

ANNUAL BUDGET 2024-2025

For Fiscal Year Ending
September 30, 2025

Amending Fiscal Year Ending
September 30, 2024



Fort Pierce Utilities Authority
Fort Pierce, Florida





Fort Pierce Utilities Authority

A Component Unit of the City of Fort Pierce, Florida

ANNUAL BUDGET

For the fiscal year ending September 30, 2025
Amending the fiscal year ending September 30, 2024

Prepared by
Department of Finance

Barbara A. Mika, CGFO
Chief Financial Officer
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TABLE OF CONTENTS

OVERVIEW

GFOA Distinguished Budget Presentation Award	1
Leadership	2
Organizational Structure	3
Mission Statement	4
Utility Systems Description	6
Resolution	12
Budget Message	14
Budget Overview	22
Significant Financial Policies	38
Cash Management	39
Investment	39
Debt	40
Procurement	41
Fixed Assets & Capital	42
Budget	43
Budget Preparation Process	44
Budget Preparation Flowchart	45
Unit Sales Statistics	46
Change in Net Position and Funds Available	47
Estimated Distribution to the City of Fort Pierce	48
Budgeted Statement of Net Position	49
Outstanding Debt	52
Debt Service	54
Debt Service Cash Requirements	55

REVENUES

Revenues By System	58
Revenues By Source	59
Electric Revenues	60
Water Revenues	62
Wastewater Revenues	64
Gas Revenues	66
Manatee Center Revenues	68
FPUAnet Communications & Treasure Coast Energy Center Revenues	69

OPERATIONS & MAINTENANCE

Operations & Maintenance Expenses By Department	71
Operations & Maintenance Expenses By System	72
Operations & Maintenance Expenses By Category	73
Operations & Maintenance Expenses By Object Code	74
Allocation Distribution	76

TABLE OF CONTENTS

Department Budgets

BOARD	79
General Counsel	84
DIRECTOR OF UTILITIES	88
Treasure Coast Energy Center	93
Human Resources	96
Safety	101
CHIEF FINANCIAL OFFICER	106
Finance	109
CHIEF OPERATING OFFICER	114
Manatee Observation & Education Center	118
Supply Chain Management	123
Information Technology Services	128
Facilities	133
Customer Service	138
Utility Operations	143
Geospatial Technology Services	148
FPUAnet® Communications	153
DIRECTOR OF PUBLIC AFFAIRS AND SUSTAINABILITY	159
Public Affairs & Sustainability	161
DIRECTOR OF ELECTRIC & GAS SYSTEMS	166
Electric Purchases for Resale	170
Electric Transmission & Distribution	171
Electric Operations	176
Electric & Gas Engineering	181
Gas Operations	186
Gas Purchases for Resale	191
DIRECTOR OF WATER/WASTEWATER SYSTEMS	192
Water Resources	196
Water Distribution	201
Water/Wastewater Engineering	206
Water Reclamation	211
Wastewater Collection	216
Administrative & General	221

CAPITAL

Capital Improvement Plan Overview	229
CIP Process and Alignment to Strategic Plan	230
CIP and Capital Budget by System	231
Funding Sources	232
Capital Budget Highlights	234
Reasons Capital Projects are Required	236
Impact on Operating Budget	237
Vehicle Replacement Program	240
Capital Improvement Plan Summary	242

TABLE OF CONTENTS

APPENDICIES

Maps of FPUA Service Territory	251
Performance Indicators – Last Ten Years	256
System Rate Changes - Last Ten Years	260
Top Customers By Revenue - Last Ten Years	261
Property Value and Total Tax Assessed Value - Last Ten Years	262
Demographic Statistics	263
Revenue Definitions	265
Object Code Definitions	272
Glossary, Abbreviations & Acronyms	278



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Fort Pierce Utilities Authority
Florida**

For the Fiscal Year Beginning

October 01, 2023

A handwritten signature in black ink that reads "Christopher P. Morill".

Executive Director

LEADERSHIP FY 2024-2025



Board of Directors



From Left to Right:

Leadership Team

Javier Cisneros, P.E.

Director of Utilities

Craig Crawford

Director of Electric and Gas Systems

Bo Hutchinson, P.E.

Director of Water/Wastewater Systems

Daniel Retherford, P.E.

Chief Operating Officer

Barbara A. Mika, CGFO

Chief Financial Officer

Rachel Tennant, J.D.

Director of Public Affairs & Sustainability

Linda Hudson

Mayor-Member

Larry Lammers

Vice Chairman

Barbara M. Bennett

Chairman

Frank H. Fee, IV

Secretary

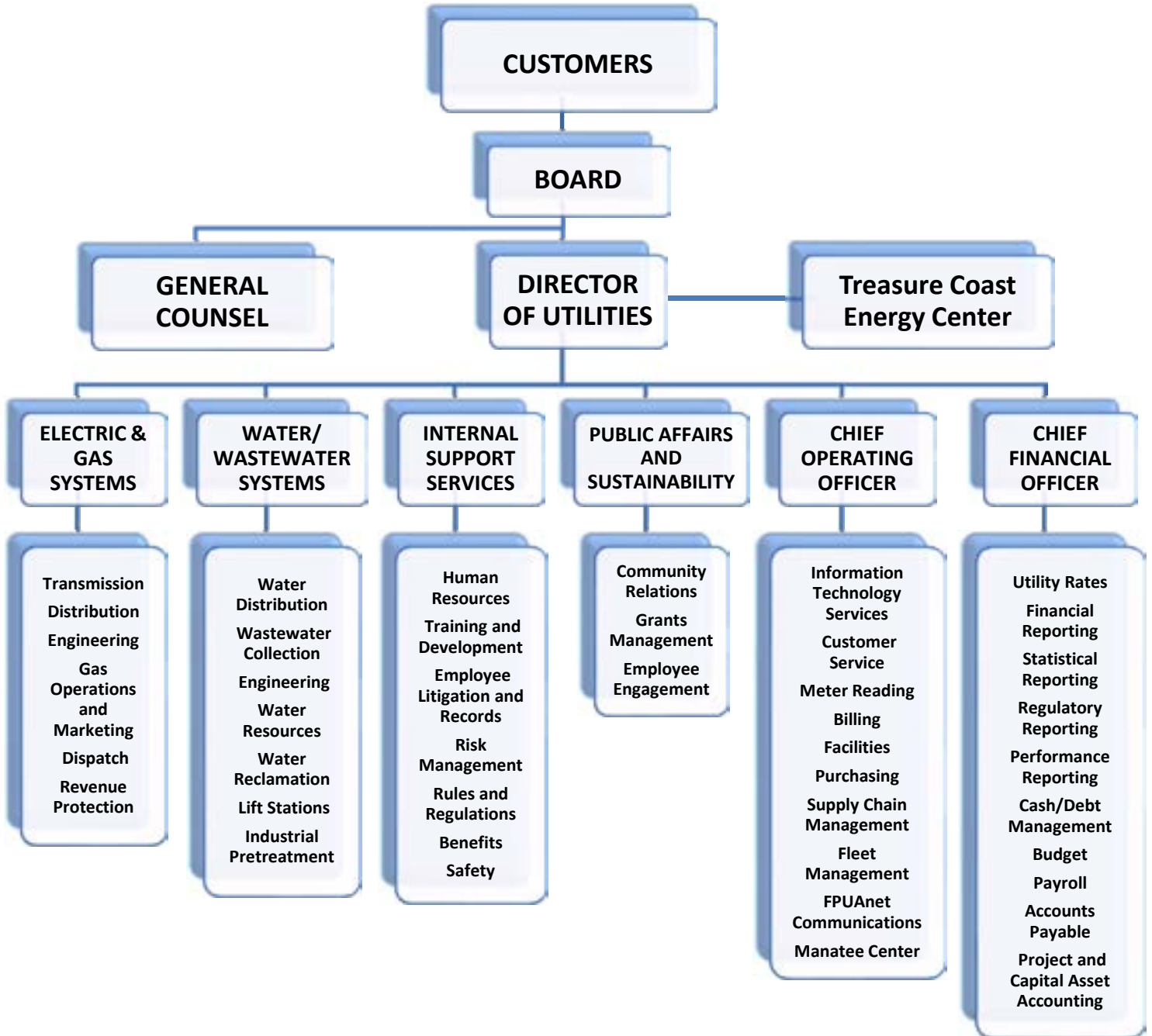
Kristina Gibbons

Deputy Secretary

Caroline A. Valentin

General Counsel

FPUA Organizational Structure



FORT PIERCE UTILITIES AUTHORITY

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

JUAN ABREU ^ ARTHUR AIELLO ^ CHARLES ALFORD ^ KATHARINE ALFORD ^ IVAN ARILL ^ ANTHONY ASHTON ^ ANDREW AVERS ^ CHRISTOPHER BACK ^ MAURICE BACON ^ JEFFREY BAKER ^ JEFFREY BAKER II ^ ANTHONY BARBIERI ^ FRANCISCO BARCENAS ^ EDMUND BARRANT ^ RAUL BARRERA ^ JAMES BARRY ^ RYAN BASTINE ^ KIM BAUMGARDNER ^ SAMUEL BECKETT ^ MEREDITH BENNETT ^ CORINNE BERGA ^ CHARLES BERRIDY ^ KARYL BERTRAM ^ LORI BIANCO ^ JOHN BIGGS ^ DONALD BLACK ^ HOWARD BLACK ^ ROBERT BOULANGER ^ KENNETH BOWE ^ S LANCE BRICK ^ DANIEL BROLMANN ^ ROGER BROWN ^ MELISSA BRUNO ^ KYLE BURNEY ^ TRAVIS BUTLER ^ ANDREW BYRD ^ JOSHUA CALANDRO ^ WENDY CALVO ZAYAS ^ JAYDEN CANTAVE ^ JULIE CANTAVE ^ DADE CAPPAR ^ ANDREW CAPPAS ^ JUAN CASTILLO ^ LUIS CASTILLO ^ MICHAEL CHIDGEY ^ MONIQUE CHRISTIE ^ JAVIER CISNEROS ^ ANDRE CLEVELAND ^ ANTHONY CLINCO ^ BRIAN COLLIER ^ JAMES COMBS ^ GRISEL CORTES ^ CRAIG CRAWFORD ^ WILBURN CRAWFORD ^ STEVEN CRITES ^ JONATHAN CRUMBLY ^ MICHAEL CURRID ^ TYRUS DARVILLE ^ JOEL DAVIS ^ LUGEY DAWSON ^ JAMES DENMAN ^ ANDREW DIGIACOMO ^ JASON DROST ^ PETER DUNCAN ^ WILLIAM DUPRE ^ SCOTT DYKEMA ^ EVELYN EFAW ^ JASON ERWIN ^ ROBERT ESCHMANN ^ JAMES ESTRADA ^ TRENT EURY ^ FRANK FEE ^ STEVEN FERGUSON ^ OMAR FOOTE ^ PAUL FOXX ^ DREW FRANNEY ^ JASON FRANKLIN ^ NORIEL FUMERO ^ FREDERICK GADDIS ^ EDUARDO GARCIA ^ STEVEN GATINS ^ ANDREW GAUTHIER ^ ANDON GELETY ^ ELYSA GERAGHTY ^ GARY GIBBONS ^ KRISTINA GIBBONS ^ PATRICK GILLES-



TEAM UUA



PIE ^ KEVIN GILLETTE ^ MONIQUE GILSINAN ^ MICHAEL GOLDSMITH ^ SONIA GOMEZ ^ ANTONIO GONZALEZ ^ CROSBY GORE ^ AARON GRAVES ^ WILLIAM GRAY ^ JENNIFER GREER ^ MARIA GUERRERO ^ RYLEE GUNN ^ RONALD HAGWOOD ^ JAMES HARRIS ^ MICHELE HARRIS ^ COLBY HARWARD ^ MATTHEW HARWARD ^ SENATOR HAYES ^ DARIUS HENDERSON ^ STEVE HERDEMAN ^ LARRY HICKMAN ^ CLINTON HINER ^ ADAM HOFFER ^ ESTELA HOLMAN ^ KYLE HOLMAN ^ BRANDON HOULE ^ LINDA HUDSON ^ CHRISTOPHER HUGHART ^ TIMOTHY HUGHES ^ RONEISHA HULETT ^ BOWDOIN HUTCHINSON ^ CHARLES IVORY ^ MARCUS JACKSON ^ SIDNEY JERGER ^ CHONTAE JOHNSON ^ CHRISTOPHER JOHNSON ^ TERRY JOHNSON ^ KATRINA JONES ^ JOSHUA JORDAN ^ KERVANS JOSEPH ^ JESSICA KADIE BARCLAY ^ WILLIAM KAEFF ^ ADAM KEE ^ CHYMBEE KEITH ^ MARK KOBBE ^ MICHAEL KOENIG ^ JENNIFER KRIP ^ KUPER KRUEGER ^ JOSEPH LAMMERS ^ MICHAEL LEDOUX ^ ASHLEY LEVIN ^ KARINA LIVINGSTON ^ KAREN LLANAS ^ ALAN LUNA ^ DONNA MACERA ^ WANDA MAGNUSON ^ WILLIAM MAIN ^ TAMMY



MISSION STATEMENT

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

MALIN ♦ TERRANCE MANN ♦ BARBARA MARSHALL BENNETT ♦ LAURIE MARTIN ♦ MELISSA MARTIN ♦ MICHAEL MARTIN
 ♦ MONSERRATH MARTINEZ ♦ STEPHEN MASTELLER ♦ KENNETH MAXWELL ♦ TOMMIE MC CARTHY ♦ GEORGE MCMILLAN ♦
 JOHN MCMILLIAN ♦ TERRANCE MCMILLON ♦ STONEY MCPEEK ♦ FRANCISCO MERCADO ♦ ERIC MEYER ♦ BARBARA MIKA
 ♦ JOSHUA MILLER ♦ VICTORIA MITCHELL ♦ JASON MITTLER ♦ KENNETH MORRIS ♦ REGINA MORRIS ♦ STEVEN MOSELY
 ♦ STEVEN MURTO ♦ JOHN MUSSELWHITE ♦ KYLE MYERS ♦ CHRISTELLE MYRICK ♦ CHRISTOPHER NASSO ♦ ROBERT
 NEAL ♦ MICHAEL NEILL ♦ THOMAS NEIMAN ♦ MELODY NELSON ♦ DINO NESSELRODE ♦ DAVID NOEL ♦ KIMBERLY
 OKUBO ♦ SHANNON ONDERLINDE ♦ THERESA-MARIA ORELLANA ♦ JOHNNY ORTIZ ♦ SHANE OSTRANDER ♦ NANCY PALKA
 ♦ SHELIA PARNELL ♦ KEVIN PARRISH ♦ EDWARD PATRICK ♦ DARIN PATTERSON ♦ ERIC PEARSON OLIVO ♦ LAURIE PEPPE
 ♦ ERIC PETERS ♦ JENNIFER PIETILA-WILLMS ♦ BARBARA PLASENCIA ♦ JON POOLE ♦ TONY
 PRICE ♦ CHARLES PUTNAM ♦ DAVID RACICOT ♦ FRANCISCO RAMOS ♦ STEPHANIE RAULONSON
 ♦ SERITTA REEVES ♦ DANIEL RETHERFORD ♦ J RHO-



DEN ♦ TIMOTHY RICHARDS ♦ BRANDON RICHARD-
 SON ♦ EDWIN RICHBERG ♦ HEATHER RICUCCI ♦
 ROBERTO RIGUAL ♦ WILLIAM ROBERSON ♦ EVERETTE
 ROBINSON ♦ WILLIAM ROLLE ♦ SAMANTHA ROW-
 LAND ♦ SCOTT RUBY
 ♦ MARIO SAINTELUS
 ♦ DERRICK SANDERS
 ♦ KELVARENCE SAND-
 LIN ♦ EVAN SAPIA
 ♦ DEBORAH SAVRDA
 ♦ JAMES SCHMITT
 ♦ SAL SCIMECA
 ♦ CHRISTOPHER
 SHINN ♦ JOSHUA
 SHOLANDER ♦ CAR-
 MELO SIGNORELLI ♦



VALENTINE ♦ SIRMONS
 ♦ JULIE SIZEMORE
 ♦ SHAWN SMITH ♦
 JOEL SPADES ♦ RYAN
 SPENCE ♦ CHARLES
 STANG ♦ DAVID
 STAUFFER ♦ KEN-
 NETH STEPHAN
 ANGELA STEPHENS ♦
 STEVENS ♦ SOLO-

BRIAN STEPHENS ♦ JOHN
 MON STEWART ♦ KURTIS
 SZCZEPANSKI ♦ TONYA
 TENNANT ♦ COLLEEN THURSTON ♦ JOSEPH TIETZ ♦ DANIEL TILLMAN ♦ NICOLE TIPTON ♦
 ROBERT TIPTON ♦ WENDY TOMLINSON ♦ JENNIFER TOOMS ♦ GERMAN TORRES ♦ CUONG TRAN
 ♦ ANDREA TRASFERINI-SLOWN ♦ NORA TROUTMAN ♦ ANTHONY TURNER ♦ OSVALDO VALDES ♦
 CAROLINE VALENTIN ♦ DAVID VANAUKEN ♦ ROBERT VAUGHN ♦ CHRISTOPHER VELARDO ♦ AN-
 DREW WARE ♦ KARISSA WARE-CURRY ♦ SIDNEY WETHERALL ♦ EDMOND WILLIAMS ♦ STACEY
 WILLIAMS ♦ CAROL WILSON ♦ MITCHELL WILSON ♦ OLIVER WINT ♦ SHARON WOLKOWICZ ♦

UTILITY SYSTEMS DESCRIPTION

The Electric, Water, Wastewater, Natural Gas Utility Systems, FPUAnet® Communications, and the Manatee Center 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 254 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 ([Map](#)), encompassing approximately 38 square miles, with an average of 29,233 services billed during the fiscal year ended September 30, 2023. With limited room for territorial growth, the electric system has thrived over the past five years through steady infill growth. FPUA currently has 16 miles of 69 kilovolts (kV) 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 & Light (FPL). FPUA's primary distribution has approximately 260 circuit miles of overhead and 163 miles of underground primary cable which operates at 13.2kV. FPUA and FPL have a territorial agreement approved by the Florida Public Service Commission.

