645
3316 Operating Supplies	1,843,861	1,751,146	1,669,055	1,953,192
3320 Chemicals	1,064,631	1,091,302	1,297,440	1,417,440
3331 Vehicle Supplies	304,126	370,162	416,242	395,527
3340 Small Tools	70,783	92,219	110,144	99,305
<i>Commodities Total</i>	<u>3,374,795</u>	<u>3,427,084</u>	<u>3,589,189</u>	<u>3,964,169</u>
<u>FIXED & SUNDRY</u>				
4010 Cost of Goods Sold	44,207	34,413	97,600	84,000
4015 Sales Discounts	4,283	2,037	10,780	7,500
4020 Cash (Over) Short	(231)	(2,302)	294	300
4080 Employee Suggestions & Awards	9,675	9,513	11,270	11,270
4509 Other Taxes	38,601	38,623	38,667	40,600
4510 Gross Receipts Tax	1,567,391	1,664,719	1,765,300	1,853,600
4520 Licenses & Permits	45,012	55,050	70,190	75,206
4531 Contributions - Civic	292,575	245,359	176,272	259,830
4610 Insurance - Prop/Liability	644,590	798,021	837,905	873,046
4666 Inventory Adjustments	812	21,452	20,000	5,000
4700 Utility Bad Debt Expense	223,582	413,956	300,000	300,000
5730 Bank Charges	384,458	477,558	506,000	500,000
9005 Duplicate Charges	(51,389)	(54,002)	(55,000)	(61,000)
<i>Fixed & Sundry Total</i>	<u>3,203,566</u>	<u>3,704,397</u>	<u>3,779,278</u>	<u>3,949,352</u>
<u>INTEREST EXPENSES</u>				
5721 Interest - Bonds	2,737,045	2,483,398	3,716,139	7,263,767
5723 Interest - Deposits	65,773	80,042	77,497	77,500
5729 Interest - Other	-	-	600	600
5731 Amortization of Bond Discounts	22,075	21,425	(48,556)	(257,194)
<i>Interest Expenses Total</i>	<u>2,824,893</u>	<u>2,584,865</u>	<u>3,745,680</u>	<u>7,084,673</u>
<u>MISCELLANEOUS</u>				
5710 Storm Expenses	24,817	83,311	-	-
9000 Distribution to City of Fort Pierce	6,276,267	6,342,445	6,524,408	6,519,114
9010 Contingency	-	-	-	1,000,000
9030 Depreciation	13,383,902	14,263,510	14,520,000	14,760,000
<i>Miscellaneous Total</i>	<u>19,684,986</u>	<u>20,689,266</u>	<u>21,044,408</u>	<u>22,279,114</u>
Grand Total	<u><u>\$ 104,281,145</u></u>	<u><u>\$ 105,258,824</u></u>	<u><u>\$ 138,210,270</u></u>	<u><u>\$ 144,723,381</u></u>

ALLOCATION DISTRIBUTION
AMENDED BUDGET FY 2022

DEPARTMENTS		CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTEWATER	FPUAnet	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 522,559	\$ 522,559
02	Treasure Coast Energy Center	-	-	-	-	-	-	1,938,525	1,938,525
10	Board	4,678	49,726	36,982	7,074	27,248	103	-	125,811
11	Director of Utilities	16,846	168,606	158,262	38,928	108,940	15,542	-	507,124
12	Attorney	6,357	54,446	40,492	7,746	29,834	113	-	138,988
14	Regulatory Affairs	11,145	224,645	167,071	31,959	123,095	465	-	558,380
15	Human Resources	52,521	128,807	120,903	29,739	83,224	11,873	-	427,067
18	Risk Management	10,209	78,279	58,217	11,136	42,893	162	-	200,896
21	Finance	76,183	1,163,280	865,143	165,491	637,423	2,409	-	2,909,929
22	Materials Management	513,010	104,661	66,343	59,999	22,777	994	-	767,784
31	Director of Utility Support Services	14,069	117,744	110,519	27,185	76,076	10,853	-	356,446
32	Information Technology Services	134,882	1,227,242	1,151,945	283,347	792,943	113,125	-	3,703,484
35	Facilities	39,398	379,421	301,054	62,558	217,352	9,505	-	1,009,288
39	Administrative & General	-	-	-	-	-	-	316	316
41	Community Relations	9,528	98,900	73,553	14,070	54,193	205	-	250,449
43	Customer Service	-	953,804	709,353	135,690	522,639	1,975	-	2,323,461
46	Geospatial Technology	-	84,083	78,924	19,413	54,328	7,751	-	244,499
49	Administrative & General	4,263	29,887	28,053	6,900	19,311	2,755	-	91,169
51	Director of Electric & Gas Systems	11,275	290,969	-	-	-	-	-	302,244
53	Electric Purchases for Resale	-	63,000,000	-	-	-	-	-	63,000,000
54	Electric Transmission & Distribution	457,178	8,573,009	-	-	-	-	-	9,030,187
55	Electric Operations	-	2,169,560	-	-	-	-	-	2,169,560
56	Electric & Gas Engineering	-	1,297,642	-	-	-	-	-	1,297,642
59	Administrative & General	-	7,609,645	-	-	-	-	-	7,609,645
61	Director of W/WW Systems	-	-	299,291	-	199,527	-	-	498,818
62	Water Resources	2,109	-	8,196,692	-	-	-	-	8,198,801
64	Water Distribution	195,421	-	5,402,857	-	-	-	-	5,598,278
66	W/WW Engineering	66,037	-	684,738	-	456,492	-	-	1,207,267
69	Administrative & General	-	-	2,489,206	-	-	-	-	2,489,206
74	Gas Operations	81,942	-	-	1,962,665	-	-	-	2,044,607
75	Gas Purchases for Resale	-	-	-	4,500,000	-	-	-	4,500,000
79	Administrative & General	-	-	-	638,761	-	-	-	638,761
82	Water Reclamation	2,504	-	-	-	4,308,800	-	-	4,311,304
84	Wastewater Collection	36,257	-	-	-	5,462,815	-	-	5,499,072
89	Administrative & General	-	-	-	-	2,681,647	-	-	2,681,647
93	FPUAnet Communications	15,212	-	-	-	-	903,814	-	919,026
95	FPUAnet Purchases for Resale	-	-	-	-	-	105,000	-	105,000
99	Administrative & General	-	-	-	-	-	33,030	-	33,030
TOTALS		\$ 1,761,024	\$ 87,804,356	\$ 21,039,598	\$ 8,002,661	\$ 15,921,557	\$ 1,219,674	\$ 2,461,400	\$ 138,210,270

ALLOCATION DISTRIBUTION
ORIGINAL BUDGET FY 2023

DEPARTMENTS		CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTEWATER	FPUAnet	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,856	\$ 609,856
02	Treasure Coast Energy Center	-	-	-	-	-	-	1,978,699	1,978,699
10	Board	4,678	50,181	37,320	7,139	27,497	104	-	126,919
11	Director of Utilities	16,846	125,628	117,920	29,005	81,170	11,580	-	382,149
12	Attorney	6,357	56,556	42,060	8,046	30,989	117	-	144,125
14	Regulatory Affairs	11,145	252,235	187,589	35,883	138,213	522	-	625,587
15	Human Resources	52,521	140,368	131,755	32,408	90,694	12,939	-	460,685
18	Risk Management	10,209	95,274	70,856	13,554	52,205	197	-	242,295
21	Finance	76,183	643,329	478,449	91,521	352,514	1,332	-	1,643,328
22	Materials Management	513,010	112,144	71,087	64,289	24,405	1,065	-	786,000
31	Director of Utility Support Services	14,069	98,742	92,682	22,798	63,799	9,102	-	301,192
32	Information Technology Services	134,882	1,495,711	1,403,942	345,331	966,406	137,872	-	4,484,144
35	Facilities	39,398	439,327	348,587	72,435	251,670	11,006	-	1,162,423
39	Administrative & General	-	-	-	-	-	-	3,150	3,150
41	Community Relations	9,528	122,328	90,976	17,403	67,030	253	-	307,518
43	Customer Service	-	1,029,184	765,414	146,414	563,944	2,131	-	2,507,087
46	Geospatial Technology	-	164,939	154,819	38,081	106,570	15,204	-	479,613
49	Administrative & General	1,004,263	30,320	28,459	7,000	19,590	2,795	-	1,092,427
51	Director of Electric & Gas Systems	11,275	314,359	-	-	-	-	-	325,634
53	Electric Purchases for Resale	-	62,000,000	-	-	-	-	-	62,000,000
54	Electric Transmission & Distribution	457,178	8,795,856	-	-	-	-	-	9,253,034
55	Electric Operations	-	2,489,689	-	-	-	-	-	2,489,689
56	Electric & Gas Engineering	-	1,253,174	-	-	-	-	-	1,253,174
59	Administrative & General	-	7,638,801	-	-	-	-	-	7,638,801
61	Director of W/WW Systems	-	-	339,593	-	226,396	-	-	565,989
62	Water Resources	2,109	-	8,424,930	-	-	-	-	8,427,039
64	Water Distribution	195,421	-	5,518,184	-	-	-	-	5,713,605
66	W/WW Engineering	66,037	-	842,739	-	561,826	-	-	1,470,602
69	Administrative & General	-	-	2,716,048	-	-	-	-	2,716,048
74	Gas Operations	81,942	-	-	2,133,286	-	-	-	2,215,228
75	Gas Purchases for Resale	-	-	-	5,600,000	-	-	-	5,600,000
79	Administrative & General	-	-	-	879,813	-	-	-	879,813
82	Water Reclamation	2,504	-	-	-	4,264,687	-	-	4,267,191
84	Wastewater Collection	36,257	-	-	-	5,639,558	-	-	5,675,815
89	Administrative & General	-	-	-	-	5,572,718	-	-	5,572,718
93	FPUAnet Communications	15,212	-	-	-	-	1,071,822	-	1,087,034
95	FPUAnet Purchases for Resale	-	-	-	-	-	125,000	-	125,000
99	Administrative & General	-	-	-	-	-	109,771	-	109,771
TOTALS		\$ 2,761,024	\$ 87,348,144	\$ 21,863,409	\$ 9,544,406	\$ 19,101,881	\$ 1,512,812	\$ 2,591,705	\$ 144,723,381

DIRECTOR OF UTILITIES

Javier Cisneros, P.E.

***Director of
Electric & Gas Systems***
Craig Crawford (Acting)

***Director of
Water/Wastewater Systems***
Bo Hutchinson, P.E.

***Director of
Financial Administration***
Barbara A. Mika, CGFO

***Director of
Utility Support Services***
Daniel Retherford, P.E.

Human Resources
Lois Wolfe, SHRM-CP
Manager

Community Relations
Judith A. Widmayer
Manager

Treasure Coast Energy Center

Edward S. Leongomez
Plant Manager

Department	ACTUAL 9/30/2020	ACTUAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023	CHANGE FROM 9/30/2022 TO 9/30/2023
02 Treasure Coast Energy Center	15 D	15 D	11 D	11 D	-
10 Board	5	5	5	5	-
11 Director of Utilities	2	2	2	2	-
12 Attorney	1	1	1	1	-
15 Human Resources	3 D	3 D	3 D	3 D	-
18 Safety	1 P	1 P	1 P	1 P	-
41 Community Relations	1	1	1 D	2	1
TOTAL FTE	28	28	24	25	1

D - Includes DROP participant employees

P - Excludes part-time positions

DIRECTOR OF UTILITIES

Department Description

The Director of Utilities is the Chief Executive Officer of FPUA. It is the Director's responsibility to execute the plans and decisions of the Board, thereby directing and coordinating the activities of all FPUA employees.

The Director ensures that all policies and resolutions passed by the Board are enforced and duly administered. In addition, the Director informs the Board of legislative matters, capital improvements, budget items, policies, and services offered to customers.





Directly reporting to the Director of Utilities are the Community Relations Manager, Director of Utility Support Services, Director of Electric & Gas Systems, Director of Financial Administration, Director of Water/Wastewater Systems, Human Resources, and Treasure Coast Energy Center.





Department Accomplishments

- Continued five-year rate planning effort to assure rate sufficiency of all utilities by making rate adjustments
- Served on the Florida Municipal Power Agency (FMPA) Board of Directors & Executive Committee responsible for making all final decisions for the projects of FMPA
- Facilitated the issuance of Utilities Refunding and Revenue Bonds, Series 2022A and Utilities Revenue Bonds, Series 2022B
- Created the Utilities Advisory Committee to foster open dialogue, discuss utility topics, address business concerns and engage the community in an effort to improve public relations and community outreach.
- Conducted town hall meetings regarding moving the Wastewater Treatment Plant
- Increased signature authority for Directors from \$10,000 to \$25,000 to streamline the purchasing process.

DIRECTOR OF UTILITIES

DEPARTMENTAL GOALS AND OBJECTIVES

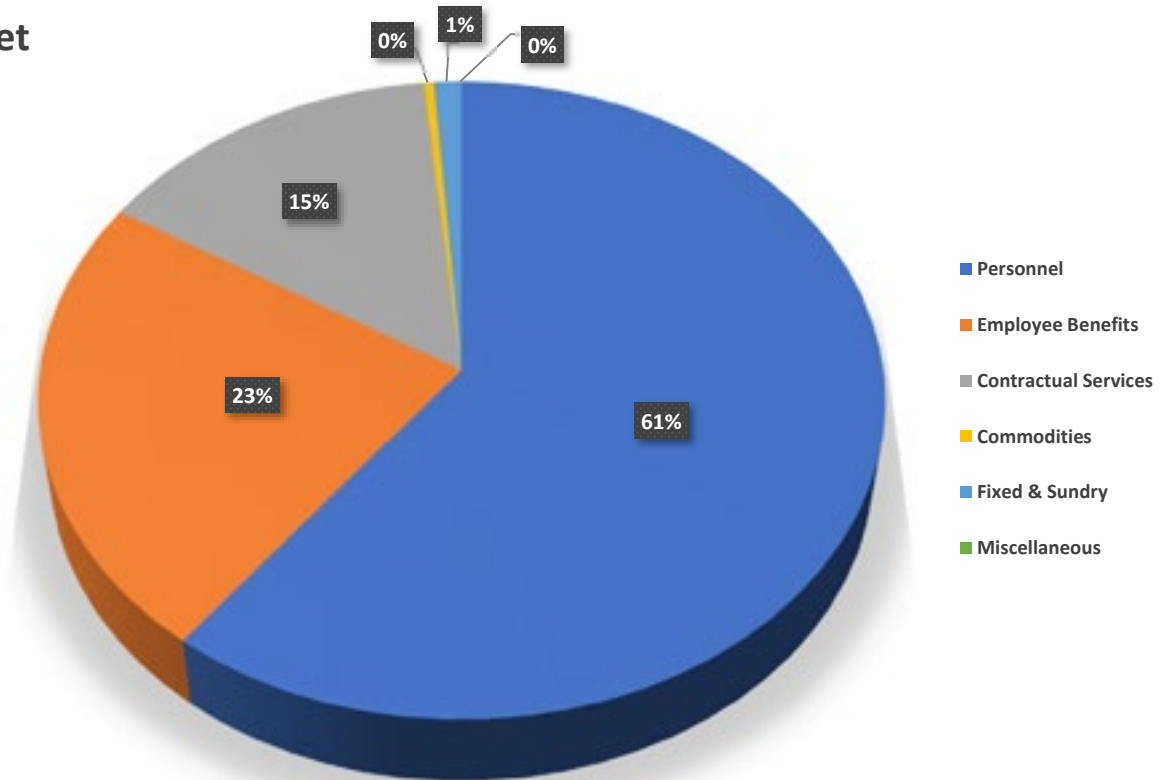
	Reliability	Serve as Chief Executive Officer of FPUA
		Direct and coordinate activities of all FPUA employees
		Establish general procedure to ensure all policies and resolutions passed by the Board are enforced and duly administered with controlled resources in an effort to enhance service delivery
	Competitive rates	Direct the budget and rate processes
	Customer Service	Inform the FPUA Board of legislative matters, capital improvements, budget items, policies, and services offered to customers
	FPUA Image	Maintain open lines of communication with City Commission and City staff regarding utility issues

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Director/direct report meetings	50	45	50	47	45	46	50
	Exempt staff meetings	5	2	5	1	5	3	4
	Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	FMPA meetings	15	26	15	13	24	24	20
	Utility planning meetings with St. Lucie County, City of Port St. Lucie, and Economic Development Council	25	19	8	19	20	19	20
	Meetings with Mayor, Commissioners, or City Commission Meetings	20	4	10	3	10	4	10

BUDGET SUMMARY - DEPT 11

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 231,762	\$ 260,099	\$ 349,661	\$ 231,016	\$ (118,645)
Employee Benefits	102,016	21,496	115,528	89,242	(26,286)
Contractual Services	17,691	20,220	34,415	55,915	21,500
Commodities	943	2,271	3,495	1,580	(1,915)
Fixed & Sundry	2,469	3,416	4,025	4,396	371
Miscellaneous	-	-	-	-	-
TOTALS	\$ 354,881	\$ 307,502	\$ 507,124	\$ 382,149	\$ (124,975)

**Original Budget
FY 2023**



DEPT. 11 - DIRECTOR OF UTILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 231,762	\$ 260,099	\$ 349,661	\$ 231,016
	<i>Personnel Services Total</i>	<u>231,762</u>	<u>260,099</u>	<u>349,661</u>	<u>231,016</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	53,517	9,776	59,163	41,490
4060	FICA	15,302	17,490	26,749	17,673
4070	Employees' Insurance	27,641	22,786	29,181	29,683
4090	Vacation Pay Expense	474	(6,062)	-	-
4100	Sick Pay Expense	4,707	(22,825)	-	-
4110	Net OPEB Expense	47	30	68	69
4600	Workers' Compensation	328	301	367	327
	<i>Employee Benefits Total</i>	<u>102,016</u>	<u>21,496</u>	<u>115,528</u>	<u>89,242</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	100	-	-	-
2139	Maintenance/Service Contracts	1,609	2,072	1,323	1,323
2140	Postage	68	-	-	-
2151	Printing	-	-	50	50
2164	Profess. Fees - Consulting/Eng.	-	-	2,500	25,000
2170	Training	-	1,302	5,500	5,500
2171	Travel	1,055	573	2,000	2,000
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	400	544	600	600
2230	Employee Relations	9,298	10,173	12,000	12,000
2240	Business Relations	1	259	2,000	2,000
2250	Community Relations	-	-	100	100
2260	Memberships - Professional	-	137	1,782	1,782
2262	Memberships - Civic	-	-	1,400	400
	<i>Contractual Services Total</i>	<u>17,691</u>	<u>20,220</u>	<u>34,415</u>	<u>55,915</u>
<u>COMMODITIES</u>					
3311	Office Supplies	826	2,271	3,245	1,300
3313	Subscriptions	-	-	150	180
3316	Operating Supplies	117	-	100	100
	<i>Commodities Total</i>	<u>943</u>	<u>2,271</u>	<u>3,495</u>	<u>1,580</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	89	-	89
4610	Property & Liab./Ins. & Uninsur.	2,469	3,327	4,025	4,307
	<i>Fixed & Sundry Total</i>	<u>2,469</u>	<u>3,416</u>	<u>4,025</u>	<u>4,396</u>
Total		<u>\$ 354,881</u>	<u>\$ 307,502</u>	<u>\$ 507,124</u>	<u>\$ 382,149</u>

TREASURE COAST ENERGY CENTER

Department Description

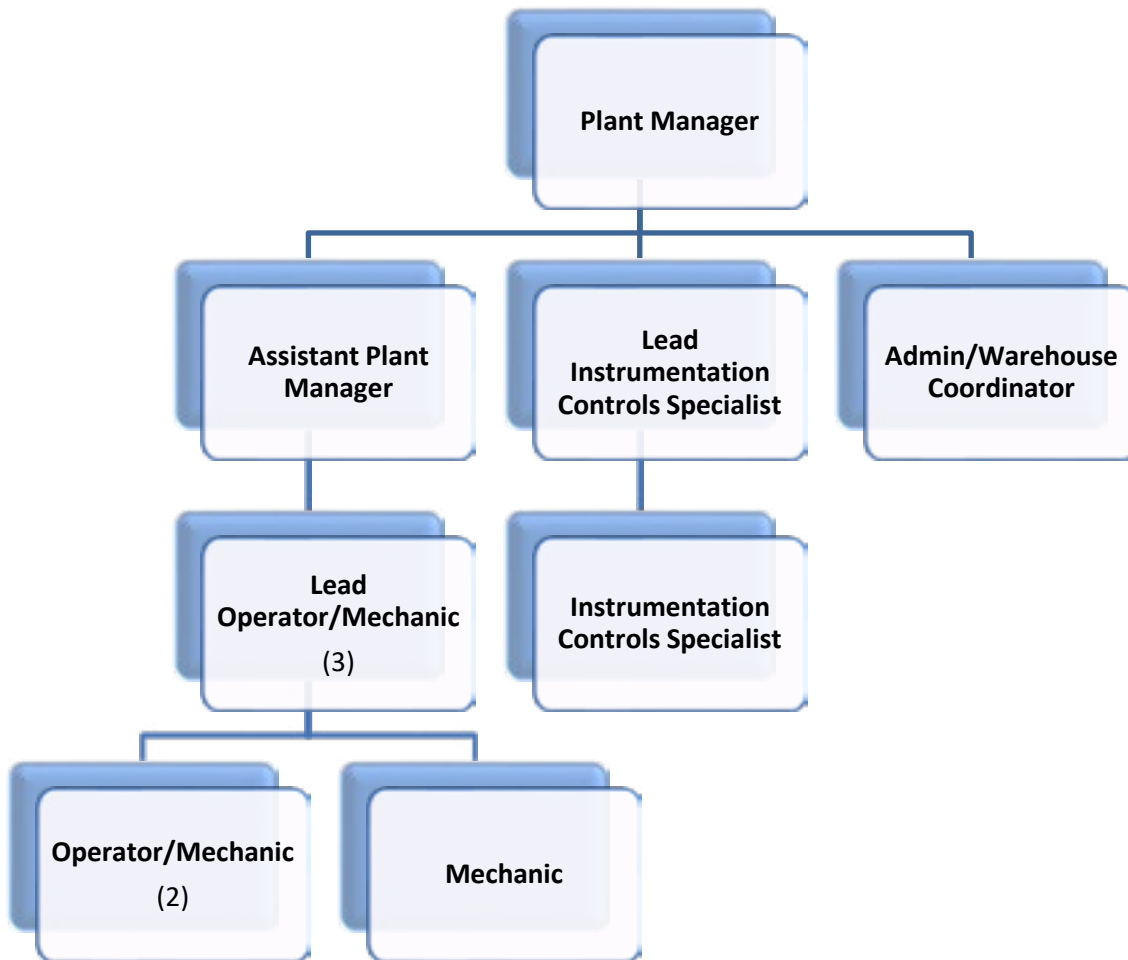
Treasure Coast Energy Center, a 300-megawatt natural gas-fired power plant, generates enough electricity to serve approximately 60,000 homes in 13 cities served by Florida Municipal Power Association's (FMPA's) All-Requirements Project. The cities include Fort Pierce, Clewiston, Bushnell, Fort Meade, Green Cove Springs, Town of Havana, Jacksonville Beach, Key West, Kissimmee, Leesburg, Newberry, Ocala and Starke. The plant is wholly owned by the All-Requirements Project and is operated under contract by Fort Pierce Utilities Authority.

The 69-acre Treasure Coast Energy Center site is located in the Midway Industrial Park, southwest of Fort Pierce, along Glades Cut-Off Road.

Departmental Accomplishments

- For fourteen (14) years, beginning May 31, 2008, the plant has consistently exceeded expectations for reliability, efficiency and environmental responsibility. Its accomplishments include:
 - Having an average forced outage factor of just over 1%, with less than 1,000 hours of unplanned repairs in the past 14 years. The national average is more than 2% per year
 - Having nitrogen oxide emissions 93% below the Florida average and 95% lower than the U.S. average. Sulfur dioxide emissions are 99% lower than both the Florida and U.S. averages
 - Contributing to a reduction in wholesale power costs. TCEC, along with low prices for natural gas, have enabled FMPA to decrease the cost of wholesale power by 26% since 2009
- Forced Outage Factor, (FOF), or unplanned unavailability, provides an indication of the percent of time the unit was unavailable for production. One forced outage day can cost \$500,000 or greater in replacement power costs, by extension, one (1.0) percent FOF can cost \$1,825,000 or greater. The projects implemented to address the root causes of FY 2016 forced outages reduced potential FOF 2.34% and so avoided between \$854,100 and \$1.28 million of replacement power costs to date.

TREASURE COAST ENERGY CENTER STAFFING







Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Plant Manager	1	1	1	-
Assistant Plant Manager	1	1	1	-
Lead Instrumentation Controls Specialist	1	1	1	-
Instrumentation Controls Specialist	2	1	1	-
Admin/Warehouse Coordinator	1	1	1	-
Lead Operator/Mechanic	4	3	3	-
Operator/Mechanic	4	2	2	-
Mechanic	1	1	1	-
TOTAL FTE	15	11	11	-

*The TCEC remains operating with 15 full-time positions. Four positions have transitioned to being employed by FMPA.

TREASURE COAST ENERGY CENTER

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Safely operate and maintain, under contract, the Treasure Coast Energy Center (TCEC) which is wholly owned by FMPA's All Requirements Project (ARP); while adhering to all applicable federal, state and local laws concerning the operation and maintenance of electric power generating units.
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

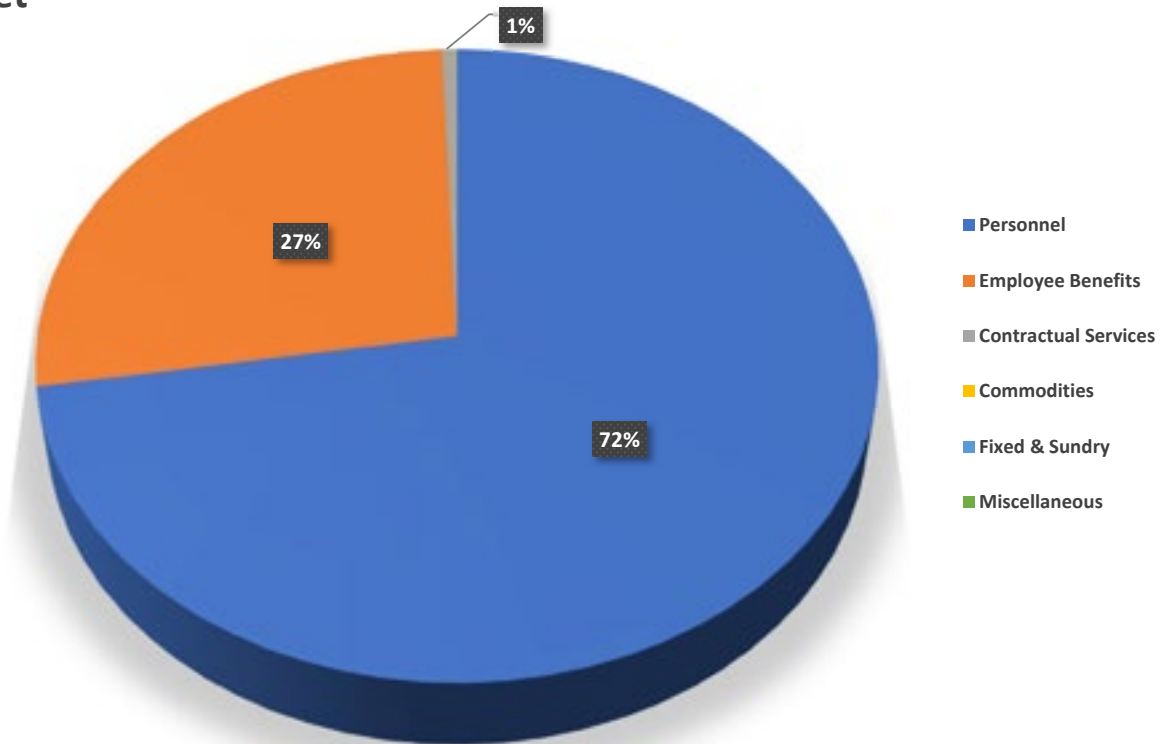
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Megawatt Hours	2,000,000	2,635,500	2,000,001	1,807,698	2,000,003	2,000,000	2,000,000
	Period Hours	8,784	8,784	8,760	8,760	8,760	8,760	8,760
	Service Hours	8,000	8,267	8,200	7,822	8,200	8,000	8,000
	Forced Outage Hours	50	86	50	197	50	50	50
	Equivalent Availability Factor (EAF)	90.0%	94.1%	90.0%	89.3%	90.0%	90.0%	90.0%
	Forced Outage Factor (FOF)	≤1.00%	1.00%	≤1.00%	2.25%	≤1.00%	1.00%	≤1.00%
	Capacity Factor	*	71.4%	*	68.8%	*	70.0%	*
	Safety Frequency Rate (CY)	≤5.0	6.28	≤5.0	0	0	0	0
	Safety DART Rate (CY)	≤50	0	≤50	0	0	0	0

* Megawatt Hours, Capacity Factor, and Service Hours are system demand-controlled metrics.
 1 TCEC EAF and FOF Goals are "Stretch Goals", System EAF Goal is 88%, System FOF Goal is 2%.

BUDGET SUMMARY - DEPT 2

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,714,227	\$ 1,539,231	\$ 1,417,876	\$ 1,433,607	\$ 15,731
Employee Benefits	605,895	391,588	508,065	532,473	24,408
Contractual Services	10,320	10,320	11,055	11,055	-
Commodities	825	976	1,029	1,029	-
Fixed & Sundry	500	25,500	500	535	35
Miscellaneous	-	-	-	-	-
TOTALS	\$ 2,331,767	\$ 1,967,615	\$ 1,938,525	\$ 1,978,699	\$ 40,174

**Original Budget
FY 2023**



DEPT. 02 - TREASURE COAST ENERGY CENTER

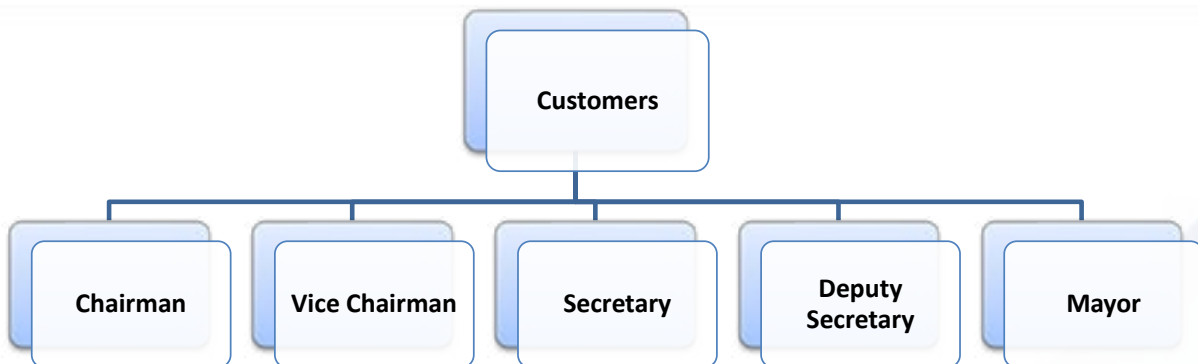
OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,446,560	\$ 1,245,865	\$ 1,117,876	\$ 1,133,607
1020	Overtime	267,667	293,366	300,000	300,000
	<i>Personnel Services Total</i>	<u>1,714,227</u>	<u>1,539,231</u>	<u>1,417,876</u>	<u>1,433,607</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	318,952	48,146	200,069	222,988
4060	FICA	124,379	110,180	108,468	109,671
4070	Employees' Insurance	210,531	219,313	186,535	189,745
4090	Vacation Pay Expense	1,472	2,624	-	-
4100	Sick Pay Expense	(65,040)	468	-	-
4110	Net OPEB Expense	354	222	514	379
4600	Workers' Compensation	15,247	10,635	12,479	9,690
	<i>Employee Benefits Total</i>	<u>605,895</u>	<u>391,588</u>	<u>508,065</u>	<u>532,473</u>
<u>CONTRACTUAL SERVICES</u>					
2170	Training	-	-	735	735
2172	Car Allowance	10,320	10,320	10,320	10,320
	<i>Contractual Services Total</i>	<u>10,320</u>	<u>10,320</u>	<u>11,055</u>	<u>11,055</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	825	976	1,029	1,029
	<i>Commodities Total</i>	<u>825</u>	<u>976</u>	<u>1,029</u>	<u>1,029</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	500	25,500	500	535
	<i>Fixed & Sundry Total</i>	<u>500</u>	<u>25,500</u>	<u>500</u>	<u>535</u>
	Total	<u>\$ 2,331,767</u>	<u>\$ 1,967,615</u>	<u>\$ 1,938,525</u>	<u>\$ 1,978,699</u>

FPUA BOARD




Department Description



FPUA's Board consists of five members; four are appointed by the Fort Pierce City Commission (for four-year overlapping terms) and the Mayor of the City of Fort Pierce. Additionally, the Fort Pierce City Manager is a non-voting ex-officio member. The responsibilities of the Board include enacting resolutions and policies necessary for FPUA's operations and reviewing and adopting the annual budget.

FPUA BOARD STAFFING



BOARD
DEPARTMENTAL GOALS AND OBJECTIVES

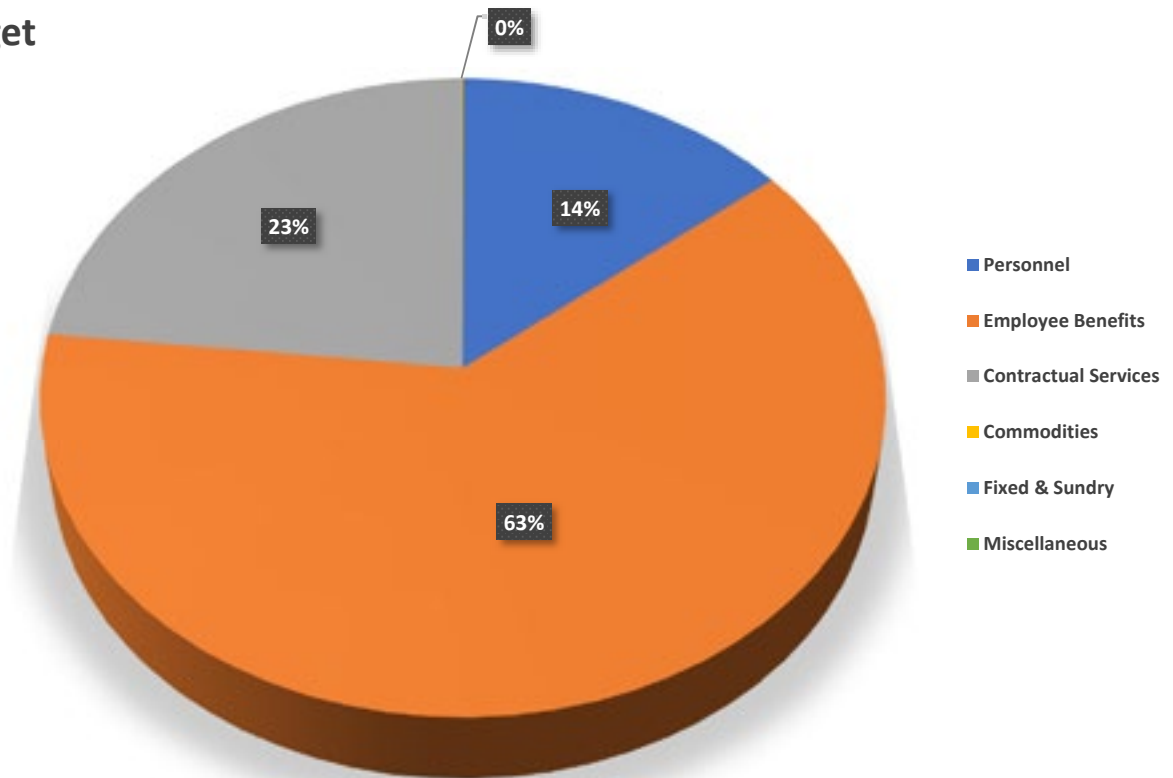
	Customer Service	Hold public meetings to conduct FPUA business
	Competitive Rates	Review and approve utility rates
		Approve purchases of goods and services greater than \$50,000
		Provide direction to staff regarding rate setting strategy that balances good utility business practices with customer affordability
		Provide direction, oversight, and final review for annual budget that accomplishes objectives of rate setting strategy
	Reliability	Adopt resolutions and policies necessary for FPUA's operations
		Review and approve the Annual Budget for FPUA
		Provide for an annual independent audit of the finances for FPUA

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Board meetings	20	20	20	22	20	22	20
	Agenda items reviewed	250	210	275	234	250	240	250
	Workshops- Budget, Rates, Employee Benefits, Compensation, and Strategic Planning	5	4	3	1	5	1	2
	Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Provide direction for rate adjustments or control of rates to balance need of utility with customer affordability	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	Approval of budget that accomplishes objective of rate setting strategy	Yes	Yes	Yes	Yes	Yes	Yes	Yes

BUDGET SUMMARY - DEPT 10

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 18,143	\$ 17,797	\$ 18,130	\$ 18,005	\$ (125)
Employee Benefits	59,623	69,739	78,031	79,364	1,333
Contractual Services	11,818	11,678	29,550	29,450	(100)
Commodities	185	110	100	100	-
Fixed & Sundry	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTALS	\$ 89,769	\$ 99,324	\$ 125,811	\$ 126,919	\$ 1,108

**Original Budget
FY 2023**



DEPT. 10 - BOARD


OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 18,143	\$ 17,797	\$ 18,130	\$ 18,005
	<i>Personnel Services Total</i>	<u>18,143</u>	<u>17,797</u>	<u>18,130</u>	<u>18,005</u>
<u>EMPLOYEE BENEFITS</u>					
4060	FICA	1,786	2,050	1,387	1,377
4070	Employees' Insurance	57,385	67,246	76,144	77,455
4600	Workers' Compensation	255	214	268	284
4610	Property & Liab./Ins. & Uninsur.	197	229	232	248
	<i>Employee Benefits Total</i>	<u>59,623</u>	<u>69,739</u>	<u>78,031</u>	<u>79,364</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	40	20	20	-
2170	Training	-	-	15,000	15,000
2171	Travel	-	-	500	500
2172	Car Allowance	9,600	9,993	12,080	12,000
2240	Business Relations	578	65	450	450
2262	Memberships - Civic	1,600	1,600	1,500	1,500
	<i>Contractual Services Total</i>	<u>11,818</u>	<u>11,678</u>	<u>29,550</u>	<u>29,450</u>
<u>COMMODITIES</u>					
3311	Office Supplies	185	110	100	100
	<i>Commodities Total</i>	<u>185</u>	<u>110</u>	<u>100</u>	<u>100</u>
	Total	<u>\$ 89,769</u>	<u>\$ 99,324</u>	<u>\$ 125,811</u>	<u>\$ 126,919</u>

ATTORNEY


Department Description

FPUA's Attorney provides professional legal services and assistance to FPUA and its Board. The Attorney and his assistants provide representation before all levels of court, review and approve all resolutions submitted for Board action, and review and approve all contracts, agreements, and documents executed on behalf of FPUA.

ATTORNEY
DEPARTMENTAL GOALS AND OBJECTIVES

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

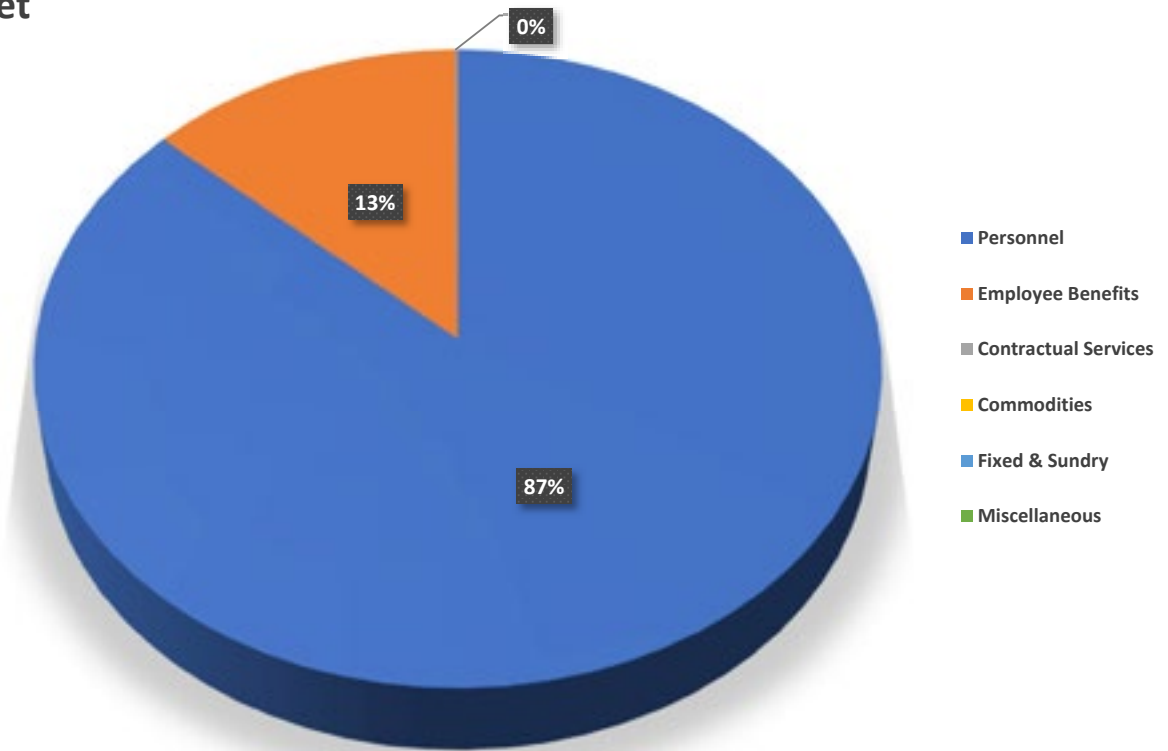
PERFORMANCE MEASURES

Department Process:	Workload Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Board Meetings	20	12	20	22	21	22	20
	Special topic meetings	5	1	1	1	2	1	2
	Workshops	1	0	2	1	2	1	2
	Resolutions reviewed	3	8	10	9	8	21	10
	Contracts/agreements	150	95	175	139	150	120	150

BUDGET SUMMARY - DEPT 12

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 112,477	\$ 114,357	\$ 120,120	\$ 124,925	\$ 4,805
Employee Benefits	17,566	19,231	18,768	19,099	331
Contractual Services	-	-	100	100	-
Commodities	65	-	-	-	-
Fixed & Sundry	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTALS	\$ 130,108	\$ 133,588	\$ 138,988	\$ 144,124	\$ 5,136

**Original Budget
FY 2023**



DEPT. 12 - ATTORNEY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 112,477	\$ 114,357	\$ 120,120	\$ 124,925
	<i>Personnel Services Total</i>	<u>112,477</u>	<u>114,357</u>	<u>120,120</u>	<u>124,925</u>
<u>EMPLOYEE BENEFITS</u>					
4070	Employees' Insurance	17,457	19,137	18,654	18,975
4600	Workers' Compensation	109	94	114	124
	<i>Employee Benefits Total</i>	<u>17,566</u>	<u>19,231</u>	<u>18,768</u>	<u>19,099</u>
<u>CONTRACTUAL SERVICES</u>					
2166	Professional Fees - Other	-	-	100	100
	<i>Contractual Services Total</i>	<u>-</u>	<u>-</u>	<u>100</u>	<u>100</u>
<u>COMMODITIES</u>					
3311	Office Supplies	65	-	-	-
	<i>Commodities Total</i>	<u>65</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total	<u>\$ 130,108</u>	<u>\$ 133,588</u>	<u>\$ 138,988</u>	<u>\$ 144,124</u>

HUMAN RESOURCES

Department Description

The Human Resources Department is responsible for planning and maintaining a comprehensive human resources program for FPUA. In addition to wage, salary, and benefit administration, this department is responsible for the recruitment, selection, personnel records, and training of employees. We conduct business following the spirit and the intent of the equal opportunity laws and maintain a diverse workforce.

We are an equal employment opportunity employer who encourages excellence at all levels in our organization, and are not influenced by race, color, gender, sexual orientation, age, disability, religion, or any other factor irrelevant to doing a great job.

Departmental Accomplishments

- Achieved “Best Places to Work” award for the sixth year
- Maintained self-insured medical plan with no increase in employee premiums while maintaining grandfathered status
- Enhanced dental and life insurance benefit to mirror industry standards, ensuring a benefit package that is market competitive
- Maintained COVID protocols and continued to monitor employees to ensure safety for the workforce
- Re-started the Management Development training with the lifting of strict COVID protocols
- Actively engaged in community outreach with local schools and colleges to introduce students to job opportunities in the Utility Industry
- Ongoing participation in job fairs to attract quality staff and maintain a visible presence in the community


HUMAN RESOURCES CENTER STAFFING




Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Human Resources Manager	1	1	1	-
Human Resources Specialist	2	2	2	-
TOTAL FTE	3	3	3	-

HUMAN RESOURCES

DEPARTMENTAL GOALS AND OBJECTIVES

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

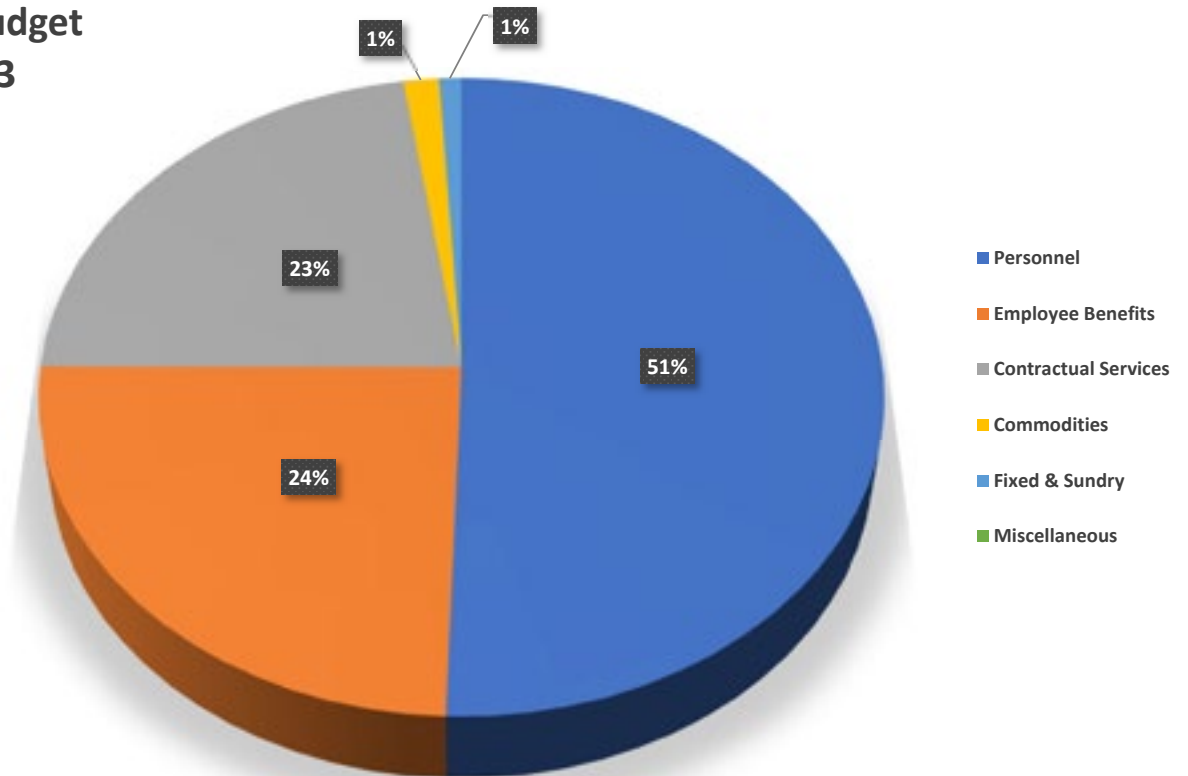
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Job applications processed	2,000	2,094	2,000	1,284	1,500	1,200	1,200
	Interviews scheduled	*	*	200	125	150	125	130
	Positions advertised/posted	50	40	40	61	40	60	50
	Enrollment in Education Assistance Program	18	17	18	14	18	15	18
	Turnover Rate (Voluntary)	5.0%	4.1%	5.0%	9.0%	5.0%	10.0%	8.0%
	Turnover Rate (DROP)	2.0%	1.0%	2.0%	1.9%	2.0%	2.0%	2.0%
	Turnover Rate (Involuntary)	2.0%	1.9%	2.0%	1.5%	2.0%	2.2%	1.0%
	% of new hires successfully completing probationary period	99%	99%	99%	99%	99%	99%	99%
	% of employees completing Intro to FPUA within first four-months of service	100%	100%	100%	100%	100%	100%	100%
	% of employees participating in a wellness program activity	75%	54%	75%	51%	75%	75%	75%

* New Performance Measure

BUDGET SUMMARY - DEPT 15

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 204,951	\$ 206,499	\$ 221,681	\$ 232,829	\$ 11,148
Employee Benefits	108,547	102,339	107,412	112,885	5,473
Contractual Services	42,672	66,919	87,105	103,821	16,716
Commodities	10,670	5,237	6,860	6,860	-
Fixed & Sundry	3,175	3,708	4,009	4,290	281
Miscellaneous	-	-	-	-	-
TOTALS	\$ 370,015	\$ 384,702	\$ 427,067	\$ 460,685	\$ 33,618

**Original Budget
FY 2023**



DEPT. 15 - HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 204,908	\$ 206,499	\$ 221,681	\$ 232,829
1020	Overtime	43	-	-	-
	<i>Personnel Services Total</i>	<u>204,951</u>	<u>206,499</u>	<u>221,681</u>	<u>232,829</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	32,939	5,945	26,280	29,944
4060	FICA	14,317	14,441	16,959	17,811
4070	Employees' Insurance	57,781	63,077	55,089	56,037
4080	Employee Suggestions & Awards	7,953	8,570	8,820	8,820
4090	Vacation Pay Expense	1,046	7,174	-	-
4100	Sick Pay Expense	(5,713)	2,960	-	-
4110	Net OPEB Expense	71	44	103	103
4600	Workers' Compensation	153	128	161	170
	<i>Employee Benefits Total</i>	<u>108,547</u>	<u>102,339</u>	<u>107,412</u>	<u>112,885</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	824	590	1,960	1,960
2139	Maintenance/Service Contracts	17,428	18,953	15,680	15,680
2140	Postage	-	-	147	147
2151	Printing	20	-	196	196
2164	Profess. Fees - Consulting/Eng.	6,000	19,500	12,000	19,600
2166	Professional Fees - Other	2,141	3,083	10,000	19,600
2170	Training	10,481	18,640	39,200	39,200
2171	Travel	-	-	98	98
2172	Car Allowance	3,300	3,300	3,884	3,300
2190	Communications	782	888	1,000	1,100
2230	Employee Relations	1,237	1,617	1,960	1,960
2260	Memberships - Professional	459	348	980	980
	<i>Contractual Services Total</i>	<u>42,672</u>	<u>66,919</u>	<u>87,105</u>	<u>103,821</u>
<u>COMMODITIES</u>					
3311	Office Supplies	8,088	3,439	4,900	4,900
3313	Subscriptions	2,582	1,798	1,960	1,960
	<i>Commodities Total</i>	<u>10,670</u>	<u>5,237</u>	<u>6,860</u>	<u>6,860</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	3,175	3,708	4,009	4,290
	<i>Fixed & Sundry Total</i>	<u>3,175</u>	<u>3,708</u>	<u>4,009</u>	<u>4,290</u>
	Total	<u>\$ 370,015</u>	<u>\$ 384,702</u>	<u>\$ 427,067</u>	<u>\$ 460,685</u>

SAFETY

Department Description

The Safety Department is responsible for planning, developing and coordinating safety, and workers compensation activities at FPUA. The Safety Department performs safety orientation to all FPUA employees upon hire. This department coordinates, develops, and delivers employee safety-training programs. The Safety Officer leads the Safety Committee which consists of representatives from each department. Should any incident or injury occur the Safety Program Manager is called upon to review all incidents or injuries through documentation or onsite investigation.

Departmental Accomplishments

- Completed all required training programs:
 - FDOT Maintenance of Traffic (MOT)
 - Permit Required Confined Space
 - Respiratory Protection
 - First Aid, CPR/AED, and other training programs
- Assisted departments with evaluating monthly safety training topics.
- Oversaw 52 quarterly safety checks of FPUA buildings and periodic jobsite and department safety checks
- Reviewed 71 Hazardous Materials Inspections within FPUA.

SAFETY STAFFING





P-Part time employee

Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Safety Officer	1	1	1	-
TOTAL FTE	1	1	1	-

SAFETY

DEPARTMENTAL GOALS AND OBJECTIVES

	Employee Development and Satisfaction	Review all Safety Procedures and update to conform with current standards.
		Update vehicle safety protection to align with safety standards in the workplace.
		Provide quality OSHA-based safety training to employees to ensure understanding of work environment hazards and effective accident mitigation.
		Maintain and implement FPUA’s Safety Program which is composed of the following elements: <ul style="list-style-type: none"> ○ Leadership engagement and employee involvement ○ Safety and health training for employees ○ Hazard prevention and control ○ Worksite safety analysis ○ Review and update FPUA Safety policies and procedures ○ Monitor Workers Compensation program

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Incident Reports	<20*	14	<18*	18	<15	14	<15
	Claims – W/C	<10*	5	<8*	2	<5	5	<5
	Building Safety Inspections	55*	29	55*	52	55	55	55
	Worker’s Comp. Experience Modification Factor	<1.0*	1.21	<1.0*	.74	<1.0	<1	<1
	Vehicle Accident Rate**	<.05*	.04	≤.07*	.05	<.05	<.05	<.05
	FPUA Frequency Rate	≤4.5*	2.04	≤4.0*	.79	0	<1	<1
	FPUA DART Rate	≤45*	5	≤50*	17.82	0	<45	<45

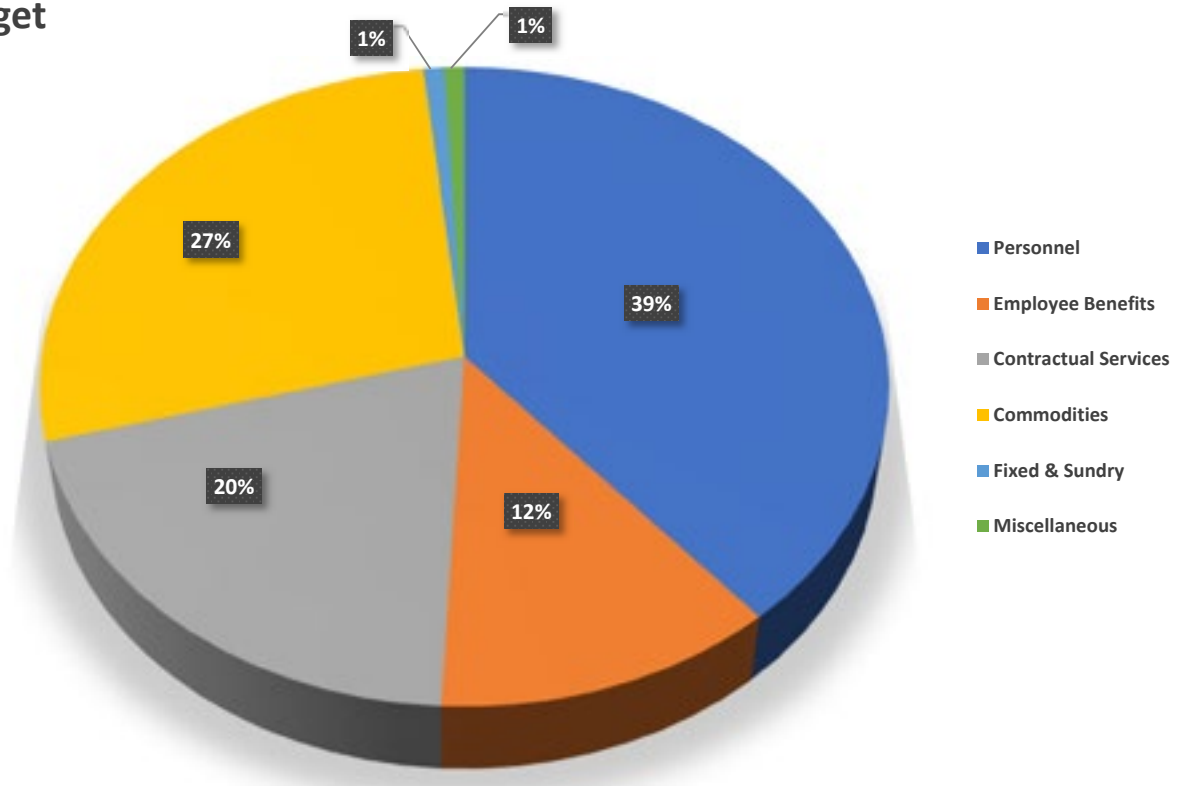
* Reported under Department 14 for FY 2021 Budget Book.

** Vehicle Accident Rate is the number of accidents/total number of vehicles (includes *not at fault accidents*).

BUDGET SUMMARY - DEPT 18

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 103,166	\$ 85,814	\$ 84,373	\$ 94,001	\$ 9,628
Employee Benefits	40,056	22,375	25,658	29,024	3,366
Contractual Services	21,838	20,448	44,103	48,423	4,320
Commodities	45,731	32,180	42,793	66,740	23,947
Fixed & Sundry	1,581	1,718	1,969	2,107	138
Miscellaneous	4,380	4,368	2,000	2,000	-
TOTALS	\$ 216,752	\$ 166,903	\$ 200,896	\$ 242,295	\$ 41,399

**Original Budget
FY 2023**



DEPT. 18 - SAFETY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 103,166	\$ 85,814	\$ 84,373	\$ 94,001
	<i>Personnel Services Total</i>	<u>103,166</u>	<u>85,814</u>	<u>84,373</u>	<u>94,001</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	19,711	2,750	14,276	16,883
4060	FICA	7,676	6,590	6,455	7,191
4070	Employees' Insurance	17,502	11,009	2,129	2,166
4080	Employee Suggestions & Awards	1,722	943	2,450	2,450
4090	Vacation Pay Expense	(1,911)	809	-	-
4100	Sick Pay Expense	(4,945)	-	-	-
4110	Net OPEB Expense	24	15	34	34
4600	Workers' Compensation	277	259	314	300
	<i>Employee Benefits Total</i>	<u>40,056</u>	<u>22,375</u>	<u>25,658</u>	<u>29,024</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	337	817	118	200
2139	Maintenance/Service Contracts	-	3,720	10,870	10,000
2140	Postage	225	13	98	98
2151	Printing	593	573	1,035	975
2166	Professional Fees - Other	3,030	2,175	5,390	2,800
2170	Training	13,034	11,777	20,000	27,000
2171	Travel	47	-	49	50
2190	Communications	1,018	1,225	1,300	1,300
2230	Employee Relations	3,409	148	4,900	4,900
2260	Memberships - Professional	145	-	343	1,100
	<i>Contractual Services Total</i>	<u>21,838</u>	<u>20,448</u>	<u>44,103</u>	<u>48,423</u>
<u>COMMODITIES</u>					
3311	Office Supplies	441	1,738	1,470	1,280
3313	Subscriptions	3,724	-	-	-
3316	Operating Supplies	40,803	29,439	40,000	63,660
3331	Vehicle Supplies	763	1,003	1,323	1,800
	<i>Commodities Total</i>	<u>45,731</u>	<u>32,180</u>	<u>42,793</u>	<u>66,740</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	1,581	1,718	1,969	2,107
	<i>Fixed & Sundry Total</i>	<u>1,581</u>	<u>1,718</u>	<u>1,969</u>	<u>2,107</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	4,380	4,368	2,000	2,000
	<i>Miscellaneous Total</i>	<u>4,380</u>	<u>4,368</u>	<u>2,000</u>	<u>2,000</u>
	Total	<u>\$ 216,752</u>	<u>\$ 166,903</u>	<u>\$ 200,896</u>	<u>\$ 242,295</u>

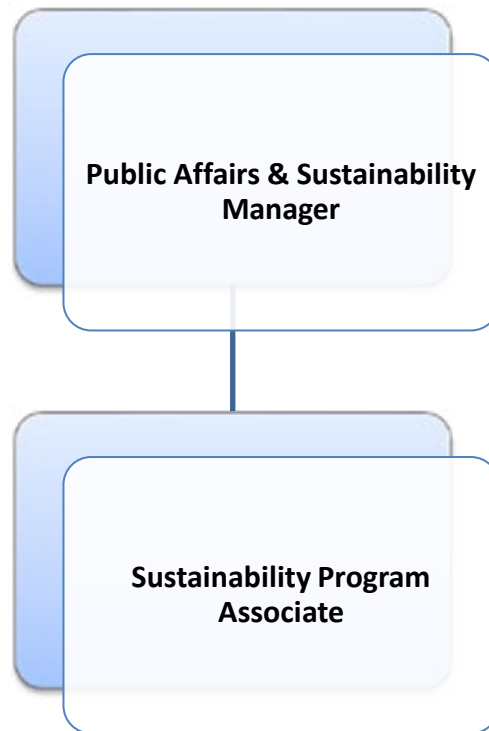
COMMUNITY RELATIONS

Department Description

The Community Relations Department is responsible for the creation, coordination and management of internal and external communications. To promote FPUA, both internally and externally as a community partner who provides economical, reliable and friendly service in a continuous effort to enhance the quality of life in our community through community involvement and conservation awareness.

Departmental Accomplishments

- Increased community outreach efforts to promote utility conservation distributing LED light bulbs, Conservation Materials, Conservation Kits, and specialty programs for children
- Increased communication with customers through redesign of monthly bill insert
- Facebook posts engaged 69,850 individual viewers
- Participated in community beautification initiatives such as wrapping select utility boxes and through sponsored events
- Partnered with several non-profit groups to publish information about programs offered such as United Way Volunteers Income Tax Assistance (VITA) program that benefit those in the community
- Partnered with City of Fort Pierce to disseminate information and community events through customer bill inserts, including required Flood Awareness information and Great American Cleanup event


COMMUNITY RELATIONS STAFFING



Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Community Relations Manager*	1	1	-	(1)
Public Affairs & Sustainability Manager	-	-	1	1
Sustainability Program Associate	-	-	1	1
TOTAL FTE	1	1	2	1

* Community Relations Manager will be replaced by the Public Affairs & Sustainability Manager to focus on public relations, grant management, and economic development

COMMUNITY RELATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	FPUA Image	Serves as the focal point for activities related to maintaining and improving community and employee relations
		Develops and implements programs and services that benefit the community
		Primary liaison with media personnel
		Actively participates in the community to promote a positive image for FPUA
		Performs specialized/technical work using desktop publishing software to effectively carry out public relations, advertising, social media, internal and external communications

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Press releases	32	31	34	28	32	28	30
	Customer newsletters (bill inserts change April 2021)	2	0	2	5	12	12	12
	Ad placements/ Articles	45	30*	45	42	45	42	42
	Community Outreach	48	20*	48	25	30	35**	30
	Social media postings	250	297	300	253	335	275	300
	FPUA sponsored events (attended)	12	13	12	12	15	21**	16
	% of employee participation in volunteer incentive program	16%	6%*	10%	7%	10%	12%**	10%
	Lbs. food donated through employee food drives	4,200	1,045*	4,200	990	3,500	1,000	2,000
	% of employees contributing to United Way through payroll deduction	33%	32%	36%	32%	34%	32%	34%

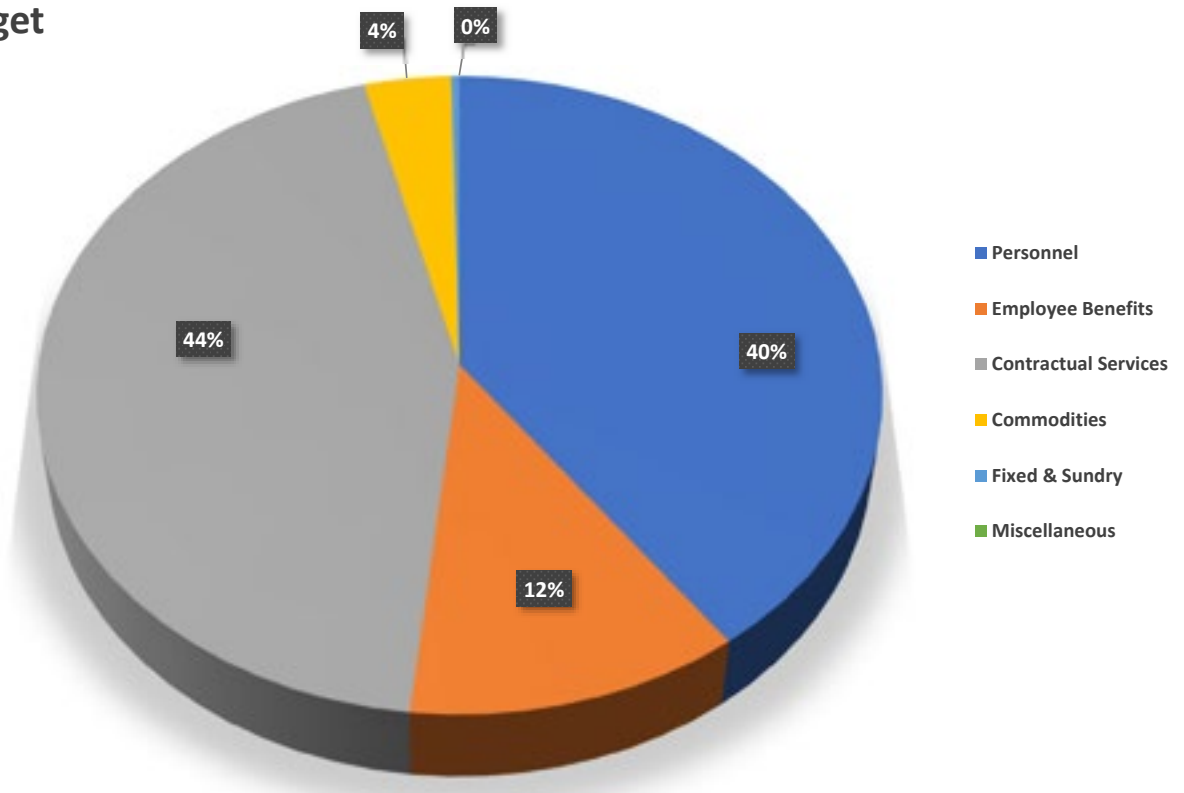
* Lower numbers due to COVID-19 Pandemic and most employees working remotely for several months

**Extra events associated with FPUA 50th Anniversary

BUDGET SUMMARY - DEPT 41

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 73,613	\$ 74,334	\$ 84,216	\$ 122,882	\$ 38,666
Employee Benefits	44,950	25,227	26,305	36,124	9,819
Contractual Services	59,807	69,788	128,135	136,247	8,112
Commodities	9,506	12,855	10,770	11,170	400
Fixed & Sundry	795	969	1,023	1,095	72
Miscellaneous	-	-	-	-	-
TOTALS	\$ 188,671	\$ 183,173	\$ 250,449	\$ 307,518	\$ 57,069

**Original Budget
FY 2023**



DEPT. 41 - COMMUNITY RELATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 73,613	\$ 74,334	\$ 84,216	\$ 122,882
	<i>Personnel Services Total</i>	<u>73,613</u>	<u>74,334</u>	<u>84,216</u>	<u>122,882</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	17,295	3,086	1,008	7,509
4060	FICA	5,396	5,463	6,443	9,400
4070	Employees' Insurance	17,554	19,186	18,766	19,089
4090	Vacation Pay Expense	1,938	(2,011)	-	-
4100	Sick Pay Expense	2,692	(555)	-	-
4110	Net OPEB Expense	24	15	34	69
4600	Workers' Compensation	51	43	54	57
	<i>Employee Benefits Total</i>	<u>44,950</u>	<u>25,227</u>	<u>26,305</u>	<u>36,124</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	11,585	6,045	12,882	12,682
2151	Printing	12,636	14,660	20,700	21,500
2166	Professional Fees - Other	55	-	17,000	33,000
2170	Training	-	80	2,000	2,400
2172	Car Allowance	3,300	3,300	3,300	3,300
2190	Communications	873	1,068	1,100	1,200
2230	Employee Relations	6,202	10,706	18,843	16,225
2240	Business Relations	194	10	570	1,090
2250	Community Relations	24,562	32,769	50,490	42,000
2260	Memberships - Professional	-	250	250	350
2262	Memberships - Civic	400	900	1,000	2,500
	<i>Contractual Services Total</i>	<u>59,807</u>	<u>69,788</u>	<u>128,135</u>	<u>136,247</u>
<u>COMMODITIES</u>					
3311	Office Supplies	237	-	850	1,000
3313	Subscriptions	120	191	120	120
3316	Operating Supplies	9,149	12,664	9,800	10,050
	<i>Commodities Total</i>	<u>9,506</u>	<u>12,855</u>	<u>10,770</u>	<u>11,170</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	795	969	1,023	1,095
	<i>Fixed & Sundry Total</i>	<u>795</u>	<u>969</u>	<u>1,023</u>	<u>1,095</u>
	Total	<u>\$ 188,671</u>	<u>\$ 183,173</u>	<u>\$ 250,449</u>	<u>\$ 307,518</u>

DIRECTOR OF ELECTRIC & GAS SYSTEMS

Craig Crawford (Acting)

Electric Transmission & Distribution

Wilburn L. Crawford
Superintendent

Electric Operations

Dino Nesselrode
Superintendent

Gas Operations

Fred Gaddis (Acting)
Superintendent

Electric & Gas Engineering

Eric Meyer, P.E.
Supervising Engineer

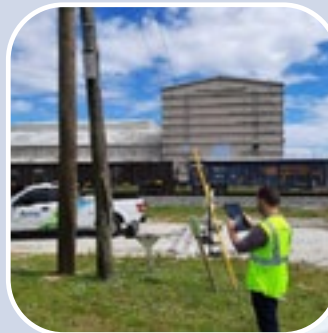
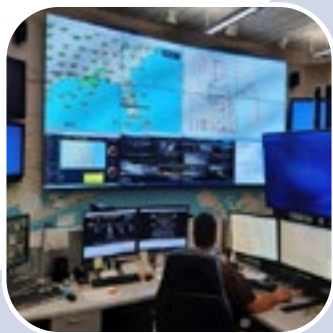
Department	ACTUAL 9/30/2020	ACTUAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023	CHANGE FROM 9/30/2022 TO 9/30/2023
51 Director of Electric & Gas Systems	1	1	1	1	-
54 Electric Transmission & Distribution	25	25	27 D	27 D	-
55 Electric Operations	24 D	24 D	24 D	24 D	-
56 Electric & Gas Engineering	13 P	13 P	10 P	10 P	-
74 Gas Operations	15	15 D	15 D	15 D	-
TOTAL FTE	78	78	77	77	-

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF ELECTRIC & GAS SYSTEMS

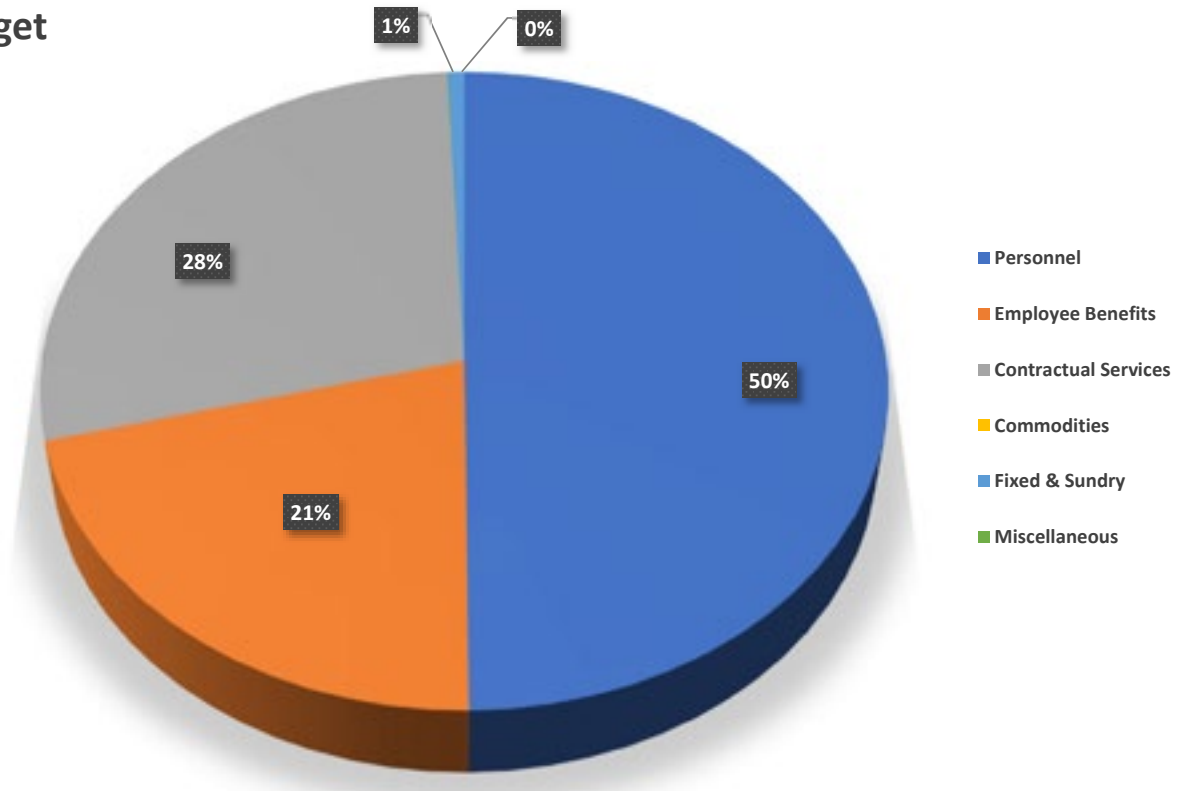
- Provide planning and direction for the following departments:
 - Electric Purchases for Resale – Department 53
 - Electric Transmission & Distribution – Department 54
 - Electric Operations – Department 55
 - Electric & Gas Engineering – Department 56
 - Gas Operations – Department 74
 - Gas Purchases for Resale – Department 75



BUDGET SUMMARY - DEPT 51

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 154,901	\$ 160,133	\$ 154,174	\$ 162,240	\$ 8,066
Employee Benefits	61,899	44,729	54,009	68,986	14,977
Contractual Services	92,160	71,253	91,360	91,910	550
Commodities	-	-	598	98	(500)
Fixed & Sundry	1,675	2,123	2,103	2,400	297
Miscellaneous	-	-	-	-	-
TOTALS	\$ 310,635	\$ 278,238	\$ 302,244	\$ 325,634	\$ 23,390

**Original Budget
FY 2023**



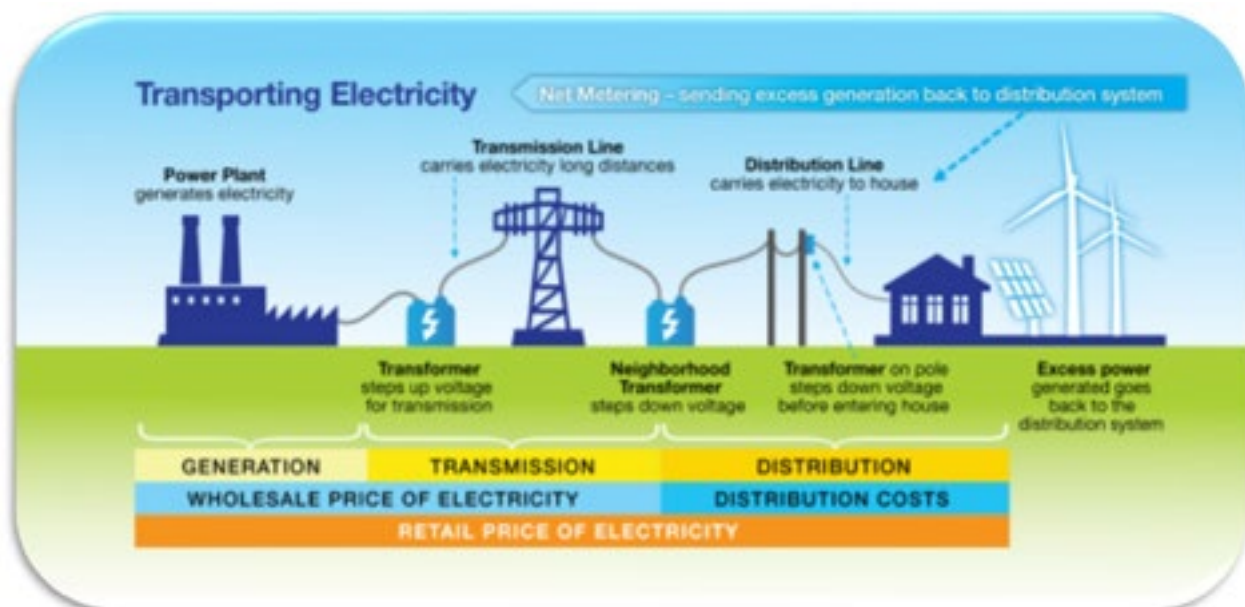
DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 154,901	\$ 160,133	\$ 154,174	\$ 162,240
	<i>Personnel Services Total</i>	<u>154,901</u>	<u>160,133</u>	<u>154,174</u>	<u>162,240</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	35,503	6,301	15,193	29,138
4060	FICA	10,408	11,049	11,794	12,411
4070	Employees' Insurance	22,610	24,746	26,674	27,133
4090	Vacation Pay Expense	4,307	(397)	-	-
4100	Sick Pay Expense	(11,230)	2,756	-	-
4110	Net OPEB Expense	24	15	34	34
4600	Workers' Compensation	277	259	314	270
	<i>Employee Benefits Total</i>	<u>61,899</u>	<u>44,729</u>	<u>54,009</u>	<u>68,986</u>
<u>CONTRACTUAL SERVICES</u>					
2164	Profess. Fees - Consulting/Eng.	31,414	17,233	34,300	34,300
2170	Training	2,000	1,839	3,000	3,500
2171	Travel	2,031	-	400	400
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	849	917	1,000	1,000
2230	Employee Relations	3,286	3,221	2,500	2,500
2240	Business Relations	-	-	900	50
2260	Memberships - Professional	46,405	41,868	44,100	44,100
2262	Memberships - Civic	1,015	1,015	-	900
	<i>Contractual Services Total</i>	<u>92,160</u>	<u>71,253</u>	<u>91,360</u>	<u>91,910</u>
<u>COMMODITIES</u>					
3311	Office Supplies	-	-	500	-
3313	Subscriptions	-	-	98	98
	<i>Commodities Total</i>	<u>-</u>	<u>-</u>	<u>598</u>	<u>98</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	137	-	150
4610	Property & Liab./Ins. & Uninsur.	1,675	1,986	2,103	2,250
	<i>Fixed & Sundry Total</i>	<u>1,675</u>	<u>2,123</u>	<u>2,103</u>	<u>2,400</u>
Total		<u>\$ 310,635</u>	<u>\$ 278,238</u>	<u>\$ 302,244</u>	<u>\$ 325,634</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
	<u>PURCHASES FOR RESALE</u>				
3360	Purchases For Resale	\$ 40,480,433	\$ 41,320,086	\$ 63,000,000	\$ 62,000,000
	<i>Miscellaneous Total</i>	40,480,433	41,320,086	63,000,000	62,000,000
	Total	<u>\$ 40,480,433</u>	<u>\$ 41,320,086</u>	<u>\$ 63,000,000</u>	<u>\$ 62,000,000</u>

- ◆ FPUA purchases 100% of its power requirements from FMPA.
- ◆ Natural gas is a primary fuel which is burned at power plants to create electricity. The price of natural gas has more than doubled over the last year, making it more expensive to create electricity.
- ◆ High costs are expected until the U.S. and global markets can increase natural gas production or customer demand decreases.



ELECTRIC TRANSMISSION & DISTRIBUTION

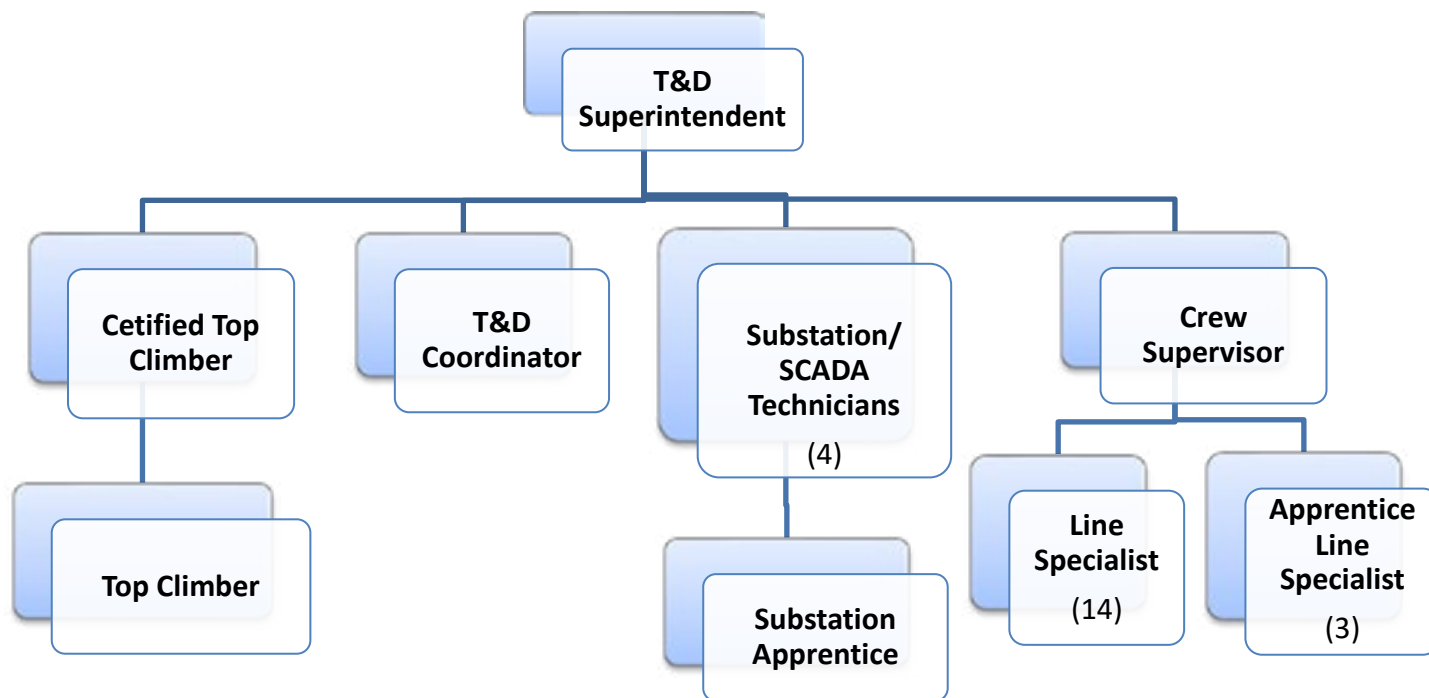
Department Description

The Electric Transmission and Distribution Department is responsible for the operation, construction, and maintenance of the electrical system in order to provide safe, timely, and reliable service. This department is also responsible for the transmission and distribution of electric power from internal and external power sources to the customer.

In addition, this department is also responsible for advising Electric Engineering of needed system extensions and upgrades, and works closely with Engineering in the planning and design of those systems.

Departmental Accomplishments

- Assisted Plaquemine City Light and Water in Louisiana after being hit by Hurricane Ida
- Collaborated with FEMA to host the 22nd Annual Florida Lineman Competition
- Implemented new procedures for storm restorations
- Inspected one-third of our transmission lines
- Replaced more than 400 poles in our system
- Awarded FMEA's Restoring the Community Award
- Awarded APPA and FMEA awards for Safety



ELECTRIC TRANSMISSION AND DISTRIBUTION STAFFING




Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
T&D Superintendent	1	1	1	-
T&D Coordinator	1	1	1	-
Crew Supervisor	1	1	1	-
Substation/SCADA Technician	4	4	4	-
Substation Apprentice	1	1	1	-
Line Specialist	12	12	14	2
Apprentice Line Specialist	5	5	3	(2)
Certified Top Climber	-	-	1	1
Top Climber	-	-	1	1
TOTAL FTE	25	27	27	2

* In-house tree trimming crew to focus primarily on customer complaints about tree and vegetation growth. Current contractor will remain responsible for feeder line tree trimming and pole clearing.

ELECTRIC TRANSMISSION AND DISTRIBUTION

DEPARTMENTAL GOALS AND OBJECTIVES

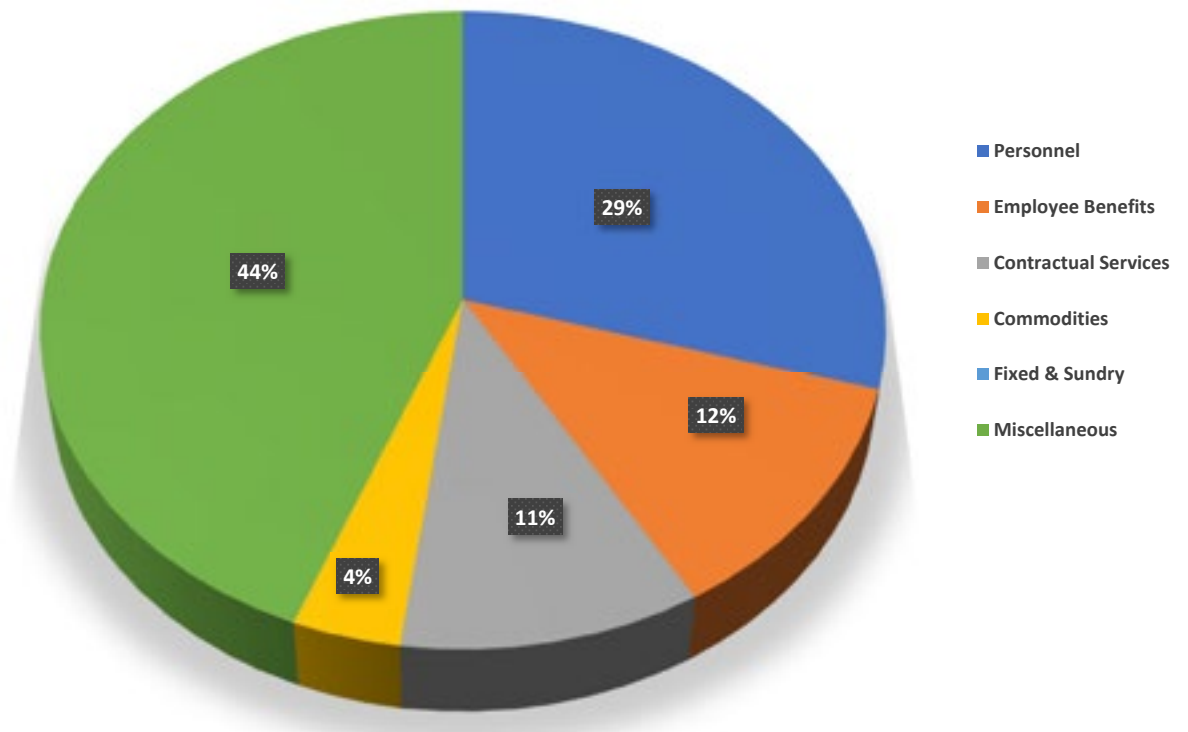
	Reliability	Responsible for the construction, and maintenance of the transmission and distribution electrical system, including substations, in order to provide safe, cost-effective and reliable service
		Collaborate with Electric Engineering department to identify needed system extensions and upgrades
		Work closely with Electric Operations to resolve power outages and other electrical problems
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Miles of T & D lines maintained	440	450	440	420	420	441	441
	% of energy loss	≤5.0%	4.2%	≤5.0%	3.0%	≤5.0%	5.9%	≤3.5%
	System Average Interruption Duration (SAIDI)	<50	57	<50	67	<50	65	<50
	Customer Average Interruption Duration (CAIDI)	<50	53	<50	59	<50	60	< 55
	System Average Interruption Frequency (SAIFI)	<.50	1.08	<.50	1.13	<1.00	1.05	< 0.50
	Momentary Average Interruption Event Frequency Index (MAIFI)	<7.0	7.25	<7.0	8.72	<7.0	8.02	<7.0
	L-Bar	<70	87	<70	74	<70	74	<70
	Safety Frequency Rate	0.0	0	≤ 5	0	≤ 5	7.28	≤ 5
	Safety DART Rate	0	175	≤ 50	0	≤ 5	58.23	≤ 5

BUDGET SUMMARY - DEPT 54

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 2,206,934	\$ 2,352,977	\$ 2,565,800	\$ 2,731,415	\$ 165,615
Employee Benefits	1,066,927	713,016	1,045,086	1,115,578	70,492
Contractual Services	776,641	731,973	1,009,064	981,511	(27,553)
Commodities	385,128	311,960	387,340	352,000	(35,340)
Fixed & Sundry	18,946	54,757	1,897	(1,470)	(3,367)
Miscellaneous	4,015,093	4,151,476	4,021,000	4,074,000	53,000
TOTALS	\$ 8,469,669	\$ 8,316,159	\$ 9,030,187	\$ 9,253,034	\$ 222,847

**Original Budget
FY 2023**



DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,962,385	\$ 2,022,948	\$ 2,265,800	\$ 2,431,415
1020	Overtime	244,549	330,029	300,000	300,000
	<i>Personnel Services Total</i>	<u>2,206,934</u>	<u>2,352,977</u>	<u>2,565,800</u>	<u>2,731,415</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	497,670	92,042	413,760	460,710
4060	FICA	163,622	176,813	196,280	208,957
4070	Employees' Insurance	368,118	420,654	414,879	422,019
4090	Vacation Pay Expense	23,463	3,189	-	-
4100	Sick Pay Expense	(6,151)	3,511	-	-
4110	Net OPEB Expense	590	370	925	931
4600	Workers' Compensation	19,615	16,437	19,242	22,961
	<i>Employee Benefits Total</i>	<u>1,066,927</u>	<u>713,016</u>	<u>1,045,086</u>	<u>1,115,578</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	11,974	13,707	19,355	20,000
2132	Maintenance Of Vehicles	52,091	90,000	50,000	50,000
2133	Maintenance Of Equipment	9,842	17,914	24,500	30,000
2139	Maintenance/Service Contracts	559,524	474,548	588,000	485,000
2140	Postage	539	660	1,176	1,200
2151	Printing	836	3,207	2,548	2,600
2166	Professional Fees - Other	4,324	1,374	5,000	4,500
2170	Training	38,060	22,902	86,000	30,000
2171	Travel	1,337	56	980	1,000
2190	Communications	10,879	12,366	104,805	234,811
2200	Utilities	84,556	93,677	106,700	117,400
2230	Employee Relations	2,679	1,562	20,000	5,000
	<i>Contractual Services Total</i>	<u>776,641</u>	<u>731,973</u>	<u>1,009,064</u>	<u>981,511</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,378	1,958	2,940	2,000
3316	Operating Supplies	323,663	267,975	274,400	280,000
3331	Vehicle Supplies	38,154	28,934	80,000	50,000
3340	Small Tools	20,933	13,093	30,000	20,000
	<i>Commodities Total</i>	<u>385,128</u>	<u>311,960</u>	<u>387,340</u>	<u>352,000</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	67	549	441	440
4610	Property & Liab./Ins. & Uninsur.	70,628	105,910	56,456	59,090
4666	Inventory Adjustments	(360)	2,300	-	-
9005	Duplicate Charges	(51,389)	(54,002)	(55,000)	(61,000)
	<i>Fixed & Sundry Total</i>	<u>18,946</u>	<u>54,757</u>	<u>1,897</u>	<u>(1,470)</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	4,015,093	4,151,476	4,021,000	4,074,000
	<i>Miscellaneous Total</i>	<u>4,015,093</u>	<u>4,151,476</u>	<u>4,021,000</u>	<u>4,074,000</u>
	Total	<u>\$ 8,469,669</u>	<u>\$ 8,316,159</u>	<u>\$ 9,030,187</u>	<u>\$ 9,253,034</u>

ELECTRIC OPERATIONS

Department Description

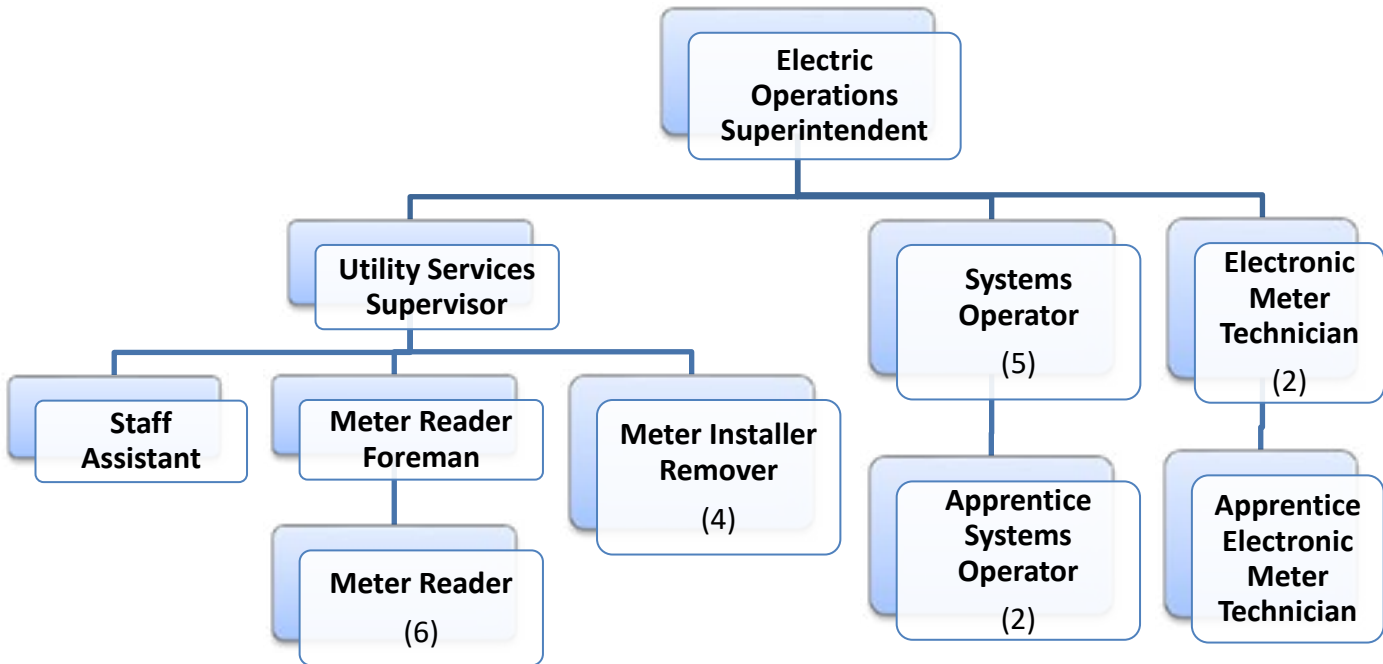
The Electric Operations Department is responsible for the operation, and maintenance of the electrical system in order to provide safe, timely, and reliable service. This department is also responsible for the transmission and distribution of electric power from internal and external power sources to the customer.

In addition, this department is also responsible for advising Electric Engineering of needed system extensions and upgrades, and works closely with Engineering in the planning and design of those systems.

Departmental Accomplishments

- Continue to work with GIS Manager on the implementation and testing of the new Customer Services Operations Dashboard to supply more accurate and timely customer outage information enhancing the FPUA customer experience
- Used Responder (OMS) to improve customer restoration times system-wide. OMS allowed more significant feedback to FPUA customers as the system was able to model all outages in real-time and provide estimated time of restoration (ETR) to customers
- Ensured compliance with state (FRCC) and federal (NERC) reliability and regulatory rules and standards for operating FPUA's electrical system
- Faster service restoration through real-time system modeling and analysis of customer accounts





ELECTRIC OPERATIONS STAFFING








Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Electric Operations Superintendent	1	1	1	-
Utility Services Supervisor	1	1	1	-
Systems Operator	5	5	5	-
Apprentice Systems Operator	2	2	2	-
Electric Meter Technician	2	2	2	-
Apprentice Electric Meter Technician	1	1	1	-
Staff Assistant	1	1	1	-
Meter Reader Foreman	1	1	1	-
Meter Reader	6	6	6	-
Meter Installer Remover	4	4	4	-
TOTAL FTE	24	24	24	-

ELECTRIC OPERATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Building the Utility/City	<p>Collaborate with the Electric Engineering department to identify needed system extensions and upgrades</p> <p>Installation of Automated Meter Infrastructure (AMI) system-wide for Electric, Gas, and Water departments over the next two years</p>
	Customer Service	<p>Ensure the accuracy of FPUA meters through continuous testing including connects, disconnects, and meter reads</p> <p>Reading electric, gas, and water meters to maintain consistent days within the customer's billing cycle</p> <p>Continuously monitor System Operation of the Service Restoration of Transmission and Distribution electrical service to FPUA customers</p>
	Reliability	Accountable for compliance with state (FRCC) and federal (NERC) regulatory rules and standards for operating FPUA's electrical system
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Percentage of meters converted to AMI *	-	-	-	32%	-	40%	60%
	Avg. # of services billed	29,000	28,916	28,500	28,870	29,100	28,980	29,100
	Dispatch Trouble calls	<3,500	2,287	<3,500	2,627	<3,500	2,456	<3,500
	Meters read	>665,000	642,528	665,000	455,014	>665,000	445,500	>430,000
	Avg. # of discon/recon mthly	>450	628	>450	597	>450	688	>450
	% of energy loss	≤ 5.0%	4.2%	≤ 5.0%	3.0%	≤ 5.0%	5.9%	≤ 5.0%
	SAIDI	< 50	57	<50	67	<50	65	<50
	CAIDI	< 55	53	< 55	59	< 55	60	< 55
	SAIFI	< 0.50	1.08	< 0.50	1.13	< 0.50	1.05	< 0.50
	MAIFI	<7.0	7.25	<7.0	8.72	<7.0	8.02	<7.0
	L-Bar	<70	87	<70	74	<70	74	<70
	O&M cost/services billed±	≤\$26.25	\$29.36	≤\$32.00	\$28.71	≤\$32.08	\$32.18	≤\$33.74
	Safety Frequency Rate	0	0	0	0	0	24.21	0
	Safety DART Rate	0	0	0	0	0	419.71	0

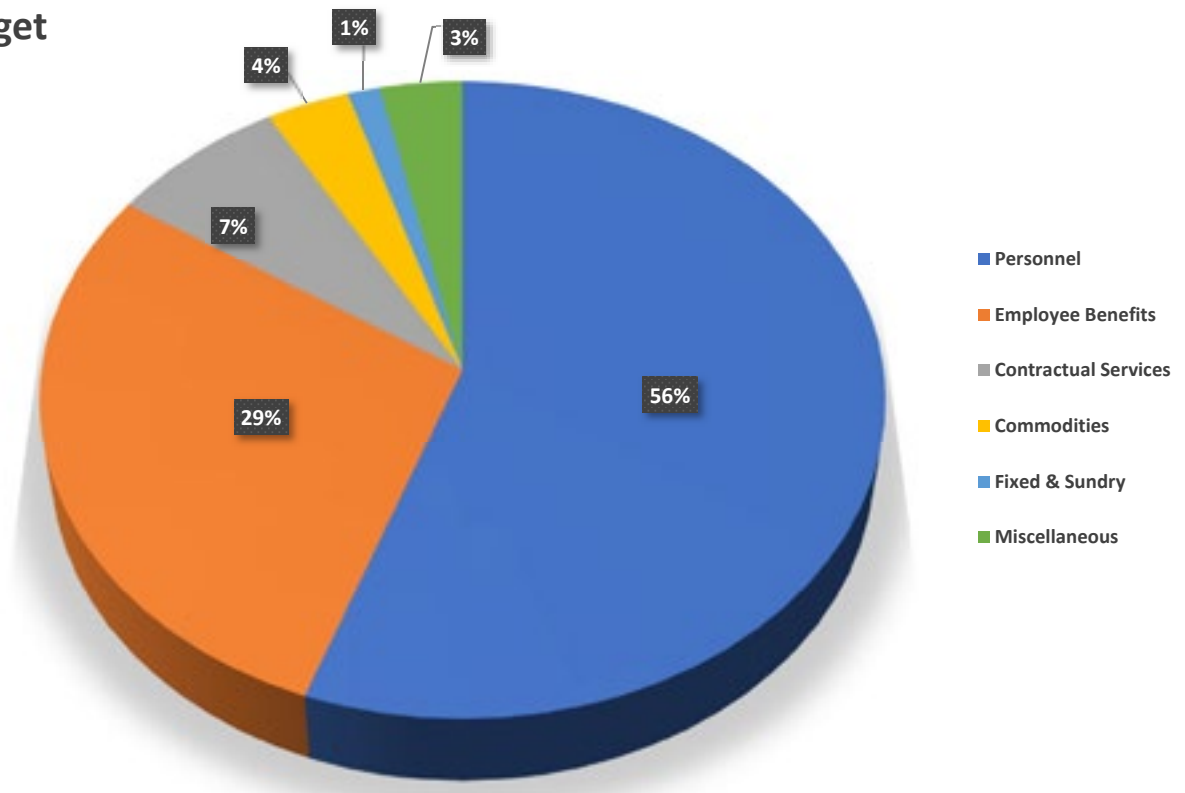
*AMI installation pilot program began in FY 2020, new performance measure

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

BUDGET SUMMARY - DEPT 55

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,154,073	\$ 1,211,324	\$ 1,164,753	\$ 1,382,598	\$ 217,845
Employee Benefits	768,597	589,083	645,768	715,323	69,555
Contractual Services	67,969	131,738	132,715	184,750	52,035
Commodities	56,733	85,067	112,010	87,100	(24,910)
Fixed & Sundry	29,583	30,762	32,314	33,918	1,604
Miscellaneous	86,731	77,843	82,000	86,000	4,000
TOTALS	\$ 2,163,686	\$ 2,125,817	\$ 2,169,560	\$ 2,489,689	\$ 320,129

**Original Budget
FY 2023**



DEPT. 55 - ELECTRIC OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,064,284	\$ 1,081,627	\$ 1,034,753	\$ 1,252,598
1020	Overtime	89,789	129,697	130,000	130,000
	<i>Personnel Services Total</i>	<u>1,154,073</u>	<u>1,211,324</u>	<u>1,164,753</u>	<u>1,382,598</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	259,120	46,861	152,374	198,339
4060	FICA	98,483	103,383	89,104	105,769
4070	Employees' Insurance	346,928	407,304	384,280	390,893
4090	Vacation Pay Expense	11,578	3,396	-	-
4100	Sick Pay Expense	31,507	10,961	-	-
4110	Net OPEB Expense	567	354	822	828
4600	Workers' Compensation	19,623	16,394	19,188	19,494
4640	Unemployment Claims	791	430	-	-
	<i>Employee Benefits Total</i>	<u>768,597</u>	<u>589,083</u>	<u>645,768</u>	<u>715,323</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	4,204	5,052	6,860	7,000
2132	Maintenance Of Vehicles	6,199	15,846	11,760	12,700
2133	Maintenance Of Equipment	4,358	6,378	8,500	9,000
2139	Maintenance/Service Contracts	8,829	26,755	34,800	37,000
2140	Postage	30	647	1,470	1,580
2151	Printing	1,607	2,911	1,960	1,960
2165	Temporary Labor	-	18,399	2,000	15,000
2166	Professional Fees - Other	694	43	250	250
2170	Training	18,095	20,150	25,000	38,000
2172	Car Allowance	8,460	8,460	7,600	8,460
2190	Communications	15,536	23,145	28,700	49,800
2200	Utilities	-	2,804	2,100	2,300
2230	Employee Relations	(43)	1,148	735	1,200
2240	Business Relations	-	-	980	500
	<i>Contractual Services Total</i>	<u>67,969</u>	<u>131,738</u>	<u>132,715</u>	<u>184,750</u>
<u>COMMODITIES</u>					
3311	Office Supplies	778	4,453	1,960	2,100
3316	Operating Supplies	22,408	25,194	58,800	30,000
3331	Vehicle Supplies	31,683	43,519	46,250	50,000
3340	Small Tools	1,864	11,901	5,000	5,000
	<i>Commodities Total</i>	<u>56,733</u>	<u>85,067</u>	<u>112,010</u>	<u>87,100</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	400	1,200	1,176	600
4610	Property & Liab./Ins. & Uninsur.	29,183	29,562	31,138	33,318
	<i>Fixed & Sundry Total</i>	<u>29,583</u>	<u>30,762</u>	<u>32,314</u>	<u>33,918</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	86,731	77,843	82,000	86,000
	<i>Miscellaneous Total</i>	<u>86,731</u>	<u>77,843</u>	<u>82,000</u>	<u>86,000</u>
	Total	<u>\$ 2,163,686</u>	<u>\$ 2,125,817</u>	<u>\$ 2,169,560</u>	<u>\$ 2,489,689</u>

ELECTRIC & GAS ENGINEERING

Department Description

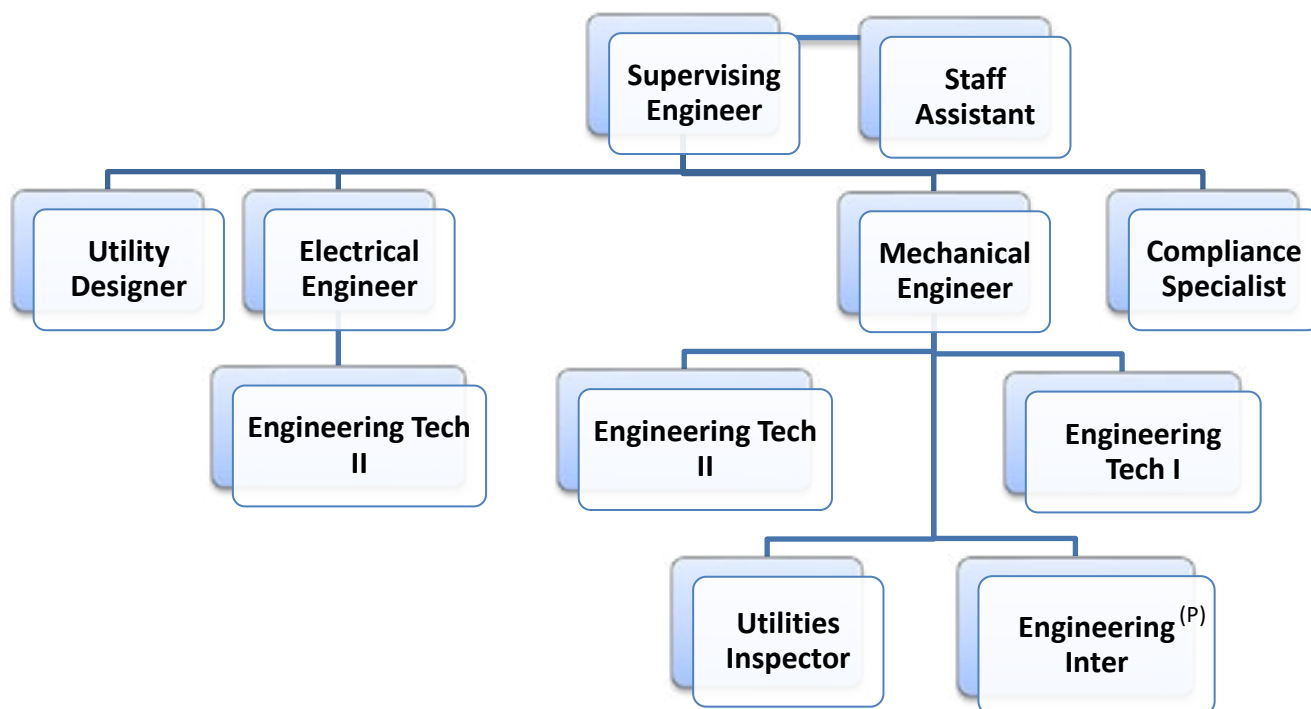
The Electric & Gas Engineering department is responsible for engineering, design, permitting, inspection, and construction management of major repairs, system upgrades, and construction of new facilities for the Power Generation, Electric Transmission and Distribution Systems and Electric Substations. Electric & Gas Engineering is also tasked with planning for future growth and changes to our systems as technology and/or laws and regulations change.

Electric & Gas Engineering is involved in marketing and selling various services to the public. Outdoor lighting services include lighting surveys and design, electricity and maintenance.

Major projects may require staffing or expertise not available in this department. Consulting engineers are contracted with, as required, and an engineer from Electric & Gas Engineering is assigned as FPUA's project manager.