On December 12, 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.

On February 2, 2018 FPUA signed on as a participant in the FMPA Solar Project I at an amount equal to 3 Megawatts (MW). On November 19, 2019 FPUA added an additional 12MW of solar from the FMPA Solar Project II. In June of 2020, 2MW of the FPUA solar allocation from the Solar Project I came online. FPUA's participation in FMPA's solar projects are currently being evaluated.

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

The Electric Service territory is progressing with the continued installation of the Advanced Metering Infrastructure (AMI) meters with 45% of the almost 30,000 meters in the system installed and operational. Funding received from the issuance on the Series 2022A Revenue Refunding Bonds will help to complete this project in the next year. FPUA is in the midst of a multi-year Grid Modernization and Storm Hardening strategic initiative. This will include the replacement of six 25 megavolt (MVA) transformers, twelve 69kV circuit breakers and eighteen 69kV switches inside of our substations. The plan will also include strategic hardening of vulnerable areas, extension of critical lines to create new tie points, and undergrounding of trouble prone laterals. All this is to help maintain reliable power to our 30,000 customer owners.

WATER SYSTEM

The Water System serves the City of Fort Pierce and the immediate surrounding area ([Map](#)), encompassing approximately 62 square miles, with an average of 22,334 services billed during the fiscal year ended September 30, 2023. Water supply is obtained from 37 Surficial Aquifer wells (shallow), 7 of which are active but not currently in use, 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 21.1 million gallons (MG) of ground water. Treatment of the raw ground water is presently accomplished through a 20 million gallons per day (MGD) conventional Lime Softening Water Treatment Plant and a 10.3 MGD Reverse Osmosis Water Treatment Plant. FPUA owns and operates a 13.3 MGD air stripping system, which services the lime-softening portion of PUA's Water Treatment Facility. Over the past 9 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 411 miles of water mains, remote pumping facilities, ground level storage tanks, hydrants, and valves.

The Advanced Metering Infrastructure project of installing about 22,000 new meters, is 31% complete. Funding received from the Series 2022A Revenue Refunding Bond issuance will allow completion of this project in the next two years.



WASTEWATER SYSTEM



The Wastewater System serves the City of Fort Pierce and the immediate surrounding area ([Map](#)), encompassing approximately 56 square miles, with an average of 16,497 services billed during the fiscal year ended September 30, 2023. The wastewater collection system consists of 122 master lift stations and 80 individual low-pressure systems added with our septic-to-sewer conversion, 180 miles of gravity sewer lines ranging from 4 to 48 inches in diameter, and approximately 105 miles of force mains ranging in size

from 1.25 to 30 inches in diameter. With the help of FDEP and DEO grants Wastewater Collection has been able to slip line 74,496 feet or just over 14 miles of gravity sewer mains in the past 3 years as part of our Inflow and Infiltration program. The Island Water Reclamation Facility (IWRf), located on Hutchinson Island, 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, 2027.

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 permit for the IWRf’s twenty-four-inch domestic well, has been renewed and will be adequate through 2027. 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. Injection Well (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 3, 2027. The IW-2 well is currently not in operation, and therefore is not permitted. Both wells can be utilized for disposal of MWRf effluent once the facility is constructed. FPUA has made significant progress in the relocation efforts of the IWRf and has spent over \$31 million of bond proceeds towards that effort through May 2024. The relocated MWRf project is board-approved and began construction in 2023, with completion and initial flows planned for the end of calendar year 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 ([Map](#)), encompassing approximately 31 square miles, with an average of 4,089 services billed during the fiscal year ended September 30, 2023. The system consists of 194 miles of gas main and 83 miles of service lines. System expansion for Natural Gas has grown its miles of gas mains by 9.0% in the past year. The planned expansion to the north of Fort Pierce will add an additional 13.5 miles of new gas mains to the system’s infrastructure. FPUA also owns and operates a Compressed



Natural Gas (CNG) station that provides clean fuel for FPUA's fleet of vehicles. During FY 2023 the Natural Gas System has expand services north to the Lakewood park area bringing on new customers and preparing for the construction of the 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 42.5% new meters installed, will be funded through the recent bond issuance as well and is expected to be completed in the next year. 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 an all fiber SMART City Internet Service Provider. It provides SMART City Services, SMART Grid Solutions, and Broadband Services to homes and businesses throughout the City of Fort Pierce and is a registered Competitive Local Exchange Carrier (CLEC) with the Florida Public Service Commission since May of 2003. The fiber system consists of over 112 miles of cable with 99 services billed during the fiscal year ended September 30, 2023. 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 two years FPUAnet has \$2.2 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, Security Cameras and connection to Utility field assets.

MANATEE CENTER

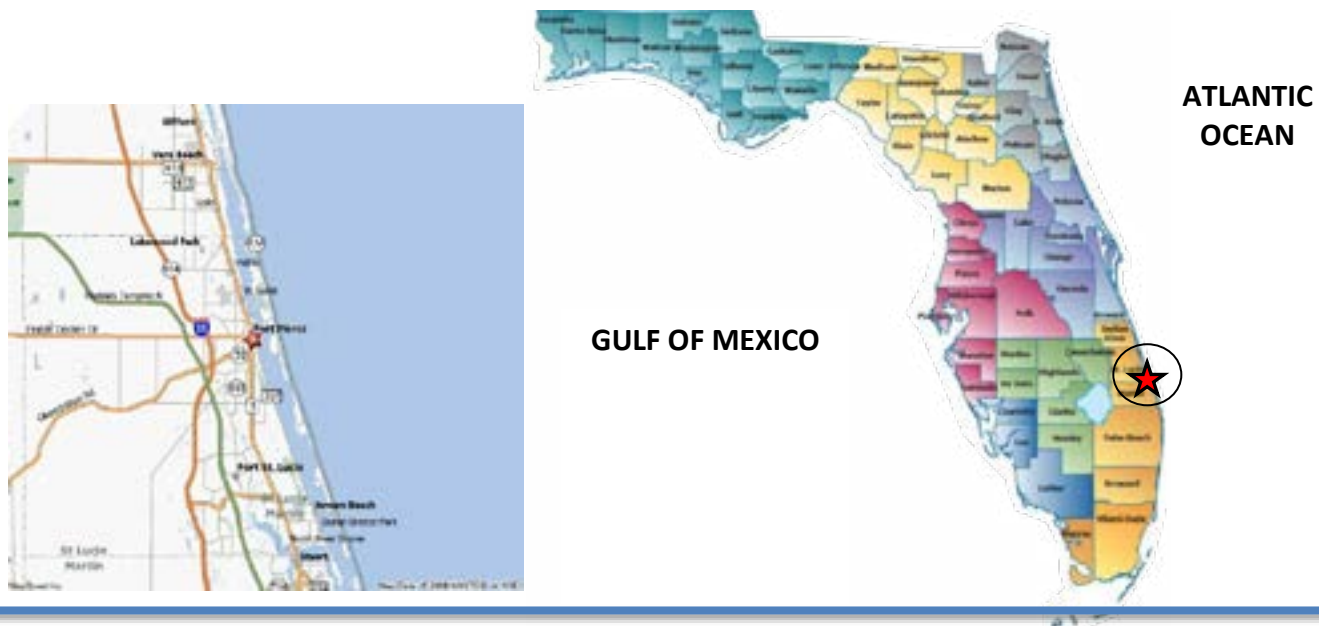
The Manatee Center serves as a hub for fostering curiosity and discovery of our unique coastal ecology, offering a space where individuals gather to learn, connect, and work towards conserving the beauty and natural wonder of the Indian River Lagoon. Situated on Moore's Creek, east of Indian River Drive in Downtown Fort Pierce, the Center provides a clean and safe environment for observing free-roaming manatees and other wildlife of the Indian River Lagoon. This unique facility was established through a joint agreement between the City of Fort Pierce and FPUA.



Utility Systems Description

The Manatee Center provides environmental education and community involvement through an active education outreach program with a group of over 50 volunteers. The Manatee Center Exhibit Hall, a museum of aquatic tanks and environmental information, provides a clean and safe facility for learning about our native manatees and other inhabitants of the Indian River Lagoon. During fiscal year 2023, Manatee Center welcomed 33,442 through our museum doors and educational programs. Volunteers provided critical and active support to the Center with a total of 4,842 hours of service. Current environmental education programming includes a monthly lecture series, a pre-school Storytime, daily fish feedings, and seasonal camps. Manatee Center staff are currently engaging in strategic planning initiatives to create a Visitor Experience Plan that will guide future interpretation, exhibitory and programming. Through this exercise, we hope to strengthen our ties and offerings to the Fort Pierce community, improve exhibit quality and expand programming for adult audiences.

MAP OF FLORIDA SHOWING THE LOCATION OF FORT PIERCE



FPUA SERVICE TERRITORY

*larger version of





Benjamin Kendrick Pierce



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 the Spanish treasure fleet during a hurricane 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 and active until 1842 during the Second Seminole Indian War. The military post had been named for Lieutenant Colonel Benjamin Kendrick Pierce, a career United States Army officer and the brother of President Franklin Pierce. In

1879 the Hogg family built a trading post on the site of the fort. They expanded in 1882 and built a two-story trading post on the banks of the Indian River with the first dock outside the store, making the delivery of goods more accessible. The trading post was sold to the Florida Canning Company in 1885 who hired Peter P. Cobb to manage the company. The store was then sold to Peter P. Cobb in 1896 and converted into the P.P. Cobb General



Merchandise Store. His general store became one of the largest general merchandise stores in Florida. Mr. Cobb's slogan was "Everything to Eat, Wear, and Use". This building is still in the heart of down town Fort Pierce today and has multiple function retail spaces



down stairs while the current owner, Bud Adams, has opened the Bud Adams Cobb

Cultural

Center on the second floor. 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 48,000 residents today and encompasses approximately 29 square miles. 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 1972, the citizens of Fort Pierce voted by referendum to create Fort Pierce Utilities Authority (FPUA).



RESOLUTION NO. UA 2024-10

A RESOLUTION BY THE FORT PIERCE UTILITIES AUTHORITY, FORT PIERCE, FLORIDA, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025, AND AMENDING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING FOR SCRIVENER’S ERROR, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Fort Pierce Utilities Authority (“FPUA”) was created and established by the City Commission of the City of Fort Pierce, Florida, through a referendum election held in said City on May 30, 1972; and

WHEREAS, the Charter of the City of Fort Pierce, Florida, Article XII (“Charter”), grants to the FPUA the powers and duties possessed by the city to construct, acquire, expand and operate utility systems, and to do any and all acts or things that are necessary, convenient or desirable in order to operate, maintain, enlarge, extend, preserve and promote an orderly, economic and businesslike administration of the utility systems;

WHEREAS, Section 176(12) of the Charter provides that the FPUA Board will annually prepare and adopt a budget for the ensuing year and furnish a copy of the annual budget and any amendments to the City Commission for approval; and

WHEREAS, the Board desires to adopt a budget for the 2024-2025 Fiscal Year and amend the previously adopted and City Commission approved budget for the 2023-2024 Fiscal Year as set forth herein.

NOW, THEREFORE, BE IT RESOLVED by the Board of the Fort Pierce Utilities Authority:

SECTION I. RECITALS. The recitals stated above are true and correct and are hereby incorporated as if fully set forth herein.

SECTION II. 2024-2025 BUDGET. The FPUA budget for the fiscal year beginning October 1, 2024 and terminating on September 30, 2025 is hereby adopted as set forth in Exhibit "A", attached hereto and incorporated herein.

SECTION III. AMENDED 2023-2024 BUDGET. The FPUA budget for the fiscal year beginning October 1, 2023 and terminating on September 30, 2024 is hereby amended as set forth

in Exhibit "A", attached hereto and incorporated herein. Except as amended herein, the annual budget for the FPUA for fiscal year beginning October 1, 2023 and terminating on September 30, 2024 shall remain in full force and effect.

SECTION IV. CITY COMMISSION APPROVAL. The Director of Utilities, or designee, is hereby authorized to comply with Section 176(12) of the Charter, including, but not limited to delivering the adopted Fiscal Year 2024-2025 Budget and Amended Fiscal Year 2023-2024 Budget to the City Commission for approval.

SECTION V. SCRIVENER'S ERRORS. If there are any typographical, administrative, or scrivener's errors contained herein that do not change the tone, tenor, or purpose of this Resolution, such errors may be corrected with no further action by the Board.

SECTION VI. SEVERABILITY. If any section, clause, phrase, word or provision of this Resolution is for any reason held invalid or unconstitutional by a court of competent jurisdiction, whether for substantive or procedural reasons, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions of this Resolution which shall remain in full force and effect.

SECTION VII. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption.

PASSED AND DULY ADOPTED this _____ day of _____, 2024.

ATTEST:

Larry Lammers, Secretary

Dr. Barbara Bennett, Chair

APPROVED AS TO FORM AND CORRECTNESS:

Fort Pierce Utilities Authority Attorney



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

July 24, 2024

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, 2025, and amending the fiscal year ending September 30, 2024. 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 mission and the strategic goals of FPUA. The proposed budgets were presented in June at the Budget Workshop. The meeting was open to the public and was attended by the FPUA Board, FPUA management and staff. The meeting provided the opportunity to present the infrastructure updates and overviews for each system, disclosing 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.

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FY 2024 ACHIEVEMENTS

Fiscal year 2024 brought continued growth to the economy, the prices for Natural Gas continued to stabilize and, when combined with the pre-purchasing of Natural Gas futures, had a favorable impact with a budgeted savings of \$3.9 million on the cost for Purchased Power. We have reevaluated our strategic plan and have strengthened the focus of our goals through Community Relations, Growth, Workforce, Technology and Governance of our utility. As we come to the close of the current year we look back and see what we have learned as an organization and build upon it as we move ahead. 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 continued to forge through infrastructure growth and development projects this past year. Fiscal year 2024 brought milestones in the progress on the construction of the Mainland Water Reclamation Facility (MWRf). In fiscal year 2024 all systems continued targeting the many projects that would benefit FPUA's growth, system hardening, providing greater efficiencies and increased reliability. Additional information on this project and other projects can be found in the five-year [Capital Improvement Plan](#).

The Wastewater system's predominant project now, and for the next two years is the completion of the new Mainland Water Reclamation Facility (MWRf). Progress on this project is fostered through the oversight of multiple contractors, keeping the sequence of work on track and maintained. Large portions of process piping have been installed, including the reuse feed line servicing the Treasure Coast Energy Center. The electric conduit system installation and the vertical construction of the AquaNereda basin and storage tank are underway with completion targeted for this fiscal year.

Water and wastewater expansion projects are numerous and are being phased in over the next two years. To date eight projects have been completed in different sectors of the service area. These projects have generated 66 new water customers and 57 new sewer customers. The majority of these new sewer customers were partially subsidized through Septic-to-Sewer Grant funding from the Federal Government and State Departments of Environmental Protection. Additional grants have permitted the continued work on the Septic-to-Sewer program in FY 2024.

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 16,791 electric meters, 6,467 water meters and 1,659 gas meters. Availability of AMI meters and escalating costs which presented challenges to the program have been resolved and meter installations continue. At about 44% completed, the AMI will continue to roll out with completion of the Electric and Gas system in FY 2025.

Electric reliability projects continue with storm hardening and grid resiliency. Primary/secondary conductor enhancements, system modernization, and undergrounding of electric lines whenever practicable will enhance our systems performance. With a total of twelve 69kV Breakers that need to be replaced, five have been completed to date, with two additional breakers slated for FY 2025.

Gas expansion projects include the completion of gas distribution in the Lakewood Park area estimated bring new residential and commercial service connections. Securing the property for the new North Gate Station is expected to be complete in FY 2025. Funding for the majority of these projects will come from the proceeds of the Series 2022A bond issuance, to the extent funds are available and supplemented with rates and grant funding.

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. FPUA sponsors 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 is provided training and educational sessions on the utility operations, developing a better understanding of FPUA and the task at hand. They can now apply the knowledge that they have gained and are promoting the utility and our projects in the community. This committee keeps us to our strategic plan to build community relations and foster trust and awareness with our customers.

We have seen inflation and rising costs for every commodity and service that we procure. The volatility of the natural gas market has settled and has shown a favorable trend during fiscal year 2023 and has reflected favorably on the cost of our purchased power. FPUA's participation in the All Requirements project (ARP) with Florida Municipal Power Agency (FMPPA) has provided FPUA with the security lower pre-purchased pricing of natural gas executed by FMPPA.