Departmental Accomplishments

- Analysis of laterals needing reliability improvements made possible by 3 years of digitally archived outage information
- Initialized locations for the replacement of 1,339 HID light fixtures with LED fixtures
- Created designs, permitting and support for an estimated 362 poles that have been identified to be replaced for Storm Hardening
- Created designs for the replacement of one (1) substation power transformer and upgraded associated protection systems
- Created designs for the placement of three (3) capacitor banks on electric distribution lines to decrease system losses
- For large-scale gas installations to serve more customers and provide enhanced system reliability, staff has completed five (5) projects, has one (1) under construction, and has two (2) designs completed awaiting construction.
- For government-driven roadway electric projects, staff has completed three (3) projects, has three (3) projects under construction and four (4) projects in design within the past year
- For large-scale commercial customer electric projects, staff has completed seven (7) project, has three (3) projects under construction and two (2) projects in design within the past year
- For Planned Urban Development electric projects, staff has five (5) projects under construction and two (2) projects in design within the past year

ELECTRIC & GAS ENGINEERING STAFFING



P-Part Time Employee


Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Supervising Engineer	1	1	1	-
Utility Designer	1	1	1	-
Electrical Engineer	1	1	1	-
Mechanical Engineer	1	1	1	-
Compliance Specialist	1	1	1	-
Utilities Inspector	1	1	1	-
Engineering Tech I	1	1	1	-
Engineering Tech II	2	2	2	-
Staff Assistant	1	1	1	-
GIS Manager*	1	-	-	-
GIS Analyst*	1	-	-	-
GIS Technician II*	1	-	-	-
TOTALS FTE	13	10	10	-

*Positions moved to Geospatial Technology

ELECTRIC & GAS ENGINEERING

DEPARTMENTAL GOALS AND OBJECTIVES

	<p>Reliability</p>	Responsible for planning, engineering, permitting, and construction management associated with expansions, repairs and upgrades of the electric and gas systems
		Responsible for strategic plan to forecast future growth and/or changes to systems as technology, laws and regulations are enforced
		Work with customers and developers to encourage viable growth, both commercial and residential, within FPUA service area

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Designs completed	170	144	220	136	170	180	170
	Construction projects managed	120	166	120	145	120	160	120
	Number of Poles Replaced *	-	-	-	-	150	175	150
	Feeder Hardening (in Feet) *	-	-	-	-	-	-	3,000
	Primary Converted to Underground (in Feet) *	-	-	-	-	-	-	2,750
	Number of Services to Underground *	-	-	-	-	-	-	50

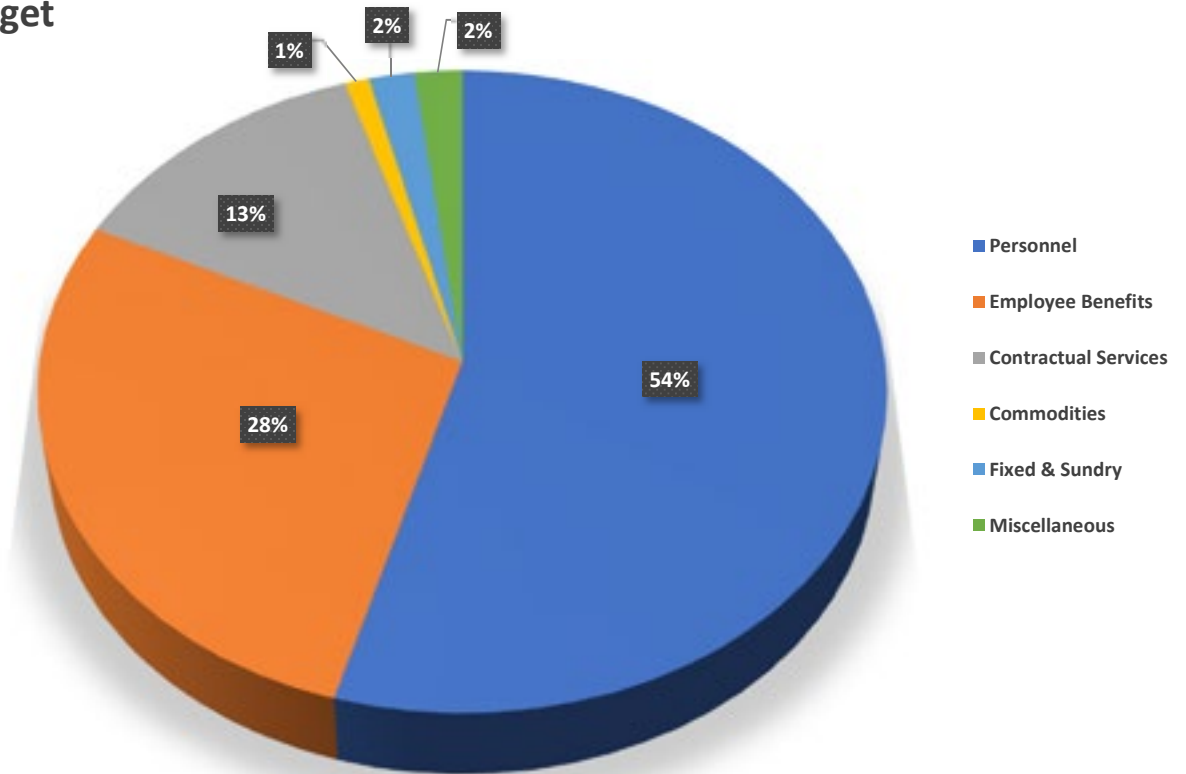
*New Performance Measure

BUDGET SUMMARY - DEPT 56

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 798,213	\$ 746,677	\$ 717,008	\$ 682,333	\$ (34,675)
Employee Benefits	409,816	313,040	360,909	346,546	(14,363)
Contractual Services	39,557	54,774	156,094	162,890	6,796
Commodities	9,538	11,596	23,522	12,550	(10,972)
Fixed & Sundry	19,961	20,863	20,109	23,855	3,746
Miscellaneous	16,884	17,187	20,000	25,000	5,000
TOTALS	\$ 1,293,969	\$ 1,164,137	\$ 1,297,642	\$ 1,253,174	\$ (44,468)

*Original Budget FY 2023 decreases are the result of certain charges being transferred to the newly formed Dept 46, Geospatial Technology.

Original Budget FY 2023



DEPT. 56 - ELECTRIC & GAS ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 798,116	\$ 746,654	\$ 717,008	\$ 682,333
1020	Overtime	97	23	-	-
	<i>Personnel Services Total</i>	<u>798,213</u>	<u>746,677</u>	<u>717,008</u>	<u>682,333</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	176,578	30,818	121,318	122,547
4060	FICA	59,126	55,189	54,851	52,198
4070	Employees' Insurance	186,004	203,354	178,465	164,877
4090	Vacation Pay Expense	954	9,381	-	-
4100	Sick Pay Expense	(19,623)	8,651	-	-
4110	Net OPEB Expense	307	192	445	345
4600	Workers' Compensation	6,470	5,455	5,830	6,579
	<i>Employee Benefits Total</i>	<u>409,816</u>	<u>313,040</u>	<u>360,909</u>	<u>346,546</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	231	787	980	980
2139	Maintenance/Service Contracts	576	1,490	1,470	500
2140	Postage	109	12	94	100
2151	Printing	40	100	98	80
2164	Profess. Fees - Consulting/Eng.	5,904	27,148	110,000	130,000
2170	Training	9,973	5,577	19,555	10,000
2171	Travel	759	-	686	300
2172	Car Allowance	16,487	15,541	16,855	15,480
2190	Communications	3,508	3,677	4,200	4,400
2230	Employee Relations	-	237	980	250
2260	Memberships - Professional	1,970	205	1,176	800
	<i>Contractual Services Total</i>	<u>39,557</u>	<u>54,774</u>	<u>156,094</u>	<u>162,890</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,840	3,386	6,500	3,500
3313	Subscriptions	458	250	882	450
3316	Operating Supplies	908	3,092	11,140	3,600
3331	Vehicle Supplies	4,332	4,805	5,000	5,000
3340	Small Tools	-	63	-	-
	<i>Commodities Total</i>	<u>9,538</u>	<u>11,596</u>	<u>23,522</u>	<u>12,550</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	139	295	450
4610	Property & Liab./Ins. & Uninsur.	19,961	20,724	19,814	23,405
	<i>Fixed & Sundry Total</i>	<u>19,961</u>	<u>20,863</u>	<u>20,109</u>	<u>23,855</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	16,884	17,187	20,000	25,000
	<i>Miscellaneous Total</i>	<u>16,884</u>	<u>17,187</u>	<u>20,000</u>	<u>25,000</u>
	Total	<u>\$ 1,293,969</u>	<u>\$ 1,164,137</u>	<u>\$ 1,297,642</u>	<u>\$ 1,253,174</u>

GAS OPERATIONS

Department Description

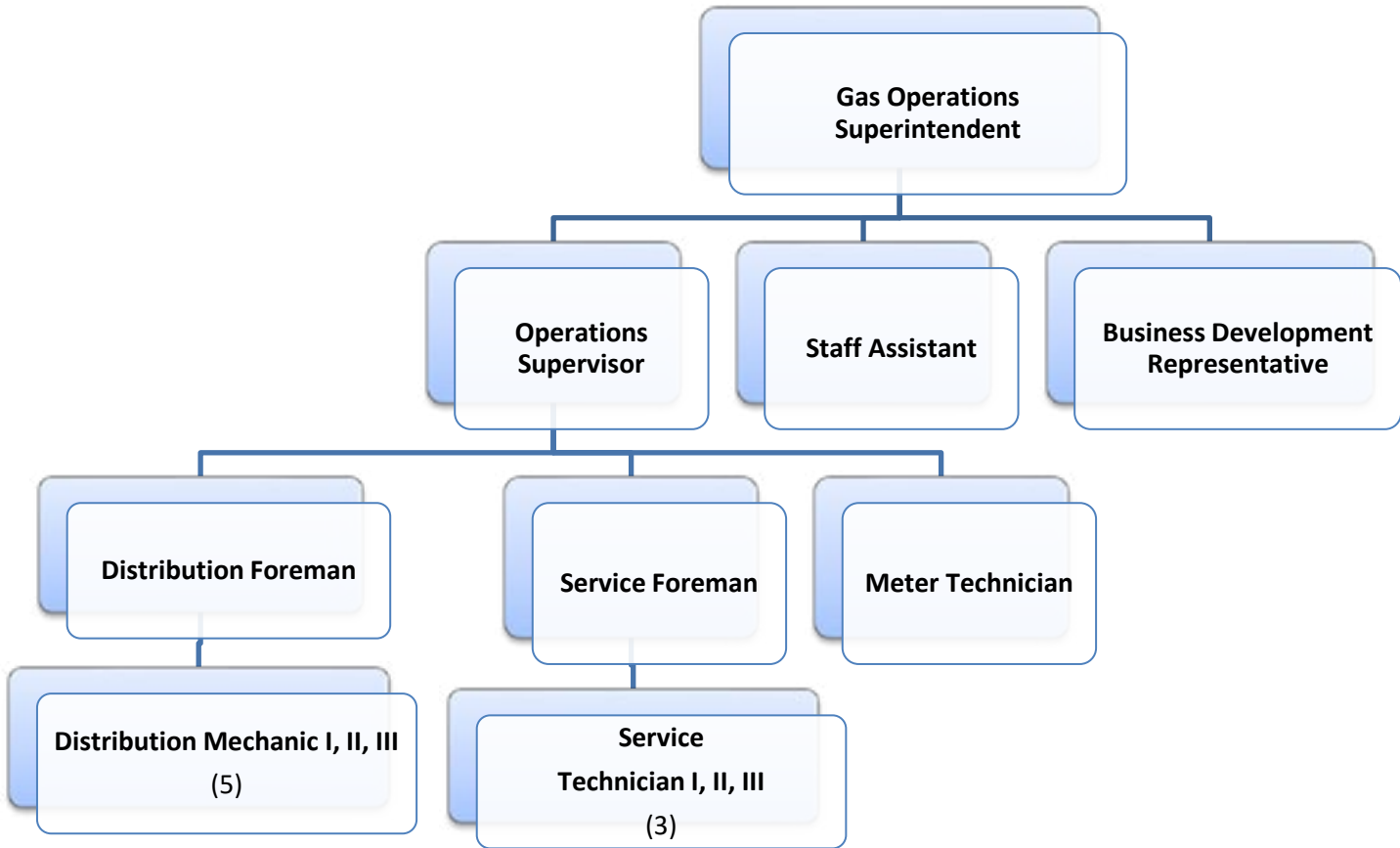
Fort Pierce Utilities Authority (FPUA) has been in the Natural Gas Distribution Sales and Service business since 1962. FPUA sells the natural gas to its customers through an underground piping network. The natural gas supply is pumped from gas wells through processing plants located in Texas and transported to Florida. The Gas Operations department is responsible for providing its customers with the most efficient and economical source of energy available today. Natural gas is supplied to our customers for cooking, house heating, water heating, clothes drying, and other uses.

Gas Operations crews follow a preventive maintenance program that includes maintaining, repairing, and efficiently operating the piping network on service lines and mainlines, gas meters and mainline valves associated with the system. Crews are also responsible for the repair and/or replacement of broken or damaged lines caused by the public and/or excavation by contractors.

Departmental Accomplishments

- Provided free estimates for installation of customer-owned natural gas piping and appliances
- Continued same day or next day response for all service calls
- Continued staff qualification for Operator Qualification Certification program, including administrator training, and provided additional technical training when available
- Completed main extension to Amazon Distribution center.
- Received the System Operational Achievement Recognition award from The American Public Gas Association




GAS OPERATIONS STAFFING







Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Gas Operations Superintendent	1	1	1	-
Operations Supervisor	1	1	1	-
Business Development Representative	1	1	1	-
Distribution Foreman	1	1	1	-
Distribution Mechanic I, II, III	5	5	5	-
Service Foreman	1	1	1	-
Service Technician I or II	3	3	3	-
Meter Technician	1	1	1	-
Staff Assistant	1	1	1	-
TOTAL FTE	15	15	15	-

GAS OPERATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Customer Service	Provide quality and efficient service, in a safe manner; requiring a highly trained and educated workforce in the natural gas industry
	Reliability	<p>Preserve the integrity of the gas system through implementation of the Distribution Integrity Management Plan, which was developed in FY 2011 in accordance with mandated requirements</p> <p>Replace all old 175 meters with 250 meters that can be fitted with AMI</p>
	Building the Utility/City	<p>Expand the gas system to the North by adding a third Gate Station on Indrio Rd. We are expecting to double our customer base within ten years.</p> <p>Complete Wave Gardens main extension</p>

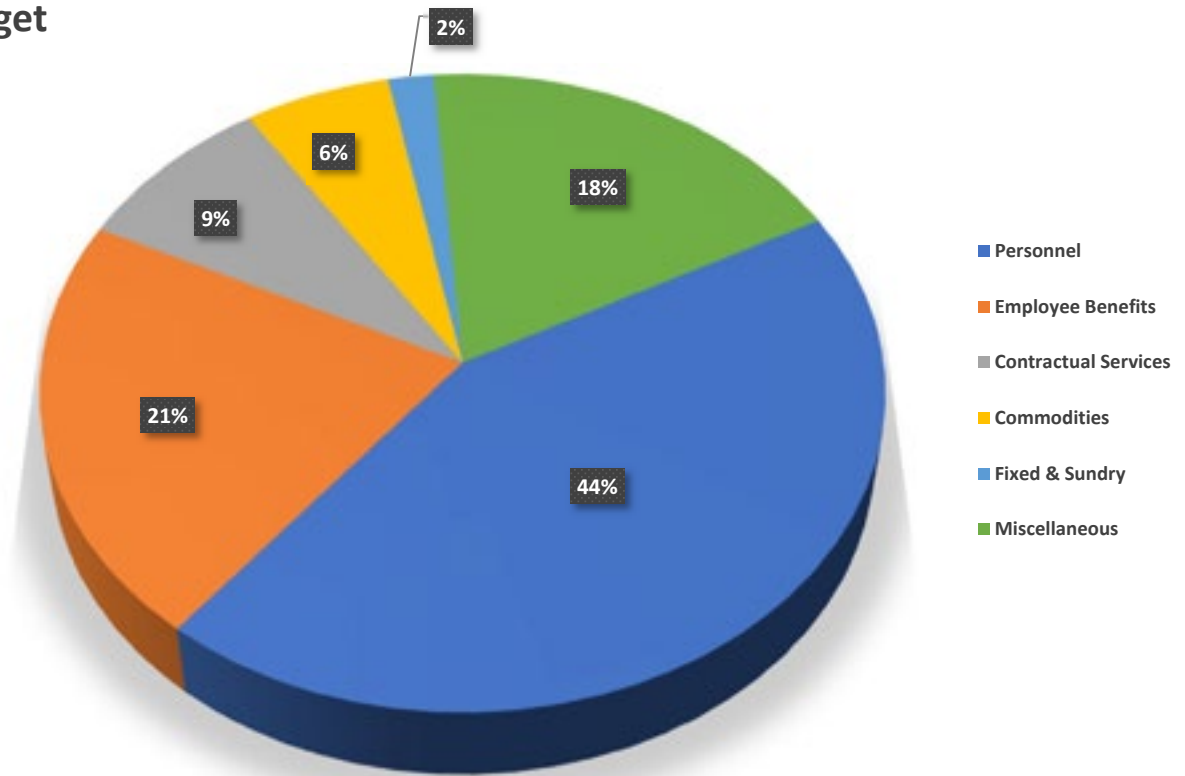
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Service calls handled	2,000	1,072	2,000	1446	2,000	1,500	2,000
	Avg. # of services billed	4,300	4,118	4,300	4124	4,300	4,150	4,300
	Throughput for system (Dths)	460,000	477,988	490,000	503,768	503,415	505,000	510,000
	Replace/remove ex-tube installations	>15	11	>15	3	>15	3	>15
	“Cut and Cap” service lines (10-year rule)	>30	49	>30	38	>30	40	>30
	Lines hit by 3 rd party contractors	<10	11	<10	12	<10	9	<10
	PSC audit findings	<5	0	<5	0	<5	0	<5
	Percentage of meters converted to AMI *	-	-	-	17%	-	18%	45%
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

*AMI installation pilot program began in FY 2020, new performance measure

BUDGET SUMMARY - DEPT 74

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 811,551	\$ 849,146	\$ 856,365	\$ 964,973	\$ 108,608
Employee Benefits	448,915	336,447	452,132	475,472	23,340
Contractual Services	189,643	154,498	179,619	188,570	8,951
Commodities	114,922	132,583	108,060	135,680	27,620
Fixed & Sundry	29,299	62,300	40,431	42,533	2,102
Miscellaneous	340,698	371,969	408,000	408,000	-
TOTALS	\$ 1,935,028	\$ 1,906,943	\$ 2,044,607	\$ 2,215,228	\$ 170,621

**Original Budget
FY 2023**



DEPT. 74 - GAS OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 796,380	\$ 827,024	\$ 832,365	\$ 940,973
1020	Overtime	15,171	22,122	24,000	24,000
	<i>Personnel Services Total</i>	<u>811,551</u>	<u>849,146</u>	<u>856,365</u>	<u>964,973</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	168,976	28,269	133,242	143,954
4060	FICA	52,003	54,055	65,512	73,820
4070	Employees' Insurance	217,523	256,531	238,972	243,084
4090	Vacation Pay Expense	2,220	4,967	-	-
4100	Sick Pay Expense	(4,786)	(18,834)	-	-
4110	Net OPEB Expense	354	222	514	517
4600	Workers' Compensation	12,625	11,237	13,892	14,097
	<i>Employee Benefits Total</i>	<u>448,915</u>	<u>336,447</u>	<u>452,132</u>	<u>475,472</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	45,355	44,314	49,980	49,800
2122	Rentals	3,112	3,640	5,000	4,000
2132	Maintenance Of Vehicles	8,430	11,118	15,000	11,000
2133	Maintenance Of Equipment	2,930	6,290	5,390	4,500
2139	Maintenance/Service Contracts	65,444	25,606	34,300	37,000
2140	Postage	132	123	294	250
2151	Printing	1,732	159	980	1,000
2164	Profess. Fees - Consulting/Eng.	-	79	-	-
2166	Professional Fees - Other	1,355	2,144	2,700	3,000
2170	Training	16,486	8,694	13,450	15,000
2171	Travel	(250)	-	1,470	1,500
2172	Car Allowance	5,160	5,160	2,150	5,160
2190	Communications	11,062	14,505	15,742	19,960
2200	Utilities	12,490	13,162	14,200	15,700
2230	Employee Relations	525	550	637	550
2240	Business Relations	12	150	196	150
2260	Memberships - Professional	15,668	18,804	18,130	20,000
	<i>Contractual Services Total</i>	<u>189,643</u>	<u>154,498</u>	<u>179,619</u>	<u>188,570</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,500	830	2,000	2,000
3316	Operating Supplies	72,713	78,725	60,000	85,000
3331	Vehicle Supplies	32,476	40,833	34,300	36,680
3340	Small Tools	8,233	12,195	11,760	12,000
	<i>Commodities Total</i>	<u>114,922</u>	<u>132,583</u>	<u>108,060</u>	<u>135,680</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	7,269	11,528	14,700	15,000
4610	Property & Liab./Ins. & Uninsur.	22,030	50,772	25,731	27,533
	<i>Fixed & Sundry Total</i>	<u>29,299</u>	<u>62,300</u>	<u>40,431</u>	<u>42,533</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	340,698	371,969	408,000	408,000
	<i>Miscellaneous Total</i>	<u>340,698</u>	<u>371,969</u>	<u>408,000</u>	<u>408,000</u>
	Total	<u>\$ 1,935,028</u>	<u>\$ 1,906,943</u>	<u>\$ 2,044,607</u>	<u>\$ 2,215,228</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
	<u>PURCHASES FOR RESALE</u>				
3360	Purchases For Resale	\$ 1,365,287	\$ 1,970,546	\$ 4,500,000	\$ 5,600,000
	<i>Purchases For Resale Total</i>	<u>1,365,287</u>	<u>1,970,546</u>	<u>4,500,000</u>	<u>5,600,000</u>
	Total	<u>\$ 1,365,287</u>	<u>\$ 1,970,546</u>	<u>\$ 4,500,000</u>	<u>\$ 5,600,000</u>

- ◆ FPUA purchases 100% of the firm gas for resale from FGU. Forward purchases are made at favorable prices to maintain a Gas Rate Stabilization Fund to minimize price fluctuations in the PGA.
- ◆ The price of natural gas has more than doubled over the last year, making it more expensive to meet demand.
- ◆ High costs are expected until the U.S. and global markets can increase natural gas production or customer demand decreases.

DIRECTOR OF WATER/WASTEWATER SYSTEMS

Bo Hutchinson, P.E.

Water/Wastewater Engineering

James Leland Carnes, P.E.
Supervising Engineer

Water Resources

Keith Stephens
Superintendent

Water Distribution

Andrew D. Byrd
Superintendent

Wastewater Collection/Reclamation

Mark Kobbe
Superintendent

Department	FINAL 9/30/2020	FINAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023	CHANGE FROM 9/30/2022 TO 9/30/2023
61 Director of Water/Wastewater Systems	1	1	1	1	-
62 Water Resources	25 D	25 D	25 D	25 D	-
64 Water Distribution	27 D	28 D	28 D	28 D	-
66 Water/Wastewater Engineering	13 P	13 D,P	12 D,P	12 D,P	-
82 Water Reclamation	16 D	16 D	16 D	16 D	-
84 Wastewater Collection	20	20	20 D	20 D	-
TOTAL FTE	102	103	102	102	-

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF WATER/WASTEWATER SYSTEMS

DEPARTMENTAL GOALS AND OBJECTIVES

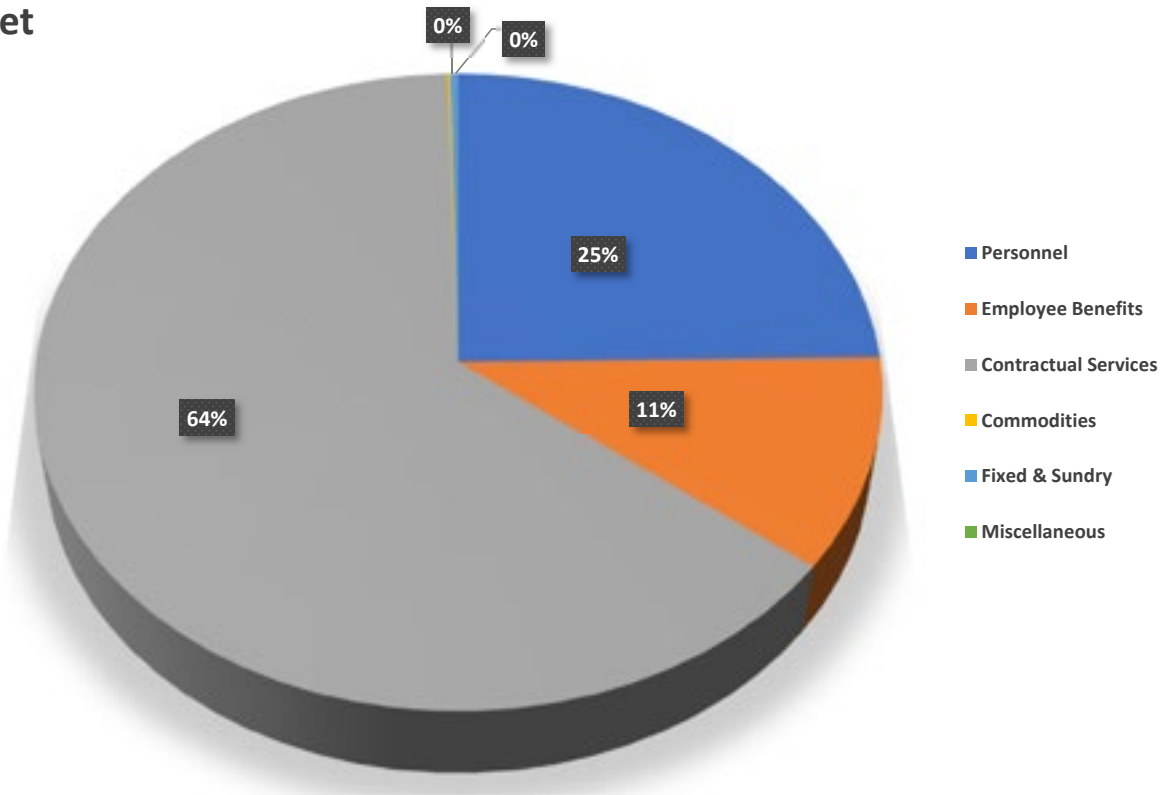
- Provides planning and direction for the following departments:
 - Water Resources – Department 62
 - Water Distribution – Department 64
 - Water/Wastewater Engineering – Department 66
 - Water Reclamation – Department 82
 - Wastewater Collection – Department 84



BUDGET SUMMARY - DEPT 61

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 127,501	\$ 128,107	\$ 135,282	\$ 140,154	\$ 4,872
Employee Benefits	62,581	42,955	57,541	60,616	3,075
Contractual Services	7,080	40,017	300,828	362,760	61,932
Commodities	303	1,330	3,430	600	(2,830)
Fixed & Sundry	1,383	1,640	1,737	1,859	122
Miscellaneous	-	-	-	-	-
TOTALS	\$ 198,848	\$ 214,049	\$ 498,818	\$ 565,989	\$ 67,171

**Original Budget
FY 2023**



DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 127,501	\$ 128,107	\$ 135,282	\$ 140,154
	<i>Personnel Services Total</i>	<u>127,501</u>	<u>128,107</u>	<u>135,282</u>	<u>140,154</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	29,936	5,321	22,890	25,172
4060	FICA	9,664	9,696	10,349	10,722
4070	Employees' Insurance	22,610	24,746	24,214	24,631
4090	Vacation Pay Expense	(2,251)	221	-	-
4100	Sick Pay Expense	2,547	2,913	-	-
4110	Net OPEB Expense	24	15	34	34
4600	Workers' Compensation	51	43	54	57
	<i>Employee Benefits Total</i>	<u>62,581</u>	<u>42,955</u>	<u>57,541</u>	<u>60,616</u>
<u>CONTRACTUAL SERVICES</u>					
2140	Postage	17	-	-	-
2164	Profess. Fees - Consulting/Eng.	-	25,039	235,000	300,000
2166	Professional Fees - Other	-	7,500	49,000	49,000
2170	Training	526	1,163	5,000	3,000
2171	Travel	315	-	4,000	4,000
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	852	945	900	900
2240	Business Relations	-	-	200	200
2260	Memberships - Professional	210	210	1,568	500
	<i>Contractual Services Total</i>	<u>7,080</u>	<u>40,017</u>	<u>300,828</u>	<u>362,760</u>
<u>COMMODITIES</u>					
3311	Office Supplies	303	1,330	3,430	600
	<i>Commodities Total</i>	<u>303</u>	<u>1,330</u>	<u>3,430</u>	<u>600</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	1,383	1,640	1,737	1,859
	<i>Fixed & Sundry Total</i>	<u>1,383</u>	<u>1,640</u>	<u>1,737</u>	<u>1,859</u>
Total		<u>\$ 198,848</u>	<u>\$ 214,049</u>	<u>\$ 498,818</u>	<u>\$ 565,989</u>

WATER RESOURCES

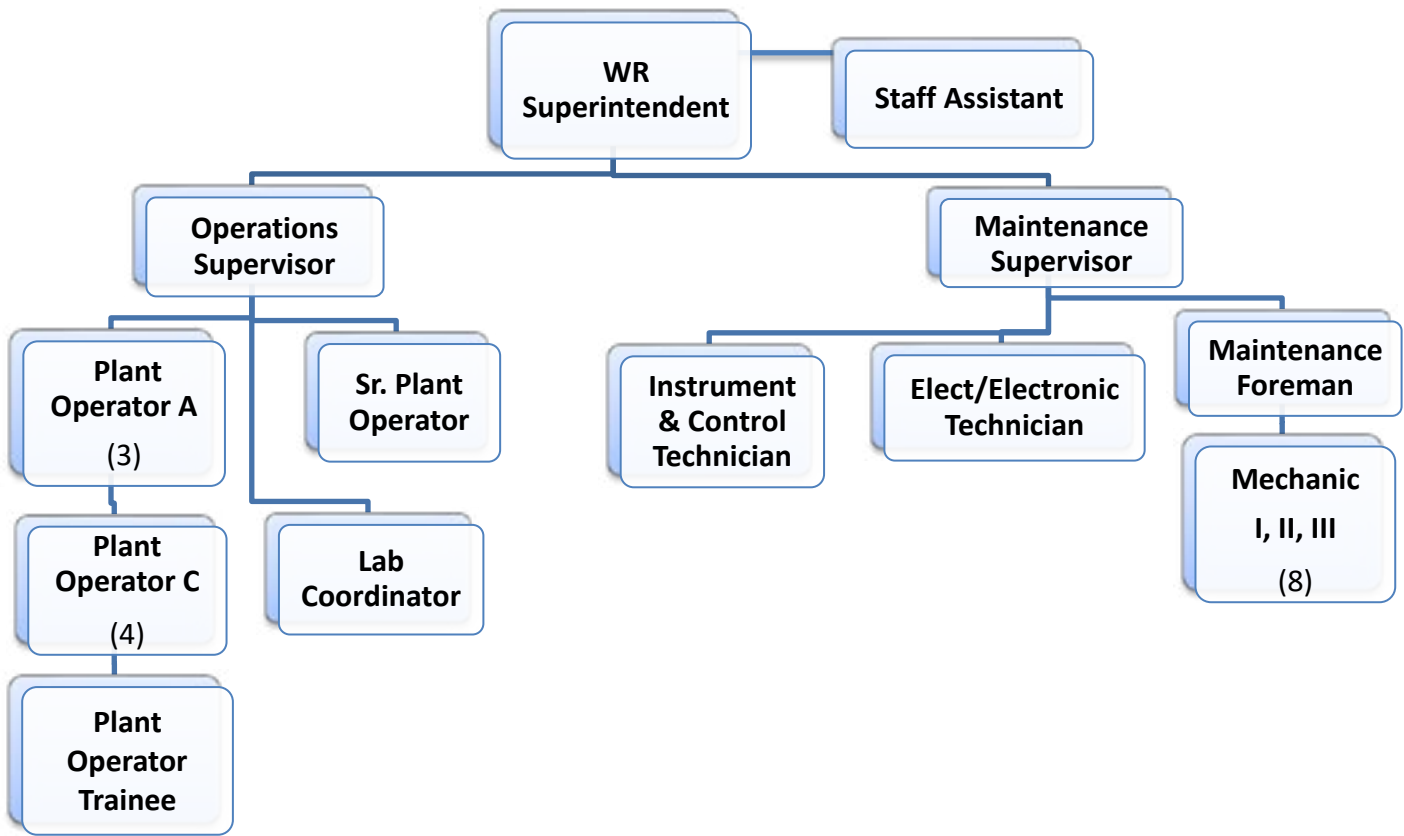
Department Description

The Water Resources Department is responsible for providing clean drinking water to all customers. They ensure that the quality of finished water production from our water treatment plants meets all federal and state drinking water requirements while also maintaining cost-effective operations. They oversee the operation of two water treatment plants; one plant uses lime softening methods to cleanse the water while the other is a reverse osmosis plant. Water Resources operates and maintains FPUA wellfields, raw water transmission mains, storage/repump facilities, and the water distribution system bacteriological monitoring program. The staff ensures that there will be plenty of water to meet the needs of the Fort Pierce Utilities Authority's customers, with respect to continued city growth and development, health, and fire protection.

Departmental Accomplishments

- Completed reconfiguration and safety upgrades to the Unit #1 Lime Softening Unit, increasing the reliability and safe work environment for FPUA employees.
- Completed replacement of the Reverse Osmosis Process Building and Chemical Building roofs, providing storm hardening and security needed to operate a Water Treatment Plant.
- Completed replacement of the High Service Pump Room Exhaust fans, providing the necessary ventilation required to protect sensitive equipment needed in the water treatment process.
- Received runner up at the Florida American Water Works Association's Best Tasting Water competition



WATER RESOURCES STAFFING





Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
WR Superintendent	1	1	1	-
Operations Supervisor	1	1	1	-
Maintenance Supervisor	1	1	1	-
Staff Assistant	1	1	1	-
Lab Coordinator	1	1	1	-
Senior Plant Operator	1	1	1	-
Plant Operator A	3	3	3	-
Plant Operator C	4	4	4	-
Plant Operator Trainee	1	1	1	-
Instrument & Control Technician	1	1	1	-
Elect/Electronic Technician	1	1	1	-
Maintenance Foreman	1	1	1	-
Mechanic I, II, III	8	8	8	-
TOTAL FTE	25	25	25	-

WATER RESOURCES

DEPARTMENTAL GOALS AND OBJECTIVES

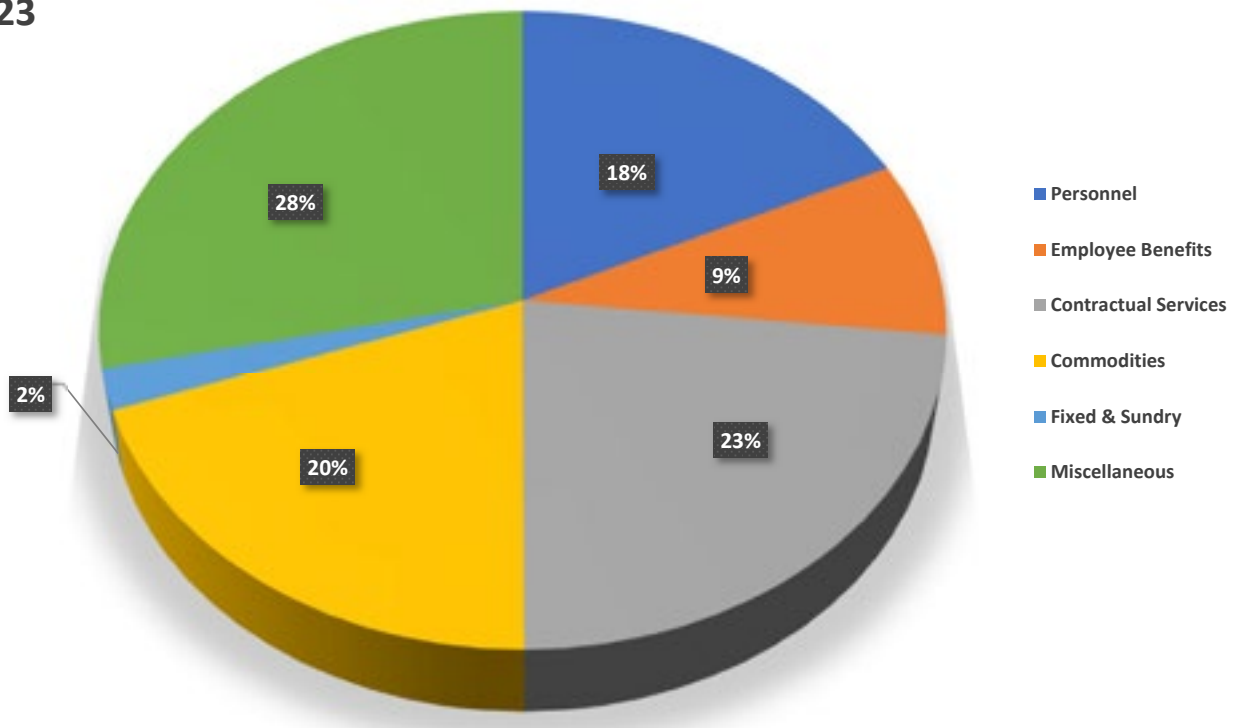
	Reliability	Ensure that the quality of finished water production from the combined flow of the Water Treatment Plant (WTP) meets all Federal and State drinking water requirements while maintaining cost effective operations
		Operations and maintenance of FPUA well fields, the WTP and remote Repump/Storage facilities
		Ensure adequate system pressure and water storage for Fire Protection
		Oversight of the EPA's mandated Bacteriological Monitoring Program for FPUA's water distribution system
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Monthly samples collected for testing	60	60	60	60	60	60	60
	Surficial wells maintained	32	31	32	32	32	31	32
	Floridan wells maintained	11	11	11	11	11	11	32
	Days meeting quality standards	365	365	365	365	365	365	365
	% of Surficial wells in service	100%	97%	100%	100%	100%	97%	100%
	% of Floridan wells in service	100%	100%	100%	100%	100%	100%	100%
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

BUDGET SUMMARY - DEPT 62

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,463,293	\$ 1,438,168	\$ 1,418,181	\$ 1,502,684	\$ 84,503
Employee Benefits	754,144	558,587	715,153	748,464	33,311
Contractual Services	1,358,867	1,518,611	2,053,406	1,958,062	(95,344)
Commodities	1,337,176	1,339,244	1,512,774	1,647,334	134,560
Fixed & Sundry	131,604	149,034	163,287	177,495	14,208
Miscellaneous	2,182,774	2,236,788	2,336,000	2,393,000	57,000
TOTALS	\$ 7,227,858	\$ 7,240,432	\$ 8,198,801	\$ 8,427,039	\$ 228,238

**Original Budget
FY 2023**



DEPT. 62 - WATER RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,364,706	\$ 1,330,743	\$ 1,303,181	\$ 1,387,684
1020	Overtime	98,587	107,425	115,000	115,000
	<i>Personnel Services Total</i>	<u>1,463,293</u>	<u>1,438,168</u>	<u>1,418,181</u>	<u>1,502,684</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	292,983	48,469	210,309	237,530
4060	FICA	107,028	105,067	108,491	114,955
4070	Employees' Insurance	340,316	376,138	350,266	356,294
4090	Vacation Pay Expense	10,399	(13,533)	-	-
4100	Sick Pay Expense	(43,423)	2,211	-	-
4110	Net OPEB Expense	590	370	856	862
4600	Workers' Compensation	46,179	39,903	45,231	38,823
4640	Unemployment Claims	72	(38)	-	-
	<i>Employee Benefits Total</i>	<u>754,144</u>	<u>558,587</u>	<u>715,153</u>	<u>748,464</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	2,357	4,633	4,000	4,000
2132	Maintenance Of Vehicles	14,175	20,814	34,600	22,000
2133	Maintenance Of Equipment	27,384	55,439	45,000	45,000
2139	Maintenance/Service Contracts	337,833	316,892	529,000	380,000
2140	Postage	201	196	441	245
2151	Printing	2,705	2,893	3,489	3,000
2164	Profess. Fees - Consulting/Eng.	16,205	90,130	127,400	35,000
2165	Temporary Labor	-	-	15,000	18,000
2166	Professional Fees - Other	5,021	835	4,900	1,500
2170	Training	2,344	1,939	14,700	15,000
2171	Travel	-	232	-	-
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	12,937	13,756	40,086	76,927
2200	Utilities	931,460	1,003,880	1,227,200	1,350,000
2230	Employee Relations	460	1,205	1,200	1,000
2260	Memberships - Professional	490	357	680	680
2262	Memberships - Civic	135	250	550	550
	<i>Contractual Services Total</i>	<u>1,358,867</u>	<u>1,518,611</u>	<u>2,053,406</u>	<u>1,958,062</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,412	18,378	5,000	5,500
3313	Subscriptions	945	462	434	434
3316	Operating Supplies	354,221	344,074	333,200	350,000
3320	Chemicals	949,425	941,304	1,130,000	1,250,000
3331	Vehicle Supplies	23,779	31,280	34,790	34,000
3340	Small Tools	4,394	3,709	5,350	5,400
3360	Purchases For Resale	-	37	4,000	2,000
	<i>Commodities Total</i>	<u>1,337,176</u>	<u>1,339,244</u>	<u>1,512,774</u>	<u>1,647,334</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	3,676	4,512	4,000	7,000
4610	Property & Liab./Ins. & Uninsur.	127,928	144,522	159,287	170,495
	<i>Fixed & Sundry Total</i>	<u>131,604</u>	<u>149,034</u>	<u>163,287</u>	<u>177,495</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,182,774	2,236,788	2,336,000	2,393,000
	<i>Miscellaneous Total</i>	<u>2,182,774</u>	<u>2,236,788</u>	<u>2,336,000</u>	<u>2,393,000</u>
	Total	<u>\$ 7,227,858</u>	<u>\$ 7,240,432</u>	<u>\$ 8,198,801</u>	<u>\$ 8,427,039</u>

WATER DISTRIBUTION

Department Description

Water Distribution is responsible for delivering water from the water plant to all FPUA water customers for reliable, high-quality water for drinking, irrigation, and fire protection. They are also responsible for the maintenance of the systems used in the delivery. This includes all water mains, valves, and hydrants. A continual process of upgrading and maintenance is applied to all components of the distribution system. This department is also responsible for locating all of FPUA's underground utilities (water, sewer, gas, electric, fiber optic cable and traffic control loops for the City of Fort Pierce) for all of the general public, businesses, and government agencies.

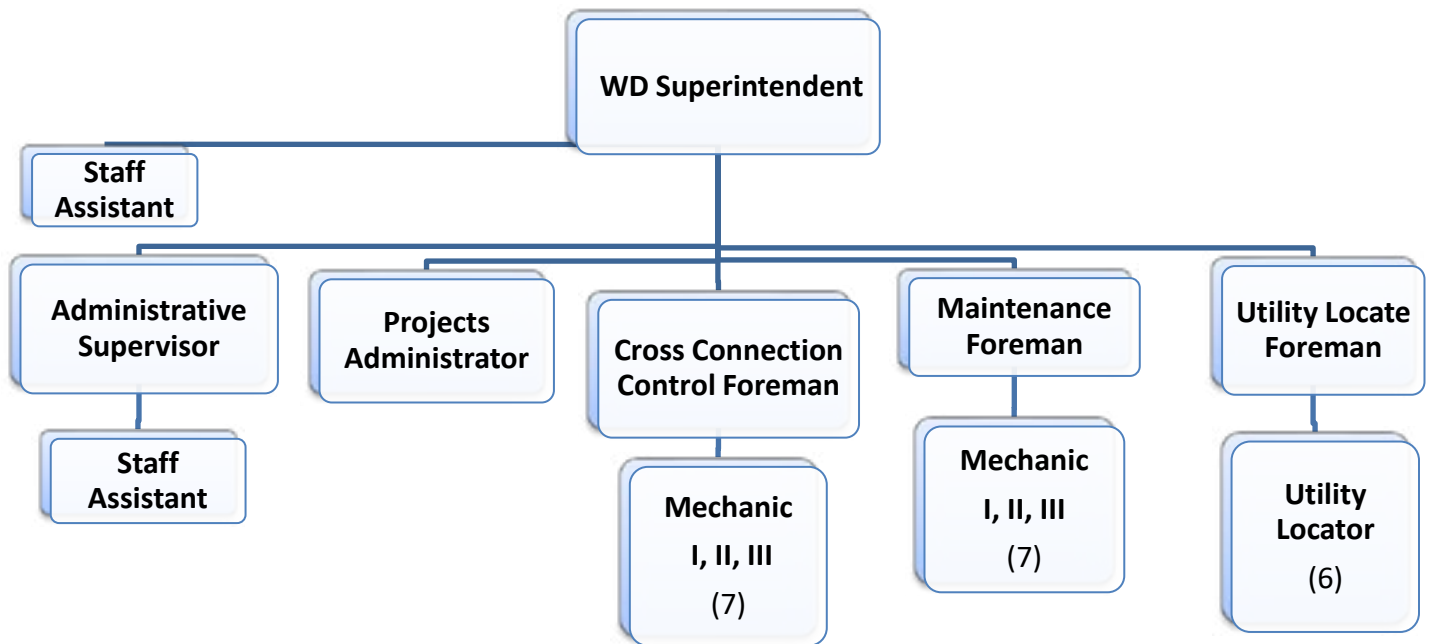
The Meter Shop is responsible for the meters and backflow devices that connect the customer's service line to the FPUA water distribution system. Testing of these devices is necessary to protect revenue, and the water supply.

The Locators are responsible for identifying the location of underground utilities for customers and contractors before digging. The locators mark the position of water lines, wastewater lines, gas lines, and any underground electric lines. They also locate the traffic loop wires for the City of Fort Pierce.

Administration is responsible for dispatching and a variety of other services to the operation divisions. These services include payroll, purchasing, reports, data input, and other technical assistance as requested by operations.

Departmental Accomplishments



- Trained all employees for their DEP Level 3 or Level 1 water certification/re-certification.
- Two employees received training and received their FAA Drone Aircraft Pilot License.
- Installed 2 new bottle filling water stations in Downtown Fort Pierce.
- Installed Advance Meter Infrastructure (AMI).




WATER DISTRIBUTION STAFFING


Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
WD Superintendent	1	1	1	-
Administrative Supervisor	1	1	1	-
Projects Administrator	1	1	1	-
Cross Connection Control Foreman	1	1	1	-
Maintenance Foreman	1	1	1	-
Utility Locate Foreman	1	1	1	-
Utility Locator	6	6	6	-
Mechanic I, II, III	14	14	14	-
Staff Assistant	2	2	2	-
TOTAL FTE	28	28	28	-

WATER DISTRIBUTION

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Provide reliable, high-quality water for drinking, irrigation, and fire protection.
		Accurately locate all of FPUA’s underground utilities and the City of Fort Pierce Traffic Control Loop System.
		Install, maintain, test, repair or replace water meters for residential and commercial applications, as well as cross-connection devices.
		Upgrade water meters and backflow preventers.
	Employee Development and Satisfaction	Establish a Drone Aircraft program.
		Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

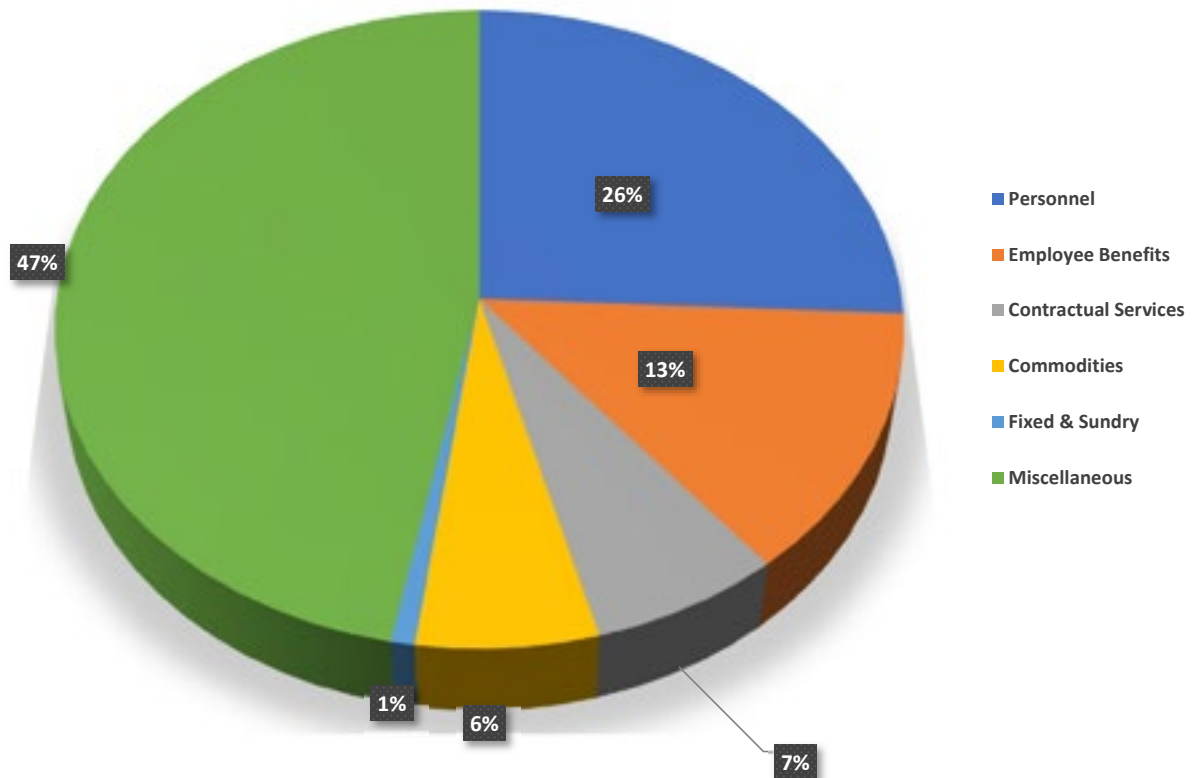
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	% of backflow prevention devices tested	100%	100%	100%	100%	100%	100%	100%
	% of distribution control valves inspected	10%	30%	10%	3%	10%	35%	10%
	% of hydrants inspected	50%	50%	50%	50%	50%	50%	50%
	% of meters changed out 20 years or older	10%	5%	10%	10%	10%	10%	10%
	Avg. # of monthly service calls	500	621	500	466	500	500	500
	Avg. # of services billed	21,000	21,314	21,500	21,784	21,500	21,800	21,800
	% of water loss	<5.0%	6.0%	<5.0%	6.3%	<5.0%	7%	<5.0%
	# of water quality trouble calls	<50	40	<50	35	<50	70	<50
	Percentage of meters converted to AMI *	-	-	-	15%	-	24%	49%
	Safety Frequency Rate	0	4.23	0	4.07	0	0	0
	Safety DART Rate	0	0	0	28.49	0	0	0

*AMI installation pilot program began in FY 2020, new performance measure

BUDGET SUMMARY - DEPT 64

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,314,615	\$ 1,281,255	\$ 1,331,558	\$ 1,469,451	\$ 137,893
Employee Benefits	864,444	568,380	714,461	766,100	51,639
Contractual Services	209,922	377,462	383,690	383,778	88
Commodities	329,626	363,475	358,600	363,600	5,000
Fixed & Sundry	54,997	63,456	44,969	47,676	2,707
Miscellaneous	2,621,383	2,706,286	2,765,000	2,683,000	(82,000)
TOTALS	\$ 5,394,987	\$ 5,360,314	\$ 5,598,278	\$ 5,713,605	\$ 115,327

**Original Budget
FY 2023**



DEPT. 64 - WATER DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,238,099	\$ 1,183,175	\$ 1,231,558	\$ 1,369,451
1020	Overtime	76,516	98,080	100,000	100,000
	<i>Personnel Services Total</i>	<u>1,314,615</u>	<u>1,281,255</u>	<u>1,331,558</u>	<u>1,469,451</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	303,603	50,898	204,419	245,773
4060	FICA	97,023	96,892	101,864	112,413
4070	Employees' Insurance	414,145	394,992	365,251	371,537
4090	Vacation Pay Expense	9,308	(14,024)	-	-
4100	Sick Pay Expense	(2,125)	(5,268)	-	-
4110	Net OPEB Expense	637	414	959	966
4600	Workers' Compensation	41,200	44,802	41,968	35,411
4640	Unemployment Claims	653	(326)	-	-
	<i>Employee Benefits Total</i>	<u>864,444</u>	<u>568,380</u>	<u>714,461</u>	<u>766,100</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	-	-	1,211	1,235
2132	Maintenance of Structures	185	-	-	-
2132	Maintenance Of Vehicles	27,637	21,904	25,000	25,000
2133	Maintenance Of Equipment	4,293	1,848	15,702	16,016
2139	Maintenance/Service Contracts	128,184	252,956	215,000	215,000
2140	Postage	-	7	50	50
2151	Printing	60	60	1,720	1,754
2164	Professional Fees	-	26,275	45,000	25,000
2166	Professional Fees - Other	3,503	1,685	4,200	4,200
2170	Training	8,535	17,813	15,000	16,000
2171	Travel	-	-	262	267
2190	Communications	15,206	25,958	29,100	45,300
2200	Utilities	21,118	23,454	24,800	27,300
2230	Employee Relations	716	820	1,100	1,100
2250	Community Relations	-	4,250	5,000	5,000
2260	Memberships - Professional	485	432	545	556
	<i>Contractual Services Total</i>	<u>209,922</u>	<u>377,462</u>	<u>383,690</u>	<u>383,778</u>
<u>COMMODITIES</u>					
3311	Office Supplies	6,212	8,633	6,600	6,600
3316	Operating Supplies	235,353	226,648	217,000	217,000
3331	Vehicle Supplies	71,996	96,423	100,000	105,000
3340	Small Tools	16,065	31,771	35,000	35,000
	<i>Commodities Total</i>	<u>329,626</u>	<u>363,475</u>	<u>358,600</u>	<u>363,600</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	5,356	5,533	6,500	6,500
4610	Property & Liab./Ins. & Uninsur.	41,947	57,923	38,469	41,176
4666	Inventory Adjustments	7,694	-	-	-
	<i>Fixed & Sundry Total</i>	<u>54,997</u>	<u>63,456</u>	<u>44,969</u>	<u>47,676</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,621,383	2,706,286	2,765,000	2,683,000
	<i>Miscellaneous Total</i>	<u>2,621,383</u>	<u>2,706,286</u>	<u>2,765,000</u>	<u>2,683,000</u>
	Total	<u><u>\$ 5,394,987</u></u>	<u><u>\$ 5,360,314</u></u>	<u><u>\$ 5,598,278</u></u>	<u><u>\$ 5,713,605</u></u>

WATER/WASTEWATER ENGINEERING

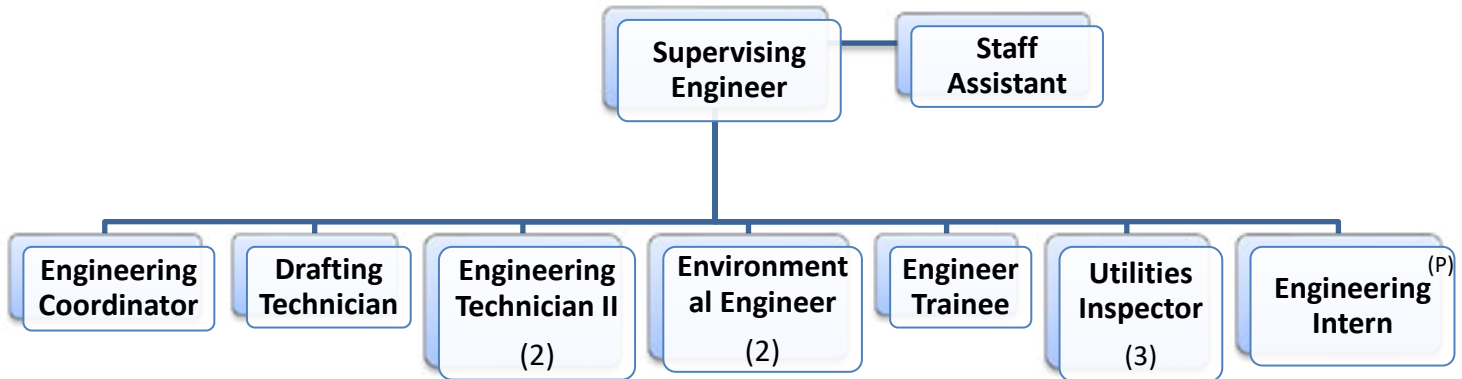
Department Description

The Water/Wastewater Engineering Department is responsible for engineering, design, permitting, inspection and construction management associated with expansions, repairs and upgrades of the Water Reclamation Facility, Water Treatment Plant, Water Distribution System, and Wastewater Collection System. The department is also tasked with planning for future growth and changes to our systems as technology and/or laws and regulations change. The department plans for growth of the various systems and schedules needed repair and replacement projects. They also coordinate system needs with consultants to ensure proper project scope, timing, and funding. Finally, they work with consultants on major construction projects that affect water and wastewater systems. They manage and inspect construction projects and develop standards for materials and designs.

Departmental Accomplishments

- Building the City/Building the Utility – Designed and permitted the Jefferson Parkway, U-Vista Court and Rolyat Street Water/Wastewater Expansion Projects. Consulted with CivilSurv Design Group to handle the survey and design of three additional expansion projects set to be completed in FY23.
- Designed, permitted and provided construction management of the Kings Highway Widening Project from Okeechobee Road to North of the I-95 Overpass.
- Bid and awarded construction contract associated with the Department of Economic Opportunity Florida Job Growth Infrastructure Grant Agreement No. G0057. To enable the installation of industrial sewer connections at Digiorgio Rd.
- Designed and permitted the replacement of a 6-inch Cast Iron Pipe along US Highway 1 from Avenue H to Avenue M.
- Started the fourth Joint FPUA/City of Fort Pierce Utility/Roadway Reconstruction Project utilizing only in-house design and construction management personnel along Avenue B from North 8th Street to North 13th Street.
- Completed the survey for the 16-inch force main from Lift Station A to Avenue C and 7th Street required for designing and permitting of this main to redirect wastewater flows from the Island Water Reclamation Facility (IWRF) to the Mainland Water Reclamation Facility.

WATER/WASTEWATER ENGINEERING STAFFING




P-Part time employee


Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Supervising Engineer	1	1	1	-
Engineering Coordinator	1	1	1	-
Drafting Technician	1	1	1	-
Engineering Technician II	2	2	2	-
Environmental Engineer	1	1	1	-
Engineer Trainee	1	1	1	-
Utilities Inspector	3	3	3	-
Staff Assistant	2	2	2	-
GIS Analyst *	1	-	-	-
TOTAL FTE	13	12	12	-

* Position moved to Geospatial Technology March 2022

WATER/WASTEWATER ENGINEERING

DEPARTMENTAL GOALS AND OBJECTIVES

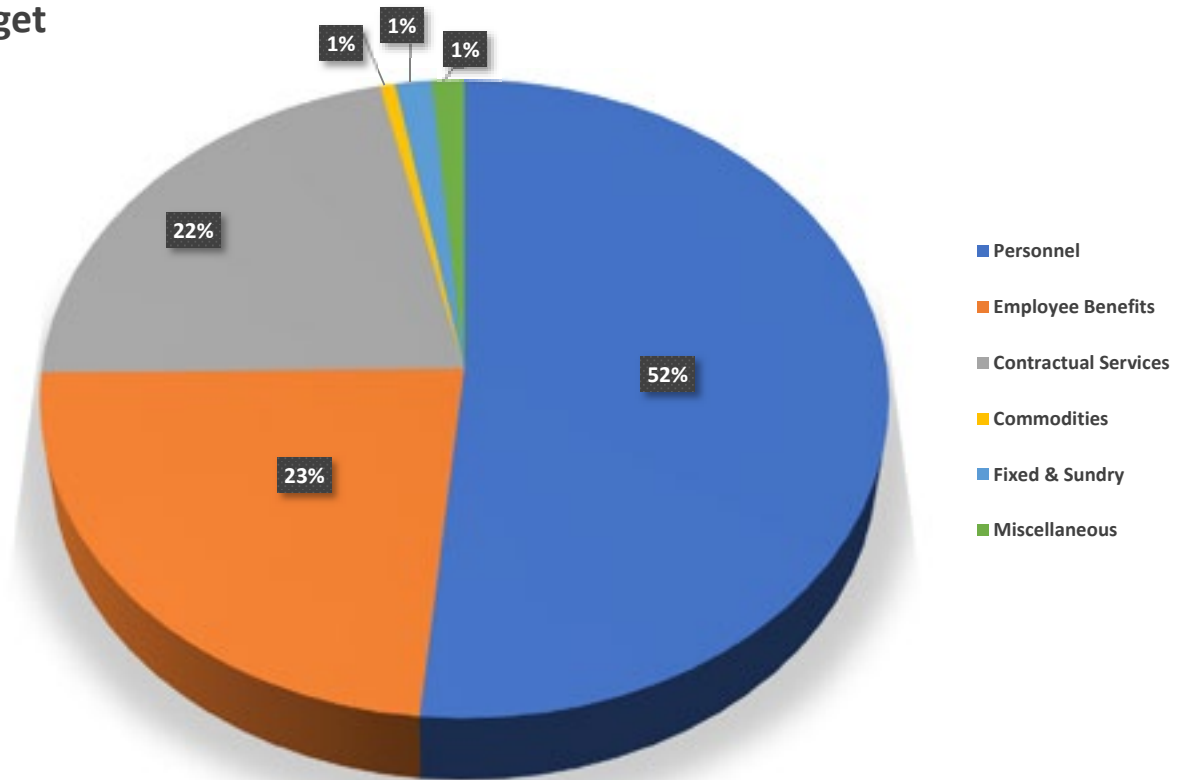
	Building the Utility/City	Responsible for planning, engineering, permitting, and construction management associated with expansions, repairs and upgrades of the Water Reclamation Facility, Water Treatment Plant, Water Distribution System, and Wastewater Collection System
		Work with customers and developers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

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Designs completed	20	21	20	21	20	22	20
	Site plans/permits reviewed	150	241	200	250	225	250	200
	Projects managed	80	121	90	121	90	100	90
	Water main replaced (ft)	8,000	10,307	10,000	9,281	10,000	8,500	10,000
	Sewer VCP Main replaced (ft)	500	3,030	1,000	2,186	800	800	800
	% of infrastructure verified	81.5%	81.8%	82.2%	90.1%	82.9%	90.3%	90.8%

BUDGET SUMMARY - DEPT 66

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 670,672	\$ 727,651	\$ 660,913	\$ 757,699	\$ 96,786
Employee Benefits	400,001	250,685	315,669	342,325	26,656
Contractual Services	46,343	52,275	179,586	319,140	139,554
Commodities	8,583	11,221	9,244	9,136	(108)
Fixed & Sundry	19,422	21,347	22,855	22,302	(553)
Miscellaneous	25,963	18,308	19,000	20,000	1,000
TOTALS	\$ 1,170,984	\$ 1,081,487	\$ 1,207,267	\$ 1,470,602	\$ 263,335

**Original Budget
FY 2023**



DEPT. 66 - WATER/WASTEWATER ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 670,433	\$ 726,972	\$ 658,913	\$ 755,699
1020	Overtime	239	679	2,000	2,000
	<i>Personnel Services Total</i>	<u>670,672</u>	<u>727,651</u>	<u>660,913</u>	<u>757,699</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	156,773	28,318	92,035	115,156
4060	FICA	49,295	53,709	50,560	57,964
4070	Employees' Insurance	169,693	184,672	164,648	155,400
4090	Vacation Pay Expense	14,285	(11,447)	-	-
4100	Sick Pay Expense	1,501	(11,750)	-	-
4110	Net OPEB Expense	307	192	445	414
4600	Workers' Compensation	8,147	6,991	7,981	13,391
	<i>Employee Benefits Total</i>	<u>400,001</u>	<u>250,685</u>	<u>315,669</u>	<u>342,325</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	-	741	1,960	1,960
2139	Maintenance/Service Contracts	10	-	115,000	157,800
2151	Printing	20	100	147	132
2164	Profess. Fees - Consulting/Eng.	-	-	10,000	98,000
2166	Professional Fees - Other	-	1,353	588	518
2170	Training	6,569	5,946	3,000	9,500
2172	Car Allowance	10,564	13,416	15,480	15,480
2190	Communications	6,113	6,350	5,500	5,700
2200	Utilities	22,287	22,873	26,000	28,600
2230	Employee Relations	215	661	539	450
2260	Memberships - Professional	565	835	1,372	1,000
	<i>Contractual Services Total</i>	<u>46,343</u>	<u>52,275</u>	<u>179,586</u>	<u>319,140</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,625	3,792	3,200	3,200
3316	Operating Supplies	2,070	3,768	2,450	2,486
3331	Vehicle Supplies	2,888	3,661	3,300	3,300
3340	Small Tools	-	-	294	150
	<i>Commodities Total</i>	<u>8,583</u>	<u>11,221</u>	<u>9,244</u>	<u>9,136</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	1,171	980	1,100
4610	Property & Liab./Ins. & Uninsur.	19,422	20,176	21,875	21,202
	<i>Fixed & Sundry Total</i>	<u>19,422</u>	<u>21,347</u>	<u>22,855</u>	<u>22,302</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	25,963	18,308	19,000	20,000
	<i>Miscellaneous Total</i>	<u>25,963</u>	<u>18,308</u>	<u>19,000</u>	<u>20,000</u>
Total		<u>\$ 1,170,984</u>	<u>\$ 1,081,487</u>	<u>\$ 1,207,267</u>	<u>\$ 1,470,602</u>

WATER RECLAMATION

Department Description

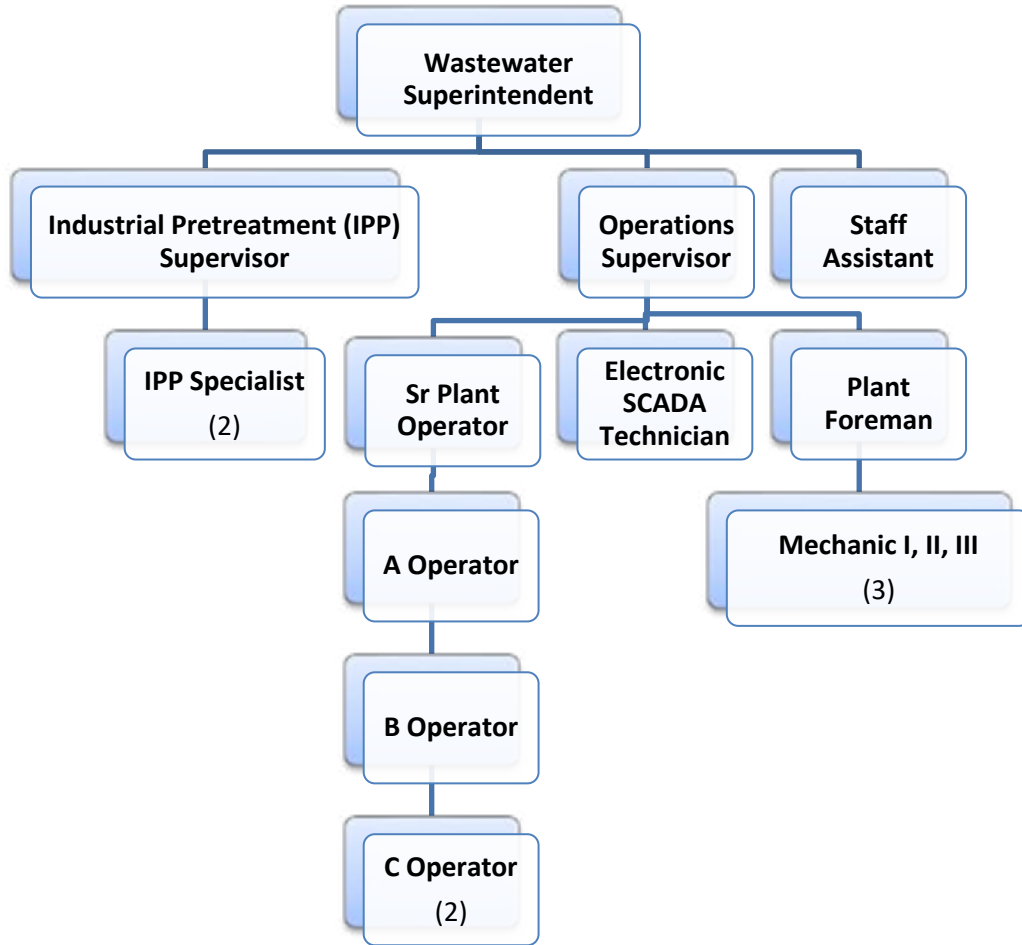
Water Reclamation is responsible for the proper treatment and disposal of the wastewater stream, enforcement of the Industrial Pretreatment Program and efficient operation of the Water Reclamation Facilities (IWRf/MWRF). This must be accomplished while meeting stringent State and Federal regulations.

The FPUA Water Reclamation Facility is a 10 million gallon a day facility that treats the area's wastewater and discharges the treated effluent, into a deep injection well which is 3000+ feet deep, into the ground. The flows coming into the facility come from residential (homes), commercial (restaurants and other businesses), and industry (manufacturing, juicing, car washes, etc.). All the flow is brought to the facility via 116 lift stations which pump the wastewater using a series of gravity and force main sewers. Wastewater coming into the IWRf goes through preliminary treatment, treatment, and finally a clarification process.

Operates the Fats, Oils and Grease Control Program. This applies to grease haulers who perform pump out or cleaning services on grease interceptors, grease traps, lint traps, oil/water separators or sand separators.

Departmental Accomplishments

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

WATER RECLAMATION STAFFING


Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Wastewater Superintendent	1	1	1	-
Industrial Pretreatment (IPP) Supervisor	1	1	1	-
IPP Specialist	2	2	2	-
Operations Supervisor	1	1	1	-
Electronic SCADA Technician	1	1	1	-
Sr Plant Operator	1	1	1	-
A Operator	1	1	1	-
B Operator	1	1	1	-
C Operator	2	2	2	-
Plant Foreman	1	1	1	-
Mechanic I, II, III	3	3	3	-
Staff Assistant	1	1	1	-
TOTAL FTE	16	16	16	-

WATER RECLAMATION

DEPARTMENTAL GOALS AND OBJECTIVES

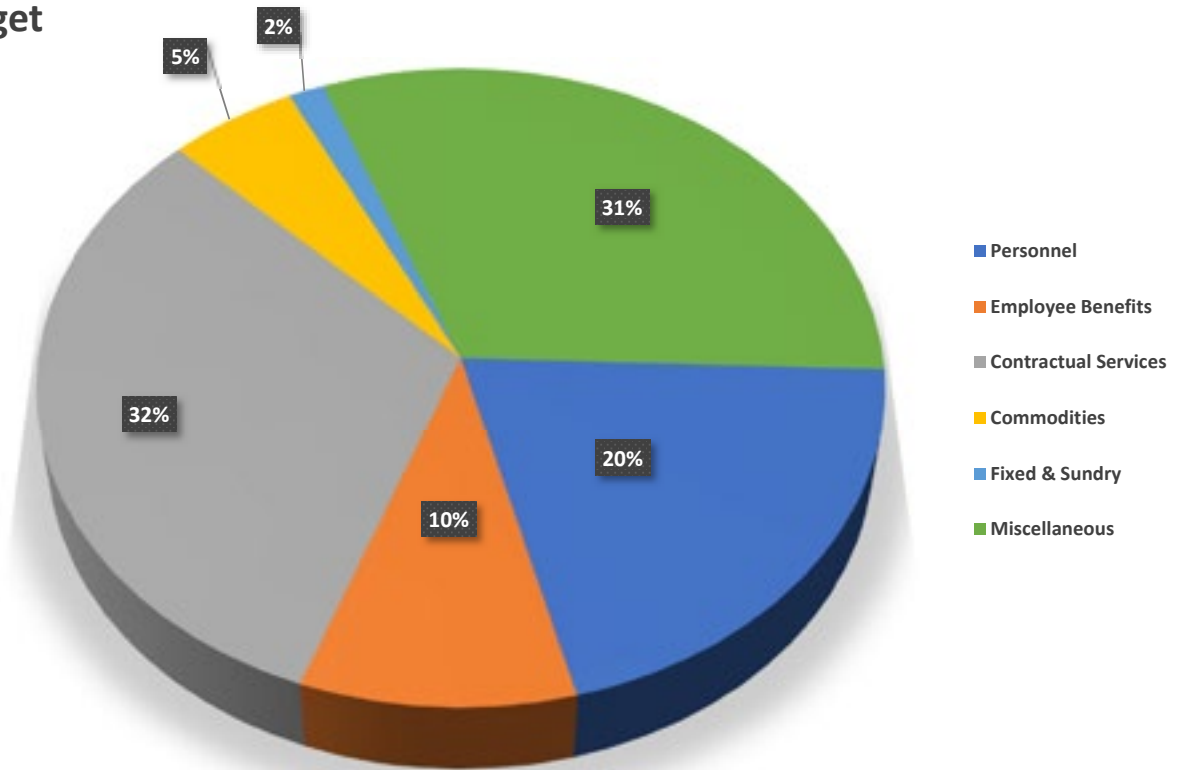
	Reliability	Operate and maintain the Island Water Reclamation Facility and Domestic Deep Injection Well
		Operate and maintain the Mainland Water Reclamation Facility Site and Industrial Deep Injection Wells
		Manage Industrial Pretreatment Program which meets all regulatory requirements
		Manage Fats, Oils and Grease Trap Program which ensures all regulatory requirements are met
		Responsible for operation of the Domestic and Industrial Waste Underground Injection Control Permitting Program
		Responsible for operation of the domestic waste NPDES permit
		Ensure proper treatment and disposal of the City of Fort Pierce wastewater
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Samples collected	2,500	2,245	2,400	2355	2,500	2,500	2,500
	Permitted industrial users	10	9	10	9	10	10	10
	% of grease traps inspected bi-annually	100%	100%	100%	100%	100%	100%	100%
	Injection well users	2	2	2	2	2	2	2
	Plant valve maintenance (monthly)	12	12	12	12	12	12	12
	Days meeting quality standards	365	365	365	365	365	365	365
	Plant Capacity (MGPD)	10	4.36	10	5.57	10	10	10
	% of employees with state required certification	100%	100%	100%	100%	100%	100%	100%
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

BUDGET SUMMARY - DEPT 82

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 757,814	\$ 707,319	\$ 774,676	\$ 871,377	\$ 96,701
Employee Benefits	402,290	289,544	374,971	411,417	36,446
Contractual Services	1,127,694	1,179,283	1,550,352	1,354,900	(195,452)
Commodities	183,958	230,283	225,860	229,500	3,640
Fixed & Sundry	46,204	49,624	65,445	63,997	(1,448)
Miscellaneous	1,156,866	1,267,142	1,320,000	1,336,000	16,000
TOTALS	\$ 3,674,826	\$ 3,723,195	\$ 4,311,304	\$ 4,267,191	\$ (44,113)

**Original Budget
FY 2023**



DEPT. 82 - WATER RECLAMATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 739,906	\$ 689,294	\$ 754,676	\$ 851,377
1020	Overtime	17,908	18,025	20,000	20,000
	<i>Personnel Services Total</i>	<u>757,814</u>	<u>707,319</u>	<u>774,676</u>	<u>871,377</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	175,308	30,351	113,276	137,679
4060	FICA	61,665	57,788	59,263	66,660
4070	Employees' Insurance	197,178	193,639	187,301	190,524
4090	Vacation Pay Expense	3,666	(7,227)	-	-
4100	Sick Pay Expense	(50,411)	2,596	-	-
4110	Net OPEB Expense	378	237	548	552
4600	Workers' Compensation	14,506	12,160	14,583	16,002
	<i>Employee Benefits Total</i>	<u>402,290</u>	<u>289,544</u>	<u>374,971</u>	<u>411,417</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	11,002	12,186	19,760	11,760
2132	Maintenance Of Vehicles	2,220	19,059	15,778	14,000
2133	Maintenance Of Equipment	31,697	28,442	26,460	26,460
2139	Maintenance/Service Contracts	605,626	596,233	743,415	600,000
2140	Postage	-	-	100	100
2151	Printing	50	100	100	100
2164	Profess. Fees - Consulting/Eng.	-	-	125,000	-
2166	Professional Fees - Other	471	-	-	-
2170	Training	5,164	6,996	5,000	5,000
2171	Travel	-	20	-	-
2172	Car Allowance	5,788	5,880	5,880	5,880
2190	Communications	9,546	10,903	28,159	53,000
2200	Utilities	455,779	498,905	579,000	636,900
2230	Employee Relations	231	499	800	800
2240	Business Relations	-	-	600	600
2260	Memberships - Professional	120	60	300	300
	<i>Contractual Services Total</i>	<u>1,127,694</u>	<u>1,179,283</u>	<u>1,550,352</u>	<u>1,354,900</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,586	2,231	3,500	3,500
3316	Operating Supplies	62,851	86,772	68,600	75,000
3320	Chemicals	106,009	131,810	140,000	140,000
3331	Vehicle Supplies	11,956	8,754	11,760	10,000
3340	Small Tools	556	716	2,000	1,000
	<i>Commodities Total</i>	<u>183,958</u>	<u>230,283</u>	<u>225,860</u>	<u>229,500</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	1,109	1,551	10,800	12,000
4610	Property & Liab./Ins. & Uninsur.	45,095	48,073	54,645	51,997
	<i>Fixed & Sundry Total</i>	<u>46,204</u>	<u>49,624</u>	<u>65,445</u>	<u>63,997</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,156,866	1,267,142	1,320,000	1,336,000
	<i>Miscellaneous Total</i>	<u>1,156,866</u>	<u>1,267,142</u>	<u>1,320,000</u>	<u>1,336,000</u>
	Total	<u>\$ 3,674,826</u>	<u>\$ 3,723,195</u>	<u>\$ 4,311,304</u>	<u>\$ 4,267,191</u>

WASTEWATER COLLECTION

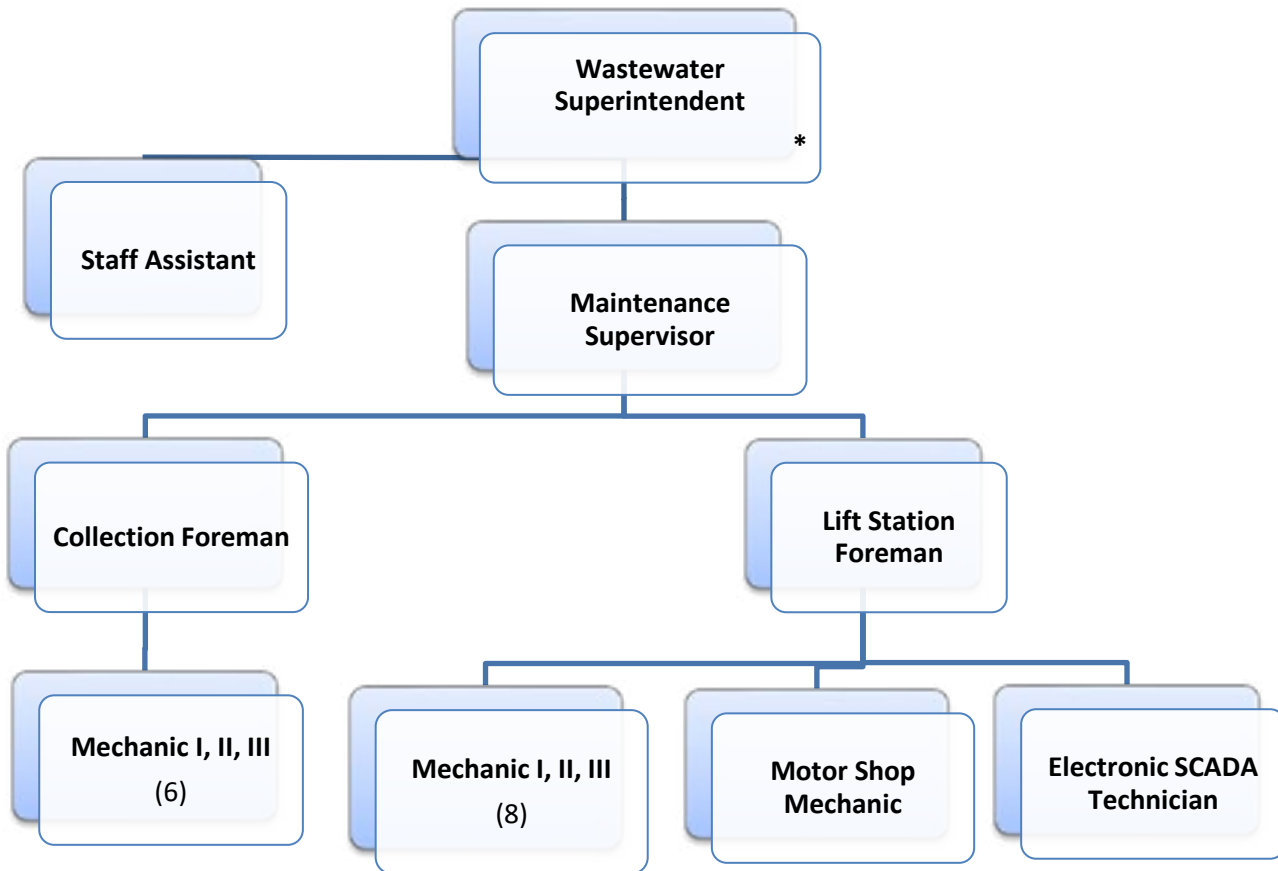
Department Description

Fort Pierce Utilities Authority (FPUA) Wastewater Collection (WWC) is responsible for the operation and maintenance of the Wastewater Collection system serving the City of Fort Pierce and sections of unincorporated St. Lucie County. WWC Department preserves the integrity of the collection system through planned and executed preventive maintenance programs: includes repairing and/or replacing deteriorated and damaged gravity lines and laterals. A continual lift station preventative maintenance program is practiced ensuring the lift station components are operating efficiently. Each lift station collects wastewater from the gravity collection system which collects in a storage tank until it is pumped through pipes called force mains to the treatment facility. WWC Provides customers with reliable, high-quality service through a systematic application of an inspection and preventive maintenance programs designed to prevent problems from occurring while extending the life of the system.

Departmental Accomplishments

- Completed rehabilitation of six lift stations utilizing FPUA crews
- Continued cross training of employees between wastewater collection and lift station
- Initiated a program to provide Low Pressure Sewer Systems (LPSS) where conventional gravity sewer is cost prohibited.
- Established a financing program for CIA of construction for of the Low Pressure Sewer Service

WASTEWATER COLLECTION STAFFING









Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Maintenance Supervisor	1	1	1	-
Collection Foreman	1	1	1	-
Lift Station Foreman	1	1	1	-
Electronic SCADA Technician	1	1	1	-
Motor shop Mechanic	1	1	1	-
Mechanic I, II, III	14	14	14	-
Staff Assistant	1	1	1	-
TOTAL FTE	20	20	20	-

*Wastewater Superintendent’s salary is split between Water Reclamation and Wastewater Collection. FTE count is held in Water Reclamation.

WASTEWATER COLLECTION

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Preserve the integrity of the collection system through planned and executed preventative maintenance programs.
		Operate and perform preventative maintenance on lift stations to ensure they are performing efficiently
		Provide customers with reliable, high-quality service through a systematic application of an inspection and preventive maintenance programs.
		Ensure good working relationships with regulatory agencies and City of Fort Pierce departments
	Building the Utility/City	Raise awareness of conversion program from septic to the Low Pressure Sewer systems; resulting in an increase in customers
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

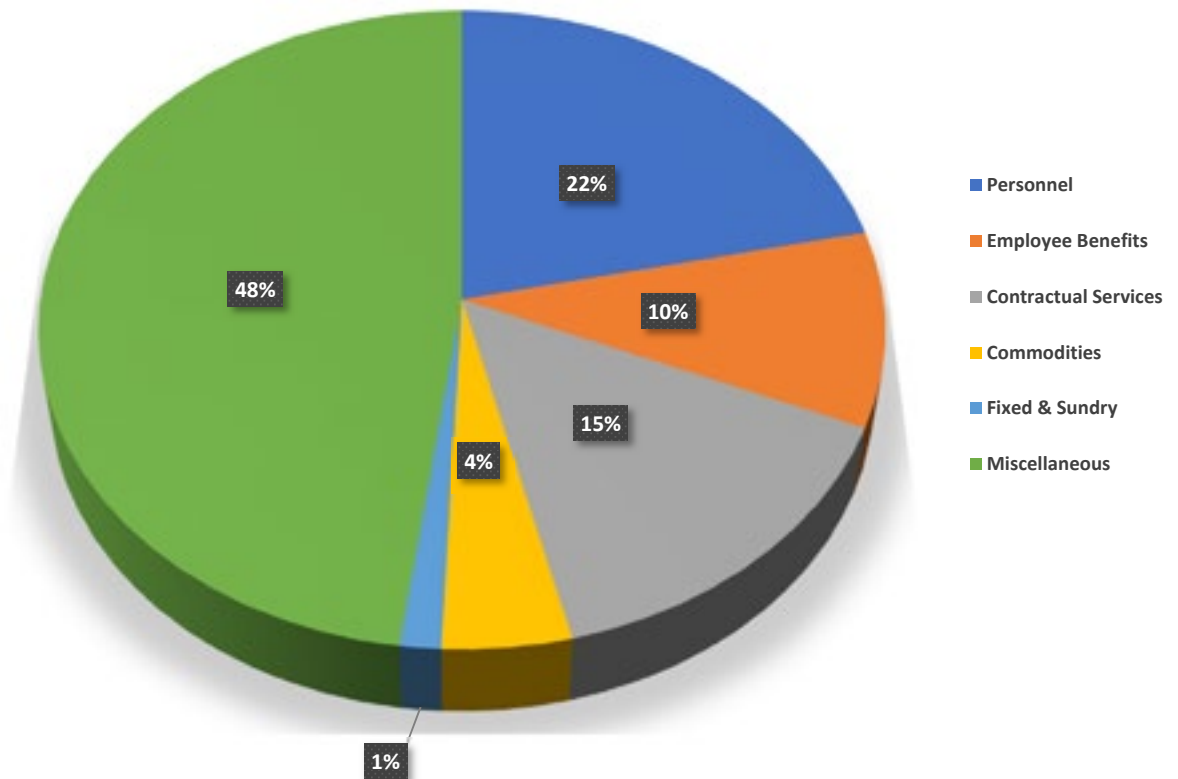
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Lift stations	120	119	120	121	121	121	122
	Lift station preventative maintenance performed	350	286	350	323	350	350	350
	Avg. preventative maintenance performed annually on each lift station	3.0	2.4	3.0	2.6	3.0	3.0	3.0
	Lift station rehabilitations (in-house)	6	6	2	2	2	2	2
	Manholes serviced	50	52	45	39	50	50	50
	% of manholes inspected annually	50%	35%	40%	42%	50%	45%	50%
	Miles of force main lines	100	101	101	101	103	101	103
	Cost for 1,000 gallons billed	\$2.41	\$2.25	\$2.50	\$2.32	\$2.58	\$2.46	<\$2.57
	Installation of LPSS*	-	-	-	-	-	16	50
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

*New performance measure

BUDGET SUMMARY - DEPT 84

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,058,677	\$ 1,072,548	\$ 1,115,475	\$ 1,222,954	\$ 107,479
Employee Benefits	568,238	376,972	529,124	558,768	29,644
Contractual Services	652,086	833,749	784,205	839,575	55,370
Commodities	232,898	260,235	281,620	256,620	(25,000)
Fixed & Sundry	70,799	78,146	83,648	81,898	(1,750)
Miscellaneous	2,370,839	2,644,888	2,705,000	2,716,000	11,000
TOTALS	\$ 4,953,537	\$ 5,266,538	\$ 5,499,072	\$ 5,675,815	\$ 176,743

**Original Budget
FY 2023**



DEPT. 84 - WASTEWATER COLLECTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 980,310	\$ 971,190	\$ 1,015,475	\$ 1,122,954
1020	Overtime	78,367	101,358	100,000	100,000
	<i>Personnel Services Total</i>	<u>1,058,677</u>	<u>1,072,548</u>	<u>1,115,475</u>	<u>1,222,954</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	217,945	38,296	182,082	197,528
4060	FICA	68,950	69,091	85,334	93,556
4070	Employees' Insurance	241,285	264,154	242,565	246,739
4090	Vacation Pay Expense	16,164	(4,275)	-	-
4100	Sick Pay Expense	3,123	(6,172)	-	-
4110	Net OPEB Expense	472	296	685	690
4600	Workers' Compensation	18,361	15,492	18,458	20,255
4640	Unemployment Claims	1,938	90	-	-
	<i>Employee Benefits Total</i>	<u>568,238</u>	<u>376,972</u>	<u>529,124</u>	<u>558,768</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	23,203	28,945	23,663	23,633
2132	Maintenance Of Vehicles	21,672	36,514	36,000	36,000
2133	Maintenance Of Equipment	21,500	103,786	34,528	34,528
2139	Maintenance/Service Contracts	326,921	358,407	367,000	392,000
2151	Printing	40	-	98	98
2166	Professional Fees - Other	1,355	1,170	1,836	1,836
2170	Training	4,937	932	4,500	4,500
2172	Car Allowance	5,880	5,880	5,880	5,880
2190	Communications	9,166	10,798	10,600	11,000
2200	Utilities	237,121	286,829	299,300	329,300
2230	Employee Relations	291	488	800	800
	<i>Contractual Services Total</i>	<u>652,086</u>	<u>833,749</u>	<u>784,205</u>	<u>839,575</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,428	1,865	2,800	2,800
3316	Operating Supplies	146,390	147,113	172,000	147,000
3320	Chemicals	9,197	18,188	27,440	27,440
3331	Vehicle Supplies	67,334	90,029	73,500	73,500
3340	Small Tools	7,549	3,040	5,880	5,880
	<i>Commodities Total</i>	<u>232,898</u>	<u>260,235</u>	<u>281,620</u>	<u>256,620</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	6,718	7,853	7,840	7,840
4610	Property & Liab./Ins. & Uninsur.	61,260	70,293	75,808	74,058
4666	Inventory Adjustments	2,821	-	-	-
	<i>Fixed & Sundry Total</i>	<u>70,799</u>	<u>78,146</u>	<u>83,648</u>	<u>81,898</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,370,839	2,644,888	2,705,000	2,716,000
	<i>Miscellaneous Total</i>	<u>2,370,839</u>	<u>2,644,888</u>	<u>2,705,000</u>	<u>2,716,000</u>
	Total	<u>\$ 4,953,537</u>	<u>\$ 5,266,538</u>	<u>\$ 5,499,072</u>	<u>\$ 5,675,815</u>

DIRECTOR OF UTILITY SUPPORT SERVICES

Daniel Retherford, P.E.

Customer Service

Regina D. Morris
Manager

Information Technology Services

Thomas Fryar
Manager

Facilities/Materials Management

Eric Winterstein, C.F.M.
Superintendent

FPUAnet® Communications

Jason Mittler
Manager

Manatee Observation & Education Center

Jessica Kadie Barclay
Manager

Geospatial Technology

Jason Drost
Manager

Department	FINAL 9/30/2020	FINAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023	CHANGE FROM 9/30/2022 TO 9/30/2023
01 Manatee Observation & Education Ctr	4 P	4 P	4 P	4 P	-
22 Materials Management	6 D	7 D	7 D	7 D	-
31 Director of Utility Support Services	2	2	2	1	(1)
32 Information Technology Services	17	17	17	17	-
35 Facilities	5	6	6	6	-
43 Customer Service	26 D	28 D	29 D	29 D	-
46 Geospatial Technology Services	-	-	4	4	-
93 FPUAnet Communications	4	4	7	8	1
TOTAL FTE	64	68	76	76	-

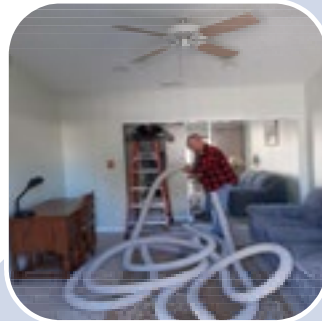
D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF UTILITIES

SUPPORT SERVICES

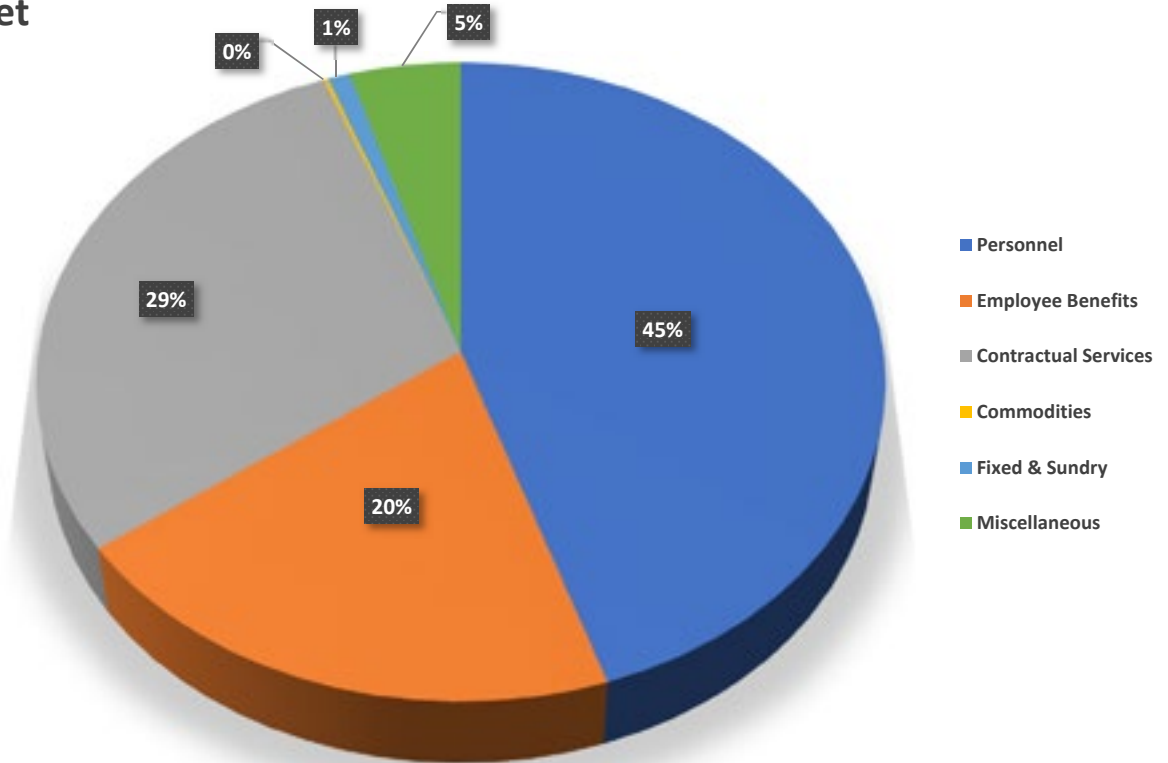
- Provide planning and direction for the following departments:
 - Manatee Observation and Education Center – Department 01
 - Materials Management – Department 22
 - Information Technology Services – Department 32
 - Facilities – Department 35
 - Customer Service – Department 43
 - Geospatial Technology – Department 46
 - FPUAnet® Communications – Department 93



BUDGET SUMMARY - DEPT 31

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 184,510	\$ 177,952	\$ 200,302	\$ 135,200	\$ (65,102)
Employee Benefits	91,354	54,991	74,785	60,606	(14,179)
Contractual Services	30,472	30,807	64,331	88,060	23,729
Commodities	1,550	318	550	525	(25)
Fixed & Sundry	26,981	2,474	2,478	2,801	323
Miscellaneous	18,822	21,891	14,000	14,000	-
TOTALS	\$ 353,689	\$ 288,433	\$ 356,446	\$ 301,192	\$ (55,254)

**Original Budget
FY 2023**



DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 184,510	\$ 177,952	\$ 200,302	\$ 135,200
	<i>Personnel Services Total</i>	<u>184,510</u>	<u>177,952</u>	<u>200,302</u>	<u>135,200</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	42,746	7,275	33,891	24,282
4060	FICA	14,096	13,574	15,323	10,343
4070	Employees' Insurance	34,163	36,149	25,396	25,833
4090	Vacation Pay Expense	360	(1,800)	-	-
4100	Sick Pay Expense	(160)	(327)	-	-
4110	Net OPEB Expense	47	30	68	34
4600	Workers' Compensation	102	90	107	114
	<i>Employee Benefits Total</i>	<u>91,354</u>	<u>54,991</u>	<u>74,785</u>	<u>60,606</u>
<u>CONTRACTUAL SERVICES</u>					
2164	Profess. Fees - Consulting/Eng.	-	-	15,000	25,000
2170	Training	150	749	8,500	20,000
2171	Travel	143	-	50	-
2172	Car Allowance	8,460	8,093	7,781	8,460
2190	Communications	398	543	600	600
2230	Employee Relations	40	-	-	-
2240	Business Relations	96	92	2,000	3,000
2260	Memberships - Professional	785	930	1,000	1,000
2262	Memberships - Civic	20,400	20,400	29,400	30,000
	<i>Contractual Services Total</i>	<u>30,472</u>	<u>30,807</u>	<u>64,331</u>	<u>88,060</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,430	198	500	500
3313	Subscriptions	120	120	50	25
	<i>Commodities Total</i>	<u>1,550</u>	<u>318</u>	<u>550</u>	<u>525</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	99	-	150
4610	Property & Liab./Ins. & Uninsur.	26,981	2,375	2,478	2,651
	<i>Fixed & Sundry Total</i>	<u>26,981</u>	<u>2,474</u>	<u>2,478</u>	<u>2,801</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	18,822	21,891	14,000	14,000
	<i>Miscellaneous Total</i>	<u>18,822</u>	<u>21,891</u>	<u>14,000</u>	<u>14,000</u>
	Total	<u>\$ 353,689</u>	<u>\$ 288,433</u>	<u>\$ 356,446</u>	<u>\$ 301,192</u>

MANATEE OBSERVATION & EDUCATION CENTER

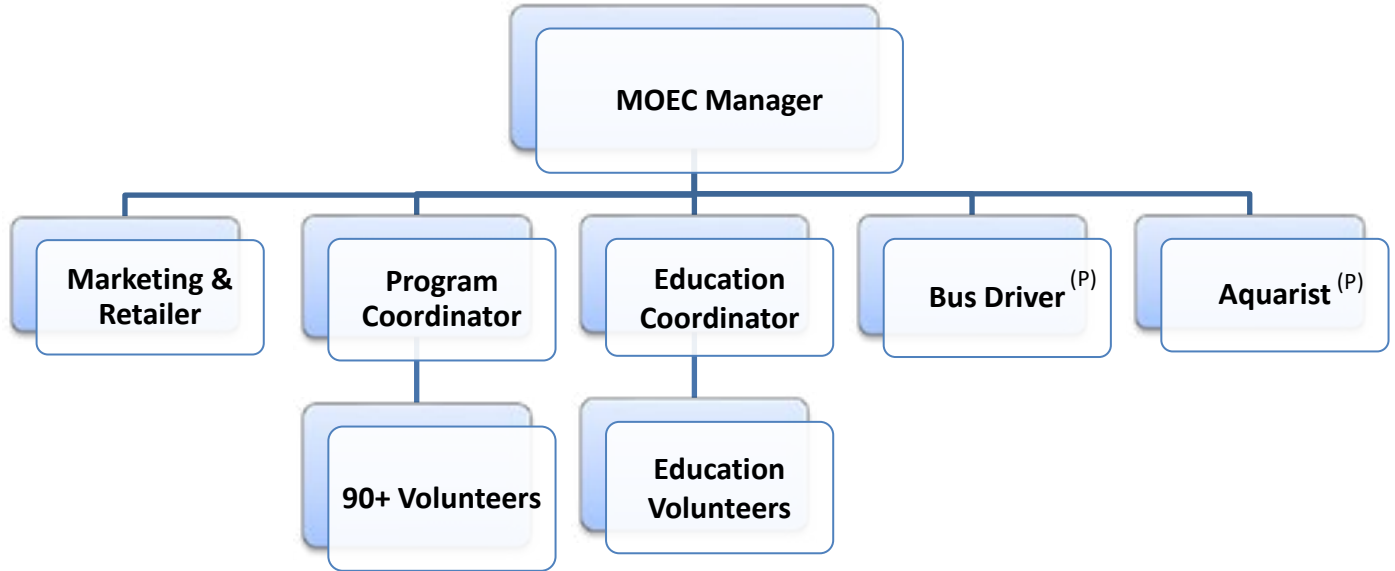
Department Description

This department manages the operations of the Manatee Observation and Education Center (MOEC) to provide nature-related education, and a clean and safe facility for viewing endangered Florida manatee and other wildlife of Moore's Creek and the Indian River Lagoon. The mission of the MOEC is to promote understanding and responsible actions for the protection of the fragile ecosystems in the Treasure Coast Region and their inhabitants.

Departmental Accomplishments

- Partnered with Treasure Coast Sports Commission and St. Lucie County Tourism Department to host the National Firefighter Combat Challenge and free Family Day at the Manatee Center
- Through a highly-publicized fundraising campaign, and in partnership with TCMF, raised funds and installed nearly one acre of sea grass in Moore's Creek
- Partnered with Sea and Shoreline to collaborate and ultimately receive a grant from Indian River Lagoon National Estuary Program. With the Indian River Lagoon National Estuary Program grant, we partnered with Fort Pierce Yacht Club to do a half-acre of seagrass restoration and enhancement research over at their location on the Indian River Lagoon
- Participated in the Sights and Sounds on 2nd Street Christmas Parade and placed 2nd best float overall
- Partnered with Treasure Coast Manatee Foundation (TCMF) to host the 14th Annual 5K
- Awarded 2021 Dyer Difference Award in recognition of outstanding achievements and tireless efforts in making our community a better place to live

MANATEE OBSERVATION AND EDUCATION CENTER STAFFING





P-Part time employees

Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
MOEC Manager	1	1	1	-
Marketing & Retailer	1	1	1	-
Program Coordinator	1	1	1	
Education Coordinator	1	1	1	-
TOTAL FTE	4	4	4	-

MANATEE OBSERVATION & EDUCATION CENTER

DEPARTMENTAL GOALS AND OBJECTIVES

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

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Lunch-n-learn lecture attendees	365	549	365	262*	365	310	365
	Educ. program participants (students & campers)	4,700	3,966 *	4,700	2,631*	4,700	4,176*	4,700
	Individuals engaged***	52,000	39,207 *	52,000	23,407*	52,000	66,882	60,000
	Grant revenue	\$10,000	\$24,464	\$10,000	\$25, 274	\$15,000	\$42,514	\$54,875
	Volunteer hours	12,000	8,489 *	12,000	5,351*	12,000	9,948	12,000
	Manatees spotted	**	470	**	215	**	348	**

* Lower numbers due to pandemic

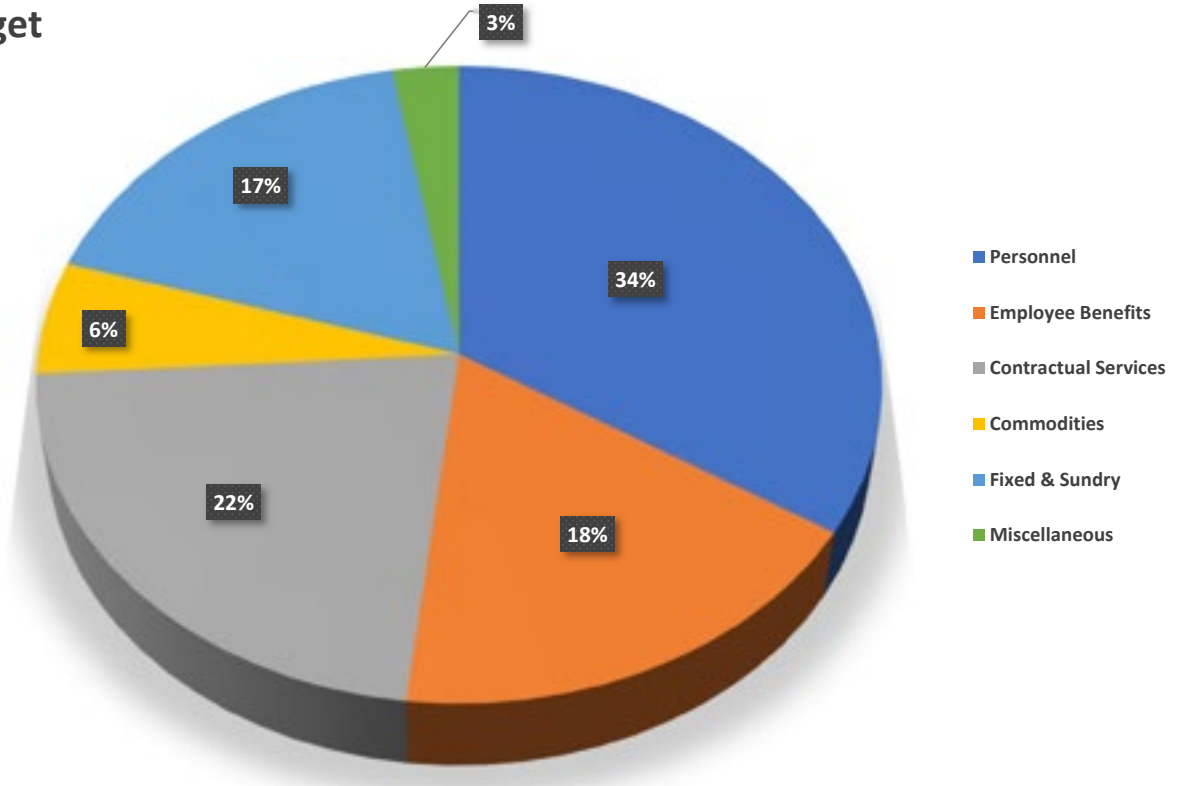
** No Goal –Actual count observed during operating hours

*** Individuals engaged represents the sum of: Visitors to the MOEC exhibit hall, Education Program Participants (on-site and off-site), Boat Tour Patrons, and Visitors Engaged at Offsite Partner Events where MOEC participates.