Interest rates declined slightly in FY 2024. Lending rates, however changed, have not hampered developers that continue construction, both residential and commercial. The demand for housing and the growth of the surrounding area has presented opportunity for development of the service areas that are not otherwise restricted by boundaries. Additionally, in our favor was the opportunity to invest existing restricted and unrestricted funds at rates that will aid in the funding of other projects that are pay-as-you-go. Fitch Ratings Inc. (Fitch), conducted their annual surveillance affirmed FPUA to maintain our "A" rating. The "A" rating indicates 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. Standard & Poors (S&P) also conducted a review

of FPUA in March 2024. They released a report in April with a stable outlook and FPUA maintaining our “A” rating.

FPUA’s grants team continues to pursue grants for our Electric, Gas, Water, Wastewater and support systems with awards to date in excess of \$56 million. These grants will help fund capital spending, enhance economic conditions through jobs creation, and improve the environmental impact on the Indian River Lagoon, Fort Pierce, and the surrounding area. We also continue, actively working on projects under grant funding through the Indian River Lagoon National Estuary Program and the Florida Department of Environmental Protection (FDEP) that promote sewer connection and septic to sewer conversion.

FY 2025 AND BEYOND

Management began the process of strategic planning in June 2023, meeting to brainstorm ideas and rank them for their overall importance to the direction of FPUA. The top five key areas were decided in collaboration with management and the governing board at the Strategic Planning Workshop in August 2023. 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 will help management in their decision making. Aligning our strategies with the City’s top priorities and Annual Action Plan improves the rate of success for both entities. FPUA will concentrate on improving and expanding services while engaging the public and staff to support decisions necessary to attain our goals.



Community Relations – Goal: To engage internal and external stakeholders to build relationships and earn trust through collaborative communication.

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 garners their trust in our ability to serve the community.

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 community. Our sponsorship and involvement with civic organizations, local charities, and churches benefit the community that we serve. Youth organizations such as The Boys and Girls Club support the future of the youth in our community. Solidly supporting youth organizations allows FPUA to reach the next generation of customers and employees.

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. The Utilities Advisory

Committee (UAC) has made strides through their own education about FPUA. We are hopeful that they will have a positive impact on FPUA's image as ambassadors in the community.



Growth and Rates – Goal: To strategically expand services to grow the utility and the city in order to provide economical and reliable services to our customers.

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 two years will be to complete the construction of the Mainland Water Reclamation Facility (MWRF) and the decommissioning the Water Reclamation Facility located on Hutchinson Island. The MWRF portion of the project has locked in a Guaranteed Maximum Price of \$140 million dollars, with \$100 million 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 financed portion of this project began in FY 2022, with completion anticipated for 2025. Improving the reliability of our operations is the top benefit of this project. The online dashboard available to AMI customers, improves their ability to view their consumption on an hourly basis. This enables the customer to increase efficiencies in their home and reduce consumption.

Approximately one quarter (23%) of the five-year Capital Improvement Plan (CIP) is comprised of expansion and reliability projects which will be financed through the Series 2022 and future potential loans. 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. Fiscal year 2024 brought grant funding for septic to sewer conversion that was cost free for qualifying customers. Connection of these customers to reliable septic system also brings the benefit to the city for annexations agreements with the city.

The expansion of the Natural Gas service territory to the north will support not only the manufacturing businesses that have settled in the local area but, the planned developments and commercial businesses some of which connected in FY 2024. The Series 2022 debt issuance is financing this expansion of the North Service Territory in addition to a third Gate Station that will expand opportunities for future growth in the Gas customer base.

Internet service has become an essential service for everyone. FPUAnet communications has expanded its infrastructure to develop Smart City services. The infrastructure increases internet speeds through fiber optics and increased capacity, which supports a larger customer base. Fiscal

year 2025 expansion plans include building 6 to 8 fiber zones throughout the City of Fort Pierce. The zones are selected based on certain priorities and logistics and include construction of a portion of South Hutchinson Island and expansion of the Downtown Fiber foot print.



Workforce – Goal: To retain and attract the employees necessary to lead FPUA into the future.

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**. Satisfied employees are typically more productive and conscientious, which has a direct influence on our **economical** and **reliable** service.

Engaging in succession planning with our workforce will prepare our future leaders. Providing opportunities for advancement within the organization and candor 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 2023.

FPUA has implemented a leadership training program for up and coming management, providing the tools to lead effectively. Similar programs for other levels of staff development are also planned. Being able to retain satisfied employees strengthens the organization with an experienced knowledge and skill base for technical positions. Promoting the apprenticeship and internship programs at the local schools and colleges will give us the advantage of developing 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. During FY 2024, we have conducted a comprehensive compensation and benefits study that will provide leverage for retention.



Technology – Goal: To streamline and automate processes.

We have begun to evaluate, throughout the organization, system processes and identifying the opportunities for technology improvements. Conducting a business practices assessment, will help to identify opportunities where separate and distinct computer platforms and internal processes overlap creating a duplication of efforts. Streamlining processes will create efficiencies saving time and money in our quest to provide **reliable** and **economical** services.

In driving efficiency, it is in our plan to leverage our geospatial and operational data to create real-time business intelligence for a more efficient operation and to improve on our critical decision-making. We have a plan to continue work with cyber and physical consultants, ensuring that all of our systems’ critical infrastructure are properly protected.



Utility Governance – Goal: To provide our board with the education and resources needed to continue to excel at the performance of its Charter responsibilities.

In FY 2023 the implementation of a training program directed at the FPUA Board. Periodic training sessions were held in a public forum so that all members received the same educational opportunities. The development of this program and the continuity of its implementation will assist with the onboarding of new Board members as current members' terms end and new appointees become the decision makers of the organization. In that same vein and strive for excellence and accountability the FPUA Board will hold leadership of the organization accountable for the execution of the Strategic Management Plan.

The continuity of educational goals is critical to all levels of leadership. The FPUA Board and management will regularly participate in industry conferences and engage with industry related organizations to learn best practices.

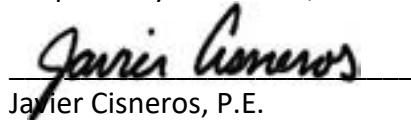
Throughout the FY 2025 and Amended FY 2024 budget document, readers will find references to the goals and objectives that FPUA has established in support of our Mission and Strategic Plan. This demonstrates each department's continued involvement and commitment to achieving the service delivery goals 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, see details in the [Capital CIP](#).

Strategic planning for FY 2025 and beyond took place in August 2023 at Indian River State College at the annual Strategic Planning Workshop. The workshop included the City Commissioners, City Manager, FPUA Board and the FPUA leadership team.

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 CPPT
Chief Financial Officer

STRATEGIC PLANNING PROCESS



- *Launch online anonymous survey of utility management to brainstorm potential Goals
- *Close online survey of utility management
- *Complete phone calls with governing board members to discuss potential Goals and Strategies



- *The management team meets to review the brainstorm list of Goals and Strategies to clarify, fine-tune, expand or condense them. Finalize the list of potential Goals and Strategies
- * Launch an online pre-workshop survey of governing board and utility management with the following objectives: 1) Get initial feedback on Vision, Mission, and Values, 2) Produce an initial rating of potential Goals and Strategies, 3) Explain the desired Workshop objectives and seek confirmation



- *Close pre-workshop survey of governing board and utility management
- * Finalize a report on the pre-workshop survey results
- * Draft workshop agenda
- * Utility management begins drafting PowerPoint presentation for the workshop. Consultant to recommend a content outline/-template for the presentations to keep the slides concise, relevant, and consistent.
- * Initial draft_ PowerPoint slides due from management.



- *Finalize PowerPoint presentation
- *Finalize the workshop agenda. Send the survey report and PowerPoint to the workshop participants
- *Hold Strategic Planning Workshop
- * Issue final report on Strategic Planning Workshop, including Vision, Mission, Values, Goals and Strategies



- * Project debrief with the Client representative and Consultant to document what went well and what could be done differently in the future. Also, discuss thoughts on creating Action Plans, creating accountability for implementation, and periodic progress reports to the governing board.

What Is A Budget?

The 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 adjustments 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 construction of a Mainland Water Reclamation Facility and the ultimate decommissioning of the current Water Reclamation Facility on Hutchinson Island. FPUA continually monitors cash balances and compare revenues to spending levels to evaluate the need for rate adjustments, and/or the implementation of cost cutting measures. The Public Service Commission inflationary index is planned for implementation for all systems’ rates. Below is an illustration of residential rates for the average customer per month, currently approved by the Board.

<u>Utility Service</u>	<u>Average Consumption</u>	<u>July 2024</u>
Electric	1,000 kWh	\$120.37
Water	6,000 gallons	49.59
Wastewater	6,000 gallons	66.27
Natural Gas	13 ccf	41.92

UNIT SALES

Unit sales levels and customer billings for FY 2024 and FY 2025 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 predictions for marginal increases in unit sales and customer billings for all systems with the completion of current expansion projects coming online with new and existing customers. Natural Gas general service and contract sales are anticipated to maintain in FY 2024 with a leveling off of contract sales volumes.

Projected unit sales and customer billings are as follows:

	<u>Original Budget FY 2024</u>	<u>Amended Budget FY 2024</u>	<u>Percent Change</u>	<u>Original Budget FY 2025</u>	<u>Percent Change</u>
Electric (MWh)	599,313	583,948	(2.6%)	592,875	1.5%
Water (MG)	3,150,305	3,096,096	(1.7%)	3,158,369	2.0%
Wastewater (MG)	1,822,096	1,776,809	(2.5%)	1,821,197	2.5%
Natural Gas (ccf)	5,151,627	5,151,627	0.0%	5,201,547	1.0%

The [Unit Sales Statistics](#) details by system are presented further down in this overview section.

The budget reflects the expected number of customer services billed to increase in FY 2025:

	<u>FY 2024</u>	<u>FY 2025</u>	<u>Increase (Decrease)</u>	
			<u>#</u>	<u>%</u>
Electric	29,350	29,467	117	0.4%
Water	22,690	23,096	406	1.8%
Wastewater	16,727	17,122	395	2.4%
Natural Gas	4,134	4,454	320	7.7%

REVENUES

The schedule below summarizes total budgeted revenues by utility system:

	<u>Original Budget FY 2024</u>	<u>Amended Budget FY 2024</u>	<u>Percent Change</u>	<u>Original Budget FY 2025</u>	<u>Percent Change</u>
Electric	\$ 80,485,200	\$ 75,991,740	(5.6%)	\$ 79,213,240	4.2%
Water	30,744,500	30,962,408	0.7%	31,951,308	3.2%
Wastewater	38,561,900	40,690,220	5.5%	28,190,020	(30.7%)
Natural Gas	7,499,200	7,223,082	(3.7%)	7,316,982	1.3%
FPUAnet	2,042,700	1,748,300	(14.4%)	2,422,150	38.5%
Manatee Center	697,831	771,773	10.6%	778,484	0.9%
TCEC	2,079,230	2,131,304	2.5%	2,047,662	(3.9%)
TOTAL REVENUES	<u>\$ 162,110,561</u>	<u>\$ 159,518,827</u>	(1.6%)	<u>\$ 151,919,846</u>	(4.8%)

Staff has estimated sales revenues for FY 2024 and FY 2025 for all of FPUA’s utility systems. This forecast reflects some growth in services. Increases were developed as a result of a Rate Sufficiency Study performed and incorporates infrastructure and growth needs of all systems.

The decrease in power cost revenue and expense reflected in the Original FY 2025 budget is being driven by the stabilized cost of natural gas accomplished through pre-purchasing of gas futures through October of 2026. The decrease in the power cost adjustment (PCA), and the purchased gas adjustment (PGA), is matched with the decrease 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. Fiber system expansion in FY 2025 includes building additional zones which will enlarge the Fiber footprint. Included in the plan, is construction to a portion of South Hutchinson Island and additional growth in the Downtown area.

The Manatee Center has rebranded and anticipates positive changes, improving the visitor experience. The planned expansion of the Exhibit Hall and educational programming activities offered, over the next two years should draw attention from the tourism in the Fort Pierce area. We have applied for and are currently receiving grants that help promote educational understanding about our local ecosystems, the native manatees, and the Indian River Lagoon. FPUA will continue to make contributions, reported as revenue, 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 \$2,131,304, as we amend the budget for FY 2024, and \$2,047,662 for FY 2025.

Investment income has increased in FY 2024. Higher interest rates have had a positive impact on all short-term investments, including certificates of deposit and bank sweep accounts. It is anticipated that interest rates will be adjusted downward by the Federal Reserve toward the end of FY 2024 and in FY 2025. While we anticipate interest income to be healthy, these revenues will lessen as capital projects come to completion and the bond proceeds are spent down.

The schedule below summarizes total revenues by source:

	Original Budget FY 2024	Amended Budget FY 2024	% of Total	Original Budget FY 2025	% of Total
General Service Sales	\$ 74,614,600	\$ 71,118,900	44.6%	\$ 73,424,500	48.3%
Residential Sales	54,303,700	53,618,000	33.6%	55,326,900	36.4%
Other Operating Revenues	3,337,631	3,888,735	2.4%	4,568,280	3.0%
Non-Operating Revenue	22,447,630	24,060,342	15.1%	12,255,166	8.1%
Capital Contributions:					
Capital Impr. Charges	4,050,000	2,969,200	1.9%	2,970,000	2.0%
Contr. Capital - Cash	1,420,000	1,231,850	0.8%	975,000	0.6%
Contr. Capital - Non-Cash	1,937,000	2,631,800	1.6%	2,400,000	1.6%
TOTAL REVENUES	\$ 162,110,561	\$ 159,518,827	100.0%	\$ 151,919,846	100.0%

Non-Operating Revenues anticipated in FY 2025 will come in the form of Federal and State Grants to fund major portions of the construction of the MWRF, the Sewer Main Lining program, the Electric Grid Resiliency, and improving our ecosystem through growing seagrass in the Indian River estuary. The relocation is a multi-million-dollar project. All environmental grants and low-cost funding are being pursued to subsidize this critical project. 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 slow down in FY 2025.

Summary tables and graphs of revenues, as well as a more detailed discussion by system and presentations thereof, can be found in [Revenues Section](#) of this document.

OPERATIONS & MAINTENANCE EXPENSES

The schedule below summarizes budgeted total expenses by major classifications:

	Original Budget <u>FY 2024</u>	Amended Budget <u>FY 2024</u>	Percent Change	Original Budget <u>FY 2025</u>	Percent Change
Purchases for Resale	\$ 51,602,000	\$ 47,395,236	(8.2%)	\$ 50,419,848	6.4%
Personnel Services	20,688,073	19,851,534	(4.0%)	21,691,459	9.3%
Employee Benefits	10,285,783	12,292,815	19.5%	11,231,132	(8.6%)
Contractual Services	10,774,855	10,838,602	0.6%	12,994,942	19.9%
Commodities	4,772,937	5,162,697	8.2%	5,840,581	13.1%
Depreciation	15,199,000	15,199,000	0.0%	14,710,578	(3.2%)
Interest Expense	6,332,789	6,419,538	1.4%	6,105,632	(4.9%)
City Distribution	7,653,954	7,467,922	(2.4%)	8,002,938	7.2%
Other Fixed & Sundry	6,479,248	7,012,468	8.2%	7,205,617	2.8%
<i>TOTAL</i>	133,788,639	131,639,812	(1.6%)	138,202,727	5.0%
Less Transfers*	1,909,996	2,768,082	44.9%	2,768,082	0.0%
<i>TOTAL</i>					
<i>APPROPRIATION</i>	<u>\$ 131,878,643</u>	<u>\$ 128,871,730</u>	(2.3%)	<u>\$ 135,434,645</u>	5.1%

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

The O&M Budget supports the strategic goals, engaging our community, expanding services to grow our utility in the most economical and reliable manner. In addition, this budget meets regulatory standards (including unfunded mandates) and reflects appropriate adjustments due to the changing economy.

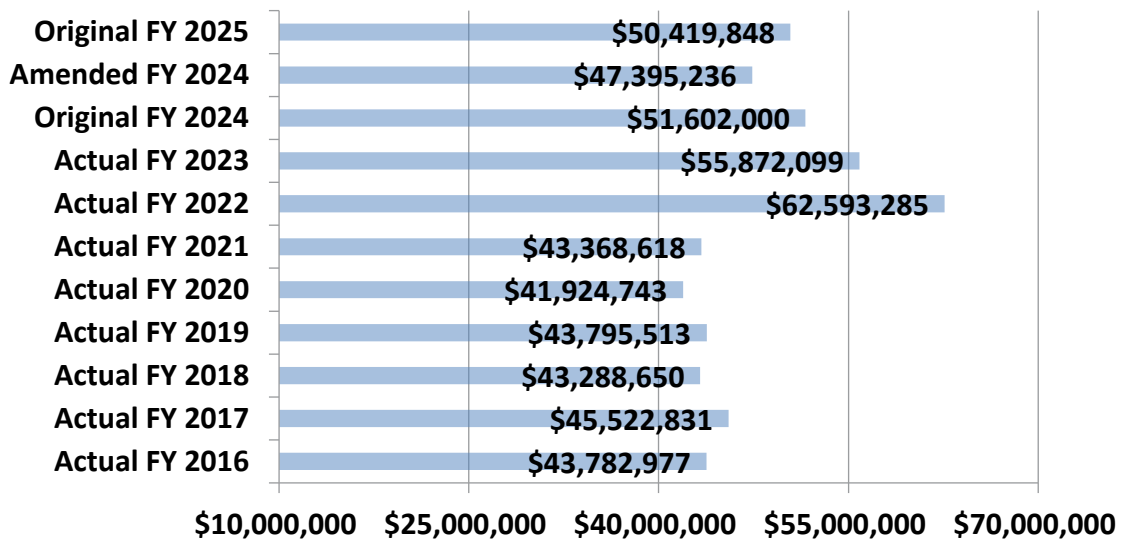
Summary tables and graphs for the expense budgets are located at the beginning of the [Operations & Maintenance](#) section. The particulars for each department can be found in the subsequent [departmental detail](#) pages.