BUDGET SUMMARY - DEPT 1

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 179,782	\$ 181,585	\$ 180,043	\$ 207,404	\$ 27,361
Employee Benefits	111,888	64,881	98,733	108,586	9,853
Contractual Services	75,138	75,449	80,507	135,432	54,925
Commodities	29,051	14,689	23,937	34,937	11,000
Fixed & Sundry	55,898	46,161	124,339	106,497	(17,842)
Miscellaneous	10,997	13,225	15,000	17,000	2,000
TOTALS	\$ 462,754	\$ 395,990	\$ 522,559	\$ 609,856	\$ 87,297

**Original Budget
FY 2023**



DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 179,082	\$ 180,989	\$ 178,543	\$ 206,404
1020	Overtime	700	596	1,500	1,000
	<i>Personnel Services Total</i>	<u>179,782</u>	<u>181,585</u>	<u>180,043</u>	<u>207,404</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	42,039	7,105	30,463	37,250
4060	FICA	13,385	13,335	13,773	15,866
4070	Employees' Insurance	46,572	48,284	53,473	54,393
4090	Vacation Pay Expense	1,411	(7,542)	-	-
4100	Sick Pay Expense	5,070	2,931	-	-
4110	Net OPEB Expense	94	59	137	138
4600	Workers' Compensation	3,317	709	887	939
	<i>Employee Benefits Total</i>	<u>111,888</u>	<u>64,881</u>	<u>98,733</u>	<u>108,586</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	9,578	9,365	10,290	10,290
2131	Maintenance Of Buildings	2,589	1,891	2,450	16,785
2132	Maintenance of vehicles	283	-	294	294
2133	Maintenance Of Equipment	248	279	686	686
2139	Maintenance/Service Contracts	32,182	37,162	41,160	80,545
2140	Postage	399	554	490	490
2151	Printing	929	366	1,764	1,764
2166	Professional Fees - Other	-	429	245	245
2170	Training	10,500	5,587	875	1,200
2172	Car Allowance	3,300	3,300	3,520	3,300
2190	Communications	3,437	3,736	4,100	4,300
2200	Utilities	8,306	8,128	9,400	10,300
2230	Employee/Volunteer Relations	2,667	3,912	4,459	4,459
2260	Memberships - Professional	515	535	573	573
2262	Memberships - Civic	205	205	201	201
	<i>Contractual Services Total</i>	<u>75,138</u>	<u>75,449</u>	<u>80,507</u>	<u>135,432</u>
<u>COMMODITIES</u>					
3311	Office Supplies	522	935	1,470	1,470
3316	Operating Supplies	28,381	13,656	22,320	33,320
3331	Vehicle Supplies	148	98	147	147
	<i>Commodities Total</i>	<u>29,051</u>	<u>14,689</u>	<u>23,937</u>	<u>34,937</u>
<u>FIXED & SUNDRY</u>					
4010	Cost of Goods Sold	44,207	34,413	97,600	84,000
4015	Sales Discount	4,283	2,037	10,780	7,500
4020	Cash (Over) Short	71	(7)	196	200
4520	Licenses & Permits	738	29	436	100
4610	Property & Liab./Ins. & Uninsur.	7,559	8,591	9,327	8,697
4666	Inventory Adjustments	(964)	418	-	-
5730	Bank Charges	4	680	6,000	6,000
	<i>Fixed & Sundry Total</i>	<u>55,898</u>	<u>46,161</u>	<u>124,339</u>	<u>106,497</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	10,997	13,225	15,000	17,000
	<i>Miscellaneous Total</i>	<u>10,997</u>	<u>13,225</u>	<u>15,000</u>	<u>17,000</u>
	Total	<u>\$ 462,754</u>	<u>\$ 395,990</u>	<u>\$ 522,559</u>	<u>\$ 609,856</u>

MATERIALS MANAGEMENT

Department Description

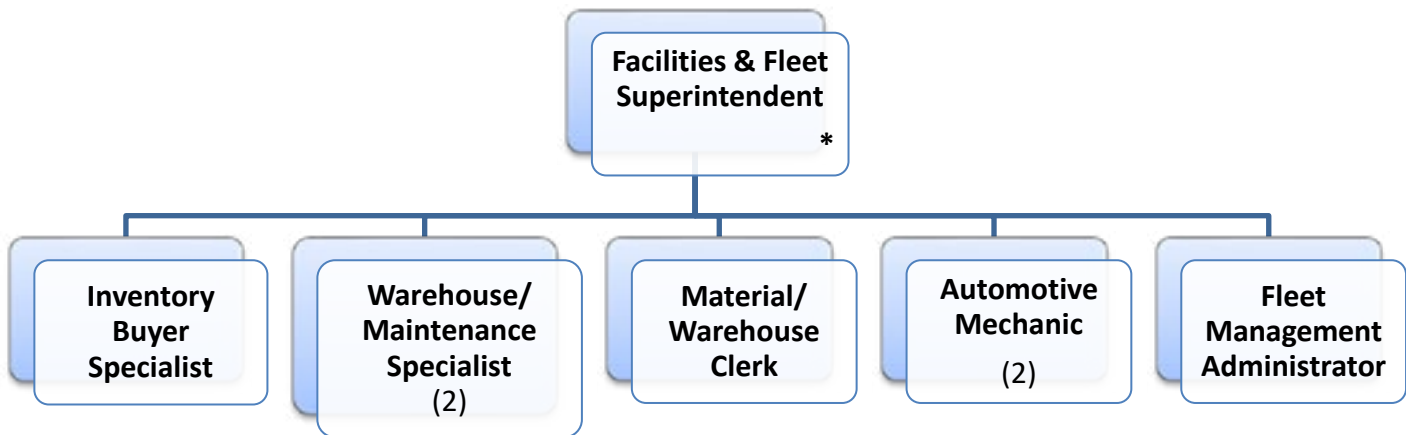
The Materials Management Department is responsible for maintaining and controlling a computerized inventory system consisting of electric, water, gas, and wastewater parts; janitorial, medical, and office supplies; and communication equipment. The department is also responsible for disposing of obsolete materials, testing of PCB transformers, and maintaining the vehicle fuels inventory.

Materials Management also includes Centralized Fleet Services which oversees the entire fleet of vehicles in service. This portion of the department ensure that timely maintenance and repairs are completed for each vehicle to optimize the efficiency of our fleet. Fleet Services also ensures that vehicles that are no longer reliable are auctioned to the public.

Departmental Accomplishments

- Adjusted inventory to meet current needs
- Cross-trained fleet and warehouse staff to provide additional manpower during shortage or restoration event
- Inspected all vehicles for safety issues when serviced for maintenance or repairs. This includes verifying all vehicles are equipped with the appropriate safety equipment (fire extinguisher, first aid kit, AED, etc.)
- All standard utility vehicles purchased through Centralized Fleet Services
- Developed vehicle specifications for roadside safety in compliance with FDOT standards
- Began the initiation of safety chevrons on the back of all vehicles to ensure employee safety.
- Implemented the online auction process for retired assets.

MATERIALS MANAGEMENT STAFFING









Classification	Final FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Inventory Buyer Specialist	1	1	1	-
Warehouse/Maintenance Specialist	2	2	2	-
Material/Warehouse Clerk	1	1	1	-
Automotive Mechanic	2	2	2	-
Fleet Management Administrator	1	1	1	-
TOTAL FTE	7	7	7	-

*Facilities & Fleet Superintendent’s salary is split between Materials Management and Facilities. FTE count is held in Facilities.

MATERIALS MANAGEMENT

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Maintain and control a computerized inventory system, consisting of electric, water, wastewater, natural gas, fiber, janitorial, medical and office supplies
		Centralized Fleet Services, practice a cradle to grave approach for procurement, maintenance, repairs, and disposition
	Competitive Rates	Auction obsolete equipment and material on an annual basis to minimize overhead cost and maximize warehouse space
		Recycle all metals that are removed or retired from all the utilities systems
		Carefully dispose of hazardous material according to local, state, and federal laws
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

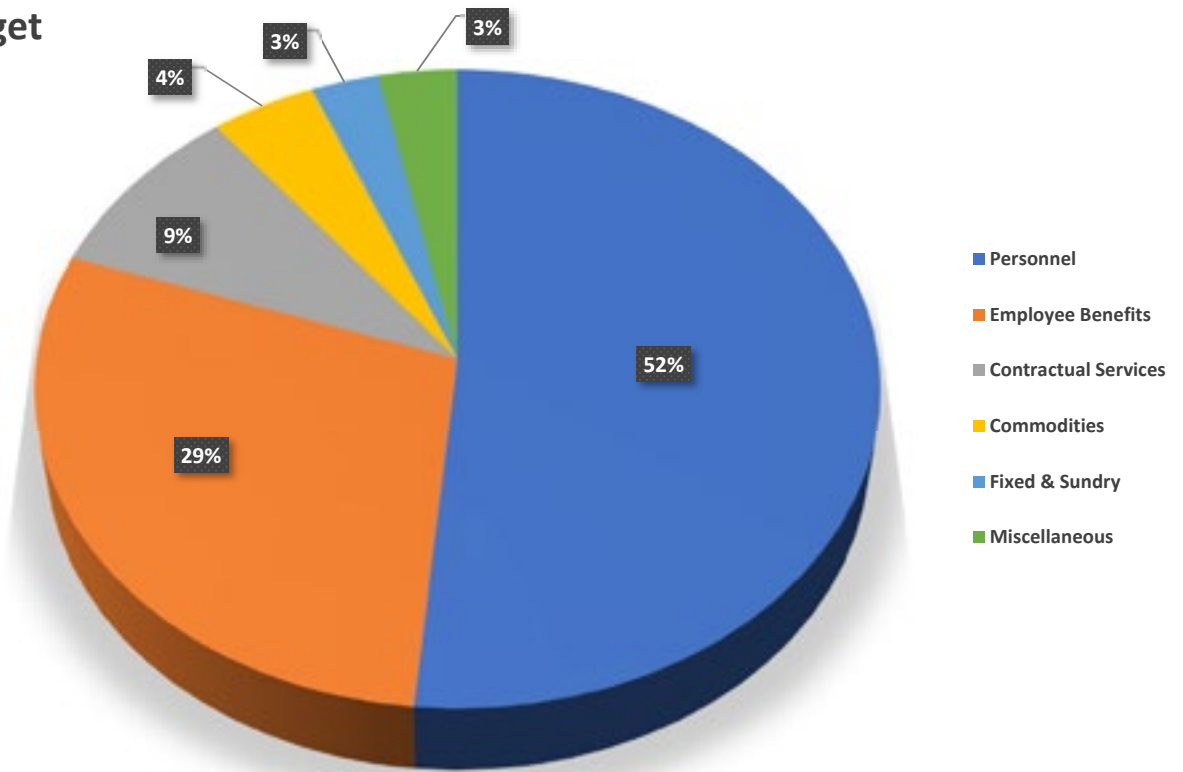
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Vehicle safety inspections	180	180	183	289	185	275	275
	Centralized Fleet Services work orders	200	427	500	827	550	466	600
	Vehicle Procurement Centralized Fleet Services	9	10	10	10	8	8	9
	Stock purchase orders	850	888	1,000	702	900	900	900
	Stock items issued	9,500	11,168	10,000	15,914	9,500	8,863	9,000
	Stock items returned	200	256	200	108	100	87	75
	Inventory Shrinkage	1.00%	0.01%	0	0	0	0.14%	0
	Pounds of recycled metal *	-	65,926	-	98,254	-	49,348	65,000
	Dept. Safety Frequency Rate	0	0	0	0	0	0	0
	Dept. Safety DART Rate	0	0	0	0	0	0	0

*New performance Measure

BUDGET SUMMARY - DEPT 22

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 366,872	\$ 361,993	\$ 393,689	\$ 404,737	\$ 11,048
Employee Benefits	198,545	141,361	216,858	226,804	9,946
Contractual Services	54,380	64,916	75,822	71,370	(4,452)
Commodities	27,521	41,575	34,560	34,756	196
Fixed & Sundry	6,046	3,020	20,855	22,333	1,478
Miscellaneous	23,063	19,296	26,000	26,000	-
TOTALS	\$ 676,427	\$ 632,161	\$ 767,784	\$ 786,000	\$ 18,216

**Original Budget
FY 2023**



DEPT. 22 - MATERIALS MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 360,084	\$ 356,081	\$ 387,689	\$ 398,737
1020	Overtime	6,788	5,912	6,000	6,000
	<i>Personnel Services Total</i>	366,872	361,993	393,689	404,737
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	64,231	11,297	65,877	72,691
4060	FICA	22,585	22,535	30,117	30,962
4070	Employees' Insurance	104,848	108,251	115,579	117,568
4090	Vacation Pay Expense	265	(5,768)	-	-
4100	Sick Pay Expense	2,181	642	-	-
4110	Net OPEB Expense	142	104	240	241
4600	Workers' Compensation	4,293	4,300	5,045	5,342
	<i>Employee Benefits Total</i>	198,545	141,361	216,858	226,804
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	3,692	1,757	2,450	2,500
2132	Maintenance Of Vehicles	4,739	6,638	16,995	8,000
2133	Maintenance Of Equipment	2,876	3,652	4,000	2,000
2139	Maintenance/Service Contracts	335	7,319	4,810	2,500
2140	Postage	43	-	147	150
2151	Printing	20	194	245	245
2170	Training	3,583	850	500	4,900
2171	Travel	-	-	100	100
2190	Communications	4,455	5,072	5,300	5,600
2200	Utilities	34,547	39,308	41,000	45,100
2230	Employee Relations	-	126	175	175
2260	Memberships - Professional	90	-	100	100
	<i>Contractual Services Total</i>	54,380	64,916	75,822	71,370
<u>COMMODITIES</u>					
3311	Office Supplies	1,141	1,167	1,960	1,960
3313	Subscriptions	3,116	3,452	1,960	2,156
3316	Operating Supplies	8,360	14,755	10,000	10,000
3331	Vehicle Supplies	11,301	12,001	17,640	17,640
3340	Small Tools	3,603	10,200	3,000	3,000
	<i>Commodities Total</i>	27,521	41,575	34,560	34,756
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	59	96	392	400
4610	Property & Liab./Ins. & Uninsur.	14,367	18,001	20,463	21,933
4666	Inventory Adjustments	(8,380)	(15,077)	-	-
	<i>Fixed & Sundry Total</i>	6,046	3,020	20,855	22,333
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	23,063	19,296	26,000	26,000
	<i>Miscellaneous Total</i>	23,063	19,296	26,000	26,000
	Total	\$ 676,427	\$ 632,161	\$ 767,784	\$ 786,000

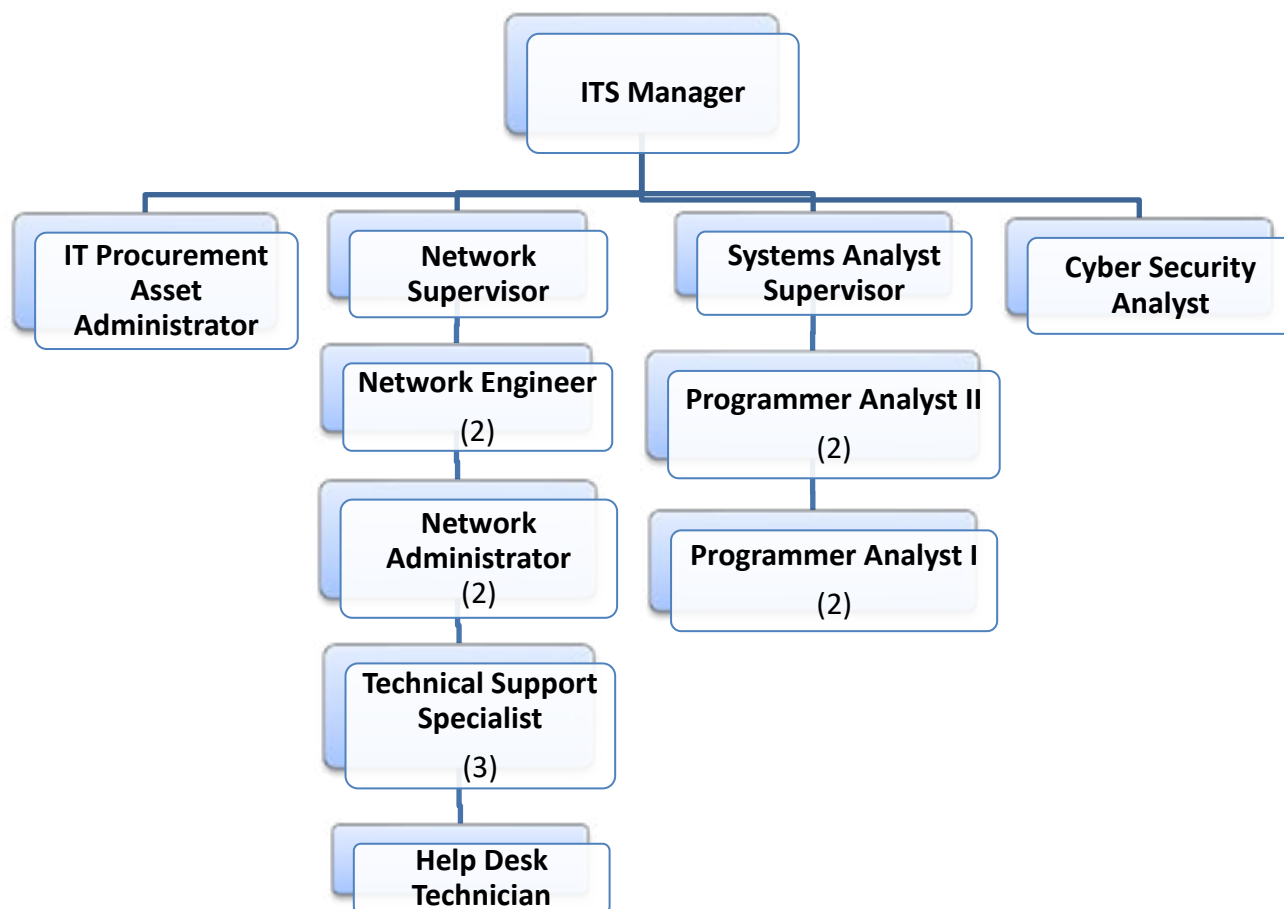
INFORMATION TECHNOLOGY

Department Description

The Information Systems Department is responsible for providing its customers with cost-effective, innovative information management and technical solutions that support the business strategies of FPUA. This department is responsible for design, development, support, and maintenance of computerized management information systems, cyber security, and voice/data communications systems within the FPUA. Information systems include the customer and billing system, a uniform accounting system, microcomputer-based office automation system, PBX telephone system, local area networks, and fixed and wireless wide area networks.

Departmental Accomplishments

- Installed a Check Point Gateway VPN to provide better cybersecurity between the IT and Electric OT environments
- Installed a new Drive Thru Kiosk to provide better customer service and relieve drive-thru traffic
- Created an AMI Reporting Dashboard to allow departments to quickly see the status of the installed AMI meters
- Upgraded Cogsdale to version 47.3 for better integration with customer portal, kiosks, and AMI project
- Upgraded Microsoft Dynamics Great Plains for better integration with 3rd party applications and tax tables
- Upgraded SQL for better compatibility and expansion to several database systems

INFORMATION TECHNOLOGY SERVICES STAFFING


Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
ITS Manager	1	1	1	-
Cyber Security Analyst	1	1	1	-
Help Desk Technician	1	1	1	-
IT Procurement Asset Administrator	1	1	1	-
Network Supervisor	1	1	1	-
Network Administrator	2	2	2	-
Network Engineer	2	2	2	-
Programmer Analyst I	2	2	2	-
Programmer Analyst II	2	2	2	-
Systems Analyst Supervisor	1	1	1	-
Technical Support Specialist	3	3	3	-
TOTAL FTE	17	17	17	-

INFORMATION TECHNOLOGY SERVICES

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Administration: Provide general administrative support to the other groups of ITS; provide financial management, administration of the telecommunications, IT operating account, and company-wide computer replacement, which includes centralized purchasing of all computer and communication-related equipment and software
		Systems Group: Provide maintenance and support of FPUA’s Core Business System (CBS); development, maintenance, support, and training of applications; development and maintenance of web services; and operate a centralized help desk for all technology support requests
		Network Group: Provide hardware/software support and user training; technological support and consultation for all departments throughout FPUA; maintain client/server environment; develop and maintain FPUA communication infrastructure; develop and maintain telecommunication infrastructure, which includes voice over internet protocol (VoIP) phones, radios, cell phones, and mobile wireless fidelity (Mi-Fi); support and maintain Cardkey access control system

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Workstations supported	355	325	400	330	340	325	330
	VoIP phones supported	285	309	310	311	313	286	286
	Cell phones supported	101	109	105	112	112	116	118
	Radios supported	220	220	225	225	225	221	225
	Servers supported	96	115	104	115	115	135	135
	Work orders completed	4,000	5,648	4,000	5,500	5,000	4,000	4,000
	AVL	100%	100%	100%	100%	100%	100%	100%
	Camera	100%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
	CBS Applications*	99.9%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
	Internet**	99.2%	99.2%	99.9%	100%	99.9%	99.9%	99.9%
	Keycard	100%	100%	99.9%	100%	99.9%	99.9%	99.9%
	Network**	99.8%	99.7%	99.7%	99.8%	99.7%	99.8%	99.7%
	Telephones**	99.9%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
	Radio***	100%	99.9%	99.9%	100%	99.9%	99.9%	99.9%
VPN**	100%	100%	100%	99.6%	100%	100%	99.9%	

*Supported by virtualization across multiple servers.

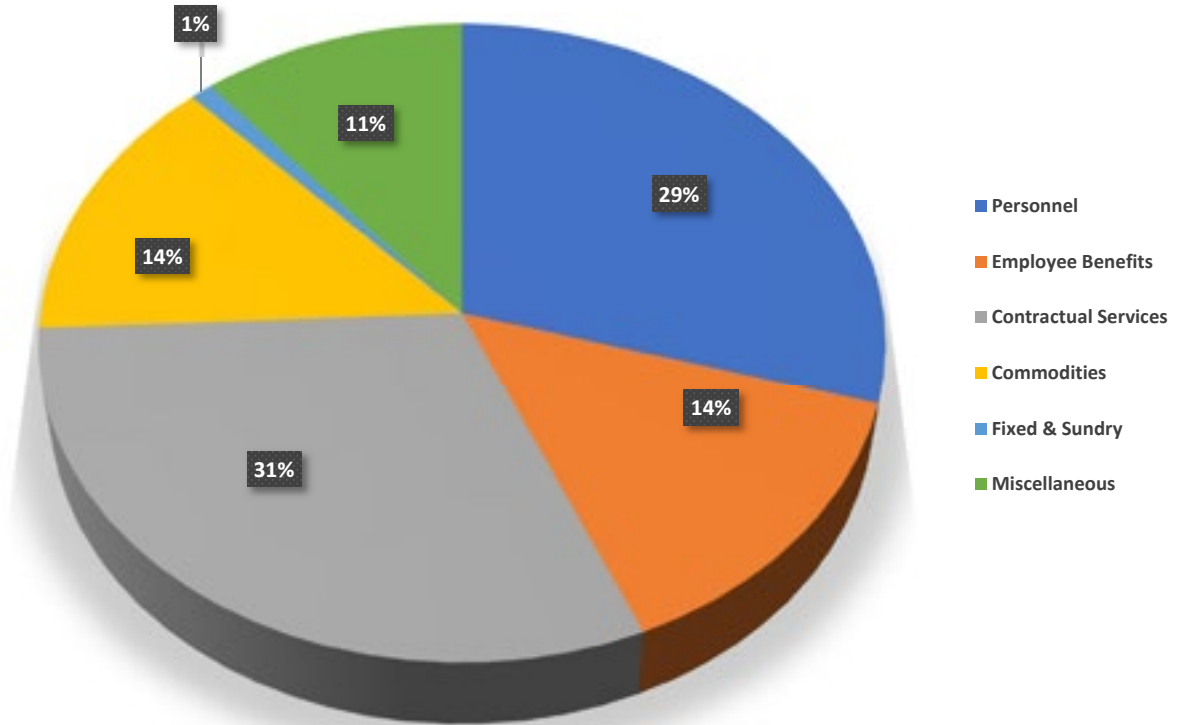
**Supported by redundant paths, equipment, and uninterruptible power supply (UPS).

*** Supported by redundant equipment, UPS, and generator.

BUDGET SUMMARY - DEPT 32

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 1,061,087	\$ 1,062,177	\$ 1,214,308	\$ 1,323,328	\$ 109,020
Employee Benefits	595,088	420,764	585,245	630,765	45,520
Contractual Services	653,566	707,411	1,144,266	1,375,185	230,919
Commodities	352,725	462,259	348,213	616,543	268,330
Fixed & Sundry	26,950	33,875	39,452	42,323	2,871
Miscellaneous	228,735	353,105	372,000	496,000	124,000
TOTALS	\$ 2,918,151	\$ 3,039,591	\$ 3,703,484	\$ 4,484,144	\$ 780,660

**Original Budget
FY 2023**



DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,055,569	\$ 1,056,075	\$ 1,208,308	\$ 1,313,328
1020	Overtime	5,518	6,102	6,000	10,000
	<i>Personnel Services Total</i>	<u>1,061,087</u>	<u>1,062,177</u>	<u>1,214,308</u>	<u>1,323,328</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	250,958	43,637	205,461	237,670
4060	FICA	78,300	77,944	92,895	101,235
4070	Employees' Insurance	259,590	266,312	285,396	290,308
4090	Vacation Pay Expense	19,698	11,419	-	-
4100	Sick Pay Expense	(15,149)	20,288	-	-
4110	Net OPEB Expense	401	252	582	586
4600	Workers' Compensation	1,290	912	911	966
	<i>Employee Benefits Total</i>	<u>595,088</u>	<u>420,764</u>	<u>585,245</u>	<u>630,765</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	566	532	500	800
2133	Maintenance Of Equipment	323	10,300	40,100	40,000
2139	Maintenance/Service Contracts	573,023	628,834	950,000	1,097,625
2140	Postage	35	84	490	500
2151	Printing	120	159	45	110
2164	Professional Fees - Consulting/Eng	-	1,600	14,000	14,000
2170	Training	49,519	34,143	40,805	36,500
2171	Travel	274	379	588	600
2172	Car Allowance	9,900	10,881	13,200	13,200
2190	Communications	18,356	19,671	82,250	169,360
2230	Employee Relations	-	628	988	1,190
2260	Memberships - Professional	1,450	200	1,300	1,300
	<i>Contractual Services Total</i>	<u>653,566</u>	<u>707,411</u>	<u>1,144,266</u>	<u>1,375,185</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,208	390	2,156	2,200
3313	Subscriptions	3,269	17,748	5,000	15,424
3316	Operating Supplies	344,627	442,670	338,950	596,569
3331	Vehicle Supplies	1,973	1,045	1,372	1,600
3340	Small Tools	648	406	735	750
	<i>Commodities Total</i>	<u>352,725</u>	<u>462,259</u>	<u>348,213</u>	<u>616,543</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	26,950	33,875	39,452	42,323
	<i>Fixed & Sundry Total</i>	<u>26,950</u>	<u>33,875</u>	<u>39,452</u>	<u>42,323</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	228,735	353,105	372,000	496,000
	<i>Miscellaneous Total</i>	<u>228,735</u>	<u>353,105</u>	<u>372,000</u>	<u>496,000</u>
Total		<u>\$ 2,918,151</u>	<u>\$ 3,039,591</u>	<u>\$ 3,703,484</u>	<u>\$ 4,484,144</u>

FACILITIES

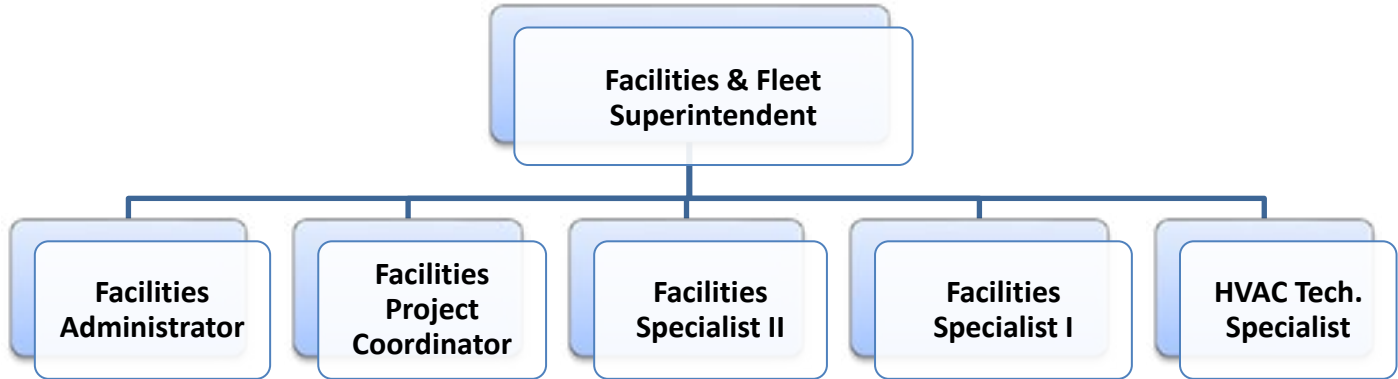
Department Description

To provide FPUA with economical solutions, professional resources and friendly service in a continuous effort to enhance company-wide productivity. The Facilities department is responsible for the delivery of a variety of facility construction and maintenance services to the business units.

Departmental Accomplishments





- Continuously manage energy conservation measures as an intricate part of space allocation and reconfiguration
- Purchased 110 KW portable generator to provide an emergency source of power for FPUA facilities.
- Replaced 10-ton HVAC system located at 206 S. Sixth Street.
- Completed Energy Services Center Storm Hardening Feasibility Study
- Installed Customer Service Drive thru Kiosk at 500 Boston Avenue





FACILITIES STAFFING



Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Facilities & Fleet Superintendent	1	1	1	-
Facilities Administrator	1	1	1	-
Facilities Project Coordinator	1	1	1	-
Facilities Specialist I	1	1	1	-
Facilities Specialist II	1	1	1	-
HVAC Tech Specialist	1	1	1	-
TOTAL FTE	6	6	6	-

FACILITIES
DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Monitor exposures of all facilities and other physical properties owned by FPUA
		Record, monitor, and manage contracts, service agreements, and warranties associated with all facilities
	Customer Service	Provide timely handling of FPUA mail and correspondence
	Competitive Rates	Provide for the design and maintenance of FPUA's facilities in a cost-effective manner
	FPUA Image	Provide the community with Weatherization Educational Outreach Program services. (WEOP)

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Facilities work requests	350	386	350	400	400	200	200
	Obsolete HVAC systems replaced	5	5	5	3 *	5	4 *	6*
	Customer work requests	200	258	150	194	200	400	400
	Cycle time (days to complete work requests)	8.00	17.21	6.00	7.38	5.00	7.00	6.00
	Average age of active work orders (days)	4.00	12.73	5.00	13.90	8.00	11.56	8.00
	Facilities Operating GSF Index	11.0%	11.15%	11.0%	16%	10.00%	13%	10%
	Facilities Operating GUE Index	15%	14%	13%	21 % **	12%	18%	13%
	Homes participating in WEOP	35	7	35	8*	25	16	25

*1 new 10-ton WRF, 2 Mini split Electrical room WTP in FY21; 1 new 10-ton unit @admin, 3 mini splits at ESC, new chiller at ESC in FY22; 3 conventional systems and 3 mini splits as back up for the wall hung units in the substations in FY23

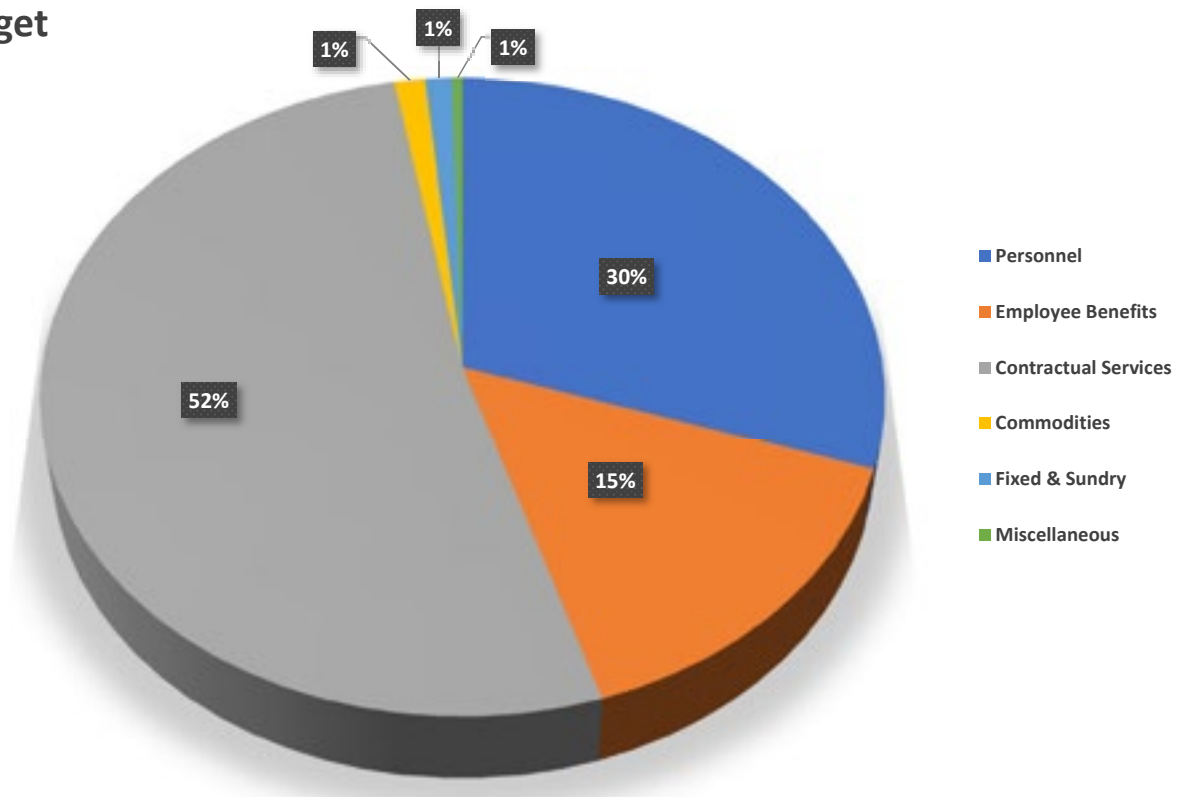
** pandemic restricted access to Facilities, less work by contractors Utility percentage increases

*** pandemic year, restricted access to homes.

BUDGET SUMMARY - DEPT 35

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 267,988	\$ 294,895	\$ 338,935	\$ 349,790	\$ 10,855
Employee Benefits	164,056	134,776	166,730	174,644	7,914
Contractual Services	279,305	303,356	471,450	604,954	133,504
Commodities	79,319	38,018	14,945	14,945	-
Fixed & Sundry	7,633	9,867	12,228	13,090	862
Miscellaneous	2,310	2,269	5,000	5,000	-
TOTALS	\$ 800,611	\$ 783,181	\$ 1,009,288	\$ 1,162,423	\$ 153,135

**Original Budget
FY 2023**



DEPT. 35 - FACILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 255,012	\$ 274,476	\$ 317,935	\$ 328,790
1020	Overtime	12,976	20,419	21,000	21,000
	<i>Personnel Services Total</i>	<u>267,988</u>	<u>294,895</u>	<u>338,935</u>	<u>349,790</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	72,231	13,696	57,348	62,822
4060	FICA	23,695	25,601	25,929	26,759
4070	Employees' Insurance	57,853	71,523	79,035	80,395
4090	Vacation Pay Expense	6,006	11,163	-	-
4100	Sick Pay Expense	708	9,103	-	-
4110	Net OPEB Expense	118	89	205	207
4600	Workers' Compensation	3,445	3,601	4,213	4,461
	<i>Employee Benefits Total</i>	<u>164,056</u>	<u>134,776</u>	<u>166,730</u>	<u>174,644</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	3,691	4,001	2,646	3,000
2131	Maintenance Of Buildings	18,014	44,180	39,200	95,000
2132	Maintenance Of Vehicles	2,034	2,359	2,940	3,234
2139	Maintenance/Service Contracts	149,379	160,290	171,500	242,470
2140	Postage	5,136	185	5,880	-
2151	Printing	60	-	118	-
2164	Professional Fees - Consulting/Eng	-	3,200	45,000	50,000
2166	Professional Fees - Other	-	1,400	-	-
2170	Training	3,276	-	3,920	4,000
2171	Travel	82	37	196	-
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	2,957	3,394	3,500	3,600
2200	Utilities	70,146	64,804	70,900	78,000
2230	Employee Relations	-	75	-	-
2250	Community Relations	18,458	14,271	120,000	120,000
2260	Memberships - Professional	912	-	490	490
	<i>Contractual Services Total</i>	<u>279,305</u>	<u>303,356</u>	<u>471,450</u>	<u>604,954</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,692	2,538	2,450	2,450
3316	Operating Supplies	64,613	25,693	6,370	6,370
3331	Vehicle Supplies	5,076	6,337	4,900	4,900
3340	Small Tools	6,938	3,450	1,225	1,225
	<i>Commodities Total</i>	<u>79,319</u>	<u>38,018</u>	<u>14,945</u>	<u>14,945</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	150	150	-	-
4610	Property & Liab./Ins. & Uninsur.	7,483	9,717	12,228	13,090
	<i>Fixed & Sundry Total</i>	<u>7,633</u>	<u>9,867</u>	<u>12,228</u>	<u>13,090</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,310	2,269	5,000	5,000
	<i>Miscellaneous Total</i>	<u>2,310</u>	<u>2,269</u>	<u>5,000</u>	<u>5,000</u>
	Total	<u>\$ 800,611</u>	<u>\$ 783,181</u>	<u>\$ 1,009,288</u>	<u>\$ 1,162,423</u>

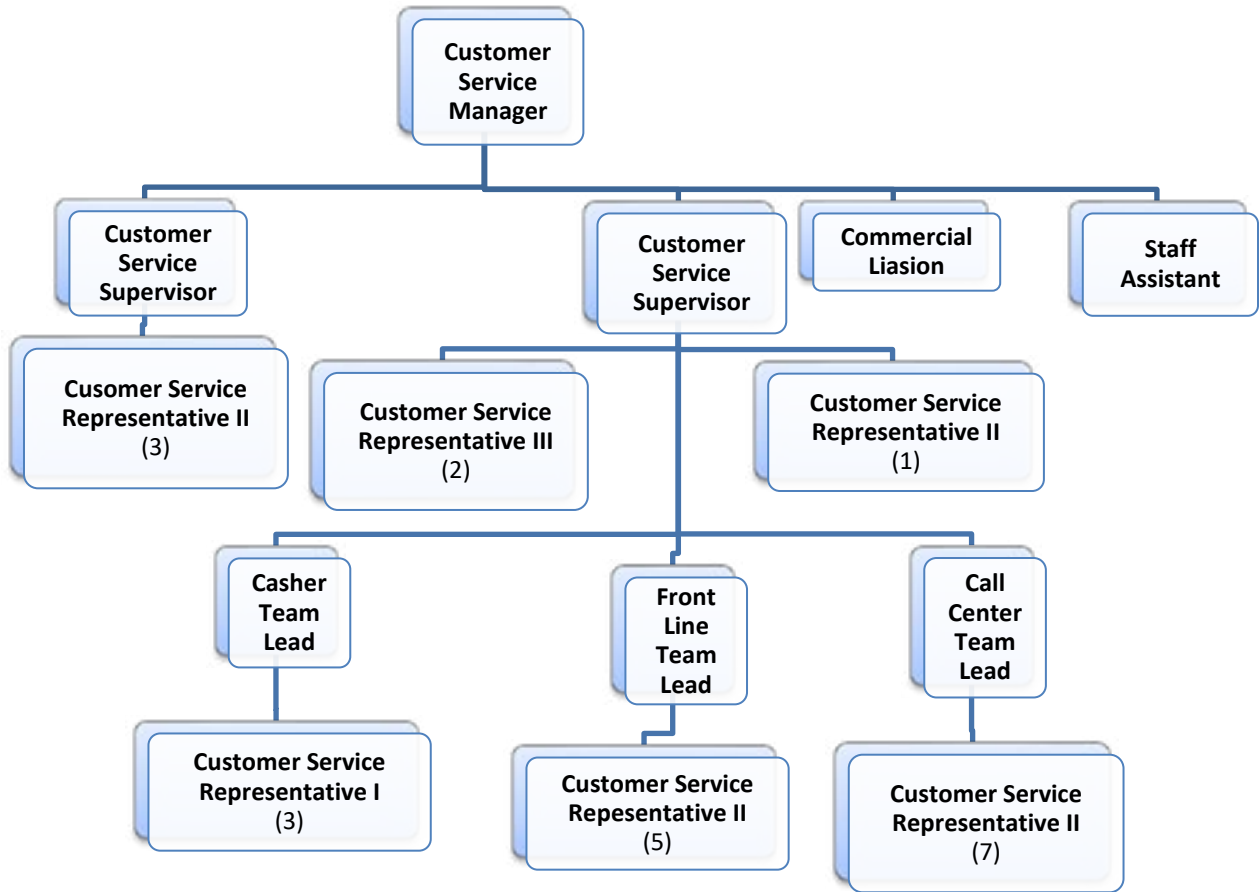
CUSTOMER SERVICE

Department Description

Providing customer solutions is the heart of FPUA. Central to every action and our key motivation is providing flawless service to achieve dramatic results. We go beyond our basic commitment of friendly service, we are always looking for ways to provide innovative solutions for enhanced customer value. We recognize that being a leader in the Fort Pierce community is more than creating quality products, it means creating solutions that meet a range of our customers' needs.

Departmental Accomplishments

- Increased E-Billing by 23.39%
- Increased Auto Pay by 8.56%
- Text to Pay transactions increased by 16.81%
- Worked with various departments and Leidos to continue implementation of AMI
- Worked with ITS, Invoice Cloud and SilverBlaze for implementation of AMI to customer portal
- Added and tested drive up Kiosk
- Opened walk up windows due to lobby closing
- Created start/stop form to allow customers to open services online easier and faster
- Online training program for Supervisors



Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Customer Service Manager	1	1	1	-
Customer Service Supervisor	2	2	2	-
Commercial Liaison	1	1	1	-
Staff Assistant	1	1	1	-
Cashier team Lead	1	1	1	-
Front Line Team Lead	1	1	1	-
Call Center Team Lead	1	1	1	-
Customer Service Rep I, II, III	20	21	21	-
TOTAL FTE	28	29	29	-

DEPARTMENTAL GOALS AND OBJECTIVES

	<p>Customer Service</p>	Serve as primary contact for internal and external FPUA customers
		Manage the monthly billing, service orders, call center, walk up, cashiering processes, including off-site payment centers, and monitor workflow between departments and our customers to improve customer service

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Avg. bills generated monthly	34,250	34,446	35,000	35,169	35,500	35,462	36,000
	Billing errors caught after bill was mailed vs all bills	.05%	.90%	.50%	.05%	.50%	.05%	.05%
	Billing errors caught before bill was mailed vs all bills	99.95%	99.10%	99.50%	99.95%	99.50%	99.95%	99.95%
	E-Billing*	55,000	67,947	53,500	85,205	85,000	90,000	91,000
	Auto Pay*	65,000	69,329	68,000	75,268	71,500	84,300	85,000
	Budget Billing*	3,200	1,409	1,425	1,397	1,360	1,424	1,500
	Text to Pay*	2,000	1,867	2,000	2,181	2,000	2,500	2,750
	On-Line Payment*	150,000	133,170	140,000	145,062	145,000	165,000	180,000
	Lobby Walk In**	51,000	23,544	50,000	0	1,000	20,000	20,000
	IVR Calls In and Out**	270,000	144,399	250,000	187,100	215,000	203,000	220,000
	Call center calls**	62,500	69,883	62,500	76,111	80,000	71,000	80,000
	Drive Thru**	41,000	52,922	42,000	57,268	58,000	50,300	50,000
	Full service Kiosks	2	2	2	3	3	3	3
Rebates processed**	265	240	230	313	265	225	230	

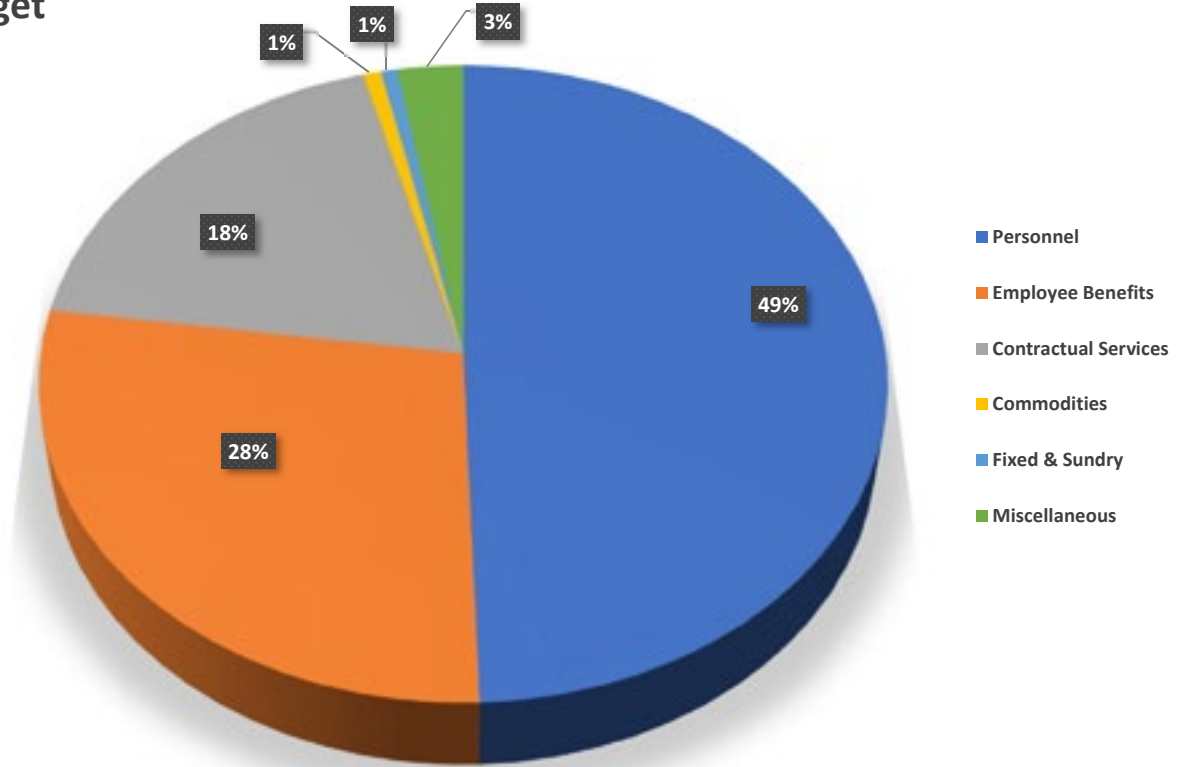
*This information is representative of annual figures in lieu of prior years' being calculated monthly

**Numbers affected due to pandemic 2020 and 2021

BUDGET SUMMARY - DEPT 43

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 988,366	\$ 1,090,729	\$ 1,139,861	\$ 1,239,399	\$ 99,538
Employee Benefits	670,378	526,204	653,875	696,371	42,496
Contractual Services	414,737	403,651	451,246	466,746	15,500
Commodities	24,387	21,091	18,816	18,816	-
Fixed & Sundry	11,942	13,722	15,663	16,755	1,092
Miscellaneous	39,049	43,963	44,000	69,000	25,000
TOTALS	\$ 2,148,859	\$ 2,099,360	\$ 2,323,461	\$ 2,507,087	\$ 183,626

**Original Budget
FY 2023**



DEPT. 43 - CUSTOMER SERVICE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 982,429	\$ 1,046,238	\$ 1,124,861	\$ 1,224,399
1020	Overtime	5,937	44,491	15,000	15,000
	<i>Personnel Services Total</i>	<u>988,366</u>	<u>1,090,729</u>	<u>1,139,861</u>	<u>1,239,399</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	221,135	37,822	159,578	187,398
4060	FICA	71,183	77,164	87,199	94,814
4070	Employees' Insurance	360,565	419,906	404,549	411,511
4090	Vacation Pay Expense	20,228	(3,038)	-	-
4100	Sick Pay Expense	(6,377)	(7,853)	-	-
4110	Net OPEB Expense	614	414	995	1,000
4600	Workers' Compensation	1,252	1,156	1,554	1,648
4640	Unemployment Claims	1,778	633	-	-
	<i>Employee Benefits Total</i>	<u>670,378</u>	<u>526,204</u>	<u>653,875</u>	<u>696,371</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	1,470	1,533	-	-
2139	Maintenance/Service Contracts	134,754	144,505	161,700	161,700
2140	Postage	198,675	198,530	205,800	205,800
2151	Printing	35,844	34,588	52,920	52,920
2165	Temporary Labor	11,687	-	-	-
2166	Professional Fees - Other	6,291	938	1,470	1,470
2170	Training	13,540	7,719	9,800	25,000
2171	Travel	41	-	196	196
2172	Car Allowance	3,300	3,300	3,300	3,300
2190	Communications	6,208	6,778	6,800	7,100
2230	Employee Relations	300	3,287	6,370	6,370
2260	Memberships - Professional	170	-	490	490
2290	Billing Housing Authority	2,457	2,473	2,400	2,400
	<i>Contractual Services Total</i>	<u>414,737</u>	<u>403,651</u>	<u>451,246</u>	<u>466,746</u>
<u>COMMODITIES</u>					
3311	Office Supplies	15,687	17,258	14,700	14,700
3316	Operating Supplies	8,700	3,833	4,116	4,116
	<i>Commodities Total</i>	<u>24,387</u>	<u>21,091</u>	<u>18,816</u>	<u>18,816</u>
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	(152)	95	98	100
4610	Property & Liab./Ins. & Uninsur.	12,094	13,627	15,565	16,655
	<i>Fixed & Sundry Total</i>	<u>11,942</u>	<u>13,722</u>	<u>15,663</u>	<u>16,755</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	39,049	43,963	44,000	69,000
	<i>Miscellaneous Total</i>	<u>39,049</u>	<u>43,963</u>	<u>44,000</u>	<u>69,000</u>
Total		<u>\$ 2,148,859</u>	<u>\$ 2,099,360</u>	<u>\$ 2,323,461</u>	<u>\$ 2,507,087</u>

GEOSPATIAL TECHNOLOGY

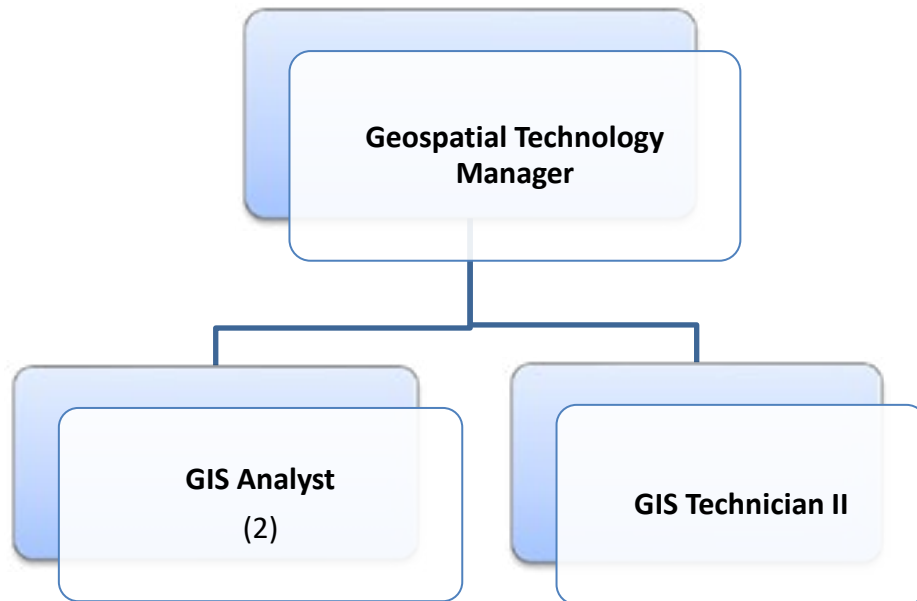
Department Description

The Geospatial Technology Department is responsible for using location intelligence to provide insight and understanding in order to help solve problems in unique ways. This department's focus is to provide solutions to overcome the unique challenges facing the strategic goals of FPUA such as lowering costs, keeping staff safe, improving reliability, utility expansion, and a commitment to the community using a considerable range of tools, software applications, and systems intended for collecting, analyzing, and delivering geospatial data. Our purpose is to maintain the geographic network of each utility, utilize spatial analysis to improve decision making, integrate location with federated systems, maintain infrastructure life cycle, design and implement web and mobile based mapping applications, and improve workflows and processes using geospatial data.

Departmental Accomplishments

- Formation of the geospatial technology services department
- Installed and configured ArcFM Designer and Workflow Manager 10.6.1b for Electric, Gas, and Fiber utilities
- Redesigned Hurricane Response workflow
- Upgraded all ArcGIS/ArcFM products from 10.2.1 to 10.6.1
- Implemented procedural changes to OMS data capture and created historical outage ArcGIS Insights Dashboard
- Created mobile field design solution for pole replacements
- Compiled R&R metrics for water main and gravity main vulnerabilities

GEOSPATIAL TECHNOLOGY STAFFING





Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Geospatial Technology Manager	0	1	1	-
GIS Analyst	0	2	2	-
GIS Technician II	0	1	1	-
TOTAL FTE	-	4	4	-

*Geospatial Technology department was created March 2022 utilizing three employees from Electric & Gas Engineering and one employee from Water/Wastewater Engineering.