In the Amended FY 2024 O&M Budget, expenses before transfers totaling \$131,639,812, have decreased from the Original FY 2024 Budget. The Original FY 2025 O&M Budget expenses total \$138,202,727 which is an increase of 5.0% from the Amended FY 2024 Budget, and an increase of 3.3% when compared to the Original FY 2024 Budget. These budgeted increases represent inflationary impact on the costs associated with contractual services, commodities, and personnel.

Explanations for some of the major increases/decreases between the Original FY 2024 Budget, the Amended FY 2024 Budget, and the Original FY 2025 Budget are discussed in greater detail below:

- **3360 – Purchases for Resale:** Purchases for Resale is 36.5% of the FY 2025 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 2025 purchases for resale have increased slightly when compared to the Amended FY 2024 Budget due to increases in the estimated price of power purchased from FMPA and the impact of FMPA hedging portions of the future cost of natural gas, on behalf of the All Requirements Participants.
-

Purchases for Resale



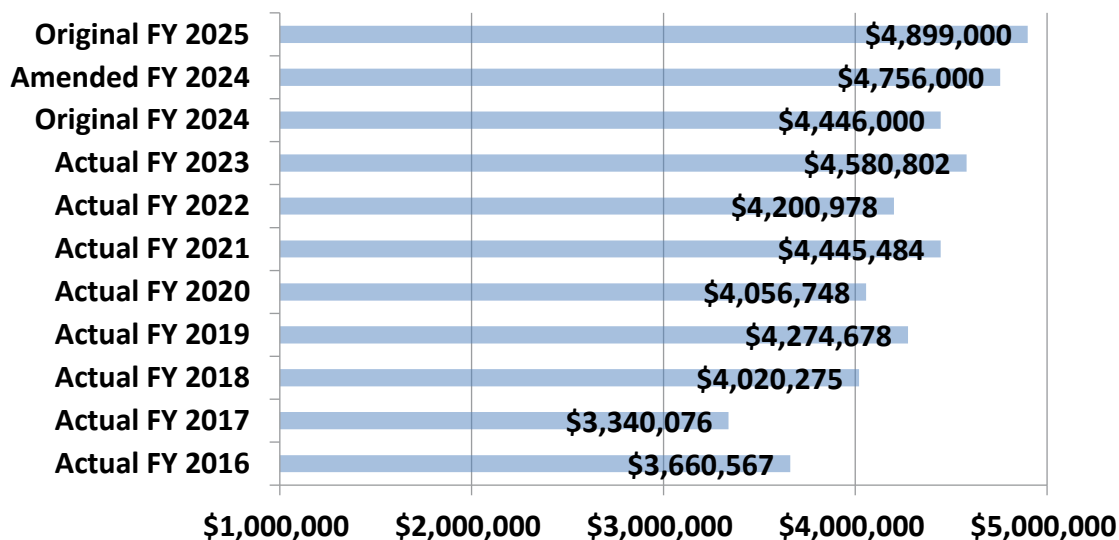
- **1010 – Salaries and Wages:** Personnel head count is evaluated to ensure we are appropriately staffed and resources are efficiently allocated. The Amended FY 2024 Salary and Wage budget has decreased 6.3% from the Original FY 2024 budget due to vacant and reduced positions remaining unfilled throughout the year. The FY 2025 budgeted headcount changes are summarized under [Personnel](#) on the subsequent pages in this section. Cost of Living Adjustments of 4.2% in the amount \$802,310, have been included in the FY 2025 Original Budget.

- **1020 – Overtime:** Staffing shortages in various departments has resulted in an increase in overtime in order to meet project deadlines and maintain operations. The Treasure Coast Energy center experienced a maintenance outage in FY 2024. 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 20.89% in FY 2024 to 21.51% in FY 2025. Employer contributions will be commensurate with the actual salaries paid.

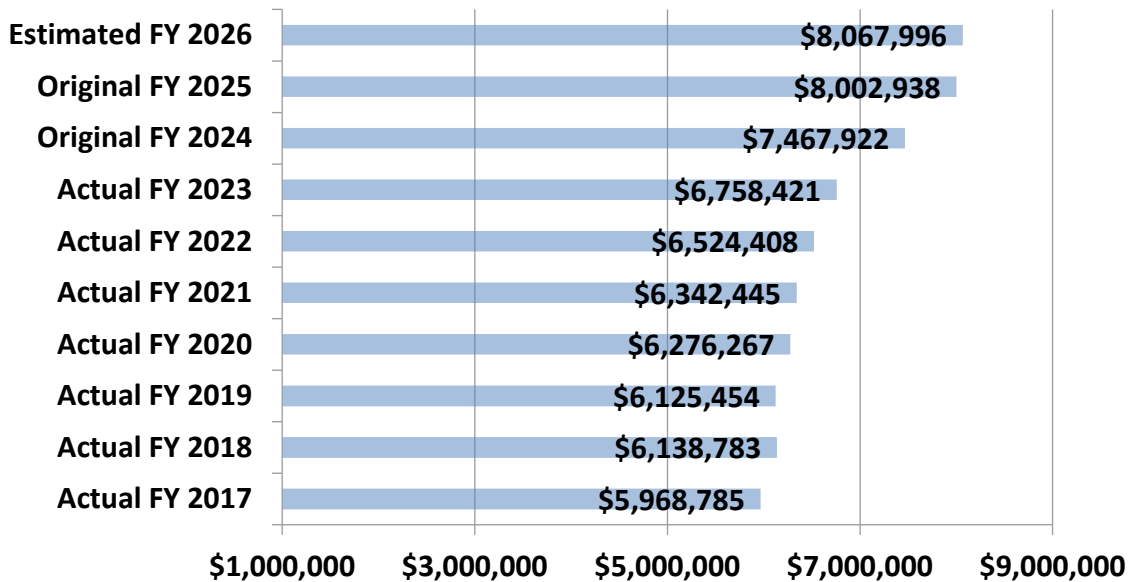
- **4070 – Employees’ Insurance:** Current projections of the self-funded medical and dental plans indicate costs is projected to increase with the Amended FY 2024 and FY 2025 budgets based upon current experience and the anticipated annual trend rate of 9.9% for Medical and 4.0% for Dental.

Employees' Insurance



- **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 to the city based upon FY 2024 revenue, payable in FY 2025, is estimated to be \$8,002,938, up \$535,016 or 7.2% from the distribution paid in FY 2024. The distribution to the city based upon projected FY 2025 revenue, payable in the subsequent year, is estimated at \$8,067,996.

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. It is expected that we will reduce bad debt expense in FY 2025.
- **5721 – Interest – Bonds:** Interest on Bonds has leveled off on FY 2025. After the balloon principal payments on the Series 2016, scheduled for fiscal years 2025 and 2026, level debt service will permit greater principal payments on the Series 2022 A & B revenue and Refunding bonds, gradually reducing interest expense.
- **9030 – Depreciation:** Depreciation, which is an allocation of the cost of capital assets over their estimated useful lives, is expected to fairly level until the completion of the major expansion projects underway, through funding from bond proceeds.

PERSONNEL

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 decrease in the number of full-time positions through

reorganization will result in improved efficiencies and productivity, as well as sustain the anticipated growth in our systems. There are currently 23 employees participating in the deferred retirement option program (DROP), resulting in savings of \$337,801 in FY 2024 and \$306,783 in FY 2025 for employer retirement contributions, which are not being made for these employees.

The number of full-time positions proposed as of September 30, 2025 is eight (8) fewer than the number of full-time positions approved as of September 30, 2023 in the Original FY 2024 Budget. The following is a summary of the changes since the Original FY 2024 Budget was published:

Amended 9/30/2023 full-time positions approved in Original FY 2024 Budget	298
Positions Eliminated in FY 2023:	
Accounting Technician, Finance	(2)
Full-time positions September 30, 2023	296
Positions Added in FY 2024:	
Center Support Coordinator, Manatee Center	1
Records Management Coordinator, Human Resources	1
Supply Chain Supervisor, Supply Chain Management	1
Sustainability Program Associate, Public Affairs & Sustainability	1
Network Engineer, FPUAnet Communications	1
Sales Account Representative, FPUAnet Communications	1
Positions Eliminated in FY 2024:	
Lead Operator Mechanic, TCEC (employed by FMPA)	(1)
Administrative Warehouse Coordinator, TCEC (employed by FMPA)	(1)
Risk Program Manager, Regulatory Affairs	(1)
Fleet Management Administrator, Supply Chain Management	(1)
Network Administrator, ITS	(1)
Customer Service Representatives, Customer Service	(2)
Mechanic, Water Resources	(2)
Mechanic, Water Distribution	(2)
Distribution Mechanic, Gas Operations	(1)
Mechanic, Wastewater Collection	(2)
Full-time positions proposed, September 30, 2024	288
Positions Proposed in Original FY 2025 Budget:	
Low Pressure Sewer Coordinator, Wastewater Collection	1
Fiber Network Specialist, FPUAnet Communications	1
Full-time positions proposed, September 30, 2025	290

PERSONNEL - NUMBER OF FULL-TIME POSITIONS

DEPARTMENT	FINAL 9/30/2022	FINAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025
01 Manatee Center	4 P	4	5	5
02 Treasure Coast Energy Center	11 D	11 D	9 D	9 D
10 Board	5	5	5	5
11 Director of Utilities	2	2	2	2
12 General Counsel	1	2	2	2
14 Chief Financial Officer	4	4	1	1
15 Human Resources	3 D	3	4	4
18 Safety	1 P	1	1	1
21 Finance	11 D	9	9	9
22 Supply Chain Management	7 D	7	9	9
31 Chief Operating Officer	3	1	1	1
32 Information Technology Services	17	16	15 H	15 H
35 Facilities	6	6	6	6
41 Public Affairs and Sustainability	1	4	5	5
43 Customer Service	29 D	23 D	21 D	21 D
44 Utility Operations	-	18 D	18 D	18 D
46 Geospatial Technology Services	4	5	5	5
51 Director of Electric & Gas Systems	1 D	2 D	2 D	2 D
54 Electric Transmission & Distribution	27 D	27 D	27 D	27 D
55 Electric Operations	24 D	11 D	11 D	11 D
56 Electric & Gas Engineering	10 P	9 P	9 P	9 P
61 Director of Water/Wastewater Systems	1	1	1	1
62 Water Resources	25 D	25 D	23 D	23 D
64 Water Distribution	28 D	28 D	26 D	26 D
66 Water/Wastewater Engineering	12 D,P	12 D,P	12 D,P	12 D,P
74 Gas Operations	15 D	15 D	14 D	14 D
82 Water Reclamation	16 D	16 D	16 D	16 D
84 Wastewater Collection	20	20 D	18 D	19 D
93 FPUAnet Communications	7	9	11	12
TOTAL	295	296	288	###

D Includes Deferred Retirement Option Program (DROP) participants
P Excludes part-time positions
H Positions on Hold

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 continue to 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 limit the outward growth but, allow FPUA to focus on pockets of growth within those boundaries, and the strength and reliability of our current electric services to support those endeavors. 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. The availability of grants has bolstered this septic-to-sewer campaign. Natural Gas services plan for the long-term is to extend the service territory to the north, with a major installation of a third Gate Station and miles of gas mains, bringing services to current and future business in that region. 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	2025	2026	2027	2028	2029
Electric	Customer	0.40%	0.40%	0.40%	0.40%	0.40%
	Sales (kWh)	1.53%	2.59%	0.40%	0.40%	0.40%
Water	Customer	1.79%	1.68%	2.05%	2.03%	2.01%
	Sales (Gal.)	2.01%	1.59%	1.79%	1.78%	1.77%
Wastewater	Customer	2.36%	1.72%	2.39%	2.35%	2.31%
	Sales (Gal.)	2.50%	1.55%	2.01%	1.98%	1.96%
Natural Gas	Customer	7.74%	10.55%	9.55%	8.71%	8.02%
	Sales (CCF)	0.97%	1.41%	1.39%	1.37%	1.35%
FPUAnet	Customer	75.93%	49.74%	22.32%	13.36%	8.75%
	Sales (\$)	44.35%	12.91%	13.53%	13.38%	12.80%

Revenue	Actual		Forecast					
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Operating Revenues (1)	\$ 128,620,584	\$ 130,112,573	\$ 128,625,635	\$ 133,319,680	\$ 137,501,352	\$ 140,937,059	\$ 145,207,314	\$ 149,654,481
Non-Operating Revenues (2)	4,307,771	9,981,174	24,060,342	12,255,166	16,866,780	14,810,000	5,600,000	4,200,000
Capital Contributions (3)	6,244,279	8,574,876	6,832,850	6,345,000	6,408,450	6,472,535	6,537,260	6,602,632
Total Revenues	139,172,633	148,668,623	159,518,827	151,919,846	160,776,582	162,219,594	157,344,574	160,457,113
Expenses (5)								
Purchases for Resale (4)	62,593,284	55,872,099	47,395,236	50,419,848	50,924,046	51,433,287	51,947,620	52,467,096
Personnel Services	17,788,465	18,288,754	19,851,534	21,691,459	22,342,203	23,012,469	23,702,843	24,413,928
Employee Benefits	12,499,246	14,070,538	12,292,815	11,231,132	11,568,066	11,915,108	12,272,561	12,640,738
Contractual Services	11,010,097	10,288,284	10,838,602	12,994,942	13,254,841	13,519,938	13,790,336	14,066,143
Commodities	3,563,290	3,981,856	5,162,697	5,840,581	5,957,393	6,076,540	6,198,071	6,322,033
Depreciation (6)	14,731,294	14,564,931	15,199,000	14,710,578	15,151,895	15,606,452	16,074,646	16,556,885
Interest Expense (7)	3,578,403	6,638,139	6,419,538	6,105,632	6,492,851	6,298,000	5,994,750	5,676,250
City Distribution (8)	6,524,408	6,758,421	7,467,922	8,002,938	8,082,967	8,163,797	8,245,435	8,327,889
Other Fixed & Sundry	4,299,546	5,034,018	7,012,468	7,205,617	7,349,729	7,496,724	7,646,658	7,799,592
Transfers	(1,792,339)	(1,909,996)	(2,768,082)	(2,768,082)	(2,823,444)	(2,879,913)	(2,937,511)	(2,996,261)
Total Expenses	134,795,694	133,587,044	128,871,730	135,434,645	138,300,548	140,642,403	142,935,410	145,274,293
Change in Net Position	\$ 4,376,939	\$ 15,081,579	\$ 30,647,097	\$ 16,485,201	\$ 22,476,034	\$ 21,577,191	\$ 14,409,164	\$ 15,182,820

Capital

Capex (9)	\$ 17,292,285	\$ 63,474,361	\$ 91,154,543	\$ 105,265,808	\$ 50,733,876	\$ 21,807,347	\$ 21,363,726	\$ 20,763,809
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Assumptions:

(1) Revenues Rates	Adopted Rates			Projection FPSC Index				
	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Electric System	5.0%	4.5%	7.1%	3.2%	2.0%	2.0%	2.0%	2.0%
Water System	11.2%	10.0%	7.1%	3.2%	2.0%	2.0%	2.0%	2.0%
Wastewater System	11.2%	10.0%	7.1%	3.2%	2.0%	2.0%	2.0%	2.0%
Natural Gas System	6.2%	4.5%	7.1%	3.2%	2.0%	2.0%	2.0%	2.0%
FPUAnet Communications	None	None	None	None	None	None	None	None

Forecast 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 Capital Improvement Charges and Contributed Capital
- (4) Cost of purchased power on historical average. Actual results will be managed through the adopted power cost adjustment (PCA) clause.
- (5) Amounts for operating expenses are based on the assigned escalation: General Inflation 1.02, Employee Benefits 1.03, Contractual Services 1.02, Personnel Services (based on COLA Increases) 1.03, and Commodities 1.02.
- (6) Depreciation is based on a 3% increases per year mainly for the completion of the AMI, MWRF & Conveyance, and system expansions.
- (7) Interest expense amounts based on Debt Service Requirements
- (8) City Distribution is based on Operating Revenues growth of 1% per year
- (9) CAPEX reported in Capital Improvement Plan FY 2025 - FY 2029

DEBT SERVICE

In FY 2022 FPUA took on debt totaling \$146 million to support the acquisition, construction and equipping of certain capital improvements to the systems. The largest of these projects will be for FPUA to construct a new state-of-the-art wastewater treatment plant, build a system for conveyance and change the direction of flows to the plant. The guaranteed maximum price for completion of \$140 million will require additional funding. Funding opportunities are being reviewed including grants and loans. The Series 2022A issuance allows for the building of a third natural gas gate station will allow for exponential system growth for Natural Gas in addition to the expansion, hardening projects for the electric, water and wastewater systems. 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 can be seen in detail beginning with the pages on [Outstanding Debt](#). 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, along with the Budgeted Statement of Net Position and is estimated at 3.03 times for FY 2024, and 2.72 times for FY 2025. Based on these projections, FPUA is expected to maintain its debt service coverage above the minimum requirement of 1.25 times.

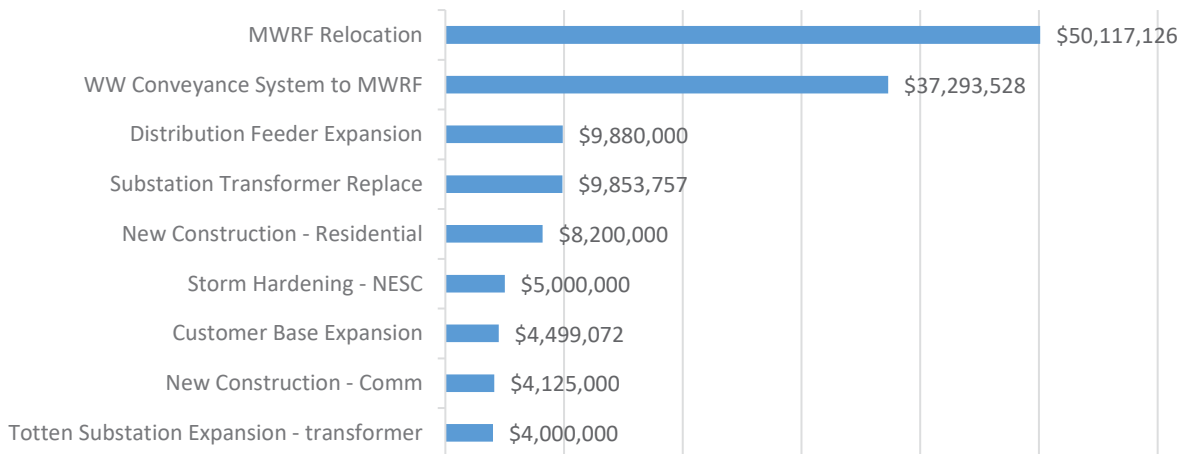
CAPITAL IMPROVEMENT PLAN (CIP)

The FY 2025 Capital Budget totals \$105,265,808, including contingency funding of \$500,000. The CIP totals \$219,934,566 for FY 2025 through FY 2029. The Wastewater system’s construction of the Mainland Water Reclamation Facility (MWRF) and Conveyance System are major projects of the five-year plan which accounts for 40% or \$87,410,654 of the total CIP. Debt (Series 2022A & Series 2022B) will fund 22% or \$48,638,570 of the CIP for FY 2025–2029. 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 39% 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 61% 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 2025. 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 2025, 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 major capital spending by system, along project completion status will be provided to the FPUA Board.

Proposed FY 2025 – FY 2029 CIP, top projects. These projects account for 60% or \$132,968,483 of the total CIP:

FY 2025 -2029 Major Projects



The portion of the FY 2025 Capital Budget that will be funded by Rates is \$24,761,577, or 24% of the total. Debt will fund \$48,182,915 or 46% of FY 2025 Capital Budget for the MWRF & Conveyance System, completion of Advanced Metering Infrastructure as well as for the expansion and reliability projects for all systems. In addition, grants awarded to FPUA will fund \$23,910,409 or 23% of FY 2025 Capital Budget. Contributions from outside sources are expected to fund \$7,910,907 or 7% of FY 2025 Capital Budget.

The remaining \$500,000 of the FY 2025 Capital Budget is identified as Contingency and 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.

The array of requirements by regulatory and governmental agencies demands a considerable amount of capital. Sixty-one percent of the FY 2025 – FY 2029 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. Ten percent of the CIP is attributable to growth. Replacement of aging operating systems, overall system improvements and the replacement of worn out equipment account for five percent 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 on the operating budget](#) is described in more detail in the Capital Section. 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 (IWRP), 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.

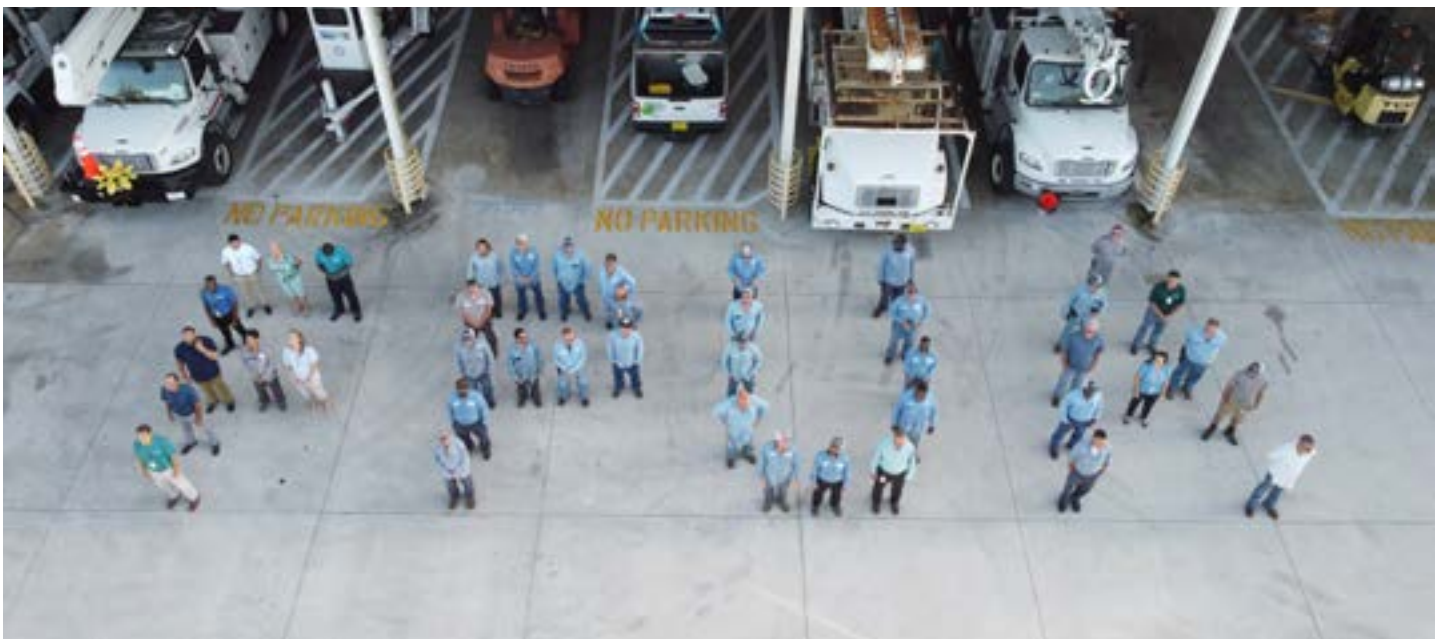
Capital projects and fixed asset purchases are discussed in additional detail in the [Capital Section](#).

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 \$35,647,869 in FY 2024 and \$20,259,231 in FY 2025. The details of this calculation can be seen in the table of [Changes in Net Position and Funds Available](#). 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

The annual budget was developed to maintain long-term financial sustainability for electric, water, sewer, natural gas, and FPUAnet communication systems. Revenues have increased based upon rate adjustments, grant opportunities and growth in services. Expenses have decreased from the last year, mainly due to the decrease in Purchases for Resale. The rising costs of commodities and contractual services continue to impact operating budgets. 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 6, 2024 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 Payable
- Accounts Receivable
- Fixed Assets & Capital
- Investments
- Budget
- Debt
- Inventory
- Procurement
- 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 Center 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 final audited financial statements and budget are 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 POLICYCash 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 POLICYPurpose:

Resolution No. U.A. 2023-1, January 3, 2023, revised and brought current the criteria for the operation of the investment portfolio. The primary objective of the policy is to establish a conservative set of investment criteria that will prudently protect FPUA's principal sums and enable generation of a fair rate of return on investments.

Authority:

The Chief Financial Officer is responsible for the implementation of the investment policy, has been approved by the FPUA Board. An Investment/Financial Committee, consists of the Chief Financial Officer, Director of Utilities and at minimum two additional directors at FPUA to review and concur on investments prior to implementation.

Objectives:

The objectives of the investment policy are to provide safety, liquidity and return on investment that is comparable with the current market. Utilization of an Investment Manager can provide benchmarks and active management with a return strategy that will enhance the portfolio.

Authorized Investment Institutions:

Securities purchased Repurchase agreements shall only be made with financial institutions which are qualified as public depositories by the Treasurer of the State of Florida, or institutions designated as "Primary Dealers" by the Federal Reserve Bank of New York.

Investment of bond proceeds shall be made with financial institutions pursuant to the debt covenants.

Risk Management:

Assets held shall be diversified to control risks resulting from over concentration of assets in a specific maturity, issuer, instruments, dealer, or bank through which these instruments are bought and sold. The Investment Committee shall determine diversification strategies within the established guidelines as outlined by this Investment Policy.

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 2022-10, as amended on May 17, 2022, 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 The Manatee Center.

Annually, FPUA Board members, and its leadership team develop a capital 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.

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, Chief Financial Officer, Finance Manager, Assistant Controllers and Utility Accountants responsible for Capital and O&M meet with the respective Department Heads and Directors, to discuss the budgets and make any necessary revisions. The Department Heads and Directors must also describe their Goals and Objectives, Accomplishments, and Performance Measures.

The Chief Financial Officer 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.

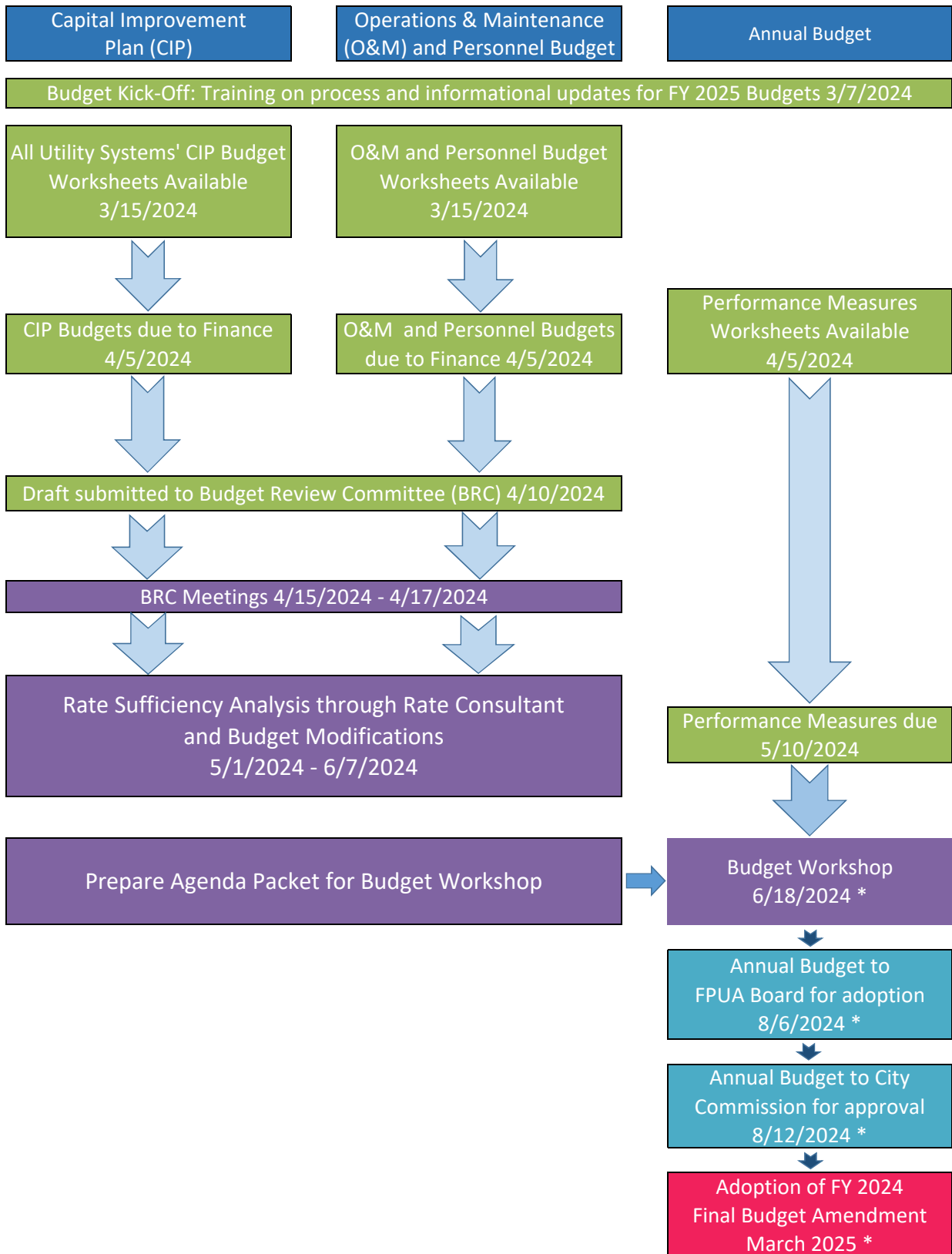
APPROVAL

The two prefatory budgets - the O&M Budget, which includes Revenue and Personnel, and the CIP are compiled into the Annual Budget. This document 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 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
ELECTRIC - MWH				
Residential	253,957	255,391	255,232	259,134
General Service	315,011	320,146	319,947	324,839
Street Lights	3,199	3,163	3,161	3,209
Traffic Signals	804	804	804	816
Rental Lights	5,007	4,807	4,804	4,877
<i>TOTAL</i>	<u>577,978</u>	<u>584,311</u>	<u>583,948</u>	<u>592,875</u>
WATER - 1000's of GALLONS				
Residential	986,176	1,015,216	1,041,195	1,062,137
General Service	1,598,756	1,655,016	1,697,367	1,731,507
Sales for Resale	382,581	348,613	357,534	364,725
<i>TOTAL</i>	<u>2,967,513</u>	<u>3,018,845</u>	<u>3,096,096</u>	<u>3,158,369</u>
NATURAL GAS - CCF				
Residential	426,554	415,775	454,694	459,099
General Service	2,691,998	2,777,909	3,037,932	3,067,370
Heat Only	309	258	282	285
Contract Sales	1,888,947	1,516,746	1,658,719	1,674,793
<i>TOTAL</i>	<u>5,007,808</u>	<u>4,710,688</u>	<u>5,151,627</u>	<u>5,201,547</u>
WASTEWATER - 1000's of GALLONS				
Residential	708,635	734,321	746,411	765,058
General Service	991,648	1,013,707	1,030,398	1,056,139
<i>TOTAL</i>	<u>1,700,283</u>	<u>1,748,028</u>	<u>1,776,809</u>	<u>1,821,197</u>

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

AMENDED BUDGET FY 2024	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUAnet	OTHER	TOTAL
REVENUES	\$ 75,991,740	\$ 30,962,408	\$ 7,223,082	\$ 40,690,220	\$ 1,748,300	\$ 2,903,077	\$ 159,518,827
EXPENSES	71,876,321	23,831,929	7,459,922	20,909,052	1,891,429	2,903,077	128,871,730
Change in Net Position	4,115,419	7,130,479	(236,840)	19,781,168	(143,129)	-	30,647,097
ADD BACK:							
Depreciation	4,720,893	5,231,171	453,772	4,442,823	327,341	23,000	15,199,000
Debt Accretion	100,941	98,027	6,122	39,794	-	-	244,884
OPEB accrual	23,262	24,376	5,843	16,755	2,808	3,956	77,000
SUBTRACT:							
Principal payments on debt	2,020,802	2,015,103	172,525	1,419,570	-	-	5,628,000
Restricted CIC's not spent	-	74,500	-	1,512,700	-	-	1,587,200
Amortization of bond premiums	57,257	94,327	37,963	454,754	28,811	-	673,112
Non-Cash Capital Contributions	100,000	1,659,600	-	872,200	-	-	2,631,800
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 6,782,457	\$ 8,640,523	\$ 18,409	\$ 20,021,316	\$ 158,209	\$ 26,956	\$ 35,647,869

ORIGINAL BUDGET FY 2025	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUAnet	OTHER	TOTAL
REVENUES	\$ 79,213,240	\$ 31,951,308	\$ 7,316,982	\$ 28,190,020	\$ 2,422,150	\$ 2,826,146	\$ 151,919,846
EXPENSES	76,947,353	24,691,397	7,173,169	21,585,144	2,211,436	2,826,146	135,434,645
Change in Net Position	2,265,887	7,259,911	143,813	6,604,876	210,714	-	16,485,201
ADD BACK:							
Depreciation	4,533,727	5,157,898	456,634	4,194,229	346,968	21,122	14,710,578
Restricted CIC's spent in excess of received	380,000	-	-	-	-	-	380,000
OPEB accrual	23,262	24,376	5,843	16,755	2,808	3,956	77,000
SUBTRACT:							
Principal payments on debt	1,616,169	1,697,513	219,510	2,151,809	-	-	5,685,000
Restricted CIC's not spent	-	1,001,203	-	1,620,000	-	-	2,621,203
Amortization of bond premiums	58,818	96,425	38,724	463,558	29,820	-	687,345
Non-Cash Capital Contributions	100,000	1,500,000	-	800,000	-	-	2,400,000
FUNDS AVAILABLE FOR CAPITAL AND OTHER	\$ 5,427,889	\$ 8,147,045	\$ 348,056	\$ 5,780,494	\$ 530,670	\$ 25,078	\$ 20,259,231