GEOSPATIAL TECHNOLOGY

DEPARTMENTAL GOALS AND OBJECTIVES

	<p>Reliability</p>	<p>Work with all departments in the development and maintenance of a Geographic Information System (GIS) by accurately interpreting data from a variety of sources and deliver a high quality digital twin of FPUA systems in a timely manner.</p>
		<p>Interpret and perform complex spatial analysis using GIS data to produce physical and digital maps, detailed reports, web and mobile based applications, integration with external systems, and a variety of additional products to streamline workflows and allow staff to make more informed decisions.</p>
		<p>Maximize the value of geospatial technology by following best practices guidelines and implementation approaches.</p>
		<p>Implement a proper geospatial strategy, invest in people that possess the knowledge, skills, and creativity to achieve FPUA goals, evaluate and implement scalable and flexible geospatial technologies, promote a culture of innovation and collaboration, and integrate location intelligence throughout the organization and community.</p>

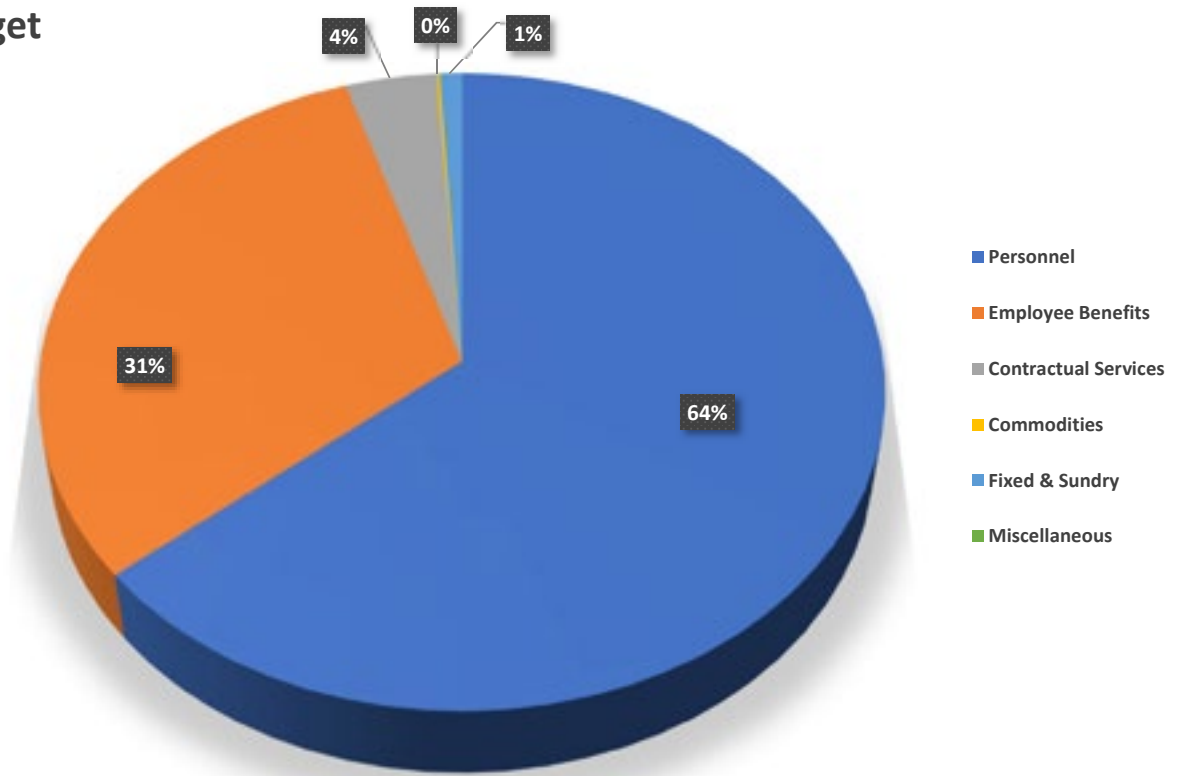
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Entities added to GIS *	800	1,020	1,000	2,248	1,000	1,800	1,000
	Utility (Electric, Gas, Fiber, Water, Wastewater, Raw) Point Features Maintained in GIS	-	-	-	-	-	149,000	150,000
	Utility (Electric, Gas, Fiber, Water, Wastewater, Raw) Linear Miles of Features Maintained in GIS	-	-	-	-	-	2,515	2,520
	Avg. Web Map Utility Views Per Day	-	-	-	-	-	58	60
	Number of FPUA ArcGIS Portal Users	-	-	-	-	-	15	20

*Department created March 2022. Previously reported in Water/Wastewater Engineering

BUDGET SUMMARY - DEPT 46

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ -	\$ -	\$ 156,729	\$ 307,217	\$ 150,488
Employee Benefits	-	-	78,882	149,061	70,179
Contractual Services	-	-	4,585	18,345	13,760
Commodities	-	-	200	600	400
Fixed & Sundry	-	-	4,103	4,390	287
Miscellaneous	-	-	-	-	-
TOTALS	\$ -	\$ -	\$ 244,499	\$ 479,613	\$ 235,114

**Original Budget
FY 2023**



DEPT. 46 -GEOSPATIAL TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ -	\$ -	\$ 156,729	\$ 307,217
	<i>Personnel Services Total</i>	-	-	156,729	307,217
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	-	-	26,519	55,176
4060	FICA	-	-	11,990	23,502
4070	Employees' Insurance	-	-	39,767	69,192
4110	Net OPEB Expense	-	-	-	140
4600	Workers' Compensation	-	-	606	1,051
	<i>Employee Benefits Total</i>	-	-	78,882	149,061
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance of Vehicles				
2151	Printing	-	-	-	40
2170	Training	-	-	2,460	13,920
2171	Travel	-	-	-	500
2172	Car Allowance	-	-	1,925	3,300
2230	Employee Relations	-	-	200	300
2260	Memberships - Professional	-	-	-	285
	<i>Contractual Services Total</i>	-	-	4,585	18,345
<u>COMMODITIES</u>					
3311	Office Supplies	-	-	200	500
3313	Subscriptions	-	-	-	100
	<i>Commodities Total</i>	-	-	200	600
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	-	-	4,103	4,390
	<i>Fixed & Sundry Total</i>	-	-	4,103	4,390
	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,499</u>	<u>\$ 479,613</u>

FPUANET COMMUNICATIONS

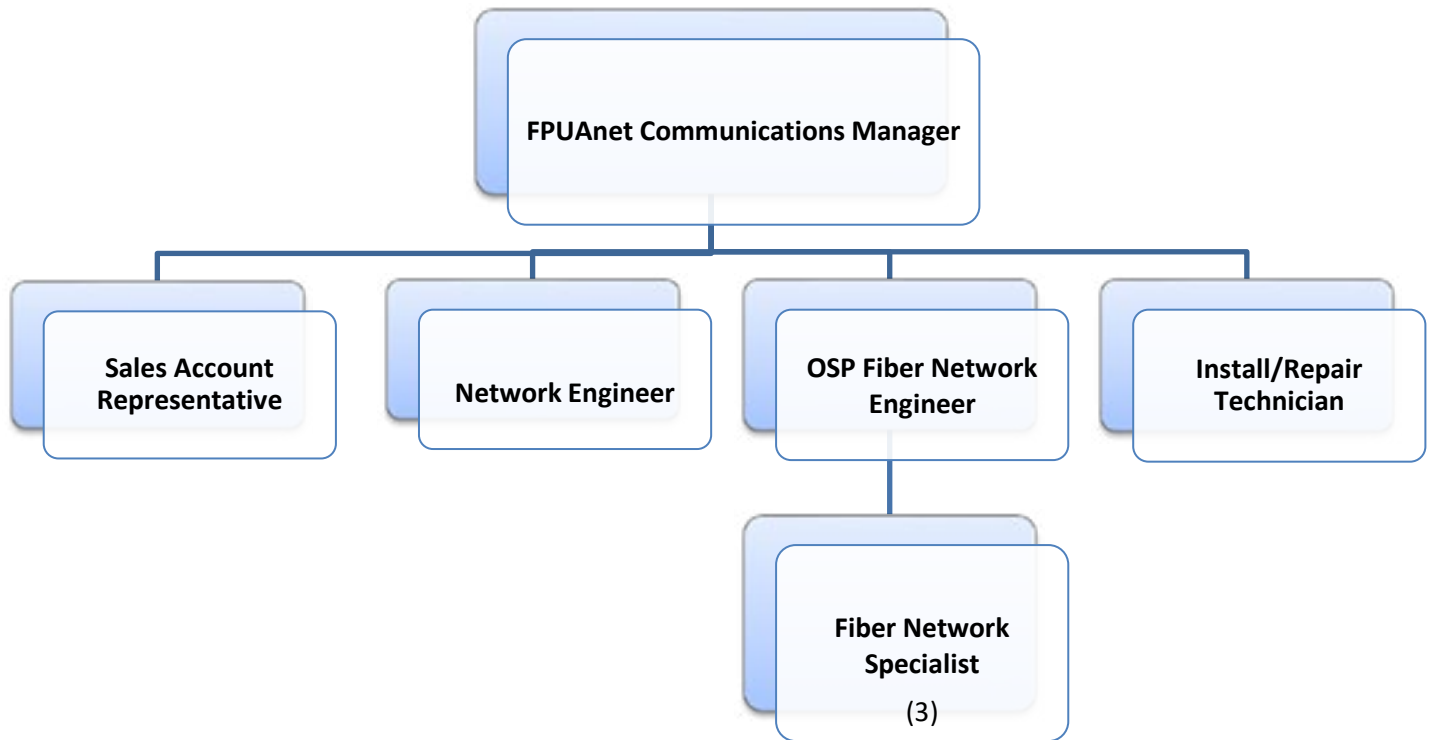
Department Description

FPUAnet is responsible for all aspects of the fiber optic infrastructure that provides services to internal utility business units and external Broadband Customers. It is broken up into five organizational pillars Network Engineering, Network Operations, Outside Plant Engineering, Outside Plant Construction and Business Operations.

Our involvement in providing broadband communication services to the community helps to fulfill the mission of FPUA. Making improved communication services more readily available tends to positively affect the local economy by attracting businesses, residents and visitors. Providing these services economically encourages competitors to keep their prices low and quality high. And, increased FPUA revenue can benefit the community through lower utility rates and more City improvements.

Departmental Accomplishments

- Transformed FPUAnet into a standalone Utility Business Unit
- Set Standard Broadband Rates & Policies
- Contracted a with 3rd Party Help Desk & NOC Monitoring Vendor
- Developed Marketing & Branding Plan
- Completed a High-Level Design for entire Territory
- Developed OSP Engineering & Construction Standards
- Evaluated all Fiber to the Parcel Materials and ordered
- Upgraded Redundant Circuits from 1Gbps to 10Gbps
- Completed Configuration of Public Wi-Fi Firewall
- Configured Core Switches to Virtual Stack
- Launched GPON & XGSPON Service Offerings
- Launched free public Wi-Fi at Means Court, Jetty Park and Manatee Center
- Developed Partnership with VOIP Provider
- Completed Design & Construction Drawings for Lincoln Park Project
- Completed High Level Design for Downtown
- Received the Cornerstone award from Community Broadband




FPUANET COMMUNICATIONS STAFFING



Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
FPUANet Communications Manager	1	1	1	-
Sales Account Representative	1	1	1	-
Network Engineer	1	1	1	-
OSP Fiber Network Engineer	1	1	1	-
Fiber Network Specialist	-	2	3	1
Install/Repair Technician	-	1	1	-
TOTAL FTE	4	7	8	1

*Additional positions needed as the deployment of GPON will immediately expand the customer base to include small business and residential customers.

FPUANET COMMUNICATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Building the Utility/City	Continue to provide highly reliable and high-speed communications to our community
		Install 4 SMART Kiosk's in Downtown
		Deploy Public Wi-Fi Downtown
		Deploy network into Downtown, Lincoln Park, Airport Industrial Park
		Rehab Cross Connects & Patch Panels <ul style="list-style-type: none"> ○ Admin ○ 7th & Citrus ○ Orange Blossom
		Configure & Install of OLT at ESC & Jaycee Park
	Reliability	Replacement redundant servers for FPUANet Network Services & Monitoring
		Launch New Website & Digital Marketplace
	Employee Development and Satisfaction	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

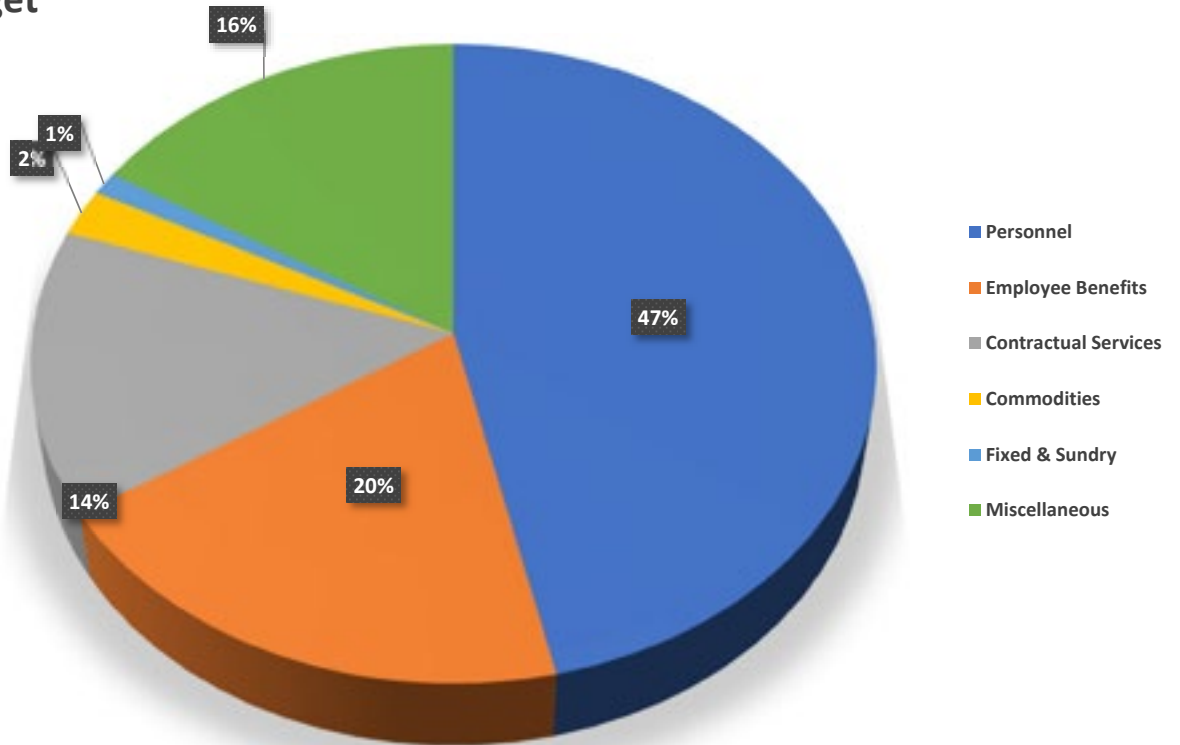
Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Avg. # of services billed	115	64	200	58	300	100	300
	Operating Revenue (Goal/Budget vs Actual)	\$542,100	\$371,237	\$458,852	382,889	\$1,043,600	\$769,000	\$1,406,500
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

*Decrease in revenue is due to scalability capacity to deploy Network to new residential and commercial markets (i.e. staffing, supply chain issue for fiber materials, and website and digital marketplace launch).

BUDGET SUMMARY - DEPT 93

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 155,100	\$ 225,961	\$ 353,395	\$ 504,841	\$ 151,446
Employee Benefits	110,477	100,577	166,325	211,262	44,937
Contractual Services	21,099	47,259	194,725	156,770	(37,955)
Commodities	11,387	16,094	24,698	25,858	1,160
Fixed & Sundry	4,327	49,386	26,883	12,303	(14,580)
Miscellaneous	64,335	109,390	153,000	176,000	23,000
TOTALS	\$ 366,725	\$ 548,667	\$ 919,026	\$ 1,087,034	\$ 168,008

**Original Budget
FY 2023**



DEPT. 93 - FPUAnet® COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 155,100	\$ 225,961	\$ 350,895	\$ 499,841
1020	Overtime	-	-	2,500	5,000
	<i>Personnel Services Total</i>	<u>155,100</u>	<u>225,961</u>	<u>353,395</u>	<u>504,841</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	32,792	8,844	59,794	90,669
4060	FICA	9,964	15,524	27,035	38,620
4070	Employees' Insurance	43,252	70,508	78,969	80,328
4090	Vacation Pay Expense	11,920	1,662	-	-
4100	Sick Pay Expense	12,251	3,809	-	-
4110	Net OPEB Expense	94	59	205	310
4600	Workers' Compensation	204	171	322	1,335
	<i>Employee Benefits Total</i>	<u>110,477</u>	<u>100,577</u>	<u>166,325</u>	<u>211,262</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	314	334	5,500	6,500
2132	Maintenance Of Vehicles	-	675	490	1,500
2139	Maintenance/Service Contracts	3,960	5,566	79,000	95,000
2140	Postage	-	-	490	1,000
2151	Printing	20	40	980	2,500
2164	Profess. Fees - Consulting/Eng.	1,640	23,794	65,737	10,000
2166	Professional Fees - Other	-	1,425	8,963	1,500
2170	Training	4,447	3,450	14,700	19,100
2171	Travel	-	1,063	1,470	1,470
2172	Car Allowance	2,796	3,300	3,300	3,300
2190	Communications	2,811	2,357	6,400	6,700
2200	Utilities	48	48	100	100
2230	Employee Relations	-	-	441	600
2240	Business Relations	63	8	784	1,000
2260	Memberships - Professional	5,000	5,199	6,370	6,500
	<i>Contractual Services Total</i>	<u>21,099</u>	<u>47,259</u>	<u>194,725</u>	<u>156,770</u>
<u>COMMODITIES</u>					
3311	Office Supplies	7,007	5,781	4,900	4,900
3313	Subscriptions	-	20	98	98
3316	Operating Supplies	4,113	7,420	7,840	9,000
3331	Vehicle Supplies	267	1,440	1,960	1,960
3360	Purchases For Resale	-	(242)	-	-
3340	Small Tools	-	1,675	9,900	9,900
	<i>Commodities Total</i>	<u>11,387</u>	<u>16,094</u>	<u>24,698</u>	<u>25,858</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	650	600	882	882
4610	Property & Liab./Ins. & Uninsur.	3,594	14,975	6,001	6,421
4666	Inventory Adjustments	1	33,811	20,000	5,000
4700	Utility Bad Debt Expense	82	-	-	-
	<i>Fixed & Sundry Total</i>	<u>4,327</u>	<u>49,386</u>	<u>26,883</u>	<u>12,303</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	64,335	109,390	153,000	176,000
	<i>Miscellaneous Total</i>	<u>64,335</u>	<u>109,390</u>	<u>153,000</u>	<u>176,000</u>
	Total	<u>\$ 366,725</u>	<u>\$ 548,667</u>	<u>\$ 919,026</u>	<u>\$ 1,087,034</u>

DEPT. 95 - FPUAnet® COMMUNICATIONS PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
	<u>PURCHASES FOR RESALE</u>				
3360	Purchases For Resale	\$ 79,024	\$ 78,191	\$ 105,000	\$ 125,000
	<i>Purchases For Resale Total</i>	<u>79,024</u>	<u>78,191</u>	<u>105,000</u>	<u>125,000</u>
	Total	<u>\$ 79,024</u>	<u>\$ 78,191</u>	<u>\$ 105,000</u>	<u>\$ 125,000</u>



DIRECTOR OF FINANCIAL ADMINISTRATION

Barbara A. Mika, CGFO

Finance

Michele Harris, CGFO

Finance Manager

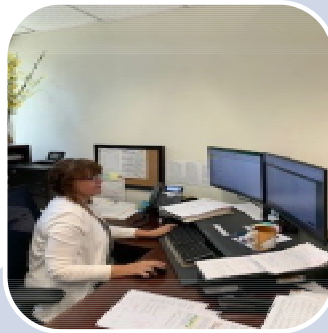
Department	FINAL 9/30/2020	FINAL 9/30/2021	AMENDED BUDGET 9/30/2022	ORIGINAL BUDGET 9/30/2023	CHANGE FROM 9/30/2022 TO 9/30/2023
14 Regulatory Affairs	3	4	4	4	-
21 Finance	11	11 D	11 D	11 D	-
TOTAL FTE	14	15	15	15	-

D - Includes DROP participant employees

DIRECTOR OF FINANCIAL

ADMINISTRATION

- Provide planning and direction for the following departments:
 - Regulatory Affairs – Department 14
 - Finance – Department 21



REGULATORY AFFAIRS

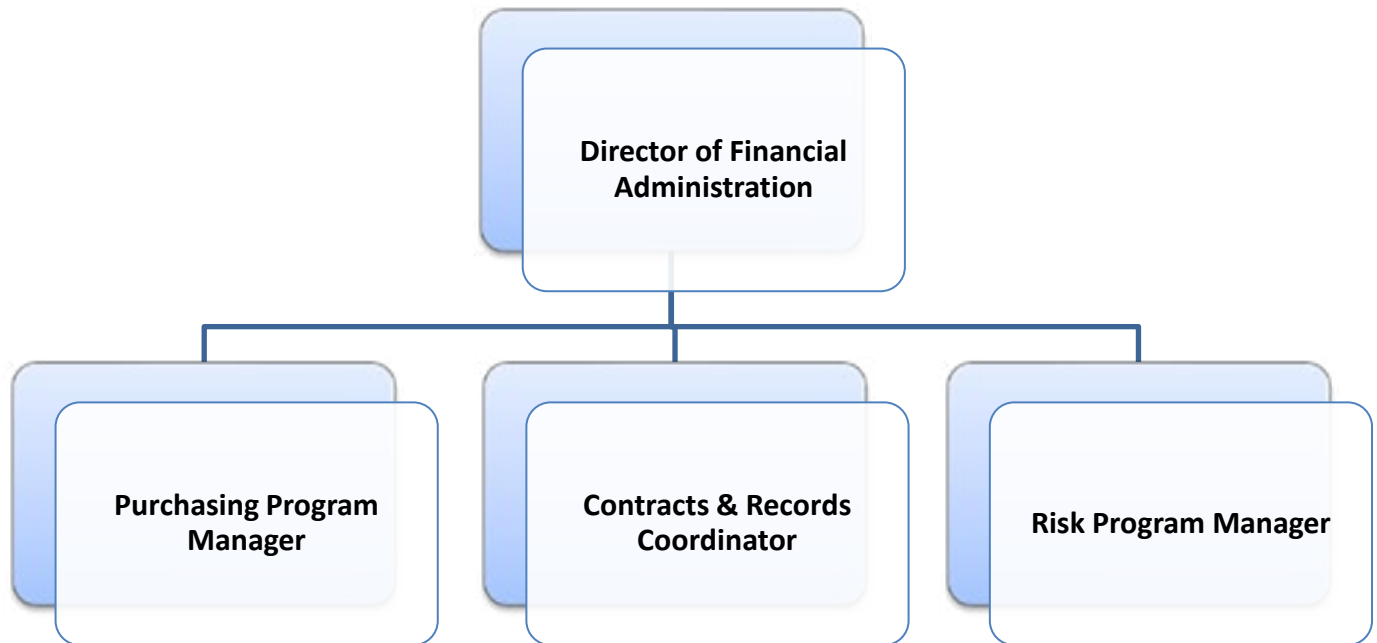
Department Description

The Regulatory Affairs Department provides operational support and services for the following functional areas. Oversight for the requisition and procurement of goods and services by FPUA, including all formal and informal bids, request for proposals (RFP), and other types of public solicitations in compliance with FPUA's rules and all applicable federal, state and local laws. Contract Administration processes contracts from inception to final approval and signature by the Board, and manages the contract renewal process. Records Management and public records requests includes providing training and guidance for records retention. Risk Management processes customer claims and maintains FPUA's insurance programs.

Departmental Accomplishments

- Improved the time required to complete procurements through the use of cooperatives and “piggybacking” off Florida state/county/city government procurements
- Improved the time required to complete competitive procurements through the use of the revised requisition approval process, further reducing time required for contract approval and Board submissions
- Completed new qualification of eleven firms for Water and Wastewater Professional Engineering and Design Build Services
- Enacted a temporary exemption on emergency purchases of goods and services, in accordance with the purchasing manual, to include the hurricane season preparation and to provide relief from long lead times on procurement
- Successfully transitioned annexations to the City and easements from in-house attorney

REGULATORY AFFAIRS STAFFING



Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Director of Regulatory Affairs	1	-	-	-
Director of Financial Administration	-	1	1	-
Purchasing Program Manager	1	1	1	-
Contracts & Records Coordinator	1	1	1	-
Risk Program Manager	1	1	1	-
TOTAL FTE	4	4	4	-

REGULATORY AFFAIRS

DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Plan, organize and direct the purchasing, contracts administration, risk management, and records management activities throughout the organization
		Streamline the requisition and procurement process for all FPUA departments
		Ensure the fair and equitable treatment of all parties involved with formal solicitations issued by FPUA, to maximize the purchasing value of FPUA funds, and provide safeguards for maintaining a procurement system of quality and integrity
		Identify and monitor risk exposure to minimize consequences through effective and efficient practices, procedures, controls and compliance review
		Provide guidance and support to all FPUA departments to ensure compliance with the laws and regulations that pose legal and operational risk to FPUA
	Customer Service	Process, record and file easements and annexation agreements for parcels connecting into the City of Fort Pierce
		Responds to and assists with public records requests; and coordinate, train, and oversee the records management function for FPUA to ensure compliance with the Florida Sunshine Laws and Florida Records Management Association best practices

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Records Disposition Volume - Electronic Records / Paper Records	70 GB 200 cf	0 GB 118.6 cf	70 GB 200 cf	0 GB 35.13 cf	70 GB 200 cf	50 GB 200 cf	70 GB 200 cf
	Formal Solicitations Completed*	30	38	35	42	45	40	40
	POA's Completed	300	328	275	409	390	400	400
	PO's Less than \$10k, completed**	**	173	175	238	175	200	200
	Public Records Requests	50	67	50	80	70	90	80

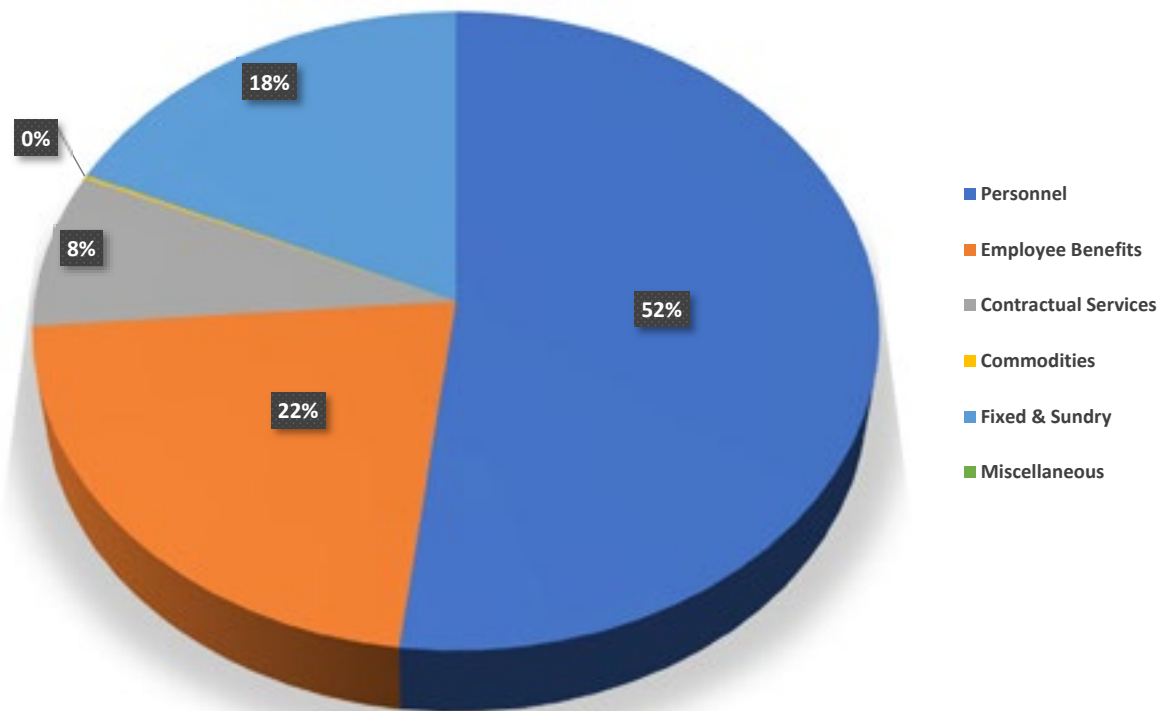
* Formal solicitations completed include ITB's, RFP's, RFQu's, cooperative and piggyback purchases

** New performance measure added for FY2021

BUDGET SUMMARY - DEPT 14

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 155,722	\$ 224,231	\$ 278,663	\$ 324,947	\$ 46,284
Employee Benefits	109,880	104,221	120,760	136,418	15,658
Contractual Services	11,367	22,822	44,341	49,002	4,661
Commodities	837	6,797	1,225	1,000	(225)
Fixed & Sundry	2,783	4,407	113,391	114,220	829
Miscellaneous	-	-	-	-	-
TOTALS	\$ 280,589	\$ 362,478	\$ 558,380	\$ 625,587	\$ 67,207

**Original Budget
FY 2023**



DEPT. 14 - REGULATORY AFFAIRS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 155,722	\$ 224,231	\$ 278,663	\$ 324,947
	<i>Personnel Services Total</i>	<u>155,722</u>	<u>224,231</u>	<u>278,663</u>	<u>324,947</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	36,562	9,214	47,150	58,360
4060	FICA	11,601	16,729	21,318	24,858
4070	Employees' Insurance	39,283	56,101	51,941	52,835
4090	Vacation Pay Expense	18,036	10,432	-	-
4100	Sick Pay Expense	4,174	11,515	-	-
4110	Net OPEB Expense	71	59	137	138
4600	Workers' Compensation	153	171	214	227
	<i>Employee Benefits Total</i>	<u>109,880</u>	<u>104,221</u>	<u>120,760</u>	<u>136,418</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	2,326	1,963	4,214	4,000
2140	Postage	-	-	196	196
2151	Printing	60	-	196	196
2164	Profess. Fees - Consulting/Eng.	3,838	3,681	15,000	15,000
2166	Professional Fees - Other	850	8,985	15,000	15,000
2170	Training	495	1,240	3,470	8,000
2171	Travel	-	-	980	-
2172	Car Allowance	3,798	5,160	3,512	5,160
2190	Communications	-	-	200	200
2230	Employee Relations	-	623	250	250
2260	Memberships - Professional	-	1,170	1,323	1,000
	<i>Contractual Services Total</i>	<u>11,367</u>	<u>22,822</u>	<u>44,341</u>	<u>49,002</u>
<u>COMMODITIES</u>					
3311	Office Supplies	837	6,797	980	1,000
3313	Subscriptions	-	-	245	-
	<i>Commodities Total</i>	<u>837</u>	<u>6,797</u>	<u>1,225</u>	<u>1,000</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	410	308	980	1,500
4610	Property & Liab./Ins. & Uninsur.	2,373	4,099	112,411	112,720
	<i>Fixed & Sundry Total</i>	<u>2,783</u>	<u>4,407</u>	<u>113,391</u>	<u>114,220</u>
Total		<u>\$ 280,589</u>	<u>\$ 362,478</u>	<u>\$ 558,380</u>	<u>\$ 625,587</u>

FINANCE

Department Description

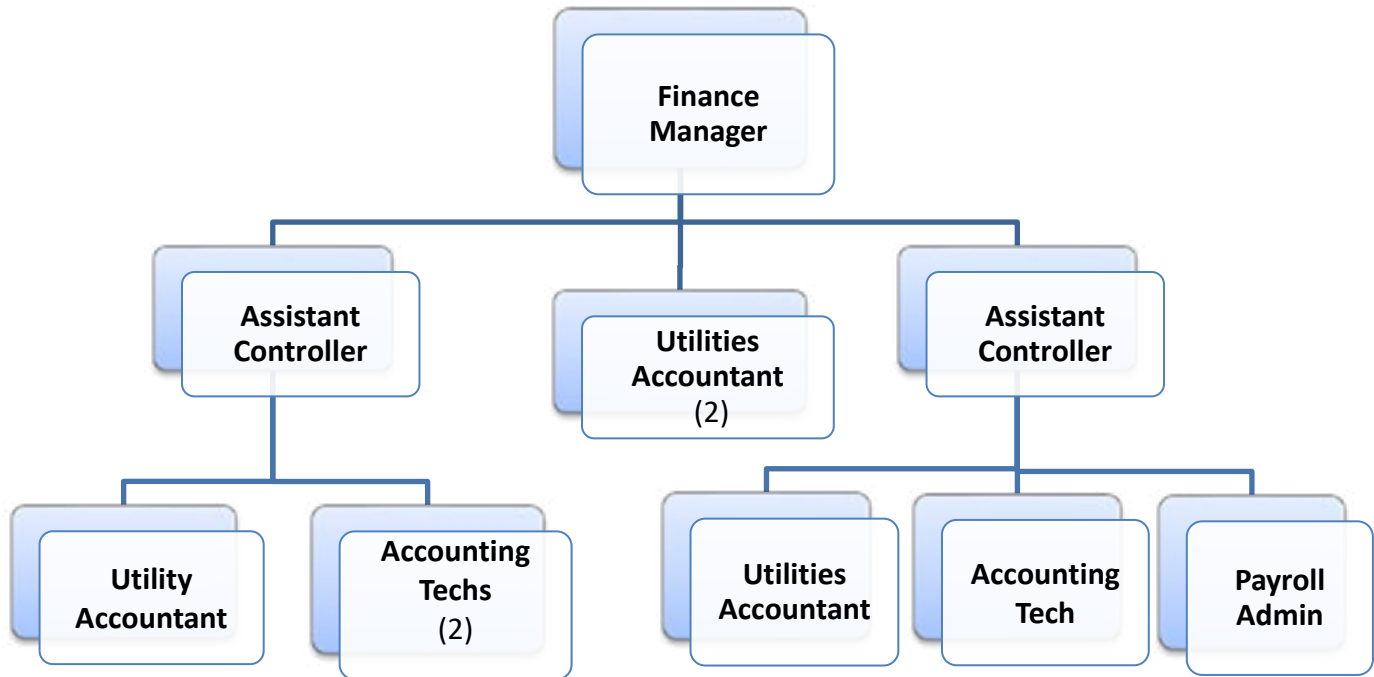
The Department of Finance is responsible for planning, organizing, and directing the financial, accounting, and rate matters of FPUA:

- Maintain and control the computerized general ledger system and subsystems that include accounts payable, cash receipts, fixed assets, construction work in progress, payroll, cash and investments, inventory, budget, purchasing, and debt management
- Prepare FPUA's annual financial report, annual budget, budget amendments, financial forecasts, and monthly and quarterly operating reports. Coordinate rate studies and report required financial and statistical information to state and federal regulatory agencies and investment bankers.
- Collect, maintain, and disburse FPUA's cash and safeguard FPUA's assets in addition to maintaining an investment program.
- Review and desk audit all departmentally generated purchase orders, work order transactions, travel requests, and payment requests.
- Expand training opportunities to Finance personnel and train external department's new staff on finance administrative duties

Departmental Accomplishments

- Awarded GFOA's Distinguished Budget Presentation Award for the Annual Budget
- Presented with GFOA's Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report
- Facilitated the issuance of Utilities Refunding and Revenue Bonds, Series 2022A and Utilities Revenue Bonds, Series 2022B



FINANCE STAFFING





Classification	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change from 9/30/2022 to 9/30/23
Director of Finance	1	-	-	-
Finance Manager	1	1	1	-
Assistant Controller	2	2	2	-
Utility Accountant	3	4	4	-
Accounting Techs	3	3	3	-
Payroll Admin	1	1	1	-
TOTAL FTE	11	11	11	-

*Additional Utilities Accountant position created to assist with debt management, grant compliance, and performance measure monitoring

FINANCE
DEPARTMENTAL GOALS AND OBJECTIVES

	Reliability	Plan, organize and direct the financial, accounting, and rate matters throughout FPUA
		Preparation of financial statements, statistical and regulatory reports, budget documents and coordination of financial forecasts, rate studies, debt issuance and cash management
		Maintain FPUA's accounting records in accordance with generally accepted accounting principles
		Follow GFOA Best Practices for Budget and Financial Planning
		Maintain compliance with Bond Covenants
	Employee Development and Satisfaction	Expand training opportunities to Finance personnel and train external department's new staff on finance administrative duties

Strategic Goal:	Performance Measurement:	FY 2020		FY 2021		FY 2022		FY 2023
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Active vendors	2,500	2,577	2,500	2,638	2,500	2,900	2,500
	% Payments issued – Check	50.9%	46.0%	50.9%	48.5%	55.0%	43.1%	42.0%
	% Payments issued - EFT	49.1%	54.0%	49.1%	51.5%	45.0%	56.9%	58.0%
	Days of Cash on Hand Sept 30	90	118	90	95	90	61	90
	Overall % of Annual Budget award judged to be:							
	Proficient	60.0%	91.7%	60.0%	16.7%	81.5%	100%	0.0%
	Outstanding	40.0%	8.3%	40.0%	50.0%	18.5%	0.0%	100%
	Does not Satisfy	0.0%	0.0%	0.0%	33.3%	0.0%	0.0%	0.0%
	Proficient grading on Annual Financial Report from Special Review Committee	100%	100%	100%	**	100%	100%	100%
	Unqualified audit opinion by external CPA firm	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bond Ratings:								
Fitch	A+	A+	A+	A+	A+	A	A+	
Standard & Poor's	A	A	A	A	A+	A	A+	
Debt Service Ratio	2.93x	3.16x	2.82x	3.54x	2.72x	2.22x	2.31x	
	Staff Education Hours:							
	CPE credits earned	*	120	*	193	300	184	160
	College credit hours	*	*	*	30	*	27	20
FGFOA Members	*	4	*	4	*	4	7	

* New Performance Measure

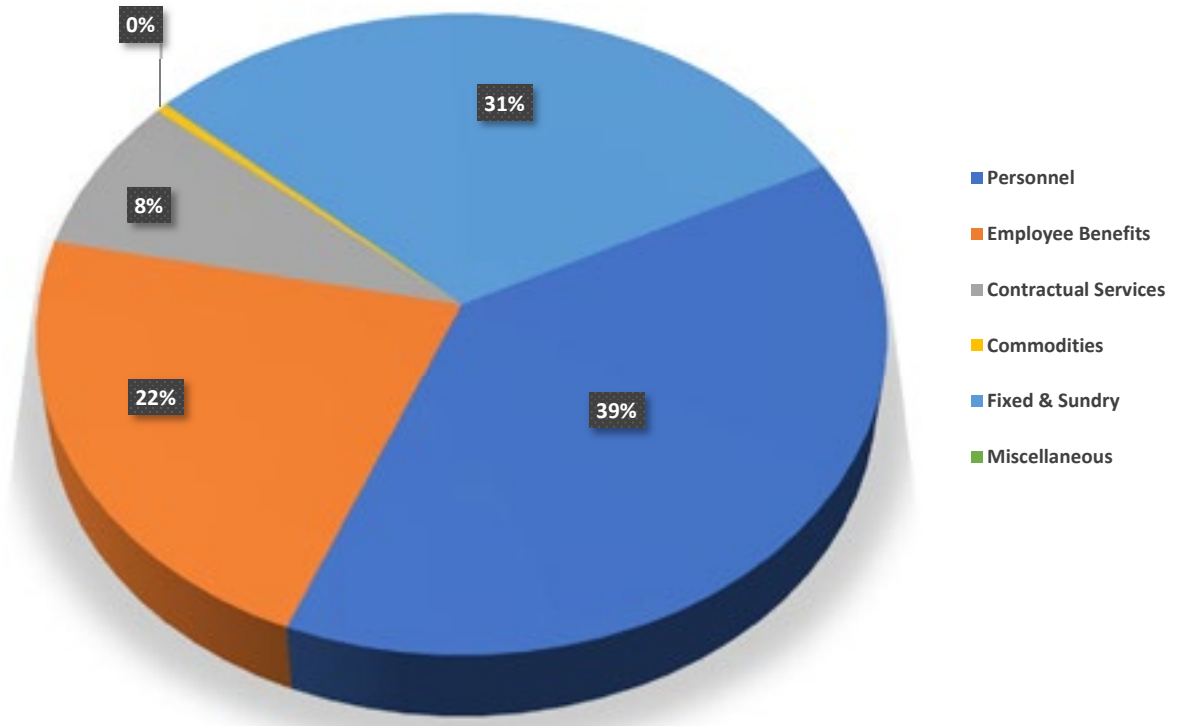
** Rating not yet available

BUDGET SUMMARY - DEPT 21

Description	Actual FY 2020	Actual FY 2021	Amended Budget FY 2022	Original Budget FY 2023	Change From 9/30/2022 to 9/30/2023
Personnel	\$ 748,805	\$ 655,701	\$ 632,482	\$ 635,034	\$ 2,552
Employee Benefits	367,945	283,950	352,905	362,905	10,000
Contractual Services	107,290	103,049	1,405,420	130,875	(1,274,545) *
Commodities	7,632	8,736	7,000	7,600	600
Fixed & Sundry	394,911	484,850	512,122	506,914	(5,208)
Miscellaneous	-	-	-	-	-
TOTALS	\$ 1,626,583	\$ 1,536,286	\$ 2,909,929	\$ 1,643,328	\$ (1,266,601)

* Contractual Services for Amended FY 2022 contain debt restructuring fees.

**Original Budget
FY 2023**



DEPT. 21 - FINANCE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 747,713	\$ 655,701	\$ 631,982	\$ 634,034
1020	Overtime	1,092	-	500	1,000
	<i>Personnel Services Total</i>	<u>748,805</u>	<u>655,701</u>	<u>632,482</u>	<u>635,034</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	174,265	25,393	97,325	103,805
4060	FICA	54,310	46,755	48,385	48,580
4070	Employees' Insurance	178,361	195,766	196,141	199,516
4090	Vacation Pay Expense	(6,258)	1,391	-	-
4100	Sick Pay Expense	(33,553)	14,068	-	-
4110	Net OPEB Expense	260	163	411	379
4600	Workers' Compensation	560	414	643	625
4640	Unemployment Claims	-	-	10,000	10,000
	<i>Employee Benefits Total</i>	<u>367,945</u>	<u>283,950</u>	<u>352,905</u>	<u>362,905</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	509	-	-	-
2139	Maintenance/Service Contracts	1,311	243	300	300
2140	Postage	11	-	50	50
2151	Printing	60	40	1,000	1,000
2161	Professional Fees - Audit	47,880	49,470	49,470	51,000
2164	Profess. Fees - Consulting/Eng.	8,771	12,751	1,175,000	41,000
2166	Professional Fees - Other	16,750	21,400	165,550	22,000
2170	Training	19,536	10,943	6,500	8,500
2171	Travel	444	181	75	75
2172	Car Allowance	9,503	5,160	4,075	3,300
2190	Communications	1,510	1,716	1,800	1,900
2230	Employee Relations	75	520	850	1,000
2260	Memberships - Professional	930	625	750	750
	<i>Contractual Services Total</i>	<u>107,290</u>	<u>103,049</u>	<u>1,405,420</u>	<u>130,875</u>
<u>COMMODITIES</u>					
3311	Office Supplies	7,300	8,162	7,000	7,000
3313	Subscriptions	332	574	-	600
	<i>Commodities Total</i>	<u>7,632</u>	<u>8,736</u>	<u>7,000</u>	<u>7,600</u>
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	(150)	(2,390)	-	-
4520	Licenses & Permits	95	-	105	105
4610	Property & Liab./Ins. & Uninsur.	10,512	10,362	12,017	12,809
5730	Bank Charges	384,454	476,878	500,000	494,000
	<i>Fixed & Sundry Total</i>	<u>394,911</u>	<u>484,850</u>	<u>512,122</u>	<u>506,914</u>
Total		<u>\$ 1,626,583</u>	<u>\$ 1,536,286</u>	<u>\$ 2,909,929</u>	<u>\$ 1,643,328</u>

ADMINISTRATIVE & GENERAL

Department Description

Expenses that are not specific to one department are charged among the following departments.

- Dept 39 – MOEC
- Dept 49 – Administration
- Dept 59 – Electric
- Dept 69 – Water
- Dept 79 – Natural Gas
- Dept 89 – Wastewater
- Dept 99 – FPUAnet Communications

The costs in these departments are allocated among the appropriate departments. Allocation percentages and methodology are reviewed annually by the Department of Finance. The fundamentals are cost-causative, measurable, objective, stable, predictable and consistently applied.

**DEPT. 39 - ADMINISTRATIVE & GENERAL -
MANATEE OBSERVATION & EDUCATION CENTER**

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
	<u>MISCELLANEOUS</u>				
5710	Storm Expenses	\$ 206	\$ -	\$ -	\$ -
9000	Distribution To City Of Fort Pierce	3,713	235	316	3,150
	<i>Miscellaneous Total</i>	3,919	235	316	3,150
Total		\$ 3,919	\$ 235	\$ 316	\$ 3,150

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
	<u>CONTRACTUAL SERVICES</u>				
2122	Rentals	\$ 257	\$ -	\$ 245	\$ 250
2131	Maintenance of Structures	3,940	5,153	6,860	6,860
2139	Maintenance/Service Contracts	12,053	7,042	15,000	15,000
2166	Professional Fees - Other	-	-	24,500	24,500
2190	Communications	14,538	15,903	16,400	17,000
	<i>Contractual Services Total</i>	30,788	28,098	63,005	63,610
	<u>COMMODITIES</u>				
3316	Operating Supplies	10,195	2,062	3,920	4,000
	<i>Commodities Total</i>	10,195	2,062	3,920	4,000
	<u>FIXED & SUNDRY</u>				
4509	Other Taxes	11,077	11,092	11,123	11,679
4520	Licenses & Permits	75	75	83	100
4700	Utility Bad Debt Expense	57,542	66,201	13,038	13,038
	<i>Fixed & Sundry Total</i>	68,694	77,368	24,244	24,817
	<u>MISCELLANEOUS</u>				
9010	Contingency	-	-	-	1,000,000
	<i>Miscellaneous Total</i>	-	-	-	1,000,000
Total		\$ 109,677	\$ 107,528	\$ 91,169	\$ 1,092,427

DEPT. 59 - ADMINISTRATIVE & GENERAL - ELECTRIC

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 944	\$ -	\$ 490	\$ 500
2131	Maintenance of Structures	13,454	7,778	14,700	14,700
2133	Maintenance of Equipment	-	-	490	500
2139	Maintenance/Service Contracts	178,138	160,720	150,000	150,000
2190	Communications	11,309	11,869	12,000	12,500
	<i>Contractual Services Total</i>	<u>203,845</u>	<u>180,367</u>	<u>177,680</u>	<u>178,200</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	37,381	4,906	9,800	9,800
	<i>Commodities Total</i>	<u>37,381</u>	<u>4,906</u>	<u>9,800</u>	<u>9,800</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	7,253	7,257	7,265	7,628
4510	Gross Receipts Tax	1,484,623	1,570,930	1,671,300	1,754,900
4520	Licenses & Permits	9,488	10,030	10,780	11,000
4531	Contributions - Civic	292,575	245,359	109,165	160,913
4610	Property & Liab./Ins. & Uninsur.	83,448	95,367	105,039	112,392
4700	Utility Bad Debt Expense	122,572	256,722	211,845	211,845
	<i>Fixed & Sundry Total</i>	<u>1,999,959</u>	<u>2,185,665</u>	<u>2,115,394</u>	<u>2,258,678</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	1,128,210	1,023,657	948,826	895,448
5723	Interest - Deposits	43,207	51,251	48,459	48,405
5731	Amortization-Bond Discount	10,766	10,449	3,599	(16,314)
	<i>Interest Expenses Total</i>	<u>1,182,183</u>	<u>1,085,357</u>	<u>1,000,884</u>	<u>927,539</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	15,069	60,938	-	-
9000	Distribution To City Of Fort Pierce	4,070,526	4,108,062	4,179,887	4,138,584
9030	Depreciation Expense	104,287	119,522	126,000	126,000
	<i>Miscellaneous Total</i>	<u>4,189,882</u>	<u>4,288,522</u>	<u>4,305,887</u>	<u>4,264,584</u>
Total		<u>\$ 7,613,250</u>	<u>\$ 7,744,817</u>	<u>\$ 7,609,645</u>	<u>\$ 7,638,801</u>

DEPT. 69 - ADMINISTRATIVE & GENERAL - WATER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 206	\$ 225	\$ 490	\$ -
2131	Maintenance of Structures	8,562	15,366	12,180	17,248
2139	Maintenance/Service Contracts	134,529	128,686	110,240	121,264
2190	Communications	11,849	12,437	12,600	13,100
	<i>Contractual Services Total</i>	<u>155,146</u>	<u>156,714</u>	<u>135,510</u>	<u>151,612</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	29,870	3,731	7,420	4,312
	<i>Commodities Total</i>	<u>29,870</u>	<u>3,731</u>	<u>7,420</u>	<u>4,312</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	12,523	12,526	12,531	13,158
4531	Contributions - Civic	-	-	32,804	48,354
4700	Utility Bad Debt Expense	21,982	46,031	37,986	37,986
	<i>Fixed & Sundry Total</i>	<u>34,505</u>	<u>58,557</u>	<u>83,321</u>	<u>99,498</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	1,095,639	994,104	1,021,480	1,229,760
5723	Interest - Deposits	11,139	14,520	14,569	14,608
5729	Interest - Other	-	-	600	600
5731	Amortization-Bond Discount	6,945	6,740	(3,184)	(32,548)
	<i>Interest Expenses Total</i>	<u>1,113,723</u>	<u>1,015,364</u>	<u>1,033,465</u>	<u>1,212,420</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	4,329	12,712	-	-
9000	Distribution To City Of Fort Pierce	1,062,961	1,143,516	1,191,490	1,210,206
9030	Depreciation Expense	30,671	37,231	38,000	38,000
	<i>Miscellaneous Total</i>	<u>1,097,961</u>	<u>1,193,459</u>	<u>1,229,490</u>	<u>1,248,206</u>
Total		<u>\$ 2,431,205</u>	<u>\$ 2,427,825</u>	<u>\$ 2,489,206</u>	<u>\$ 2,716,048</u>

DEPT. 79 - ADMINISTRATIVE & GENERAL - GAS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 172	\$ -	\$ -	\$ -
2131	Maintenance of Structures	2,431	1,166	2,450	2,695
2139	Maintenance/Service Contracts	31,384	28,199	40,000	40,000
2190	Communications	2,694	2,825	2,900	3,000
	<i>Contractual Services Total</i>	<u>36,681</u>	<u>32,190</u>	<u>45,350</u>	<u>45,695</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	6,797	3,624	4,900	5,390
	<i>Commodities Total</i>	<u>6,797</u>	<u>3,624</u>	<u>4,900</u>	<u>5,390</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	801	801	801	841
4510	Gross Receipts Tax	82,768	93,789	94,000	98,700
4520	Licenses & Permits	8,752	9,401	9,800	9,800
4531	Contributions - Civic	-	-	8,673	12,784
4700	Utility Bad Debt Expense	1,602	3,354	2,764	2,764
	<i>Fixed & Sundry Total</i>	<u>93,923</u>	<u>107,345</u>	<u>116,038</u>	<u>124,889</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	68,426	62,085	152,502	396,148
5723	Interest - Deposits	2,850	3,810	3,852	3,895
5731	Amortization-Bond Discount	865	840	(2,911)	(14,114)
	<i>Interest Expenses Total</i>	<u>72,141</u>	<u>66,735</u>	<u>153,443</u>	<u>385,929</u>
<u>MISCELLANEOUS</u>					
9000	Distribution To City Of Fort Pierce	276,597	252,956	296,030	293,910
9030	Depreciation Expense	18,911	21,746	23,000	24,000
	<i>Miscellaneous Total</i>	<u>295,508</u>	<u>274,702</u>	<u>319,030</u>	<u>317,910</u>
Total		<u>\$ 505,050</u>	<u>\$ 484,596</u>	<u>\$ 638,761</u>	<u>\$ 879,813</u>

DEPT. 89 - ADMINISTRATIVE & GENERAL - WASTEWATER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 250	\$ -	\$ -	\$ -
2131	Maintenance of Structures	4,631	1,662	19,600	21,560
2139	Maintenance/Service Contracts	100,118	95,948	73,500	80,850
2164	Profess. Fees - Consulting/Eng.	69,720	72,420	102,260	30,000
2190	Communications	6,461	6,783	6,900	7,200
2260	Memberships - Professional	-	610	-	-
	<i>Contractual Services Total</i>	<u>181,180</u>	<u>177,423</u>	<u>202,260</u>	<u>139,610</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	29,353	2,356	4,900	5,390
	<i>Commodities Total</i>	<u>29,353</u>	<u>2,356</u>	<u>4,900</u>	<u>5,390</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	6,947	6,947	6,947	7,294
4531	Contributions - Civic	-	-	23,902	35,233
4700	Utility Bad Debt Expense	19,729	41,317	34,095	34,095
	<i>Fixed & Sundry Total</i>	<u>26,676</u>	<u>48,264</u>	<u>64,944</u>	<u>76,622</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	444,770	403,552	1,557,914	4,614,911
5723	Interest - Deposits	8,577	10,461	10,617	10,592
5731	Amortization-Bond Discount	3,499	3,396	(40,673)	(172,671)
	<i>Interest Expenses Total</i>	<u>456,846</u>	<u>417,409</u>	<u>1,527,858</u>	<u>4,452,832</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	5,213	9,661	-	-
9000	Distribution To City Of Fort Pierce	834,578	815,402	856,685	873,264
9030	Depreciation Expense	20,879	25,245	25,000	25,000
	<i>Miscellaneous Total</i>	<u>860,670</u>	<u>850,308</u>	<u>881,685</u>	<u>898,264</u>
Total		<u>\$ 1,554,725</u>	<u>\$ 1,495,760</u>	<u>\$ 2,681,647</u>	<u>\$ 5,572,718</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL - FPUAnet COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	ORIGINAL BUDGET FY 2023
<u>FIXED & SUNDRY</u>					
4531	Contributions - Civic	-	-	1,728	2,546
4700	Utility Bad Debt Expense	73	331	272	272
5721	INTEREST - BONDS	-	-	35,417	127,500
5731	AMORTIZATION OF BOND DISCOUNT	-	-	(5,387)	(21,547)
	<i>Fixed & Sundry Total</i>	<u>73</u>	<u>331</u>	<u>32,030</u>	<u>108,771</u>
<u>MISCELLANEOUS</u>					
9000	Distribution To City Of Fort Pierce	27,892	22,274	-	-
9030	Depreciation Expense	232	372	1,000	1,000
	<i>Miscellaneous Total</i>	<u>28,124</u>	<u>22,646</u>	<u>1,000</u>	<u>1,000</u>
Total		<u>\$ 28,197</u>	<u>\$ 22,977</u>	<u>\$ 33,030</u>	<u>\$ 109,771</u>



CAPITAL IMPROVEMENT PLAN FY 2023 – FY 2027

CAPITAL BUDGET FY 2023

OVERVIEW

Capital infrastructure costs account for a large portion of FPUA's total costs. It is important for utilities to create, maintain and follow a plan to invest in their capital assets; whether to rehabilitate, replace or install new assets. The performance and continued use of these capital assets are essential to the health, safety, economic development, and quality of life.

Capital Improvement Plans are utilized to identify present and future needs requiring capital investment. FPUA's CIP is a planning tool that identifies FPUA's anticipated future capital needs for the upcoming five-year period. The CIP is updated periodically to reflect changes in the plan, such as the addition of new projects or changes in costs, timing of work, and sources of funding.

FPUA capitalizes assets with a unit cost of \$5,000 or more and a useful life of three or more years. Funds for projects planned in later years have not been specifically named due to the uncertainty of dollar amounts and timeframes, but have been identified on the Departmental Budget Requests found in the Capital Improvement Plan FY 2023- FY 2027 on www.fpua.com.

FPUA uses four classifications in the CIP to identify capital expenses:

- Fixed Assets
- Blanket Projects
- Vehicles
- Standard Projects

The first year of FPUA's CIP is the Capital Budget for FY 2023. Future capital projects are placed in out years and moved up until they are included in the current year's capital budget. Each system has been allotted capital spending limits based on rate sufficiency analyses. If project priorities change during FY 2023, requiring additional funds or moving a project into the current year, staff will perform budget transfers within the approved CIP ensuring compliance with budget limitations. Quarterly capital spending updates and budget transfer requests will be provided to the FPUA Board.

CIP PROCESS AND TIMELINE

Every year FPUA updates its five-year Capital Improvement Plan. The process requires the departments to look ahead and anticipate their capital needs apart from the Operating Budget. Departments submitted their requests with cost estimates, justifications, priorities, time to complete, and other details. A Budget Review Committee (BRC) evaluated each submission against criteria and recommendations based on historical trends, needs, and available funds.

The cost of projects submitted exceeds FPUA’s ability to fund them so projects must be prioritized. Opportunities for grants and other resources are constantly evaluated to assist in addressing this area of the budget.