ESTIMATED DISTRIBUTION TO THE CITY OF FORT PIERCE

AMENDED FY 2024 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	FPUAnet	OTHER	TOTAL
GROSS REVENUE	\$75,991,740	\$30,962,408	\$ 7,223,082	\$ 40,690,220	\$1,748,300	\$2,903,077	\$159,518,827
REVERSE:							
Purchased Power & Gas Adjustments	(3,126,600)	-	1,381,800	-	-	-	(1,744,800)
Capital Contributions	734,000	3,241,600	69,500	2,686,500	101,250	-	6,832,850
Grant Revenue	-	-	-	16,286,000	-	40,938	16,326,938
FMPA O&M Cost Recovery	-	-	-	-	-	2,131,304	2,131,304
FPUAnet Operating Revenue	-	-	-	-	1,642,000	-	1,642,000
FPUAnet Other Revenue	-	-	-	-	4,900	-	4,900
Gas Piping & Appliance Revenue	-	-	217,300	-	-	-	217,300
Gas Piping & Appliance Costs	-	-	(182,000)	-	-	-	(182,000)
Revenue for City Billing	76,340	57,508	10,782	42,420	150	-	187,200
Manatee Center Operating Revenue	-	-	-	-	-	720,835	720,835
ADJUSTED GROSS REVENUE	\$78,308,000	\$27,663,300	\$ 5,725,700	\$ 21,675,300	\$ -	\$ 10,000	\$133,382,300
DISTRIBUTION TO CITY PAYABLE IN FY 2025	\$ 4,698,480	\$ 1,659,798	\$ 343,542	\$ 1,300,518	\$ -	\$ 600	\$ 8,002,938

ORIGINAL FY 2025 REVENUE BUDGET	ELECTRIC	WATER	NATURAL GAS	WASTE- WATER	FPUAnet	OTHER	TOTAL
GROSS REVENUE	\$79,213,240	\$31,951,308	\$ 7,316,982	\$ 28,190,020	\$2,422,150	\$2,826,146	\$151,919,846
REVERSE:							
Purchased Power & Gas Adjustments	(1,901,100)	-	1,439,000	-	-	-	(462,100)
Capital Contributions	600,000	3,100,000	55,000	2,570,000	20,000	-	6,345,000
Grant Revenue	2,150,000	-	-	3,980,000	-	39,304	6,169,304
FMPA O&M Cost Recovery	-	-	-	-	-	2,047,662	2,047,662
FPUAnet Operating Revenue	-	-	-	-	2,394,000	-	2,394,000
FPUAnet Other Revenue	-	-	-	-	8,000	-	8,000
Gas Piping & Appliance Revenue	-	-	217,000	-	-	-	217,000
Gas Piping & Appliance Costs	-	-	(182,000)	-	-	-	(182,000)
Revenue for City Billing	76,340	57,508	10,782	42,420	150	-	187,200
Manatee Center Operating Revenue	-	-	-	-	-	729,180	729,180
ADJUSTED GROSS REVENUE	\$78,288,000	\$28,793,800	\$ 5,777,200	\$ 21,597,600	\$ -	\$ 10,000	\$134,466,600
DISTRIBUTION TO CITY PAYABLE IN FY 2026	\$ 4,697,280	\$ 1,727,628	\$ 346,632	\$ 1,295,856	\$ -	\$ 600	\$ 8,067,996

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 \$485,518,000 as of September 30, 2024 and \$494,213,000 as of September 30, 2025.

The increase in Total Current Assets for FY 2024 and FY 2025 is a result of progression of the construction of the Mainland Water Reclamation Facility and system expansion projects. The spenddown of the bond proceeds is expected to be at 50% by the end of Fiscal Year 2024 and is on target for 85% spenddown by the end of June 2025. As the spenddown of the bond proceeds occur the amount restricted for specific capital projects will decline. The increase in the Rate Stabilization Fund levels, to minimize volatility to the cost of purchase power, will affect Deferred Inflows of Resources in the FY 2024 and FY 2025 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 0.79 in the FY 2025 Original Budget shows that for every dollar of internal financing, there will be \$0.79 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 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025
Current Ratio:			
Unrestricted Assets	4.37	6.53	5.78
Restricted Assets	1.67	1.93	1.94
Debt to Equity Ratio	1.02	0.86	0.79
Debt Service Ratio	2.52x	3.03x	2.72x

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 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
Net Position - Beginning of Year	\$ 209,428	\$ 224,835	\$ 255,482
Change in Net Position	15,407	30,647	16,485
Net Position - End of Year	\$ 224,835	\$ 255,482	\$ 271,967

BUDGETED STATEMENT OF NET POSITION (Dollars in Thousands)

	ACTUAL	ACTUAL	AMENDED	ORIGINAL	CHANGE	
	9/30/22	9/30/23	BUDGET 9/30/24	BUDGET 9/30/25	9/30/24 TO 9/30/25 \$	%
ASSETS AND DEFERRED OUTFLOWS						
ASSETS						
Current Assets:						
Equity in Pooled Cash and Investments	\$ 21,646	\$ 35,159	\$ 51,853	\$ 42,509	\$ (9,344)	(18.02%)
Accounts Receivable, Net of Allowance for Uncollectible Accounts	11,246	10,797	10,655	11,045	390	3.66%
Unbilled Receivables	7,848	7,571	7,571	7,571	-	0.00%
Due from Other Governments	720	773	772	322	(450)	(58.29%)
Inventories and Other Current Assets	7,172	12,151	12,134	11,879	(255)	(2.10%)
Restricted Equity in Pooled Cash and Investments	17,716	22,249	24,091	27,949	3,858	16.01%
Restricted Cash with Fiscal Agent	6,181	8,554	11,867	8,845	(3,022)	(25.47%)
Total Current Assets	72,529	97,254	118,943	110,120	(8,823)	(7.42%)
Noncurrent Assets:						
Capital Assets:						
Utility Plant in Service	505,540	515,567	529,817	544,317	14,500	2.74%
Construction Work in Progress	23,731	47,403	97,903	173,952	76,049	77.68%
Less Accumulated Depreciation	(304,528)	(318,052)	(333,001)	(347,212)	(14,211)	4.27%
Right to Use Assets	-	156	156	156	-	0.00%
Less Accumulated Depreciation	-	(18)	(18)	(18)	-	0.00%
Right to Use Subscription Asset	-	441	441	441	-	0.00%
Less Accumulated Depreciation	-	(65)	(65)	(65)	-	0.00%
Total Capital Assets (net of Accumulated Depreciation)	224,743	245,432	295,233	371,571	76,338	25.86%
Other Noncurrent Assets:						
FMPA Working Capital Receivable	1,919	1,919	1,919	1,919	-	0.00%
Preliminary Surveys	69	41	42	42	-	0.00%
Restricted Equity in Pooled Cash and Investments	124,764	106,314	61,313	3,627	(57,686)	(94.08%)
Total Other Noncurrent Assets	126,752	108,274	63,274	5,588	(57,686)	(91.17%)
Total Noncurrent Assets	351,495	353,706	358,507	377,159	18,652	5.20%
TOTAL ASSETS	424,024	450,960	477,450	487,279	9,829	2.06%
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Pension Outflow	17,920	11,001	8,357	8,357	-	0.00%
Purchased Power and Gas Under-Recovery	-	-	-	-	-	0.00%
Deferred OPEB Outflow	352	276	276	276	-	0.00%
Deferred Amount on Debt Refunding	440	412	412	412	-	0.00%
TOTAL DEFERRED OUTFLOWS OF RESOURCES	18,712	11,689	9,045	9,045	-	0.00%
TOTAL ASSETS AND DEFERRED OUTFLOWS	\$ 442,736	\$ 462,649	\$ 486,495	\$ 496,324	\$ 9,829	2.02%

BUDGETED STATEMENT OF NET POSITION

(Dollars in Thousands)

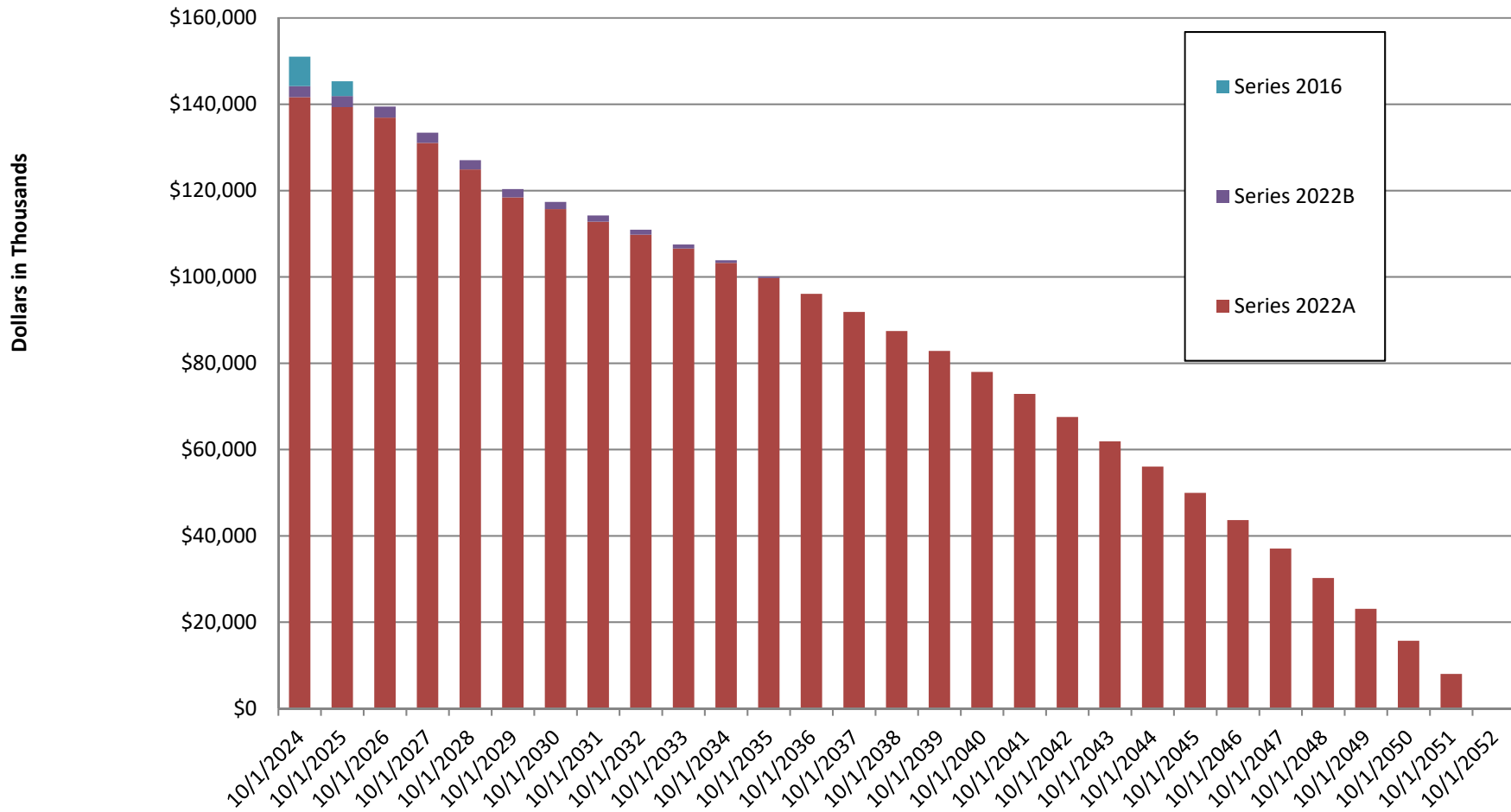
	ACTUAL 9/30/22	ACTUAL 9/30/23	AMENDED BUDGET 9/30/24	ORIGINAL BUDGET 9/30/25	CHANGE 9/30/24 TO 9/30/25	
					\$	%
LIABILITIES, DEFERRED INFLOWS AND NET POSITION						
LIABILITIES						
Current Liabilities:						
Accounts Payable and Accrued Expenses	\$ 13,061	\$ 13,502	\$ 11,001	\$ 11,001	\$ -	0.00%
Due to City of Fort Pierce	941	953	953	953	-	0.00%
Customer Deposits	8,989	9,429	9,679	9,930	251	2.59%
Revenue Bonds Payable - restricted assets	4,668	5,575	5,628	5,685	57	1.01%
Accrued Interest Payable - restricted assets	1,925	3,394	3,368	3,340	(28)	(0.83%)
Accrued Compensated Absences	335	348	348	348	-	0.00%
Lease Liability	11	28	26	28	2	7.69%
Subscription Asset Liability	-	100	100	100	-	0.00%
Other Current Liabilities	411	277	272	267	(5)	(1.84%)
Total Current Liabilities	30,341	33,606	31,375	31,652	277	0.88%
Noncurrent Liabilities:						
Revenue Bonds Payable, Net of Unamortized Discounts/Premiums Restricted portion \$61,227 in 2024	169,607	163,823	157,760	151,378	(6,382)	(4.05%)
Accrued Compensated Absences	1,785	1,923	1,922	1,922	-	0.00%
Other Post Employment Benefits Obligation	1,333	1,336	1,413	1,490	77	5.45%
Net Pension Liability	29,536	27,665	26,950	26,950	-	0.00%
Lease Liability	-	114	75	47	(28)	(37.33%)
Subscription Asset Liability	-	109	109	109	-	0.00%
Other Non Current Liabilities	-	35	35	35	-	0.00%
Total Noncurrent Liabilities	202,261	195,005	188,264	181,931	(6,333)	(3.36%)
TOTAL LIABILITIES	232,602	228,611	219,639	213,583	(6,056)	(2.76%)
DEFERRED INFLOWS OF RESOURCES						
Purchased Power and Gas Over-Recovery	311	8,884	11,083	10,483	(600)	(5.41%)
Deferred Pension Inflow	377	302	273	273	-	0.00%
Deferred OPEB Inflow	18	17	18	18	-	0.00%
Total Deferred Inflows of Resources	706	9,203	11,374	10,774	(600)	(5.28%)
NET POSITION						
Net Investment in Capital Assets	171,439	171,276	179,833	202,380	22,547	12.54%
Restricted for Capital Improvement Charges	8,315	12,405	13,992	16,233	2,241	16.02%
Restricted for Debt Service	5,457	1,977	1,977	1,977	-	0.00%
Restricted for Emergencies	900	900	900	1,150	250	27.78%
Restricted for Renewals and Replacements	500	500	500	500	-	0.00%
Unrestricted	22,817	37,777	58,280	49,727	(8,553)	(14.68%)
Total Net Position	209,428	224,835	255,482	271,967	16,485	6.45%
TOTAL LIABILITIES, DEFERRED INFLOWS AND NET POSITION	<u>\$442,736</u>	<u>\$462,649</u>	<u>\$486,495</u>	<u>\$496,324</u>	<u>\$ 9,829</u>	2.02%

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, 2024 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, 2024 through October 1, 2052, with annual principal amounts ranging from \$950,000 to \$6,460,000. The outstanding balance as of June 30, 2024 was \$142,595,000.
- \$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, 2024 was \$2,550,000.
- \$10,223,000 Utilities Revenue Capital Appreciation Bonds, Series 1999B, yield at 5.90%. The bond matures October 1, 2024 and carries a principal amount totaling \$4,335,000. The accreted value as of June 30, 2024 was \$4,274,000.
- \$9,545,000 Utilities Revenue Bond, Series 2016, interest fixed at 2.14%. Future bond maturity dates October 1, 2024 through October 1, 2026 carry annual principal amounts ranging from \$343,000 to \$3,451,000. The outstanding balance as of June 30, 2024 was \$7,169,000.

Outstanding Debt Through Maturity



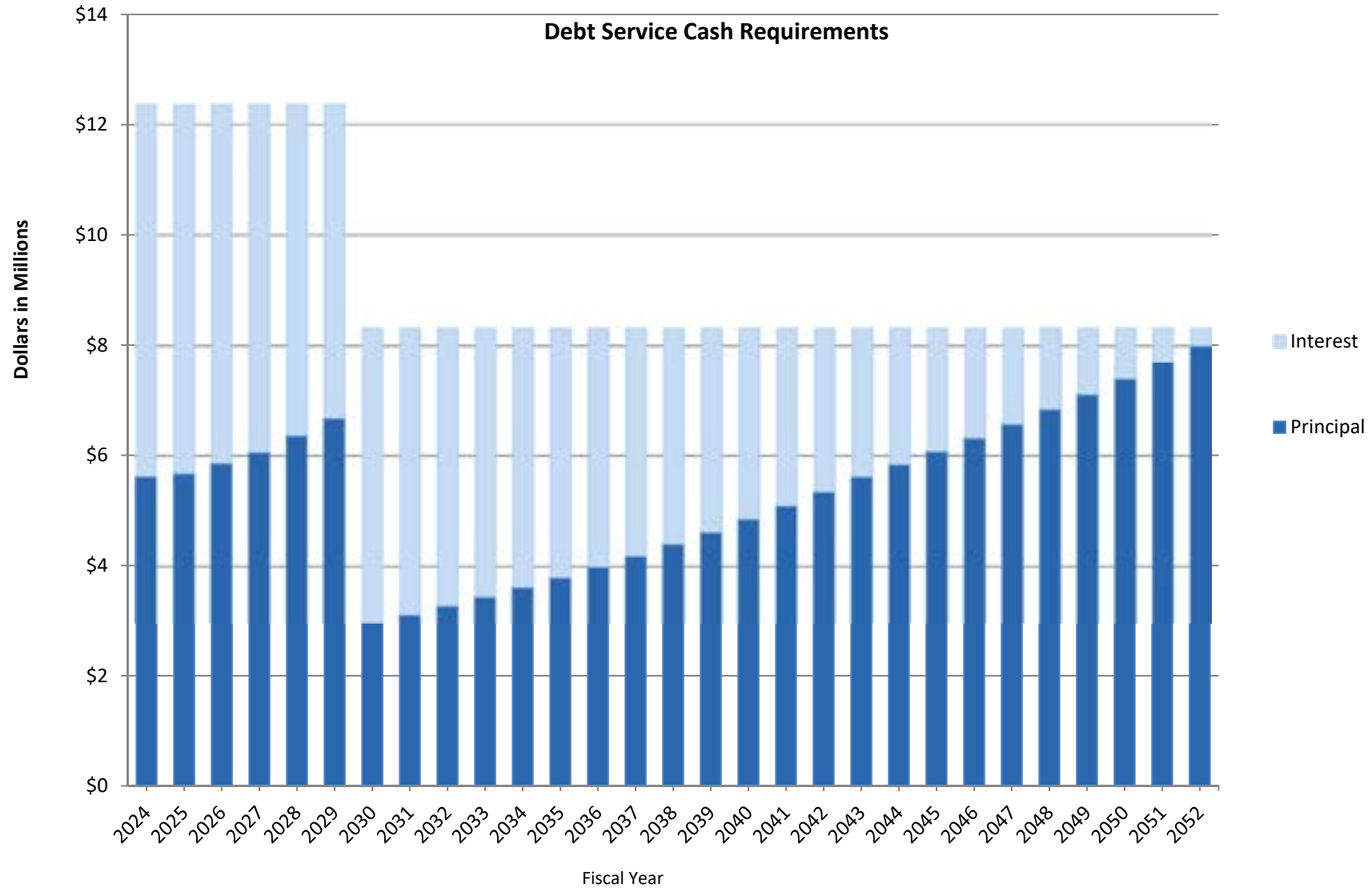
DEBT SERVICE

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 service coverage.

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>ELECTRIC</u>				
Principal	\$ 1,924,150	\$ 2,013,121	\$ 2,020,802	\$ 1,616,169
Interest	1,058,821	895,448	792,848	684,254
<i>Total</i>	<u>2,982,971</u>	<u>2,908,569</u>	<u>2,813,650</u>	<u>2,300,423</u>
<u>WATER</u>				
Principal	1,868,600	2,005,151	2,015,103	1,697,513
Interest	1,128,299	1,229,760	1,127,615	1,019,524
<i>Total</i>	<u>2,996,899</u>	<u>3,234,911</u>	<u>3,142,718</u>	<u>2,717,037</u>
<u>NATURAL GAS</u>				
Principal	116,700	169,693	172,525	219,510
Interest	159,173	396,148	387,546	378,462
<i>Total</i>	<u>275,873</u>	<u>565,841</u>	<u>560,071</u>	<u>597,972</u>
<u>WASTEWATER</u>				
Principal	758,550	1,387,036	1,419,570	2,151,809
Interest	1,601,276	4,614,910	4,544,792	4,470,836
<i>Total</i>	<u>2,359,826</u>	<u>6,001,946</u>	<u>5,964,362</u>	<u>6,622,645</u>
<u>FPUAnet</u>				
Principal	-	-	-	-
Interest	35,417	127,500	127,500	127,500
<i>Total</i>	<u>35,417</u>	<u>127,500</u>	<u>127,500</u>	<u>127,500</u>
<i>TOTAL ALL SYSTEMS</i>	<u><u>\$ 8,650,986</u></u>	<u><u>\$ 12,838,767</u></u>	<u><u>\$ 12,608,301</u></u>	<u><u>\$ 12,365,577</u></u>
<u>SUMMARY</u>				
Principal	\$ 4,668,000	\$ 5,575,000	\$ 5,628,000	\$ 5,685,000
Interest	3,982,986	7,263,767	6,980,301	6,680,577
<i>Total</i>	<u><u>\$ 8,650,986</u></u>	<u><u>\$ 12,838,767</u></u>	<u><u>\$ 12,608,301</u></u>	<u><u>\$ 12,365,577</u></u>

DEBT SERVICE CASH REQUIREMENTS BY FISCAL YEAR

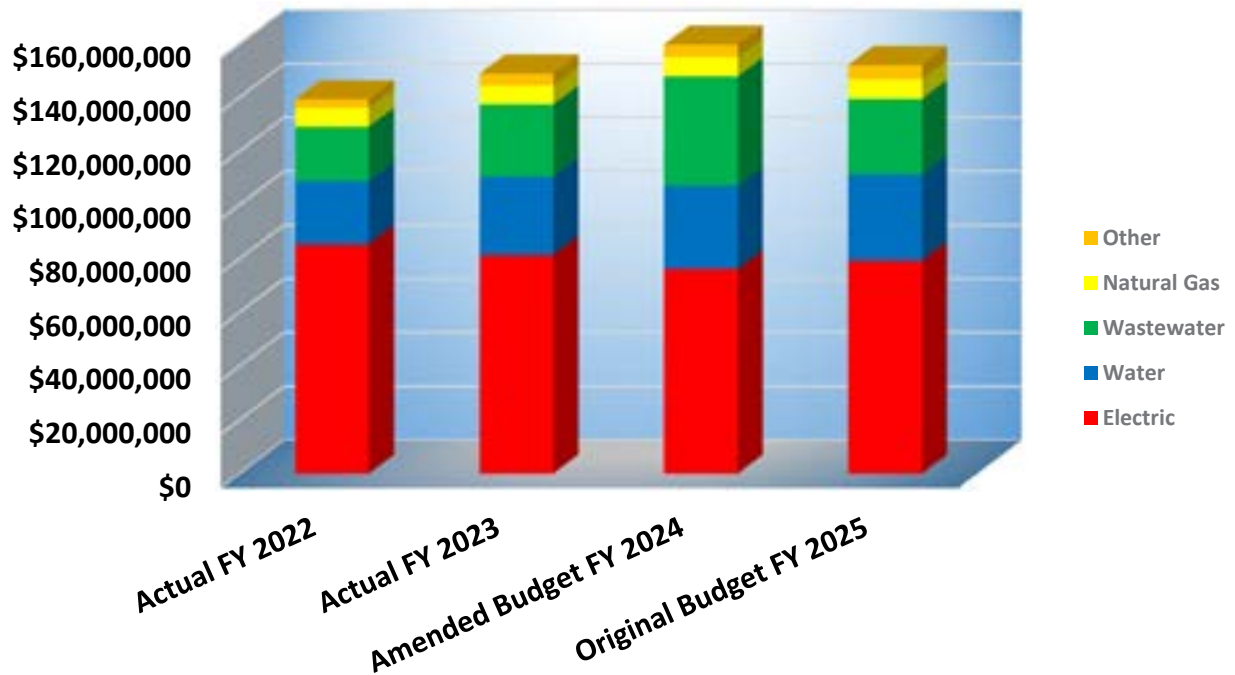
<u>Year Ending</u> <u>September 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 5,628,000	\$ 6,735,417	\$ 12,363,417
2025	5,685,000	6,680,576	12,365,576
2026	5,871,000	6,492,851	12,363,851
2027	6,065,000	6,298,000	12,363,000
2028	6,370,000	5,994,750	12,364,750
2029	6,685,000	5,676,250	12,361,250
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>\$ 156,649,000</u>	<u>\$ 108,997,444</u>	<u>\$ 265,646,444</u>



Debt service requirements are higher prior to FY 2030 due to bond retirements during FY 2024-2026, and increased principal repayment requirements during FY 2027-2029.



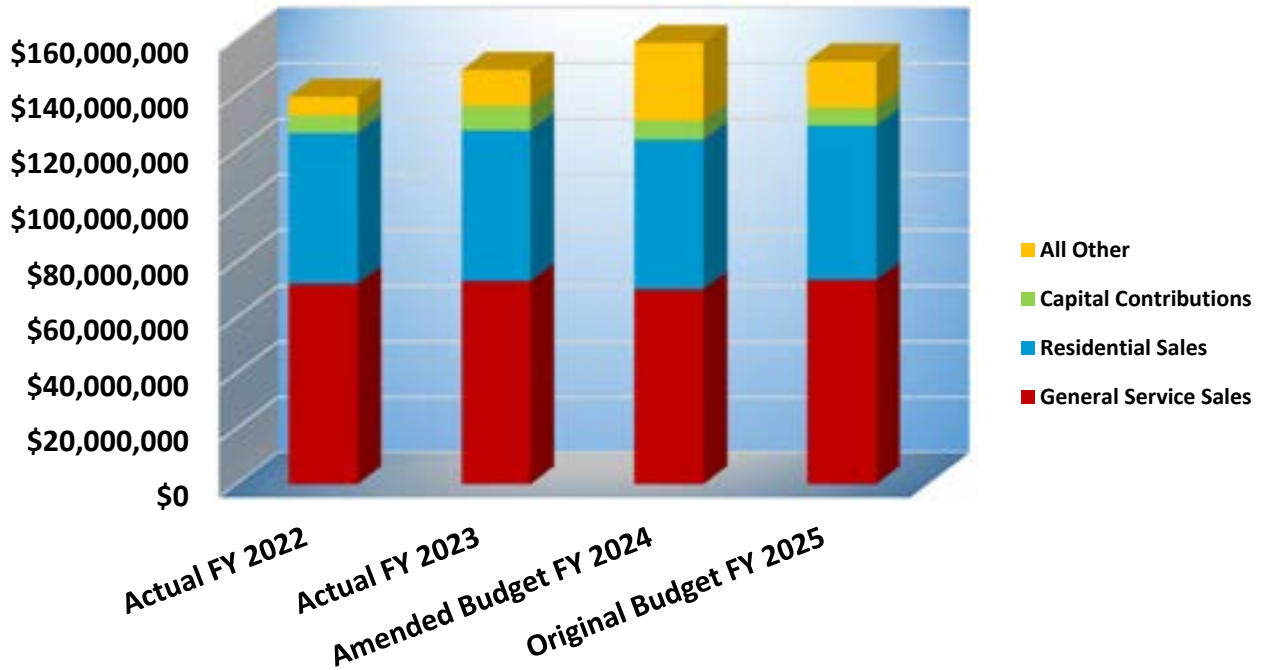
REVENUES BY SYSTEM



	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
Electric	\$ 85,267,532	\$ 81,252,463	\$ 75,991,740	\$ 79,213,240
Water	23,473,088	29,140,346	30,962,408	31,951,308
Wastewater	20,158,877	26,794,536	40,690,220	28,190,020
Natural Gas	7,009,979	6,994,112	7,223,082	7,316,982
Other	3,263,157	4,487,165	4,651,377	5,248,296
Total Revenues	\$ 139,172,633	\$ 148,668,622	\$ 159,518,827	\$ 151,919,846

FPUA staff estimated unit sales and sales revenues for FY 2024 and FY 2025 for the Electric, Water, Wastewater and Natural Gas Systems, and Other revenues which include the Treasure Coast Energy Center, Manatee 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

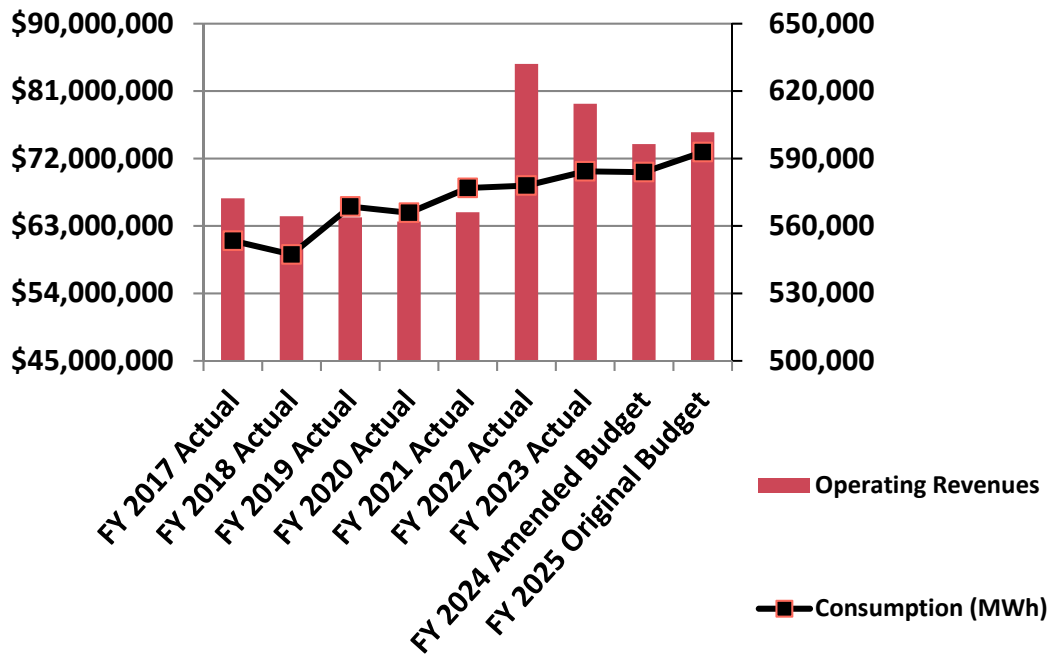


	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
General Service Sales	\$ 72,051,496	\$ 72,975,097	\$ 71,118,900	\$ 73,424,500
Residential Sales	54,143,181	54,164,469	53,618,000	55,326,900
Capital Contributions	6,244,279	8,574,876	6,832,850	6,345,000
All Other	6,733,677	12,954,181	27,949,077	16,823,446
Total Revenues	\$ 139,172,633	\$ 148,668,622	\$ 159,518,827	\$ 151,919,846

In FY 2025, FPUA expects to generate 84.7% 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 15.3% 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 the Manatee Center and FPUAnet Communications revenues. Other non-operating revenues include Treasure Coast Energy Center, which is a direct reimbursement of contracted cost, grant revenue, 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 2025 Electric operating revenues is expected to increase \$1.6 million, or 2.1%, from the Amended Budget for FY 2024. The FY 2025 sales revenues include a 3.24% projected rate increase with an effective date of March 1, 2025. While projected consumption is expected to increase slightly due to infill of services, the forecasts include the adjustments to the Power Cost Adjustment (PCA) which is expected to increase in relation to natural gas prices as FMPA’s pre-purchases stabilize through FY 2025. 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 605,000 MWh and sell approximately 593,000 MWh for FY 2025. These estimates reflect an unaccounted for or, line loss factor, of 2%. The electric power cost is projected to be \$46 million or \$76.28 per MWh purchased for FY 2025. Based upon budgeted unit sales at current rates, electric sales revenues for FY 2025 will be approximately \$75.5 million.

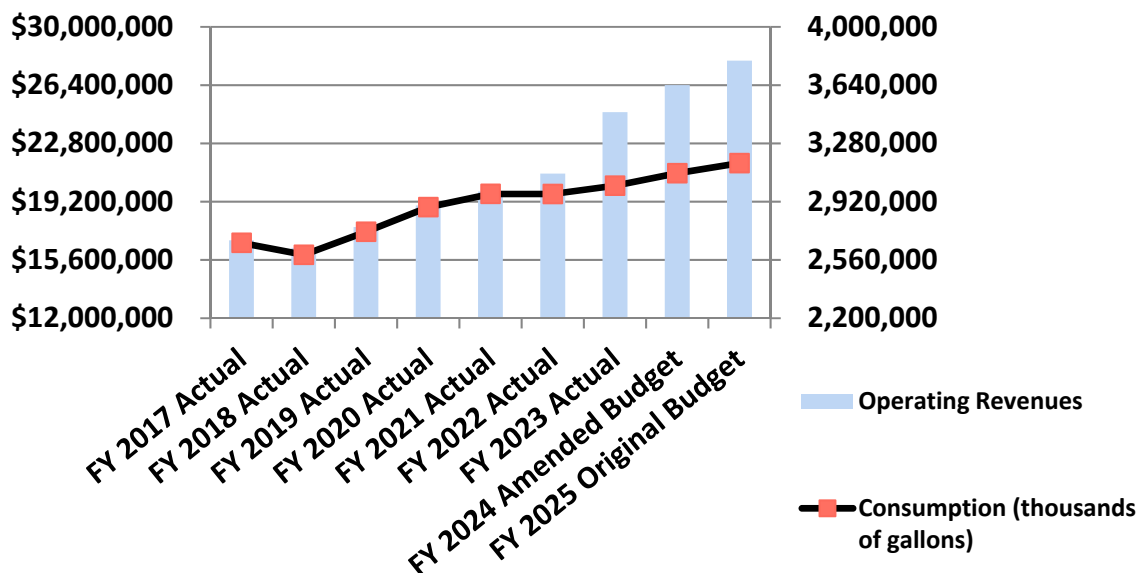
Based upon territorial boundaries and the current look for infill of services, it is expected that electric customer services billed will increase by .4% FY 2024 to FY 2025.