BUDGET PROCESS TIMELINE:



ALIGNMENT TO STRATEGIC PLAN

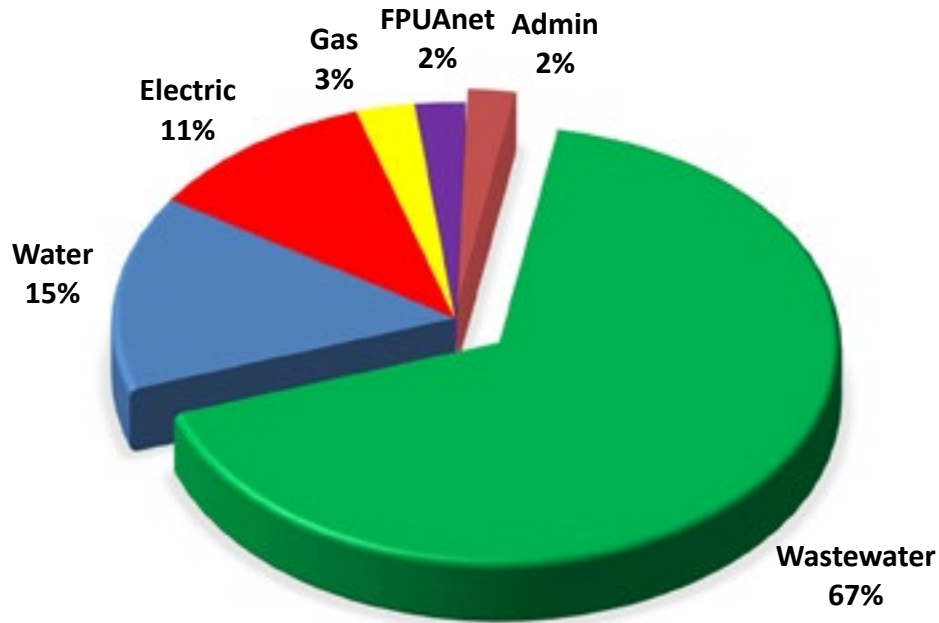
FPUA’s CIP has been prepared with strategic planning priorities in mind. The proposed CIP mainly targets the strategic goals of Improving Reliability and Building the Utility/Building the City. Capital projects, such as Mainland Water Reclamation Facility (MWRf) & Conveyance system, Advanced Metering Infrastructure (AMI), North Fort Pierce Expansion, New Construction, and System Expansions, focus on Building the Utility/Building the City which account for 75% of the CIP. Capital projects, such as Storm Hardening, Water Mains Renewal & Replacement, Wastewater Main Lining, and Electric Substation Transformer Replacement address Reliability and account for 24% of the CIP. The final 1% focuses on FPUA Image and Customer Services. Throughout the budget process and evaluation period, the effect on rates is heavily evaluated.

CAPITAL IMPROVEMENT PROGRAM BY SYSTEM

The CIP for FPUA’s System(s) projects for fiscal years 2023 - 2027 totals \$219,444,851. The Wastewater system’s relocation of the Island Water Reclamation Facility is the major project of the five-year plan which accounts for 56%, or \$122,671,542 of the total CIP. The FY 2023 Capital Budget, in the amount of \$63,474,361 includes contingency funding of \$500,000 and unfunded projects of \$3,674,714.

The graph and table below show the five-year CIP by the operating system.

FY 2023-2027 CIP by System



System	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-2027
Wastewater	\$42,679,551	\$41,311,638	\$57,780,000	\$2,400,000	\$2,705,000	\$146,876,189
Water	8,423,404	8,269,976	4,683,330	4,934,551	5,490,651	31,801,912
Electric	5,616,861	5,058,327	5,204,500	4,174,500	4,245,517	24,299,705
Gas	2,496,545	2,204,000	473,000	475,000	547,500	6,196,045
FPUAnet	2,034,500	1,601,000	501,000	600,000	580,000	5,316,500
Admin	2,223,500	687,000	640,500	725,000	678,500	4,954,500
Grand Total	\$63,474,361	\$59,131,941	\$69,282,330	\$13,309,051	\$14,247,168	\$219,444,851

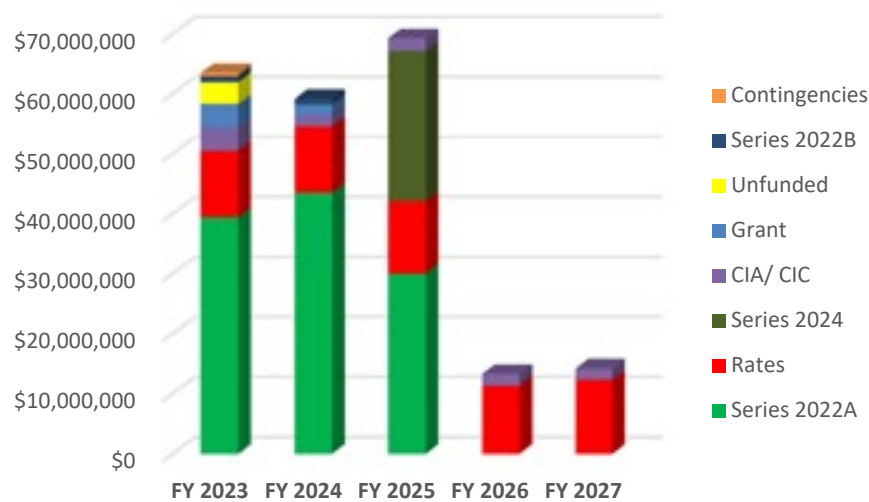
PROPOSED FUNDING OF CAPITAL IMPROVEMENT PROGRAM

The five-year CIP was developed to ensure that the proposed plan is achievable with available resources. The CIP is designed to be a flexible tool and will be used to ensure that adequate funding is available for these projects while maintaining adequate cash reserves. The following are the projected funding sources for CIP projects:

- Rates
- Contributions-in-Aid (CIA)
- Capital Improvement Charges (CIC)
- Debt
- Grants
- Contingency

Debt (Series 2022A & Series 2022B) will fund 52% of the CIP for FY 2023–2027. The funds will be used to move the Wastewater Plant from Hutchinson Island, to complete the implementation of Advanced Metering Infrastructure as well as for the expansion and reliability projects for all systems. Revenue from utility rates is projected to account for 26% of the funding. FPUA may issue future debt (Series 2024), accounting for 11% of the CIP. This will be needed if potential grants are not awarded to FPUA to complete the Wastewater Plant conveyance system installation. The remaining funding sources are derived from contributions from outside sources (CIA and CIC) which are expected to fund 5%. Grants will fund 3%, leaving 2% for unfunded and contingency. The graph and table below show the projected funding sources by dollar amount.

FY 2023-2027 by Funding Source

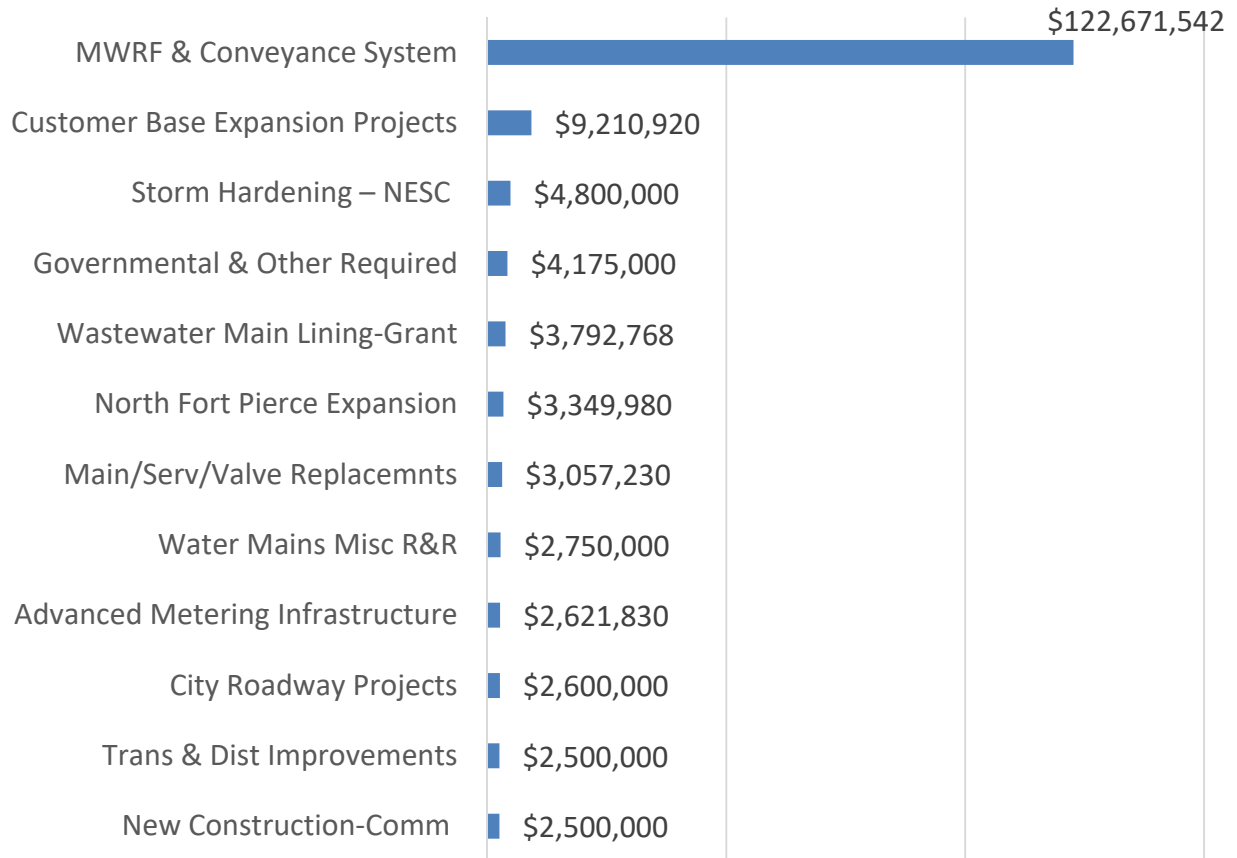


Funding Source	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-2027
Series 2022A	\$39,383,512	\$43,470,760	\$30,000,000	-	-	\$112,854,272
Rates	11,162,948	11,066,681	12,106,923	11,433,736	12,363,669	58,133,957
Series 2024	-	-	25,000,000	-	-	25,000,000
CIA/ CIC	3,804,913	1,866,732	2,175,407	1,875,315	1,883,499	11,605,866
Grant	3,943,774	1,742,768	-	-	-	5,686,542
Unfunded	3,674,714	-	-	-	-	3,674,714
Series 2022B	1,004,500	985,000	-	-	-	1,989,500
Contingencies	500,000	-	-	-	-	500,000
Grand Total	\$63,474,361	\$59,131,941	\$69,282,330	\$13,809,051	\$14,247,168	\$219,444,851

FY 2023 - 2027 CAPITAL BUDGET HIGHLIGHTS

FPUA classifies capital projects into two categories, blanket or standard. Blanket projects include proposed additions and retirements to the utility systems and are routine in nature, such as water main, utility pole, and gas line replacements. The replacement of transformers, mains, services, pumps, and valves, and the removal of old deteriorated equipment and failing water and wastewater system components will continue as necessary to maintain the integrity of the systems. A number of blanket projects have been proposed that are intended to fund renewals and replacements to a continuously aging system. Much of the renewals and replacements are done as a requirement of various federal, state, and local agencies. Emergency replacements also fall into this category. Standard projects are named projects that are designated to a certain location within FPUA’s service territory.

The following major standard and blanket projects account for 75% of the proposed CIP for the FY 2023 – FY 2027:

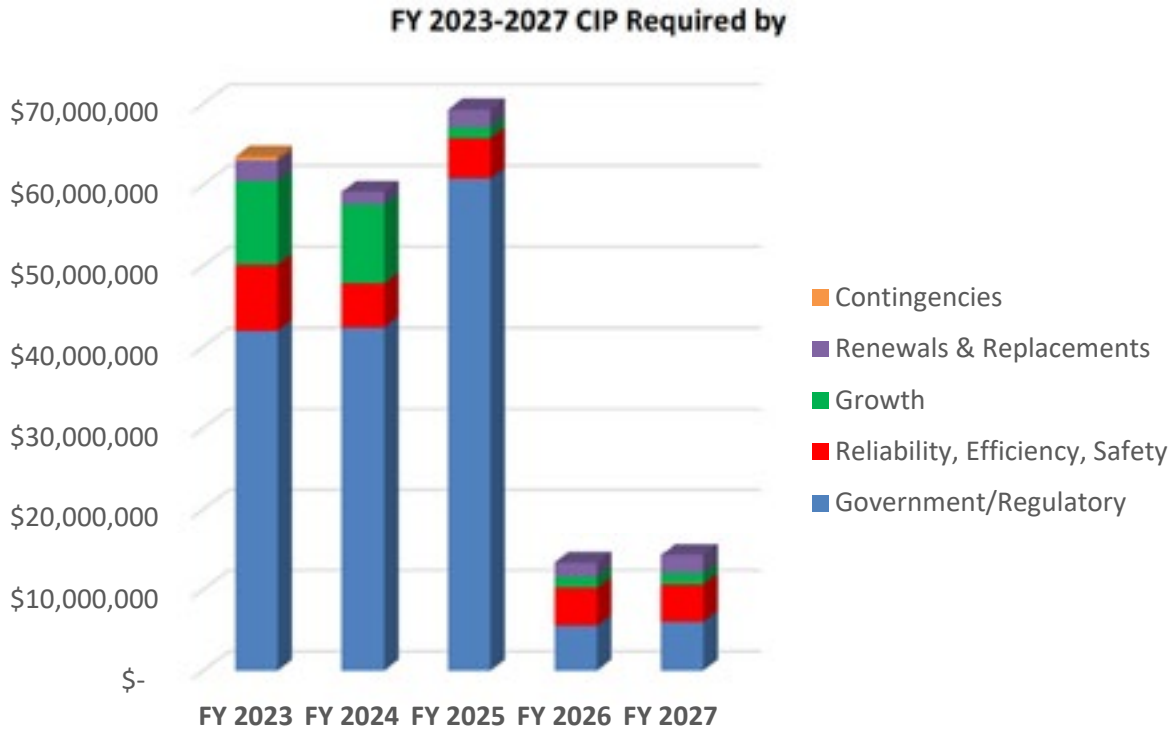


Reasons Capital Projects are Required

Major Projects	Description	Operating Budget Impact
MWRF & Conveyance System	The IWRF relocation Water Reclamation Facility will operate with a state-of-the-art process that will offset future operation & maintenance costs, and open a new market for reclaimed water.	Increase operating expenses, but will provide an environmental benefit to the Indian River Lagoon.
Customer Base Expansion Projects	Installation of water and sanitary sewer force mains, and other appurtenances to increase opportunities for private onsite residents and septic to switch to the city's water and wastewater system.	Increase in revenues due to the opportunities to increase the customer base.
Storm Hardening–NESC	The 2019 Storm Hardening & Grid Modernization Plan outlined FPUA's plan to upgrade and modify our electric system to make it more resilient to storm damage.	Reduce the cost to replace all overhead infrastructure with underground to enhance reliability.
Governmental & Other Required	Renewals, replacements, and relocations associated with roadway projects with FDOT, City, and County roadways. Relocate or replace as required by conditions of Right-of-Way Permits and age of existing infrastructure.	Increase expense as required by the Authority Having Jurisdiction (AHJ).
Wastewater Main Lining - Grant	FPUA was awarded a grant to line wastewater mainlines. Wastewater Main Lining rehabilitates damaged clay gravity mains by insertion of lining material to seal leaks at joints and pipe wall cracks.	Reduce high maintenance costs.
North Fort Pierce Expansion	The area on Indrio Road and Lakewood Park has no natural gas available for residential, commercial, or industrial use. This expansion will include approximately 29 square miles of new service territory and 60 miles of new gas main lines.	Opportunity to increase gas customer base and revenue over the next eight to ten years.
Main/Serv/Valve Replacements	Replace deteriorated or failing mains, services, and valves. Following a proactive plan will reduce overtime hours, unplanned service interruptions, water loss at breaks, and increase water system quality.	Reduce operating expenses.
Water Mains Misc. R&R	Replacement of failing water system components to reduce maintenance costs and improve reliability.	Cost savings to reduce high maintenance costs and increase reliability and safety to the public.
Advanced Metering Infrastructure	Installation of an Advanced Metering Infrastructure to provide 2-way communication between all FPUA Water, Gas, and Electric Meters.	Increase O&M expenses due to initial implementation cost. Open new possibilities for Customer Service and Billing opportunities.
City Roadway Projects	Replace/relocate manholes, force mains, gravity sewer mains, and sewer services associated with City Roadway Projects.	Decrease expense - reduces maintenance and improves system reliability
Trans & Dist. Improvements	Replacement of T&D facilities that fail or have reached the end of life. This project will coincide with the distribution pole replacement project and Engineering's Storm Hardening project to ensure continued reliability.	No impact on the budget
New Construction-Comm	FPUA's cost of providing electric service to new commercial customers.	Increase revenue from customers

REASONS CAPITAL PROJECTS ARE REQUIRED

FPUA’s CIP and Capital Budget include funding for projects mandated by other government or regulatory agencies or required for system growth, reliability, efficiency, safety, and renewals & replacements. The following graph and table display the projected amounts by the requirement.



Required By	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-2027
Government/ Regulatory	\$41,998,583	\$42,397,382	\$60,753,337	\$5,506,683	\$6,034,690	\$156,690,675
Reliability, Efficiency, Safety	8,178,165	5,444,785	5,013,239	4,693,052	4,634,178	27,963,419
Growth	10,287,446	9,713,574	1,326,219	1,355,466	1,364,900	24,047,605
Renewals & Replacements	2,510,167	1,576,200	2,189,535	1,753,850	2,213,400	10,243,152
Contingencies	500,000	-	-	-	-	500,000
Grand Total	\$63,474,361	\$59,131,941	\$69,282,330	\$13,309,051	\$14,247,168	\$219,444,851

Projects mandated by federal, state, and local government and regulatory agencies represent 71% or \$156,690,675 of the FY 2023 – FY 2027 CIP primarily due to the movement of the Wastewater Plant off Hutchinson Island and away from the Indian River Lagoon. The projected costs in the five-year CIP are as follows:

Required by Government/ Regulatory	FY 2023-2027
City of Fort Pierce	\$127,771,542
Florida Department of Environmental Protection	9,804,783
Public Service Commission	5,226,500
North America Electric Reliability Corporation	4,800,000
St. Lucie County	2,990,000
National Electric Safety Code	2,700,000
Florida Department of Transportation	1,940,000
Department of Homeland Security and/or North American Electric Reliability Corporation	810,000
SLC Fire District	482,850
South Florida Water Management District	165,000
Grand Total	\$156,690,675

IMPACT ON OPERATING BUDGET

Capital projects may or may not have an ongoing financial impact on FPUA’s operating budget. For the FY 2023 Capital Budget, the annual impact on O&M costs is one of the criteria that is used to assess and evaluate capital projects. Known and quantifiable operating impacts can be classified into one of the following results:

- Increase Revenue
- Cost Savings
- Decrease Revenue
- Increase Expense
- No impact on O&M Budget

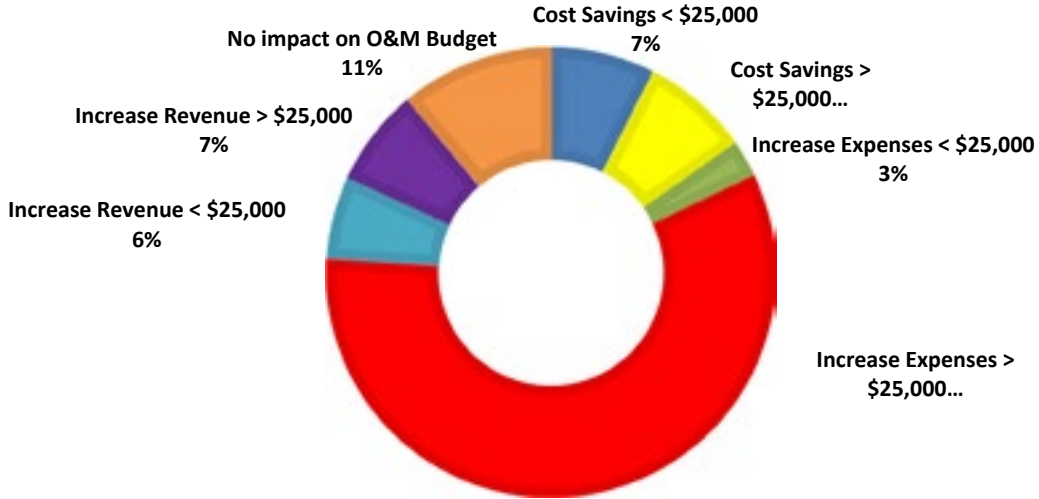
Purchasing replacement vehicles will result in cost savings per vehicle because of the anticipated reduction in maintenance costs. The reduction in vehicle maintenance will be offset, in part, by other aging vehicles requiring maintenance, and increases in depreciation expense.

Fixed asset purchases such as security systems, hardware, and software will impact the operating budget minimally (less than \$25,000 for each asset) for the costs of annual licenses, updates, and maintenance.

Since blanket projects are ongoing projects that will maintain and extend the life of FPUA’s infrastructure, the operating impact is typically rated as additional cost savings. These projects are completed in coordination within departments of FPUA when feasible or mandated by outside agencies.

It is estimated that a total of 61% of the FY 2023 Capital Projects will increase expenses, primarily due to the move of the Wastewater Plant, 13% of the Capital Budget will result in revenue increases, 15% will have cost savings, and 11% will have no impact on the Operating Budget.

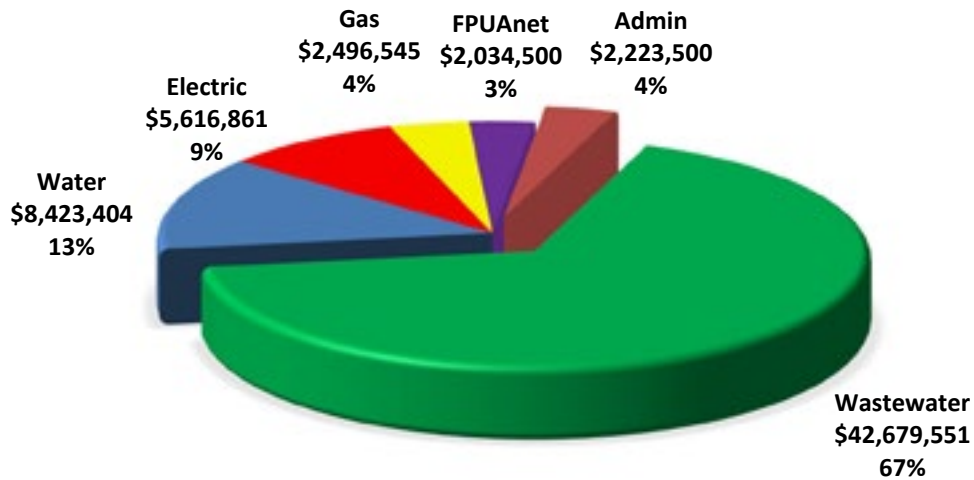
The chart below illustrates the annual impact on the operating budget by the percentage of the FY 2023 Capital Budget, excluding Fixed Assets.



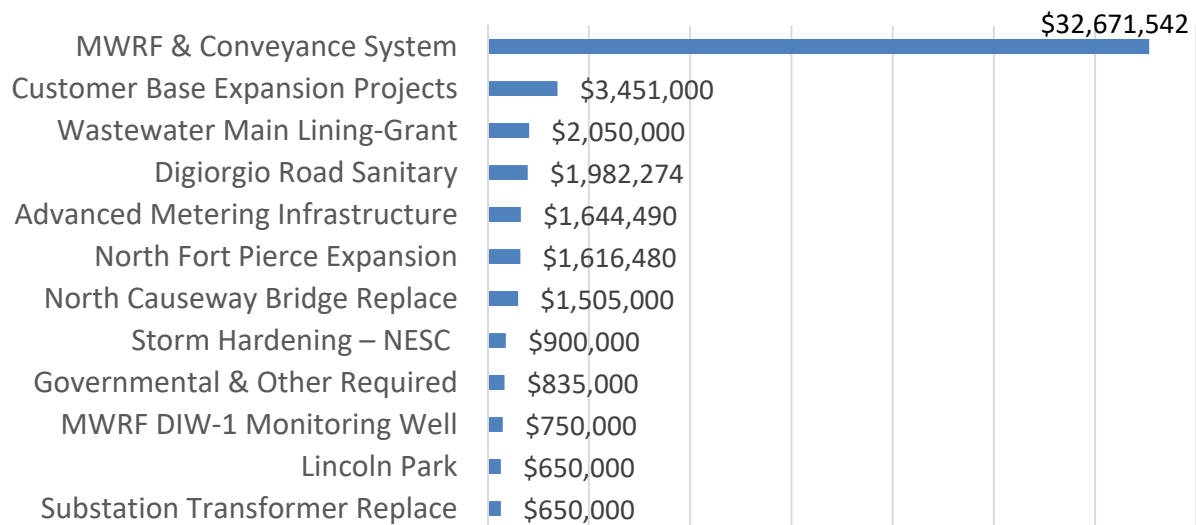
2023 CAPITAL PLAN HIGHLIGHTS

Funds are allocated to cover a variety of projects as permitted by revenue source and availability. Projects align closely with our mission statement to provide economical, reliable, and friendly service to our community, with the most important component being public safety.

Below is the breakdown of the FY2023 capital budget of \$63,474,361 by System.



The graph below lists the major capital projects accounting for 77% of the fiscal year 2023 Capital Budget, based on ranking criteria that identify cost-effective improvements and alignment with FPUA’s mission.



VEHICLE REPLACEMENT PROGRAM

Centralized Fleet Services (CFS) provides vehicle services and oversight of FPUA’s fleet. The CFS Fleet Management Administrator meets with FPUA’s various departments to determine vehicle replacement needs based on age, mileage, maintenance cost, and use. Specialized vehicles such as material handlers, backhoes/loaders, and Vac-Cons will be purchased by the requesting departments. The table below shows the proposed vehicle purchases included in the FY 2023 Capital Budget.

Description	Quantity	FY 2023
48-Foot Material Handler	1	\$218,167
Brush Chipper	1	70,000
Ford Pickup Truck	1	32,669
Ford ¾ Ton Crew Cab Diesel	1	60,000
Electric Total	4	380,836
Service Boom Truck	1	145,000
Ford ½ Ton Pickup Truck Super Cab	1	50,000
Wastewater Total	2	195,000
Ford 250 Truck and Ford ½ Ton 4WD	2	88,350
Ford ¾ Ton Pickup Truck	1	60,000
Water Total	3	148,350
Fiber Optic Splice Van	1	60,000
FPUAnet Total	1	60,000
Ford 150 Extended Cab CNG	1	50,000
Gas Total	1	50,000
Ford 4X4 Pick-Up Truck	1	35,500
Administration Total	1	35,500
Grand Total	12	\$869,686

SUMMARY

The projects presented in the FY 2023 – FY 2027 CIP are essential to FPUA’s efforts to provide our customers with the highest quality of products and services. The CIP has been prepared with strategic planning priorities in mind, along with FPUA's commitment to meet the needs of our customers and community. The summary of the Capital Budget Requests can be found on pages 236 through 242. For more comprehensive and detailed information, including project descriptions, budget costs, impacts on the operating budget, and anticipated completion dates on each capital expenditure in FPUA’s CIP, please visit fpua website, found under Financial Reports on www.fpua.com.



CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27
01	MOEC											
01	FA-1	Color Copier	FA	Administration	Rates	339123001	7,200	-	-	-	-	7,200
01	FA-2	Saltwater Exhibit Tank	FA	Administration	Rates		-	7,500	-	7,500	-	15,000
		TOTAL					7,200	7,500	-	7,500	-	22,200
18	Safety											
18	FA-1	Safety 4 x 4 Pick Up	FA	Administration	Rates	Vehicles	35,500	-	-	-	-	35,500
		TOTAL					35,500	-	-	-	-	35,500
22	Materials Management											
22	FA-1	Four Post Vehicle Lift	FA	Administration	Rates	439423005	30,000	-	-	-	-	30,000
22	FA-2	Hyster 4' Fork Truck	FA	Administration	Rates		-	40,000	-	-	-	40,000
22	1	Fuel Tanks	STD	Administration	Rates	490	573,000	-	-	-	-	573,000
22	2	6 x 6 Mechanical Dock Leveler	STD	Administration	Rates	495	15,000	-	-	-	-	15,000
		TOTAL					618,000	40,000	-	-	-	658,000
32	Information Technology Services											
32	FA-1	Dept. Hardware & Software	FA	Administration	Rates	439923001	511,800	132,000	120,000	400,000	120,000	1,283,800
32	FA-2	Servers	FA	Administration	Rates	439923002	50,000	175,000	155,000	65,000	60,000	505,000
32	FA-3	Great Plains/Cogsdale	FA	Administration	Rates	439923003	18,000	-	18,000	-	21,000	57,000
32	FA-4	Communication	FA	Administration	Rates	439723004	75,000	35,000	50,000	120,000	120,000	400,000
32	FA-5	Telephony	FA	Administration	Rates		-	20,000	25,000	-	90,000	135,000
32	FA-6	Vehicle Replacement	FA	Administration	Rates	Vehicles	-	-	-	25,000	30,000	55,000
32	1	Security System	BLKT	Administration	Rates	402	100,000	100,000	100,000	-	100,000	400,000
32	2	Key Card System at new MWRF	STD	Administration	Rates		-	30,000	-	-	-	30,000
		TOTAL					754,800	492,000	468,000	610,000	541,000	2,865,800
35	Facilities											
35	FA-1	Wall Hung HVAC (4)	FA	Administration	Rates	663123001	35,000	30,000	30,000	30,000	30,000	155,000
35	FA-2	Wall Hung Hvac Units	FA	Administration	Rates	837123001	15,000	15,000	-	-	-	30,000
35	FA-3	Load Bank	FA	Administration	Rates	439823007	9,000	-	-	-	-	9,000
35	FA-4	Automatic Gates	FA	Administration	Rates	439023008	20,000	-	-	-	-	20,000
35	FA-5	Automatic Gates WRF	FA	Administration	Rates	837123002	15,000	-	-	-	-	15,000
35	FA-6	Ice Machine Replacements	FA	Administration	Rates		-	17,500	17,500	17,500	17,500	70,000
35		Roof Replacement-MOEC	STD	Administration	Rates	325	-	-	-	-	-	-
35		MOEC Expansion	STD	Administration	Rates	340	-	-	-	-	40,000	40,000
35	1	Admin Electrical Upgrades	STD	Administration	Rates	425	50,000	75,000	50,000	50,000	50,000	275,000
35	2	Chemical Fire Suppression ESC	STD	Administration	Rates	435	35,000	-	-	-	-	35,000
35	3	Substation Roof Replacements	STD	Administration	Rates	433	10,000	10,000	75,000	10,000	-	105,000
35	4	TVSS/SPD Surge Protection	STD	Administration	Rates	440	35,000	-	-	-	-	35,000
35	5	Fire Suppression ESC Meter	STD	Administration	Rates	498	41,000	-	-	-	-	41,000
35	6	Subsn Shop Fire Suppression	STD	Administration	Rates	499	43,000	-	-	-	-	43,000
		TOTAL					308,000	147,500	172,500	107,500	137,500	873,000

CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27
54 Electric Transmission & Distribution												
54	FA-1	Ford 3/4 Ton Crew Cab Diesel	FA	Electric	Rates	Vehicles	60,000	-	-	-	-	60,000
54	FA-2	110 Foot Material Handler	FA	Electric	Rates	Vehicles	-	-	450,000	-	-	450,000
54	FA-3	Relay Testing Equipment	FA	Electric	Rates	535323002	80,000	-	-	-	-	80,000
54	FA-4	Brush Chipper	FA	Electric	Rates	Vehicles	70,000	-	-	-	-	70,000
54	FA-5	48 Foot Material Handler	FA	Electric	Rates	Vehicles	218,167	-	-	-	-	218,167
54	1	Retirement from Plant	BLKT	Electric	Rates	501	120,000	120,000	120,000	120,000	120,000	600,000
54	2	Transformer Replacement	BLKT	Electric	Rates	504	75,000	75,000	75,000	75,000	75,000	375,000
54	3	Distribution Pole Replacement	BLKT	Electric	Rates	505	450,000	450,000	475,000	475,000	475,000	2,325,000
54	4	Transmission Pole Replacement	BLKT	Electric	Rates	507	25,000	30,000	30,000	30,000	30,000	145,000
54	5	Substation Improvements R&R	BLKT	Electric	Rates	511	93,000	65,000	65,000	65,000	70,000	358,000
54	6	Trans & Dist Improvements	BLKT	Electric	Rates	515	500,000	500,000	500,000	500,000	500,000	2,500,000
TOTAL							1,691,167	1,240,000	1,715,000	1,265,000	1,270,000	7,181,167
55 Electric Operations												
55	FA-1	Ford Pick-up Truck	FA	Electric	Rates	Vehicles	32,669	34,302	-	-	36,017	102,988
55	FA-2	RADIAN CT Burden Tester	FA	Electric	Rates	539823006	9,000	-	-	-	-	9,000
55	1	CT Metering Account	BLKT	Electric	Rates	514	12,000	12,000	12,000	12,000	12,000	60,000
55	2	Electric Meter Replacement	BLKT	Electric	Rates	517	2,500	2,500	2,500	2,500	2,500	12,500
55	3	Advanced Metering Infrastructure	STD	Electric	Series 2022A	523	329,525	229,525	-	-	-	559,050
55	3	Advanced Metering Infrastructure	STD	Electric	Rates	523	-	-	-	-	-	-
TOTAL							385,694	278,327	14,500	14,500	50,517	743,538
56-E Electric & Gas Engineering - Electric												
56-E	1	15kV Breaker Replacement	BLKT	Electric	Rates	502	65,000	65,000	-	-	-	130,000
56-E	2	Auto Reclsure Reliab Imprvmnts	BLKT	Electric	Rates	503	40,000	40,000	40,000	40,000	40,000	200,000
56-E	3	Substation Imprv Prjcts	BLKT	Electric	Rates	506	250,000	250,000	150,000	150,000	150,000	950,000
56-E	4	Storm Hardening – NESC	BLKT	Electric	Rates	508	900,000	900,000	1,000,000	1,000,000	1,000,000	4,800,000
56-E	5	69KV Breaker Replacement	BLKT	Electric	Rates	509	70,000	70,000	70,000	70,000	70,000	350,000
56-E	6	Electric Sys VAR Control Expan	BLKT	Electric	Rates	510	80,000	80,000	80,000	-	-	240,000
56-E	7	Governmental & Other Required	BLKT	Electric	Rates	512	350,000	350,000	350,000	350,000	350,000	1,750,000
56-E	7	Governmental & Other Required	BLKT	Electric	CIA	512	150,000	150,000	150,000	150,000	150,000	750,000
56-E	8	New Construction-Residential	BLKT	Electric	Rates	516	85,000	85,000	85,000	85,000	85,000	425,000
56-E	9	New Construction-Comm	BLKT	Electric	Rates	518	300,000	300,000	300,000	300,000	300,000	1,500,000
56-E	9	New Construction-Comm	BLKT	Electric	CIA	518	200,000	200,000	200,000	200,000	200,000	1,000,000
56-E	10	New Construction-Rental Lights	BLKT	Electric	Rates	519	200,000	200,000	200,000	200,000	200,000	1,000,000
56-E	11	St Lucie Village - Convert to UG	STD	Electric	Rates	560	-	-	-	-	180,000	180,000
56-E	12	Maintenance Pole Replacements	STD	Electric	Rates	592	200,000	200,000	200,000	200,000	200,000	1,000,000
56-E	13	Substation Transformer Replace	STD	Electric	Rates	594	650,000	650,000	650,000	150,000	-	2,100,000
TOTAL							3,540,000	3,540,000	3,475,000	2,895,000	2,925,000	16,375,000

CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27
62	Water Resources											
62	FA-1	Submersible Well Pumps	FA	Water	Rates	632523002	18,000	18,000	18,000	18,000	18,000	90,000
62	FA-2	Submersible Electric Motors	FA	Water	Rates	632523003	15,000	15,000	15,000	15,000	15,000	75,000
62	FA-3	Telemetry/Controls/Instr	FA	Water	Rates	633223004	25,000	25,000	25,000	25,000	25,000	125,000
62	FA-4	Spare RO Transfer Pump	FA	Water	Rates	632523005	80,000					80,000
62	FA-5	Ford 3/4 Ton Service Truck	FA	Water	Rates	Vehicles	60,000	-	-	-	-	60,000
62	1	Raw Water Mains R&R	BLKT	Water	Rates	618	10,000	10,000	10,000	10,000	10,000	50,000
62	2	3 MG Ground Storage Tank	STD	Water	Rates	633	200,000	-	-	-	-	200,000
62	3	Stripping Tower Xfer Pumps	STD	Water	Rates	634	185,000	-	-	-	-	185,000
62	4	Reverse Osmosis VFD Replacements	STD	Water	Rates	639	130,000	-	-	-	-	130,000
62	5	WTP Generator Analysis	STD	Water	Rates	641	25,000	-	-	-	-	25,000
62	6	Slaker Building Chemical Rooms	STD	Water	Rates	642	100,000	-	-	-	-	100,000
62	7	RO Train Conversion	STD	Water	Rates	643	80,000	80,000	-	-	-	160,000
62	8	Corrosion Inhibitor System	STD	Water	Rates	645	15,000	-	-	-	-	15,000
62	9	Towers Emergency Generator	STD	Water	Rates	646	130,000	-	-	-	-	130,000
62	10	Communication Tower	STD	Water	Rates	650	20,000	-	-	-	-	20,000
62	11	Repump 2 Fencing	STD	Water	Rates	657	14,000					14,000
62	12	Lime Softener #2	STD	Water	Rates		-	350,000	-	-	-	350,000
62	13	WTP Control Room Renovation	STD	Water	Rates		-	200,000	-	-	-	200,000
62	14	Lime Stripping Towers Rehab	STD	Water	Rates		-	325,000	325,000	-	-	650,000
62	15	1.5 MG Ground Storage Tank	STD	Water	Rates		-	-	150,000	-	-	150,000
62	16	Reverse Osmosis Clearwell	STD	Water	Rates		-	-	150,000	-	-	150,000
62	17	Dryer Building MCC	STD	Water	Rates		-	-	250,000	-	-	250,000
62	18	WTP Main Generator	STD	Water	Rates		-	-	-	1,250,000	1,250,000	2,500,000
62	19	RO Membranes Train A and B	STD	Water	Rates		-	-	-	250,000	250,000	500,000
62	20	Recovery Pond	STD	Water	Rates		-	-	-	250,000	-	250,000
62	21	WTP Fencing	STD	Water	Rates		-	-	-	-	200,000	200,000
	TOTAL						1,107,000	1,023,000	943,000	1,818,000	1,768,000	6,659,000
64	Water Distribution											
64	FA-1	F-250 Truck and Ford 1/2 Ton 4WD	FA	Water	Rates	Vehicles	88,350	-	-	-	-	88,350
64	FA-2	Utility Vac	FA	Water	Rates	639823008	15,000	-	-	-	-	15,000
64	FA-3	Pole Barn Aggregate Cover	FA	Water	Rates	639823009	6,000	-	-	-	-	6,000
64	FA-4	Future Trailer Replacement	FA	Water	Rates	Vehicles	-	57,000	-	-	-	57,000
64	FA-5	Various Vehicles FY 2023-2027	FA	Water	Rates	Vehicles	-	106,700	112,035	176,350	216,400	611,485
64	FA-6	Future Equipment Replacement	FA	Water	Rates		-	-	25,000	-	34,500	59,500
64	1	Meter/Backflow Preventers	BLKT	Water	CIA	603	200,192	202,154	208,219	214,466	220,900	1,045,931
64	2	Fire Hydrant Replacements	BLKT	Water	Rates	606	78,020	78,786	81,149	83,584	86,091	407,630
64	3	Meter Changeouts	BLKT	Water	Rates	612	-	204,000	210,120	216,424	222,727	853,271
64	4	Main/Serv/Valve Replacemnts	BLKT	Water	Rates	615	585,156	590,893	608,619	626,878	645,684	3,057,230
64	5	Advanced Metering Infrastructure	STD	Water	Series 2022A	623	1,200,400	747,815	-	-	-	1,948,215
64	5	Advanced Metering Infrastructure	STD	Water	Rates	623	-	-	-	-	-	-
	TOTAL						2,173,118	1,987,348	1,245,142	1,317,702	1,426,302	8,149,612

CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27	
66-W Water Engineering													
66-W	1	Surficial Well Replacement	BLKT	Water	Rates	602	292,500	-	299,000	-	295,750	887,250	
66-W	1	Surficial Well Replacement	BLKT	Water	CIC	602	157,500	159,250	161,000	162,750	164,500	805,000	
66-W	2	Fire Hydrant New Installations	BLKT	Water	CIC	607	13,506	14,328	15,188	16,099	16,099	75,220	
66-W	3	City Roadway Projects	BLKT	Water	Rates	608	250,000	250,000	250,000	250,000	300,000	1,300,000	
66-W	4	Miscellaneous MSBU	BLKT	Water	CIA	609	280,000	280,000	280,000	280,000	280,000	1,400,000	
66-W	4	Miscellaneous MSBU	BLKT	Water	CIC	609	70,000	70,000	70,000	70,000	70,000	350,000	
66-W	5	New Construction-Mains	BLKT	Water	CIC	610	50,000	50,000	50,000	50,000	50,000	250,000	
66-W	6	New Construction-Custmr Funded	BLKT	Water	CIA	611	50,000	50,000	50,000	50,000	50,000	250,000	
66-W	7	St Lucie County Roadway Proj	BLKT	Water	Rates	613	100,000	100,000	100,000	100,000	100,000	500,000	
66-W	7	St Lucie County Roadway Proj	BLKT	Water	CIC	613	125,000	-	-	-	-	125,000	
66-W	8	Customer Base Expansion Projects	BLKT	Water	Series 2022A	614	1,770,000	3,366,050	-	-	-	5,136,050	
66-W	9	Water Main Looping	BLKT	Water	CIC	616	110,000	110,000	110,000	110,000	110,000	550,000	
66-W	10	Water Mains Misc R&R	BLKT	Water	Rates	617	400,000	400,000	600,000	600,000	750,000	2,750,000	
66-W	11	Governmental & Other Required	BLKT	Water	Rates	620	110,000	110,000	110,000	110,000	110,000	550,000	
66-W	12	FPL Water Main Replacement	STD	Water	Rates	676	194,300	-	200,000	-	-	394,300	
66-W	12	FPL Water Main Replacement	STD	Water	CIC	676	95,700	-	200,000	-	-	295,700	
66-W	13	N. US Highway 1 WM Expansion	STD	Water	CIA	677	82,500	-	-	-	-	82,500	
66-W	13	N. US Highway 1 WM Expansion	STD	Water	CIC	677	250,000	-	-	-	-	250,000	
66-W	14	North Causeway Bridge Replace	STD	Water	Rates	678	615,000	300,000	-	-	-	915,000	
66-W	14	North Causeway Bridge Replace	STD	Water	CIA	678	57,280	-	-	-	-	57,280	
66-W	14	North Causeway Bridge Replace	STD	Water	CIC	678	70,000	-	-	-	-	70,000	
TOTAL							5,143,286	5,259,628	2,495,188	1,798,849	2,296,349	16,993,300	
56-G Electric & Gas Engineering - Gas													
56-G	2	City Roadway Improvements	BLKT	Gas	Rates	709	20,000	-	-	-	-	20,000	
56-G	1	Gas System Expansion	BLKT	Gas	Rates	714	50,000	50,000	50,000	50,000	50,000	250,000	
56-G	3	Kings Hwy-Okee Rd to Angle Rd	STD	Gas	Rates	726	75,000	-	-	-	-	75,000	
56-G	4	SCADA Monitoring	STD	Gas	Rates	734	10,000	-	-	-	-	10,000	
56-G	5	Midway Rd - Selvitz to Jenkins	STD	Gas	Rates	747	10,000	-	-	-	-	10,000	
56-G	6	Wave Garden Gas Extension	STD	Gas	Rates	752	50,000	-	-	-	-	50,000	
56-G	7	Edwards Rd Oleander to US 1	STD	Gas	Rates	762	15,000	-	-	-	-	15,000	
56-G	8	North Causeway Bridge Replace	STD	Gas	Rates	764	30,000	-	-	-	-	30,000	
56-G	8	North Causeway Bridge Replace	STD	Gas	CIA	764	-	-	-	-	-	-	
TOTAL							260,000	50,000	50,000	50,000	50,000	460,000	
74 Gas Operations													
74	FA-1	Laser Remote Gas Leak Detector	FA	Gas	Rates	737623001	12,000	-	-	-	-	12,000	
74	FA-2	F-150 extended cab CNG	FA	Gas	Rates	Vehicles	50,000	-	-	-	70,000	120,000	
74	1	Gas System Renewals	BLKT	Gas	Rates	704	18,500	18,500	19,000	19,000	19,500	94,500	
74	2	Gas System New Revenue	BLKT	Gas	Rates	705	90,000	92,000	94,000	96,000	98,000	470,000	

CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27	
74	2	Gas System New Revenue	BLKT	Gas	CIA	705	25,000	25,000	25,000	25,000	25,000	125,000	
74	3	Meter & Regulator Changeouts	BLKT	Gas	Rates	706	100,000	75,000	75,000	75,000	75,000	400,000	
74	4	Excess Flow Valves (EFV's)	BLKT	Gas	CIA	707	10,000	10,000	10,000	10,000	10,000	50,000	
74	5	Valve Installation/Replacements	BLKT	Gas	Rates	708	25,000	25,000	25,000	25,000	25,000	125,000	
74	6	Customer Funded Projects	BLKT	Gas	CIA	710	50,000	50,000	50,000	50,000	50,000	250,000	
74	7	Governmental & Other Required	BLKT	Gas	Rates	720	100,000	100,000	100,000	100,000	100,000	500,000	
74	7	Governmental & Other Required	BLKT	Gas	CIA	720	25,000	25,000	25,000	25,000	25,000	125,000	
74	8	Advanced Metering Infrastructure	STD	Gas	Series 2022A	723	114,565	-	-	-	-	114,565	
74	9	North Fort Pierce Expansion	STD	Gas	Series 2022A	786	1,616,480	1,733,500	-	-	-	3,349,980	
TOTAL							2,236,545	2,154,000	423,000	425,000	497,500	5,736,045	
61	Director of Water/WW Systems												
61	1	MWRF & Conveyance System Sen 1	STD	Wastewater	Series 2022A	871	18,859,325	21,000,000	18,000,000	-	-	57,859,325	
61	1	MWRF & Conveyance System Sen 1	STD	Wastewater	Series 2022A	871	13,812,217	14,000,000	12,000,000	-	-	39,812,217	
61	3	MWRF & Conveyance System Sen 3	STD	Wastewater	Series 2024	871	-	-	25,000,000	-	-	25,000,000	
TOTAL							32,671,542	35,000,000	55,000,000	-	-	122,671,542	
66-WW	Wastewater Engineering												
66-WW	1	City Roadway Projects	BLKT	Wastewater	Rates	808	250,000	250,000	250,000	250,000	300,000	1,300,000	
66-WW	2	New Construction-Mains	BLKT	Wastewater	CIC	810	50,000	50,000	50,000	50,000	50,000	250,000	
66-WW	3	New Construction-Custmr Funded	BLKT	Wastewater	CIA	811	50,000	50,000	50,000	50,000	50,000	250,000	
66-WW	4	St Lucie County Roadway Proj	BLKT	Wastewater	Rates	813	100,000	100,000	100,000	100,000	100,000	500,000	
66-WW	4	St Lucie County Roadway Proj	BLKT	Wastewater	CIC	813	100,000	-	-	-	-	100,000	
66-WW	5	Customer Base Expansion Projects	BLKT	Wastewater	Series 2022A	814	1,681,000	2,393,870	-	-	-	4,074,870	
66-WW	5	Customer Base Expansion Projects	BLKT	Wastewater	Rates	814	-	-	-	-	-	-	
66-WW	6	Wastewater Main Misc. R&R	BLKT	Wastewater	Rates	817	200,000	200,000	200,000	200,000	300,000	1,100,000	
66-WW	7	Sewer Lining Projects	BLKT	Wastewater	Rates	818	125,000	125,000	125,000	125,000	125,000	625,000	
66-WW	8	Developer Contributions	BLKT	Wastewater	CIA	819	-	-	100,000	-	-	100,000	
66-WW	9	Governmental & Other Required	BLKT	Wastewater	Rates	820	100,000	100,000	100,000	100,000	100,000	500,000	
66-WW		Edwards Rd Water/Wastewater	STD	Wastewater	Grant	831	-	-	-	-	-	-	
66-WW	10	Digiorgio Road Sanitary	STD	Wastewater	Grant	840	1,642,274	-	-	-	-	1,642,274	
66-WW	10	Digiorgio Road Sanitary	STD	Wastewater	CIC	840	340,000	-	-	-	-	340,000	
66-WW	11	North Causeway Bridge Replace	STD	Wastewater	Rates	878	290,000	50,000	-	-	-	340,000	
66-WW	11	North Causeway Bridge Replace	STD	Wastewater	CIA	878	442,720	-	-	-	-	442,720	
66-WW	12	Downtown 16" FM on Ave C	STD	Wastewater	Rates	893	500,000	-	-	-	-	500,000	
66-WW	13	MWRF DIW-1 Monitoring Well	STD	Wastewater	Rates	897	750,000	-	-	-	-	750,000	
TOTAL							6,620,994	3,318,870	975,000	875,000	1,025,000	12,814,864	
82	Water Reclamation												
82	FA-1	Ford 1/2 Ton Pickup Truck Super Cab	FA	Wastewater	Rates	Vehicles	50,000	-	-	-	-	50,000	
82	FA-2	1 Ton Pickup Truck Super Cab	FA	Wastewater	Rates	Vehicles	-	-	75,000	-	-	75,000	
82	FA-3	4" Dry Prime Pump	FA	Wastewater	Rates		-	50,000	-	-	-	50,000	
82	1	Telemetry & Controls	STD	Wastewater	Rates	803	10,000	10,000	10,000	10,000	10,000	50,000	
82	2	Structural Replacements	STD	Wastewater	Rates	804	30,000	-	75,000	75,000	150,000	330,000	
TOTAL							90,000	60,000	160,000	85,000	160,000	555,000	

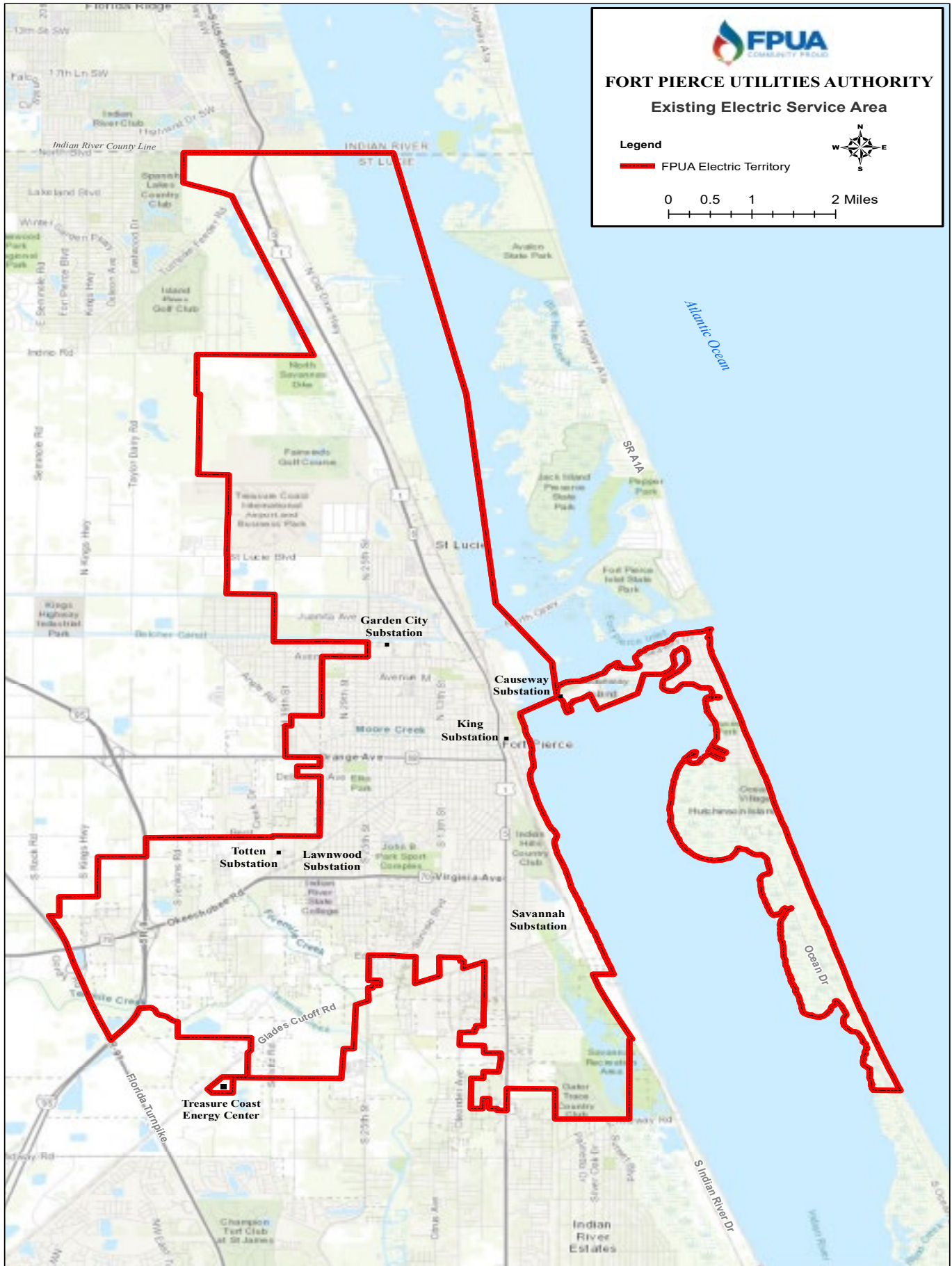
CAPITAL IMPROVEMENT PLAN SUMMARY

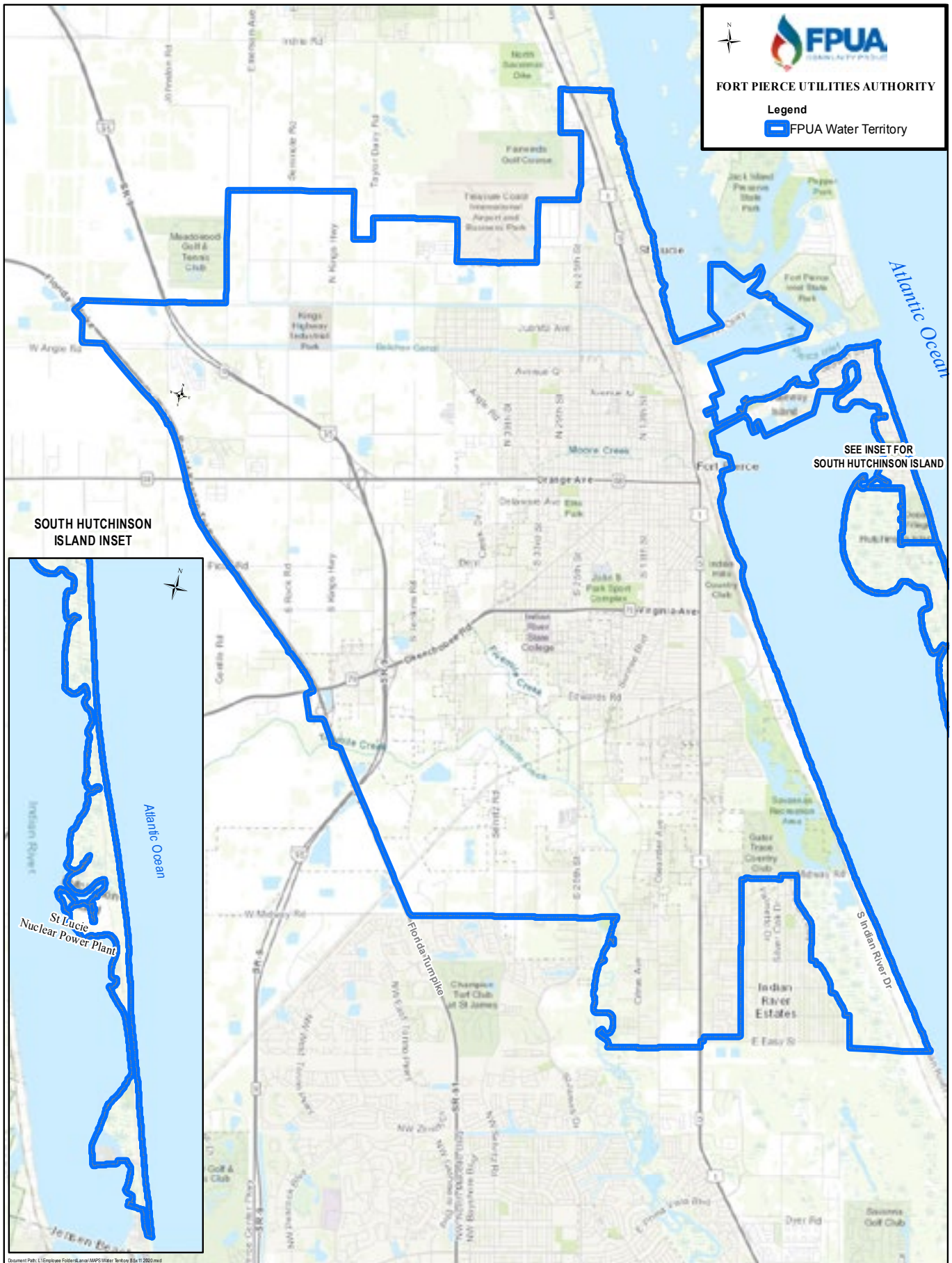
DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	SYSTEM	FUNDING	NUMBER	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2023-27	
84	Wastewater Collection												
84	FA-1	Lift Station Pump Replacement	FA	Wastewater	Rates	836323004	30,000	30,000	30,000	30,000	30,000	150,000	
84	FA-2	Service Truck & Equip - Boom Truck	FA	Wastewater	Rates	Vehicles	145,000	75,000	450,000	145,000	75,000	890,000	
84	FA-3	Safety Equipment	FA	Wastewater	Rates	839822006	15,000	15,000	15,000	15,000	15,000	75,000	
84	FA-4	Dry Prime By-pass Pump	FA	Wastewater	Rates		-	45,000	-	-	-	45,000	
84	FA-5	L.S. "A" Pump Replacement	FA	Wastewater	Rates		-	-	-	100,000	-	100,000	
84	1	Telemetry & Controls	BLKT	Wastewater	Rates	801	40,000	40,000	40,000	40,000	40,000	200,000	
84	2	Lift Station Improvements	BLKT	Wastewater	Rates	802	30,000	30,000	30,000	30,000	30,000	150,000	
84	3	Mains and Laterals R&R	BLKT	Wastewater	Rates	805	375,000	375,000	375,000	375,000	375,000	1,875,000	
84	4	Lift Station Control Panels	BLKT	Wastewater	Rates	806	25,000	25,000	25,000	25,000	25,000	125,000	
84	5	Low Pressure Pumping System	STD	Wastewater	CIA	807	30,515	250,000	250,000	250,000	250,000	1,030,515	
84	6	Wastewater Main Lining	BLKT	Wastewater	Rates	815	125,000	125,000	250,000	250,000	500,000	1,250,000	
84	7	Manhole Rehabilitation	BLKT	Wastewater	Rates	816	180,000	180,000	180,000	180,000	180,000	900,000	
84		Wastewater Main Lining - Grant	STD	Wastewater	Grant	866	-	-	-	-	-	-	
84	8	Wastewater Main Lining-Grant 2	STD	Wastewater	Grant	867	2,050,000	1,742,768	-	-	-	3,792,768	
84		Fleetwood Acres Low Pressure Sys	STD	Wastewater	Grant	880	251,500	-	-	-	-	251,500	
	TOTAL							3,297,015	2,932,768	1,645,000	1,440,000	1,520,000	10,834,783
93	FPUAnet Communications												
93	FA-1	Fiber Optic Splice Van	FA	FPUAnet	Rates	Vehicles	60,000	-	60,000	-	-	120,000	
93	FA-2	Fusion Splicer & OTDR	FA	FPUAnet	Rates		-	20,000	-	20,000	-	40,000	
93	1	FPUAnet Communication Services	BLKT	FPUAnet	Rates	914	50,000	50,000	125,000	75,000	75,000	375,000	
93	1	FPUAnet Communication Services	BLKT	FPUAnet	CIA	914	50,000	50,000	50,000	50,000	50,000	250,000	
93	2	Smart City Initiative	BLKT	FPUAnet	Rates	915	50,000	50,000	50,000	50,000	50,000	250,000	
93	2	Smart City Initiative	BLKT	FPUAnet	CIA	915	50,000	50,000	50,000	50,000	50,000	250,000	
93	3	Municipal Comm Services	BLKT	FPUAnet	Rates	917	50,000	25,000	25,000	13,000	13,000	126,000	
93	3	Municipal Comm Services	BLKT	FPUAnet	CIA	917	10,000	5,000	5,000	2,000	2,000	24,000	
93	4	System Reliability	BLKT	FPUAnet	Rates	918	-	-	70,000	30,000	30,000	130,000	
93	4	System Reliability	BLKT	FPUAnet	Series 2022B	918	150,000	150,000	-	-	-	300,000	
93	5	System Expansion	BLKT	FPUAnet	Rates	919	-	-	-	100,000	100,000	200,000	
93	5	System Expansion	BLKT	FPUAnet	Series 2022B	919	549,500	500,000	-	-	-	1,049,500	
93	6	FPUAnet GPON Services	BLKT	FPUAnet	Rates	920	-	-	-	100,000	100,000	200,000	
93	6	FPUAnet GPON Services	BLKT	FPUAnet	CIA	920	10,000	16,000	16,000	10,000	10,000	62,000	
93	6	FPUAnet GPON Services	BLKT	FPUAnet	Series 2022B	920	275,000	300,000	-	-	-	575,000	
93	7	Joint Trenching Initiative	BLKT	FPUAnet	Rates	921	-	-	-	50,000	50,000	100,000	
93	7	Joint Trenching Initiative	BLKT	FPUAnet	Series 2022B	921	30,000	35,000	-	-	-	65,000	
93	8	FPUA Utility Comm Services	STD	FPUAnet	Rates	945	50,000	50,000	50,000	50,000	50,000	250,000	
93	9	Lincoln Park	STD	FPUAnet	Rates	950	50,000	300,000	-	-	-	350,000	

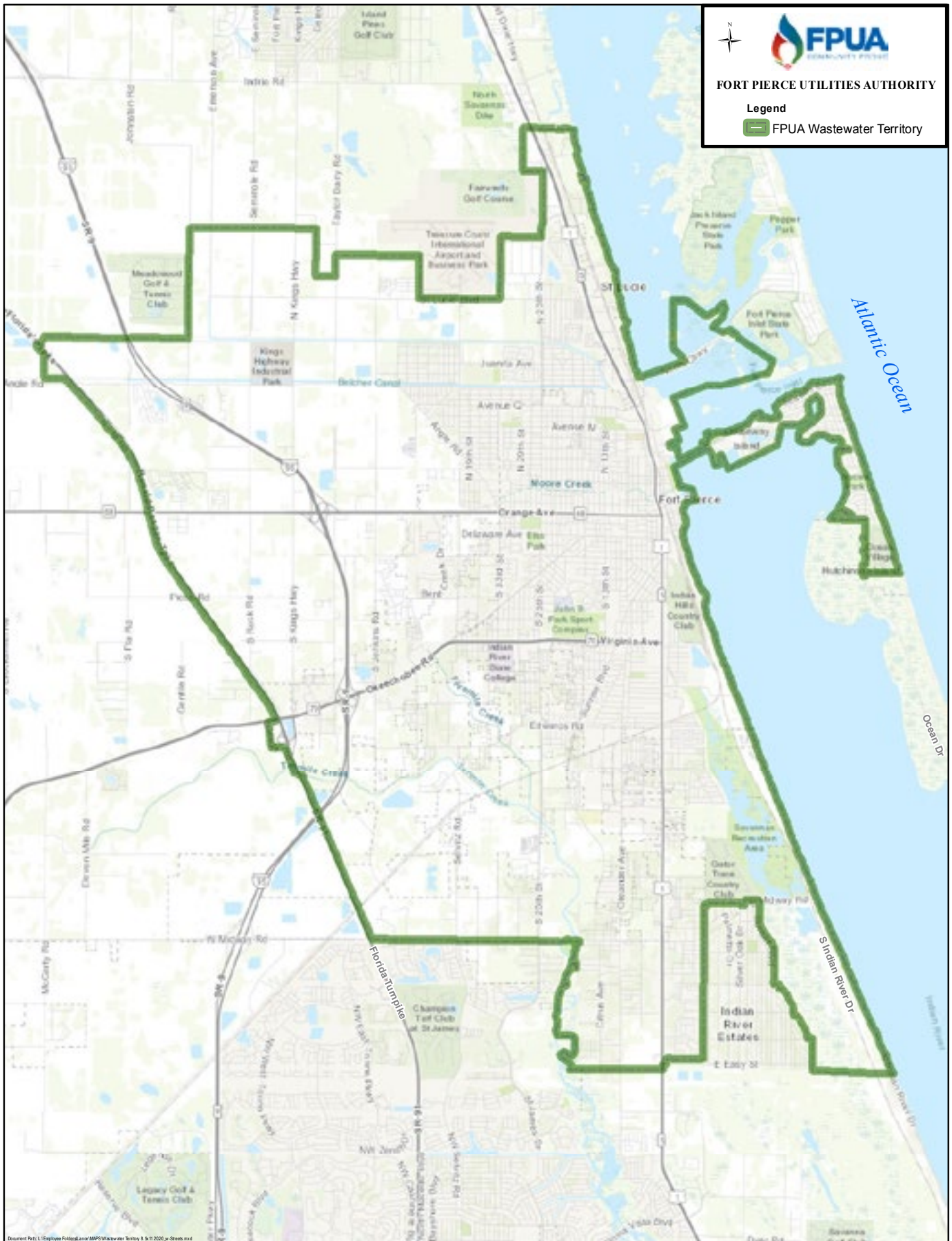
CAPITAL IMPROVEMENT PLAN SUMMARY

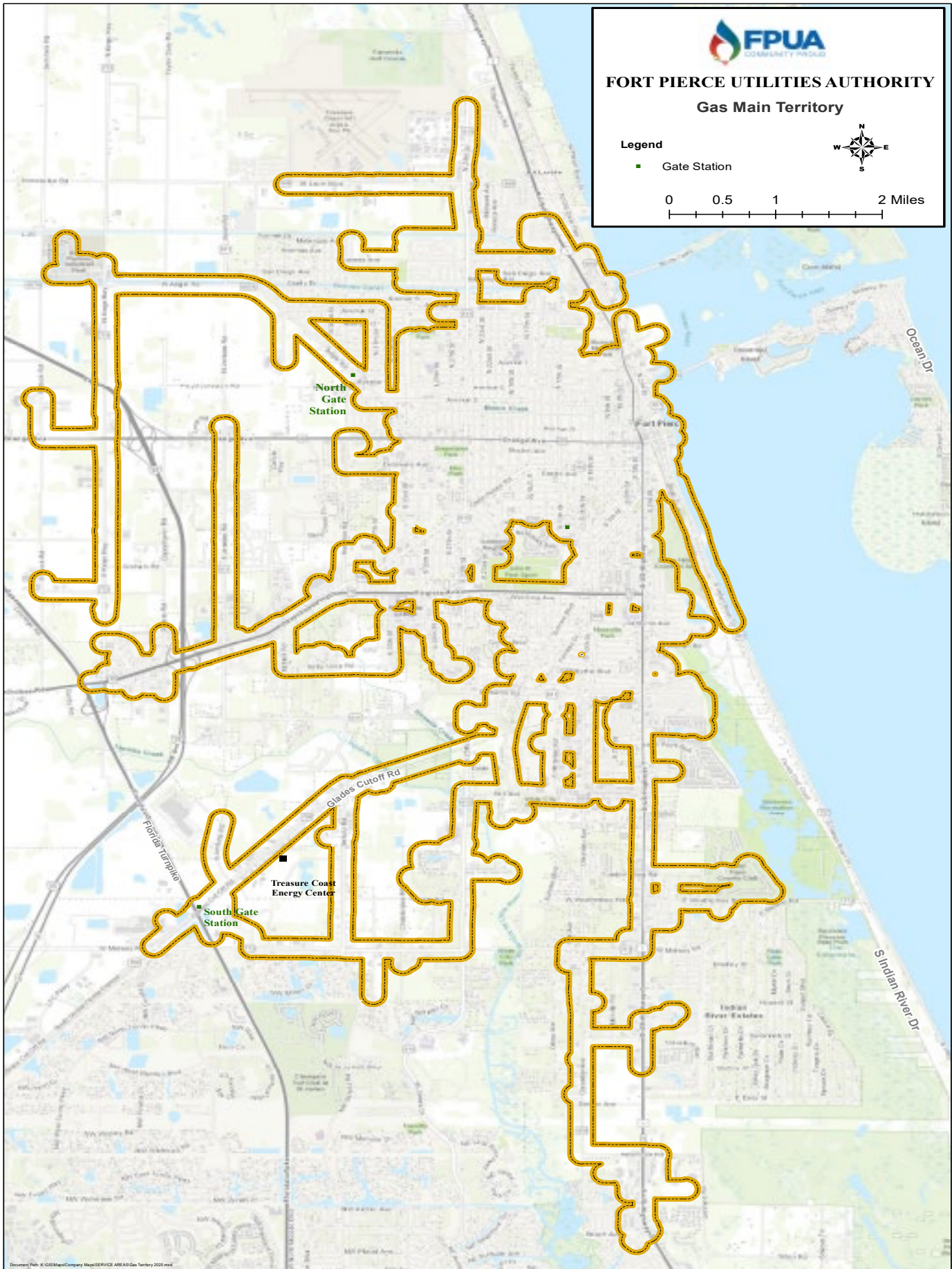
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>SYSTEM</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2023-27</u>
93	9	Lincoln Park	STD	FPUAnet	CIA	950	600,000	-	-	-	-	600,000
93		ESC Datacenter and OLT	STD	FPUAnet	Series 2022B	965	-	-	-	-	-	-
93		Downtown Smart City Initiative	STD	FPUAnet	CIA	970	-	-	-	-	-	-
TOTAL							2,034,500	1,601,000	501,000	600,000	580,000	5,316,500
21	Finance						-					
21	1	Contingencies		Administration	Contingencies		500,000	-	-	-	-	500,000
TOTAL							500,000	-	-	-	-	500,000
GRAND TOTAL							63,474,361	59,131,941	69,282,330	13,309,051	14,247,168	219,444,851
ADMINISTRATION							1,723,500	687,000	640,500	725,000	678,500	4,454,500
ELECTRIC							5,616,861	5,058,327	5,204,500	4,174,500	4,245,517	24,299,705
WATER							8,423,404	8,269,976	4,683,330	4,934,551	5,490,651	31,801,912
GAS							2,496,545	2,204,000	473,000	475,000	547,500	6,196,045
WASTEWATER							42,679,551	41,311,638	57,780,000	2,400,000	2,705,000	146,876,189
FPUAnet							2,034,500	1,601,000	501,000	600,000	580,000	5,316,500
CONTINGENCIES							500,000	-	-	-	-	500,000
TOTAL							63,474,361	59,131,941	69,282,330	13,309,051	14,247,168	219,444,851











REVENUE DEFINITIONS

OPERATING REVENUES

Sales Revenues

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

44010	Electric
46110	Water
47110	Wastewater
48000	Natural Gas

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

44020	Electric
46120	Water
47120	Wastewater
48020	Natural Gas

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

44250	Electric
44251	Electric Economic Development Rate
46140	Water
47150	Wastewater
48100	Natural Gas
48150	Gas Contract Sales
48170	Gas Contract Sales Industrial

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

44260	Electric
44261	Electric Economic Development Rate
46150	Water
47160	Wastewater
48120	Natural Gas

REVENUE DEFINITIONS

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

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

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

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

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

44610	Residential
44650	General Service

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

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

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

44890	Residential
44900	General Service

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

44910	Residential
44915	General Service
44917	Gas Contracts

REVENUE DEFINITIONS

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

44920 Residential
44925 General Service

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

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

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

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

Other Operating Revenues

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

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

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

48801 Electric
48804 Natural Gas
48807 Water
48812 Sewer with Water

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

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

REVENUE DEFINITIONS

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

48834 Electric

48835 Gas

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

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

48839 Electric

48840 Water

48841 Wastewater

48846 Natural Gas

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

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

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

48848 **Net Metering Application Fee** – A processing fee for interconnection agreements for customer-owned renewable generation installations greater than 10 kW.

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

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

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

REVENUE DEFINITIONS

- 49520 **Guaranteed Revenue Charges** – Includes charges on any person desiring to receive a commitment to reserve water and/or wastewater capacity for future development from FPUA.
- 49530 **Lien Fees** – A charge to cover the cost of processing the Capital Charge Installment Payment Agreement for new water/wastewater services and to cover the cost of recording the associated Release of Lien upon payment in full.
- 49560 **WTP DIW Cost Recovery** – Revenue for discharges into the Deep Injection Well at the Water Treatment Plant. This revenue is intended to offset O & M costs incurred by the water system.
- 49563 **Strong Waste Fees** – Fees charged for wastewater discharged to the FPUA Wastewater System, which contain substances in excess of the standard strength for wastewater. This Excess Strength Surcharge is intended to defray the additional cost of receiving, transporting, and treatment of those substances.
- 49565 **Industrial WW Discharge Permits** – Fees charged for Industrial Pretreatment Permits, required if wastewater flows from the facility involve industrial processes.
- 49570 **Lift Station Maintenance Revenue** – Includes revenue received for the operation and maintenance of privately owned lift stations.

Manatee Observation & Education Center Revenues

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

REVENUE DEFINITIONS

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

FPUAnet Communications Revenues

Internet Access – Broadband service is a fiber-based broadband data service leveraging Internet Protocol (IP) technology.

44813 Residential Inside City

44817 General Service Inside City

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

NON – OPERATING REVENUES

- 41570 **Gas Piping Revenue** – Amounts charged for privately owned natural gas piping installed by FPUA.
- 41580 **Appliance Sales** – Natural gas appliances sold to customers and installed by FPUA for private operation and maintenance.
- 41670 **Gas Piping Labor and Materials** – Costs associated with the installation of privately owned natural gas piping.
- 41680 **Cost of Appliances Sold** – Cost of water heaters and other appliances sold to customers.

REVENUE DEFINITIONS

- 41720 **FMPA TCEC O&M Contract Revenue** – Reimbursement of costs associated with staffing the Treasure Coast Energy Center, received from Florida Municipal Power Agency. It is assumed that all TCEC costs will be reimbursed, and that this system operates at no net cost to FPUA.
- 41910 **Interest Income** – Interest earned on interest-bearing assets.
- 41950 **Net Change in Future Value of Investments** – The amount of the difference between the book value of an investment and its net realizable value.
- 42100 **Miscellaneous Non-Operating Income** – All non-operating revenues not specifically provided for in other accounts.
- 42110 **Gain on Property Disposition** – Gain on the sale, conveyance, exchange, or transfer of utility or other property to another.
- 42120 **Loss on Property Disposition** – Loss on the sale, conveyance, exchange or transfer of utility or other property to another.
- 42148 **Revenue for City Billing** – Monthly charge for sanitation billing services provided to the City of Fort Pierce.
- 49540 **Collection Allowance SLV** – Monthly charge for sanitation billing services provided to St. Lucie Village.
- 42200 **Grant Revenue** – Funds received from external agencies with specific restrictions and limitations on use and disbursement.
- 43400 **Extraordinary Income** – Gains of unusual nature and infrequent occurrence.

CAPITAL CONTRIBUTIONS

- 43701 **Contributed Capital Cash** – Capital received from developers or other agencies in the form of cash for the purpose of expanding or improving the utility operations.
- 43702 **Capital Improvement Charges** – Revenue designed to recover the capital costs associated with providing utility service(s) to new development(s).
- 43708 **Capital Improvement Charges MWRF** – Capital received from developers or other agencies in the form of cash designated specifically for projects that supports the relocation of the IWRF.
- 43750 **Contributed Capital Non-Cash** – Capital received from developers or other agencies in a form other than cash for the purpose of expanding or improving the utility operations.

OBJECT CODE DEFINITIONS

PERSONNEL SERVICES

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

CONTRACTUAL SERVICES

- 2110 **Advertising** – Costs of all types of advertising (e.g., classified, legal, informational and instructional, or promotional advertising). Media includes newspapers, periodicals, the yellow pages, direct mail, radio, etc. Purposes include employment openings, public hearings, internet services, natural gas services, etc.
- 2122 **Rentals** – Cost of all rentals (e.g., uniforms, tools, barricades, right-of-ways, alarm systems, building space, or scaffolding).
- 2131 **Maintenance of Structures** – Cost of repairs and improvements to, or maintenance of structures performed by outside vendors not under contract, (e.g., roof repairs, air conditioning repairs (not window units), door lock repairs, plumbing repairs, or painting). Improvements, maintenance or repairs performed by internal staff which become a permanent part of the structure are also coded here. Structures may not necessarily be FPUA owned.
- 2132 **Maintenance of Vehicles** – Cost of parts, supplies and/or repairs and maintenance of vehicles and forklifts performed by outside vendors, including maintenance under contract.
- 2133 **Maintenance of Equipment** – Cost of repairs and maintenance of equipment by outside vendors not under contract (e.g., pumps, motors, window unit air conditioners, or computer equipment). Also includes cost of fuel polishing and fuel treatment, if not under contract. Costs associated with the repair or maintenance are also charged to this code (e.g., postage, freight, or gasoline if an employee drives a significant distance to drop off or pick up the repaired equipment).
- 2139 **Maintenance/Service Contracts** – Services performed under an approved contract (e.g., repairs and maintenance of copiers, air conditioners, elevators, or fire extinguishers; tree trimming, welding, lawn maintenance, pest control, deep injection well mechanical integrity testing, or computer hardware and software maintenance), including services provided by the City of Fort Pierce, not provided for elsewhere. Vehicle repairs and maintenance performed under a contract should be coded to object code 2132, Maintenance of Vehicles.

OBJECT CODE DEFINITIONS

- 2140 **Postage** – Cost of mailing letters, bills, lab samples, and packages via U.S. Mail, Federal Express, UPS, etc. Postage or freight charges to mail parts or equipment for repairs are charged to object code 2133, Maintenance of Equipment.
- 2151 **Printing** – Any forms, cards, or booklets printed by outside printers. This includes, but is not limited to bills, bill inserts, door hangers, business cards and preprinted envelopes.
- 2161 **Professional Fees - Audit** – Fees paid to FPUA’s independent CPAs for the annual audit.
- 2164 **Professional Fees - Consulting/Engineering** – Fees paid to consultants and engineers for services which will not result in a capital project (e.g., insurance consultant, rate consultant, or financial advisor).
- 2165 **Temporary Labor** – Labor services provided by temporary staffing agencies. Training provided by temporary personnel should be coded to object code 2170, Training.
- 2166 **Professional Fees - Other** – Fees paid, not under contract, to attorneys, architects, or others for microfilming and imaging, density tests, leak surveys/tests, Sunshine State One-Call, or information technology related services.
- 2170 **Training** – Costs incurred for seminars, schools, conferences, textbooks and materials which involve training; including all related travel expenses (e.g., accommodations, meals, gas, mileage, or airfare). Includes training provided by temporary personnel or other agencies. Memberships for the sole purpose of obtaining training or registration fees at discounted rates. Reimbursements to employees for approved educational expenses.
- 2171 **Travel** – Costs incurred for travel to meetings, conferences and trade shows that are not primarily instructional in nature, moving expenses, and interview travel. Includes gasoline purchased for out-of-town travel.
- 2172 **Car Allowance** – Monthly costs for car allowance; charges to this code are entered through the payroll system.
- 2190 **Communications** – Cost of telephone and fax service, Internet service providers, cable and satellite television service, and automatic vehicle locators.
- 2200 **Utilities** – Cost of electric, water, natural gas, wastewater, and garbage services paid to FPUA and other vendors.
- 2230 **Employee Relations** – Costs incurred for the benefit of employees, such as for the Christmas holiday luncheon, employee/volunteer appreciation events, retirement celebrations and gifts, Thanksgiving holiday awards, funeral flowers, and non-uniform FPUA-provided shirts, as approved by the Director of Utilities.
- 2240 **Business Relations** – Meals or other expenses related to the conduct of day-to-day business (e.g., lunches with executives discussing FPUA business, tickets for Chamber of Commerce, United Way, or Economic Development Council events or meetings).

OBJECT CODE DEFINITIONS

- 2250 **Community Relations** – Costs related to general public relations (e.g., educational videos, costs of informational field trips through FPUA facilities including refreshments, or hosting community related meetings).
- 2260 **Memberships - Professional** – Memberships in professional organizations (e.g., FMEA, AGA, AWWA, Midwest Energy Association, Florida Engineering Society, or National Safety Council), as well as costs associated with being commissioned as a notary.
- 2262 **Memberships - Civic** – Memberships in civic organizations (e.g., Economic Development Council, Chamber of Commerce, Kiwanis, Rotary, or Main Street Fort Pierce).
- 2290 **Billing - Housing Authority** – Rebate paid to the Fort Pierce Housing Authority (FPHA) for making utility payments to FPUA in one monthly check rather than FPUA having to collect payments from each individual FPHA tenant.

COMMODITIES

- 3311 **Office Supplies** – Items that cost less than \$5,000, purchased for use in the office (e.g., pens, stationery, envelopes, staples, tape, pencils, chairs, file cabinets, toner cartridges, or paper).
- 3313 **Subscriptions** – Magazines, newspapers, periodicals, reference materials, or periodical/routine software updates. Subscriptions can be from online or printed sources.
- 3316 **Operating Supplies** – Items purchased or issued from inventory/stock for use in FPUA operations or maintenance of facilities (e.g., the purchase of software licenses, weed killer, safety equipment, radios, radio accessories, vests, signs, compression tools parts, flashlights, hats and other items with the FPUA logo, replacement parts for hand tools.) Meal allowances and restocking fees for purchase returns are charged to this code. Assets that do not meet the capitalization criteria are also coded here.
- 3320 **Chemicals** – Chemicals purchased for operations at the Water Treatment Plant, lift stations, and the Water Reclamation Facility.
- 3331 **Vehicle Supplies** – Costs of supplies, equipment, gasoline, oil, etc. for vehicles on FPUA business, as well as fuels used for emergency generators. This includes supplies needed for vehicle repairs and maintenance performed by in-house employees. Work performed by outside vendors is charged to object code 2132, Maintenance of Vehicles.
- 3340 **Small Tools** – Small tools purchased that cost less than \$5,000, (e.g., hammers, screwdrivers, shovels, wrenches, saws, drills, sanders, or bolt cutters). Power tools are also included here. Tools that cost more than \$5,000 should be charged to capital codes. Replacement parts are charged to object code 3316, Operating Supplies.

OBJECT CODE DEFINITIONS

3360 **Purchases for Resale** – Electricity, natural gas, water, and internet services purchased for resale to FPUA customers.

FIXED AND SUNDRY

4010 **Cost of Goods Sold** – Cost of merchandise sold at the Manatee Observation & Education Center.

4015 **Sales Discounts** – Discounts offered at the Manatee Observation & Education Center.

4020 **Cash (Over) Short** – Cash overages and shortages.

4050 **Retirement** – The employer’s portion of the contribution made to the City of Fort Pierce Retirement & Benefit System on behalf of FPUA employees.

4060 **FICA** – The employer’s portion of Social Security and Medicare paid to the US Treasury Department on behalf of FPUA employees.

4070 **Employees' Insurance** – The employer’s cost of the amount paid for employees' health, life, AD & D, vision and dental insurance. Also includes vaccines for employees.

4080 **Employee Suggestions & Awards** – Compensation paid to employees for suggestions to improve FPUA operations, service awards, and safety awards.

4090 **Vacation Pay Expense** – The increase or decrease in the dollar value of vested vacation time accrued by employees. This adjustment is computed annually, at the end of each fiscal year.

4100 **Sick Pay Expense** – The increase or decrease in the dollar value of vested sick leave benefits accrued by employees. This adjustment is computed annually, at the end of each fiscal year.

4110 **Net OPEB Expense** – The actuarially determined normal cost of post employment healthcare benefits, plus the portion of the unfunded actuarial accrued liability amortized in the current period.

4509 **Other Taxes** – Non-ad valorem assessments on real property paid to St. Lucie County.

4510 **Gross Receipts Tax** – A tax on electric and natural gas gross receipts, less allowable exemptions, paid to the State of Florida.

4520 **Licenses & Permits** – Licenses necessary to operate FPUA facilities (e.g., water/wastewater permits, FPSC regulatory assessment fees, P.E. licenses, industrial certifications, operator certifications, maintenance of traffic certifications, or building permits for customer installations).

4531 **Contributions - Civic** – The contribution made toward the Manatee Observation and Education Center’s operations, as well as to other civic organizations.

OBJECT CODE DEFINITIONS

- 4600 **Workers' Compensation** – Premiums, deductibles and expenses paid under Workers' Compensation laws.
- 4610 **Property & Liability Insurance & Claims** – This code is used for premiums paid to insurance companies for property and liability policies, and the surety bond for the Director of Financial Services. Losses not covered by insurance, as well as expenses incurred in the settlement of claims, are charged to this code. Reimbursements from insurance companies or others for losses and expenses charged hereto shall be credited to this account.
- 4640 **Unemployment Claims** – Paid to the State of Florida for direct unemployment claims made by employees who have left FPUA employment.
- 4666 **Inventory Adjustments** – Adjustments to the inventory system for shortages and overages of inventory, based on actual counts. Write-down or write-off of obsolete inventory items are also charged to this code.
- 4700 **Utility Bad Debt Expense** – Write-offs of utility accounts receivable that are over 90 days past due. Payments on these accounts are credited to this code.

INTEREST EXPENSES

- 5710 **Storm Expenses** – Costs associated with preparation immediately before and restoration after hurricanes or other natural disasters.
- 5721 **Interest - Bonds** – Interest expense paid on bonds issued by FPUA.
- 5723 **Interest - Deposits** – Interest expense paid on customer utility security deposits.
- 5729 **Interest - Other** – Interest paid on refunds or late fees.
- 5730 **Bank Charges** – Charges by various banks for paying principal and interest on bonds issued by FPUA and bank service charges for maintenance of checking accounts, credit card and electronic check charges.
- 5731 **Amortization of Bond Discounts** – Allocation of bond discount and deferred charges over the lives of bonds issued by FPUA.

MISCELLANEOUS EXPENSES

- 9000 **Distribution to City of Fort Pierce** – Each year, FPUA pays to the City of Fort Pierce an amount equal to 6% of gross revenues, as defined by Article XII, Sec. 178(d) of the City Charter, derived from the operation of the utilities for the preceding fiscal year, unless the City Commission, by majority vote, agrees to accept a lesser percentage.

OBJECT CODE DEFINITIONS

- 9005 **Duplicate Charges** – Electric bills for the Electric System are credited to this code and are not considered revenues.
- 9010 **Contingency** – Funds set aside for emergencies, which are only used when approved by the FPUA Board.
- 9030 **Depreciation** – Allocation of the cost of capital assets over their estimated useful lives.
- 9050 **Extraordinary Expense** – Expenses that are deemed to be unusual in nature and whose occurrence is deemed to be infrequent.

GLOSSARY, ABBREVIATIONS & ACRONYMS

AADF – Annual Average Daily Flow

ACFR – Annual Comprehensive Financial Report

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

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

AGA – American Gas Association

AMI – Advanced Metering Infrastructure

Amperes – is the base unit of electric current

Amortization - The incremental decrease in the value of FPUA’s Capital Appreciation Bonds charged to interest expense over the life of the bonds.

APPA – American Public Power Association

Appropriation – Money that has been set aside for a specific use.

ARC/FM – A suite of custom programs, specifically designed for utilities, and built on top of ESRI’s ArcGIS platform. It offers specialized tools geared toward this industry, and incorporates a logical network for improved utility tracing.,

ArcGIS – A family of geographic software used to view, edit, create, and analyze geospatial data.

ARP – FMPA’s All Requirements Power Supply Project.

Asset – Property that has value.

Audit – A complete and careful examination of FPUA’s books to insure compliance with all accounting and governmental accounting policies.

AVL – Automatic Vehicle Locators

AWWA – American Water Works Association

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

BLKT – Blanket Capital Project

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

BRC – Budget Review Committee

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

CABs – Capital Appreciation Bonds

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

CAPEX – Capital Expenditures

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

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

CBS – Core Business System

CCF – One hundred cubic feet of natural gas

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

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

CIP – Capital Improvement Plan is a planning tool which identifies anticipated future capital needs for the upcoming five-year period.

Component Unit – A government component unit is a legally separate organization for which the elected officials of the agency are financially accountable.

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

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

CGFO – Certified Government Finance Officer

CLEC – Competitive Local Exchange Carrier

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

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

DIW – Deep Injection Well

DEP – Department of Environmental Protection

DROP – Deferred Retirement Option Program. Program that allows an employee who is eligible to retire and receive benefits under the defined benefit plan elects to continue working for a defined period. No additional service credit is earned toward the defined benefit pension formula. The retirement benefits are made to a tax sheltered account and invested during the DROP period.

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

Effluent – The outflow of water from wastewater treatment plant that is basically the end product of the treatment process.

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

EPA – Environmental Protection Agency is an agency of the US federal government; created to protect human health and the environment.

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

ESRI – Environmental Systems Research Institute

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

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

FA – Fixed Asset

FAA – Federal Aviation Administration

FAC – Florida Administrative Code

GLOSSARY, ABBREVIATIONS & ACRONYMS

FDIC – Federal Deposit Insurance Corporation

FDEP – Florida Department of Environmental Protection

FDOT – Florida Department of Transportation

FEMA – Federal Emergency Management Agency

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

FGFOA – Florida Government Finance Officers Association

FGU – Florida Gas Utility

Florida Lineman Competition – Competition where public power lineworkers come together from all over the region to demonstrate their skill and knowledge in the craft of line work. At the Competition, journeyman and apprentices can compete for professional recognition, attend training courses and practice essential skills in a safe environment.

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

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

FM – Force Main

FMEA – Florida Municipal Electric Agency

FMPA – Florida Municipal Power Agency

FPL – Florida Power & Light Company

FPRA – Fort Pierce Redevelopment Agency

FPSC – Florida Public Service Commission

FPUA – Fort Pierce Utilities Authority

FRCC – Florida Reliability Coordinating Council, Inc.

Frequency (Injury/Illness Incidence Rate) – The rate represents the total number of injuries and illnesses per 100 full-time employees for a calendar year.

FTE – Full Time Equivalent

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

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

GASB – Governmental Accounting Standards Board

Gbps – Gigabit per second; each gigabit is equal to 1000 megabits or 1,000,000,000 bits.

General Service – Revenue derived from a nonresidential customer.

GFOA – Government Finance Officers Association

GIS – Geographical Information System

GPON – Gigabit Passive Optical Network is a point-to-multipoint fiber-lean architecture network system which uses passive splitters to deliver signals to multiple users.

GPS – Global Positioning System

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

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

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

IP – Internet Protocol

IPP – Industrial Pre-treatment Program is a regulatory program established by the Clean Water Act requiring the pretreatment of wastewater from industries to prevent the introduction of pollutants that will pass through the treatment works or cause interference with the operation of FPUA's Water Reclamation Facility.

IPTV – Internet Protocol television

ITB – Invitation to Bid An invitation to contractors or equipment suppliers, through a bidding process, to submit a proposal on a specific project to be realized or product or service to be furnished.

IVR – Interactive Voice Response

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

IWRF – Island Water Reclamation Facility

kV – Kilovolt is equal to 1,000 volts.

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

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

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

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

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

LS – Lift Station

MAIFI – Momentary Average Interruption Frequency Index event is the average number of momentary interruptions that a customer would experience during a given period (typically a year).

MBPS – Megabits per second; each megabit is equal to 1 million bits.

MCC – Motor Control Center

MG – Million gallons

MGD – Million gallons per day

MVA – Mega Volt-Amp rating of the transformer is equal to the product of primary current in amps and Primary voltage in volts divided by 1,000,000

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

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

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

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

MOEC – Manatee Observation and Education Center

GLOSSARY, ABBREVIATIONS & ACRONYMS

MSBU – Municipal Service Benefit Unit is a legal financing method wherein the County establishes a special district, by majority consensus of the property owners, to fund a desired improvement which will benefit those property owners. Municipal Services Benefit Unit is a financing method wherein St. Lucie County establishes a special district to allow a group of citizens to fund a desired improvement, such as providing City water, by majority consensus (51% approval) of the property owners contained in the assessment area. This process allows the property owner to finance the amount of the assessment over a period of time, generally 10 to 15 years, depending on the project cost and type of improvements. The assessment appears annually on the property tax bill as a non-ad valorem tax.

MWRF – Mainland Water Reclamation Facility

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

NERC – North American Electric Reliability Corporation

NESC – National Electric Safety Code

NG – Natural Gas

NOC – One or more locations from which network monitoring and control, or network management, is exercised over a computer, telecommunication or satellite network.

NPDES – National Pollutant Discharge Elimination System

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

OLT – The Optical Line Terminal is an aggregation device located typically at a Data Center that allows technologies such as GPON and P2P broadband services to be deployed.

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

OMS – Outage Management System; a computer system used by operators of electric distribution systems to assist in restoration of power.

OPEB – Other Post-Employment Benefits are benefits other than pension benefits which are provided for separately for employees no longer employed.

OSHA – Occupational Safety and Health Administration

OSP – Open Settlement Protocol, a client-server protocol that manages access control, accounting, usage data and inter-domain routing to make it easier for Internet service providers to support IP telephony

OT – Operational Technology

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

P.E. – Professional Engineer

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

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

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

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

PSC – Florida Public Service Commission

POA – Purchase Order Authorization

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

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

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

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

RFP – Request for Proposal A document that an organization posts to elicit a response – a formal bid – from potential vendors for a desired IT solution

RFQ – Request for Quote A business process in which a business solicits quotes from select suppliers and contractors for a specific task or project.

R&R – Renewal & Replacement

RO – Reverse osmosis

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

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

GLOSSARY, ABBREVIATIONS & ACRONYMS

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

Severity (Lost Workday Incidence Rate) –The rate represents the number of lost days experienced as compared to the number of incidents experienced per 100 full-time employees in a calendar year.

SFWMD – South Florida Water Management District

SHRM-CP – Society for Human Resource Management Certified Professional

Smart City – An urban area that uses different types of electronic methods and sensors to collect data. Insights gained from that data are used to manage assets, resources and services efficiently: in return, that data is used to improve the operations across the city.

STD – Standard Capital Project

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

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

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

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

T&D – Transmission and Distribution

TCEC – Treasure Coast Energy Center

TCMF – Treasure Coast Manatee Foundation

UG – Underground

UPS – Uninterruptible Power Supply

VAC-CON – Vacuum truck used for sewer cleaning.

VAR – Voice Activated Response

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

Virtual Stack – Technology that provides centralized management for up to 10,000 switch ports. Unlike traditional physical stack, virtually stacked switches do not require a physical connection.

VoIP – Voice-over Internet Protocol

VPN – Virtual Private Network

XGS-PON – The next generation of a Passive Optic Network. It can provide systematical speeds of up to 10Gps. This is almost 5 times the speed of GPON.



PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2023</u>	AMENDED BUDGET <u>FY 2022</u>	ACTUAL <u>FY 2021</u>
SAFETY			
Frequency Rate (calendar year)	2.87	2.87	0.40
DART\Severity Rate (calendar year)*	43	43	3
Workers' Compensation Experience Modification Factor	0.74	1.11	1.11
FINANCIAL			
Debt Service Ratio (12 months ended)	2.31	2.22	3.54
Operating Ratio	1.18	1.22	0.88
Average Residential Billing:			
Electric (1000 kWh)	\$149.48	\$147.70	\$104.84
Water (6,000 gallons)	\$46.32	\$42.08	\$37.82
Natural Gas (13 ccf)	\$39.64	\$38.99	\$33.31
Wastewater (6,000 gallons)	\$61.88	\$56.25	\$50.54
HUMAN RESOURCES			
Overtime Ratio	0.060	0.061	0.067
Sick Leave Ratio	0.042	0.045	0.039
Overtime vs. Annual Overtime Budget	100.00%	112.52%	122.33%
Training Hours vs. Regular Hours Worked	2.78%	3.01%	2.73%
Training Dollars vs. Budgeted Salary Dollars	2.06%	2.90%	2.40%
Annual Turnover Rate	9.00%	14.41%	12.66%
CUSTOMER SERVICE			
Number of connections	9,900	9,292	9,365
Number of disconnections	11,400	11,332	11,671
Number of accounts to collection agency	600	278	1,139
Amount of accounts written off			
Electric	\$211,845	\$211,845	\$256,722
Water	\$37,986	\$37,986	\$46,031
Natural Gas	\$2,764	\$2,764	\$3,354
Wastewater	\$34,095	\$34,095	\$41,317
Customer Charges	\$13,038	\$13,038	\$66,201
Communications	\$272	\$272	\$331
Number of service orders			
Started	44,000	44,000	54,697
Completed	46,000	46,000	48,293

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

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2020</u>	<u>Actual FY 2019</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2016</u>	<u>ACTUAL FY 2015</u>	<u>ACTUAL FY 2014</u>
2.04	3.10	2.93	5.30	4.11	5.30	4.10
18	0	214	171	89	79	80
1.21	1.28	0.97	0.97	0.97	0.79	0.87
3.16	2.85	3.12	3.25	2.51	2.55	2.59
0.90	0.91	0.92	0.89	0.90	0.88	0.91
\$103.83	\$108.84	\$113.84	\$120.84	\$107.84	\$113.84	\$124.84
\$37.14	\$36.26	\$35.18	\$35.18	\$35.18	\$34.18	\$33.19
\$30.72	\$30.66	\$31.31	\$31.47	\$30.82	\$31.47	\$33.42
\$49.66	\$49.66	\$48.24	\$48.24	\$48.24	\$48.24	\$48.24
0.052	0.053	0.058	0.073	0.050	0.046	0.046
0.032	0.030	0.043	0.037	0.038	0.038	0.034
120.04%	120.09%	132.07%	176.47%	114.22%	120.48%	114.96%
1.91%	3.56%	2.11%	2.10%	2.87%	2.93%	2.53%
2.51%	3.59%	3.12%	1.51%	2.00%	1.92%	1.69%
7.00%	9.00%	9.00%	10.64%	12.40%	8.60%	12.08%
10,163	10,237	12,231	13,534	14,109	15,663	16,238
11,363	12,314	12,818	12,795	13,316	14,800	15,338
1,110	1,269	1,498	1,353	1,622	1,890	1,852
\$122,572	\$28,984	\$112,847	\$184,794	\$200,966	\$99,489	\$256,860
\$21,981	\$5,189	\$20,226	\$33,140	\$36,032	\$17,826	\$46,081
\$1,602	\$364	\$1,461	\$2,415	\$2,639	\$1,366	\$3,302
\$19,729	\$4,658	\$18,156	\$29,744	\$32,324	\$16,050	\$41,325
\$57,542	\$1,790	\$6,952	\$11,371	\$12,371	\$6,141	\$15,770
\$155	\$50	\$157	\$232	\$257	\$42	\$371
38,516	42,120	40,193	41,243	45,028	44,505	49,837
37,777	41,846	40,524	41,014	44,937	44,389	49,740

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2023</u>	AMENDED BUDGET <u>FY 2022</u>	ACTUAL <u>FY 2021</u>
INFORMATION TECHNOLOGY SERVICES			
Number of work orders completed	4,000	4,000	5,500
Number of work stations supported	330	325	330
COMPONENT COSTS			
Water Treatment Plant			
\$ / 1,000 gallons raw water	\$2.29	\$2.27	\$1.97
Water Reclamation Facility			
\$ / 1,000 gallons effluent	\$1.99	\$2.01	\$1.48
Electric T&D			
\$ / mile of T & D lines	\$26,619.46	\$25,388.59	\$22,838.11
\$ / number of services	\$33.74	\$32.18	\$28.71
Water Distribution			
\$ / 1,000 gallons billed	\$1.96	\$1.92	\$1.76
\$ / number of services	\$21.89	\$21.45	\$20.31
Wastewater Collection			
\$ / 1,000 gallons billed	\$2.57	\$2.46	\$2.32
\$ / number of services	\$22.83	\$21.92	\$21.01
Natural Gas Distribution			
\$ / 1,000 ccf billed	\$0.45	\$0.46	\$0.37
\$ / number of services	\$41.96	\$40.89	\$36.85
Lift Stations			
\$ / 1,000 gallons billed	\$0.74	\$0.74	\$0.72
\$ / number of services	\$6.58	\$6.58	\$6.48
Industrial Pre-Treatment			
\$ / Customers	\$1,441.67	\$1,441.67	\$1,129.98
FPUAnet Communications			
\$ / Customers	\$301.95	\$1,094.08	\$733.04
Administration			
\$ / number of services	\$21.07	\$15.90	\$14.41

PERFORMANCE INDICATORS - LAST TEN YEARS

<u>ACTUAL FY 2020</u>	<u>Actual FY 2019</u>	<u>ACTUAL FY 2018</u>	<u>ACTUAL FY 2017</u>	<u>ACTUAL FY 2016</u>	<u>ACTUAL FY 2015</u>	<u>ACTUAL FY 2014</u>
5,648 325	4,245 380	3,858 360	3,538 310	3,622 349	3,179 340	3,296 432
\$2.04	\$2.48	\$2.21	\$1.99	\$2.02	\$1.88	\$1.94
\$1.64	\$1.98	\$1.60	\$1.78	\$1.46	\$2.46	\$2.70
\$23,249.60 \$29.36	\$24,073.82 \$30.39	\$20,530.49 \$25.93	\$21,860.34 \$27.56	\$21,636.69 \$27.27	\$20,112.83 \$26.13	\$20,633.15 \$27.11
\$1.84 \$20.92	\$1.97 \$21.68	\$2.11 \$22.36	\$1.92 \$21.05	\$1.88 \$20.01	\$1.88 \$19.69	\$1.89 \$20.04
\$2.25 \$19.62	\$2.30 \$19.81	\$2.47 \$20.90	\$2.60 \$22.31	\$2.39 \$19.61	\$2.36 \$19.41	\$2.68 \$21.77
\$0.41 \$37.75	\$0.43 \$40.36	\$0.43 \$37.41	\$0.41 \$34.36	\$0.49 \$39.54	\$0.40 \$33.16	\$0.59 \$47.71
\$0.75 \$6.56	\$0.68 \$5.89	\$0.72 \$6.12	\$0.66 \$5.62	\$0.75 \$6.14	\$0.71 \$5.80	\$0.79 \$6.38
\$1,142.53	\$888.13	\$916.33	\$919.02	\$927.50	\$985.46	\$903.78
\$491.19	\$540.93	\$423.99	\$414.79	\$345.35	\$348.35	\$328.03
\$14.53	\$14.60	\$14.48	\$14.96	\$14.51	\$14.59	\$14.60

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

	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	LESS: EXEMPTIONS	TOTAL TAX ASSESSED VALUE
2021	\$ 3,333,122,315	\$ 223,371,179	\$ 11,666,236	\$ 873,918,111	\$ 2,694,241,619
2020	\$ 3,168,531,958	\$ 217,284,499	\$ 11,786,499	\$ 835,533,570	\$ 2,562,069,386
2019	\$ 2,973,396,245	\$ 206,673,280	\$ 11,674,621	\$ 813,001,897	\$ 2,378,742,249
2018	\$ 2,807,904,420	\$ 200,953,767	\$ 11,459,927	\$ 777,186,255	\$ 2,243,131,859
2017	\$ 2,656,205,901	\$ 199,752,821	\$ 10,889,970	\$ 759,747,984	\$ 2,107,100,708
2016	\$ 2,519,792,781	\$ 201,769,117	\$ 9,950,405	\$ 744,102,164	\$ 1,987,410,139
2015	\$ 2,420,424,296	\$ 178,560,253	\$ 8,259,241	\$ 718,951,717	\$ 1,888,292,073
2014	\$ 2,369,027,251	\$ 196,294,919	\$ 7,180,208	\$ 707,506,816	\$ 1,864,995,562
2013	\$ 2,375,689,997	\$ 192,499,439	\$ 7,381,630	\$ 707,571,187	\$ 1,867,999,879
2012	\$ 2,463,908,875	\$ 209,865,288	\$ 7,135,634	\$ 707,684,181	\$ 1,973,225,616

Source:
City of Fort Pierce Comprehensive Annual Financial Report

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

	DISTRIBUTION PAID TO THE CITY *	RATE INCREASES (DECREASES)			
		ELECTRIC	WATER	NATURAL GAS	WASTEWATER
FY 2022	\$6,524,408	5.00% ²	5.00% ²	5.00% ²	5.00% ²
			5.00% ³		5.00% ³
			1.17% ¹	1.17% ¹	1.17% ¹
FY 2021	\$6,342,445	-	1.79% ¹	1.79% ¹	1.79% ¹
FY 2020	\$6,276,267	-	2.36% ¹	2.36% ¹	-
FY 2019	\$6,125,454	-	3.00% ²	-	3.00% ²
FY 2018	\$6,082,515	-	-	1.76% ¹	-
FY 2017	\$5,968,785	-	-	-	-
FY 2016	\$5,809,302	-	3.00% ²	-	-
FY 2015	\$5,735,240	-	3.00% ²	-	-
FY 2014	\$5,605,157	(0.85%) ⁴	3.70% ²	1.60% ¹	1.60% ¹
FY 2013	\$5,365,879	(3.30%) ⁴	6.50% ²	2.40% ¹	2.40% ¹

1 Rate increase based on Florida Public Service Commission Annual Price Index

2 Rate increase to expand and maintain utility systems.

3 Rate increase to relocate the Sewer Treatment Plant located on S. Hutchinson Island

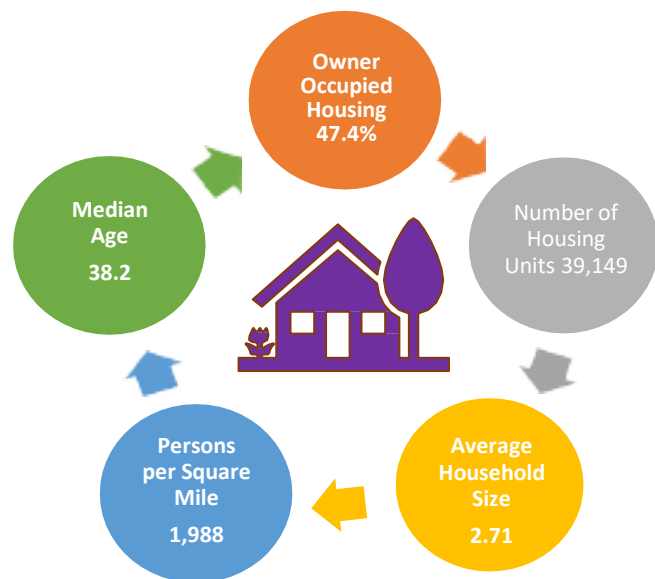
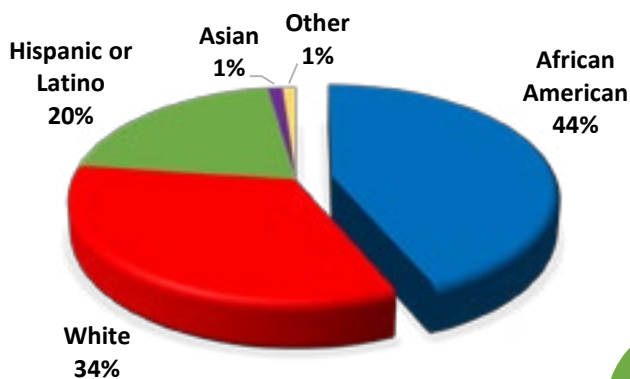
4 Reduction in energy rates

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

DEMOGRAPHIC STATISTICS - LAST TEN YEARS

	City of Fort Pierce Population ¹	City of Fort Pierce Median Income ²	St. Lucie County Population ¹	St. Lucie County Median Income ²
2021	48,038*	N/A	340,060*	N/A
2020	47,297	\$37,624*	329,226	\$55,237*
2019	43,653	\$35,198	309,359	\$52,322
2018	43,326	\$30,445	302,432	\$49,373
2017	43,409	\$28,025	297,634	\$47,132
2016	42,489	\$26,506	292,826	\$44,140
2015	42,119	\$25,635	287,749	\$43,459
2014	41,888	\$25,976	282,821	\$42,359
2013	41,729	\$25,275	281,151	\$42,504
2012	42,328	\$25,382	283,866	\$41,785

More about the City of Fort Pierce



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

² Source United States Census Bureau (most recent data available)

* Total Estimated

N/A Not Available