ELECTRIC REVENUES

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
<i>SALES OF ELECTRICITY:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 25,278,691	\$ 26,125,853	\$ 26,931,600	\$ 26,987,300
Outside City	6,166,812	6,422,311	6,935,700	6,977,700
<i>GENERAL SERVICE:</i>				
Inside City	31,091,876	32,079,525	33,499,500	33,670,600
Outside City	5,629,843	6,040,740	6,960,000	7,028,800
<i>POWER COST ADJUSTMENT:</i>				
Residential	5,806,422	2,610,334	(1,286,700)	(784,500)
General Service	7,279,159	3,625,354	(1,839,900)	(1,116,600)
UNBILLED SERVICE REVENUE	892,700	(314,200)	-	-
<i>RENTAL LIGHTS:</i>				
Residential	72,410	74,501	75,700	77,400
General Service	1,091,323	1,165,767	1,197,100	1,207,300
STREETLIGHTS & TRAFFIC SIGNALS	514,500	528,871	552,800	555,500
TOTAL	83,823,737	78,359,056	73,025,800	74,603,500
<i>OTHER OPERATING REVENUES</i>	<i>782,156</i>	<i>933,285</i>	<i>882,800</i>	<i>885,900</i>
TOTAL OPERATING REVENUES	84,605,893	79,292,341	73,908,600	75,489,400
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	65,316	1,051,235	1,251,300	876,000
REVENUE FOR CITY BILLING	76,846	76,340	76,340	76,340
MISCELLANEOUS INCOME	19,046	21,592	21,500	21,500
GAIN (LOSS) ON DISPOSITION OF PROPERTY	12,956	-	-	-
GRANT REVENUE	110,910	75,569	-	2,150,000
TOTAL NON-OPERATING REVENUES	285,074	1,224,736	1,349,140	3,123,840
REVENUES BEFORE CAPITAL CONTRIBUTIONS	84,890,967	80,517,077	75,257,740	78,613,240
<u>CAPITAL CONTRIBUTIONS</u>				
CONTRIBUTED CAPITAL - CASH	331,407	517,154	634,000	500,000
CONTRIBUTED CAPITAL - NONCASH	45,158	218,232	100,000	100,000
TOTAL CAPITAL CONTRIBUTIONS	376,565	735,386	734,000	600,000
TOTAL REVENUES	\$ 85,267,532	\$ 81,252,463	\$ 75,991,740	\$ 79,213,240

WATER REVENUES

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



FY 2025 Water operating revenues are expected to increase by 5.7% when compared to the Amended FY 2024 levels. These revenues include a 3.24% projected rate increase, effective March 1, 2025.

Consumption is expected to increase 2.01% from FY 2024 to FY 2025. It is estimated that FPUA will sell approximately 3.2 billion gallons of water in FY 2025. Based upon these unit sales at current rates, water sales revenue for FY 2025 will be approximately \$27.9 million.

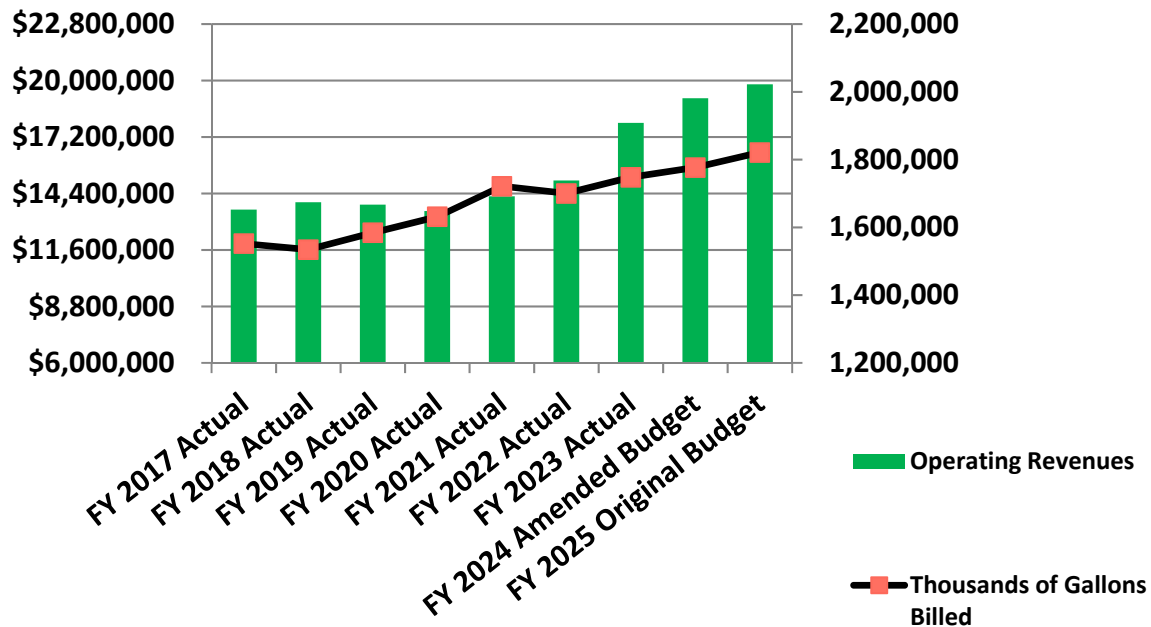
New residential home developments continue, coupled with commercial expansion projects, the number of water customer services billed is projected to increase by 1.8% from FY 2024 to FY 2025.

WATER REVENUES

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
<i>SALES OF WATER:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 5,955,437	\$ 7,230,165	\$ 7,205,200	\$ 7,587,100
Outside City	2,321,714	2,813,912	3,519,000	3,847,300
<i>GENERAL SERVICE:</i>				
Inside City	6,497,162	7,811,720	7,599,600	7,991,500
Outside City	3,529,593	4,345,757	5,087,300	5,443,600
UNBILLED SERVICE REVENUE	261,300	(20,000)	-	-
SALES FOR RESALE	1,944,948	2,098,650	2,482,400	2,533,700
UNMETERED FIRE PROTECTION	185,110	223,596	260,600	266,300
<i>TOTAL</i>	20,695,264	24,503,800	26,154,100	27,669,500
<i>OTHER OPERATING REVENUES</i>	237,325	228,186	243,500	238,300
<i>TOTAL OPERATING REVENUES</i>	20,932,589	24,731,986	26,397,600	27,907,800
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	15,645	536,125	1,264,700	885,000
GRANT REVENUE	35,446	12,236	-	-
REVENUE FOR CITY BILLING	57,152	57,508	57,508	57,508
MISCELLANEOUS INCOME	7,074	7,809	1,000	1,000
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,476	(564)	-	-
<i>TOTAL NON-OPERATING REVENUES</i>	116,793	613,114	1,323,208	943,508
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	21,049,381	25,345,100	27,720,808	28,851,308
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	1,140,668	2,311,521	1,265,500	1,300,000
CONTRIBUTED CAPITAL - CASH	726,727	115,346	316,500	300,000
CONTRIBUTED CAPITAL - NONCASH	556,312	1,368,379	1,659,600	1,500,000
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	2,423,707	3,795,246	3,241,600	3,100,000
TOTAL REVENUES	\$ 23,473,088	\$ 29,140,346	\$ 30,962,408	\$ 31,951,308

WASTEWATER REVENUES

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



Total FY 2025 Wastewater operating revenues are up when compared with the Amended FY 2024, increasing with a planned implementation rate adjustment effective March 1, 2025 of 3.24%.

It is estimated that FPUA will bill approximately 1.8 billion gallons during FY 2025. With rate increases in place, wastewater charges for FY 2025 are estimated to be \$19.8 million. Wastewater volumes typically follow the trend set by water consumption. Expansion projects planned for septic to sewer conversions are expected to increase revenue and the number of services billed.

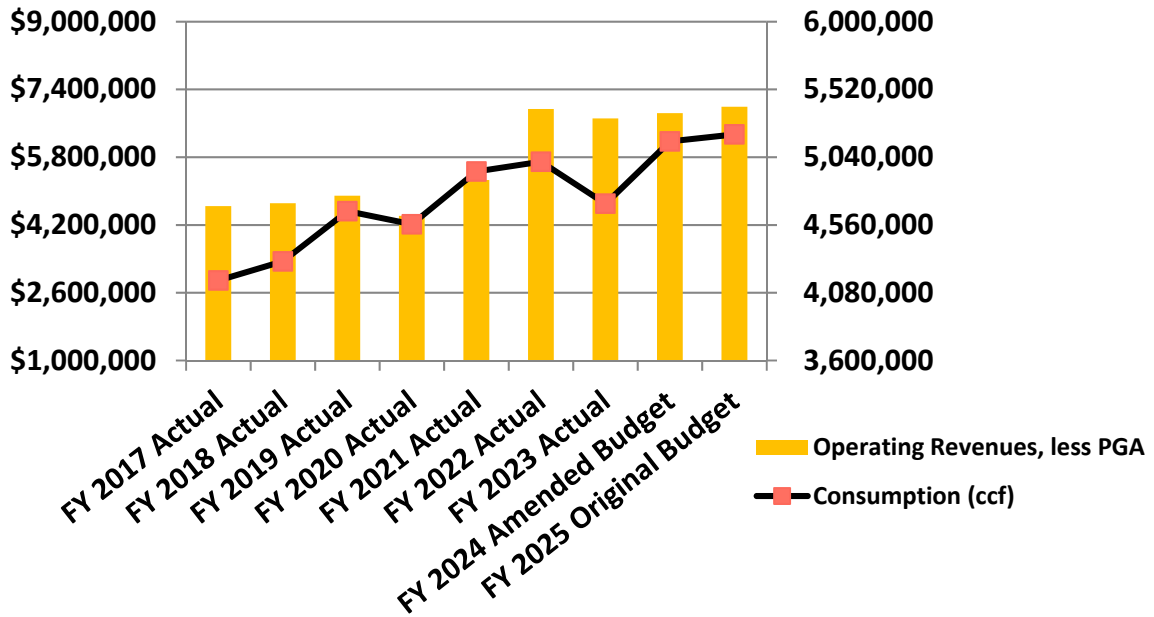
New residential home developments continues, coupled with commercial expansion projects the number of wastewater customer services billed, is anticipated to increase by 2.4% FY 2024 to FY 2025.

WASTEWATER REVENUES

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
WASTEWATER CHARGES:				
RESIDENTIAL:				
Inside City	\$ 5,804,892	\$ 7,052,115	\$ 7,747,900	\$ 7,999,900
Outside City	715,534	\$ 877,429	889,700	1,009,700
GENERAL SERVICE:				
Inside City	6,118,275	7,486,564	7,784,200	8,034,200
Outside City	1,246,349	1,504,298	1,750,000	1,885,800
REVENUE FROM ST. LUCIE COUNTY	703,906	681,006	599,200	608,300
UNBILLED SERVICE REVENUE	197,000	14,600	-	-
TOTAL	14,785,957	17,616,012	18,771,000	19,537,900
OTHER OPERATING REVENUES	257,280	279,505	347,800	270,200
TOTAL OPERATING REVENUES	15,043,237	17,895,518	19,118,800	19,808,100
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	12,153	1,710,606	2,554,800	1,788,000
REVENUE FOR CITY BILLING	42,101	42,420	42,420	42,420
GRANT REVENUE	1,709,813	3,819,417	16,286,000	3,980,000
MISCELLANEOUS INCOME	3,427	1,323	1,700	1,500
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,302	(2,718)	-	-
TOTAL NON-OPERATING REVENUES	1,768,797	5,571,048	18,884,920	5,811,920
REVENUES BEFORE CAPITAL CONTRIBUTIONS	16,812,033	23,466,565	38,003,720	25,620,020
<u>CAPITAL CONTRIBUTIONS</u>				
CAPITAL IMPROVEMENT CHARGES	1,980,587	2,945,344	1,703,700	1,670,000
CONTRIBUTED CAPITAL - CASH	203,739	(43,080)	110,600	100,000
CONTRIBUTED CAPITAL - NONCASH	1,162,517	425,707	872,200	800,000
TOTAL CAPITAL CONTRIBUTIONS	3,346,844	3,327,971	2,686,500	2,570,000
TOTAL REVENUES	\$ 20,158,877	\$ 26,794,536	\$ 40,690,220	\$ 28,190,020

NATURAL GAS

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



Budgeted operating revenues for Natural Gas in FY 2025 are expected to be slightly higher than the Amended FY 2024 levels with a projected rate adjustment effective March 1, 2025 of 3.24%.

Staff estimates that FPUA will purchase approximately 5,215,000 ccf in FY 2024 and approximately 4,880,000 ccf in FY 2025. At current rates, natural gas sales revenues for FY 2025 will be approximately \$7.0 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 7.7% from FY 2024 to FY 2025. FPUA continues to promote commercial and residential natural gas usage. Expansion of the Natural Gas service area is expected to bring additional commercial 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 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
<i>SALES OF NATURAL GAS:</i>				
<i>RESIDENTIAL SALES:</i>				
Inside City	\$ 1,115,718	\$ 1,171,468	\$ 1,283,300	\$ 1,307,300
Outside City	183,059	197,208.47	217,800	221,900
<i>GENERAL SERVICE:</i>				
Inside City	2,263,443	2,378,101	2,450,200	2,494,700
Outside City	795,983	906,506	1,001,100	1,017,600
<i>CONTRACT SALES:</i>				
Commercial	298,789	196,156	183,300	186,900
Industrial	196,481	214,857	239,500	244,000
<i>HEAT ONLY:</i>				
Residential	5,454	5,293	5,900	6,000
General Service	1,976	2,172	2,300	2,300
<i>PURCHASED GAS ADJUSTMENT:</i>				
Residential	74,657	89,559	72,100	69,000
General Service	1,862,243	1,459,295	1,309,700	1,370,000
COMPRESSED NATURAL GAS	20,919	21,982	20,800	20,800
UNBILLED SERVICE REVENUE	71,000	18,100	-	-
TOTAL	6,889,720	6,660,699	6,786,000	6,940,500
<i>OTHER OPERATING REVENUES</i>	45,958	54,078	51,800	50,700
TOTAL OPERATING REVENUES	6,935,678	6,714,776	6,837,800	6,991,200
<u>NON-OPERATING REVENUES</u>				
INVESTMENT INCOME	5,122	193,685	269,700	225,000
REVENUE FOR CITY BILLING	10,932	10,783	10,782	10,782
GAS PIPING & APPLIANCE SALES	179,518	198,822	217,300	217,000
GAS PIPING & APPLIANCE COSTS	(181,066)	(191,342)	(182,000)	(182,000)
MISCELLANEOUS INCOME	46	-	-	-
GAIN (LOSS) ON DISPOSITION OF PROPERTY	363	-	-	-
GRANT REVENUE	5,085	1,715	-	-
TOTAL NON-OPERATING REVENUES	20,000	213,663	315,782	270,782
REVENUES BEFORE CAPITAL CONTRIBUTIONS	6,955,678	6,928,439	7,153,582	7,261,982
<u>CONTRIBUTED CAPITAL - CASH</u>	54,301	65,673	69,500	55,000
TOTAL REVENUES	\$ 7,009,979	\$ 6,994,112	\$ 7,223,082	\$ 7,316,982

MANATEE CENTER REVENUES

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
FPUA CONTRIBUTION	\$ 212,899	\$ 269,472	\$ 515,835	\$ 519,180
GIFT SHOP SALES	197,745	166,522	146,000	150,000
BOAT TOURS	31,304	-	-	-
DONATIONS	6,881	6,123	3,000	3,000
ADMISSIONS	37,313	46,463	46,000	47,000
TEACHING INCOME & CAMPS	15,648	13,099	10,000	10,000
MEMBERSHIPS	680	150	-	-
FUND RAISING INCOME	214	256	-	-
TOTAL OPERATING REVENUES	502,684	502,085	720,835	729,180
<u>NON-OPERATING REVENUES</u>				
GRANT REVENUE	46,014	109,275	40,938	39,304
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,505	92,917	10,000	10,000
TOTAL NON-OPERATING REVENUES	47,519	202,192	50,938	49,304
<u>CONTRIBUTED CAPITAL - NONCASH</u>	7,626	-	-	-
TOTAL REVENUES	\$ 557,829	\$ 704,276	\$ 771,773	\$ 778,484



FPUAnet COMMUNICATIONS REVENUES

	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>OPERATING REVENUES</u>				
DEDICATED INTERNET ACCESS	\$ 206,374	\$ 294,460	\$ 397,000	\$ 415,000
FIBER BANDWIDTH CONNECTIONS	126,058	113,480	131,000	133,000
COMMERICAL	-	25,585	66,000	177,000
RESIDENTIAL	-	383	23,000	119,000
DARK FIBER TRANSMISSION	260,415	537,113	1,025,000	1,550,000
WIRELESS BROADBAND INTERNET ACCESS	2,340	(27)	-	-
WIRELESS BANDWIDTH CONNECTIONS	1,041	-	-	-
OTHER OPERATING REVENUES	4,276	4,874	-	-
TOTAL OPERATING REVENUES	600,503	975,868	1,642,000	2,394,000
<u>NON-OPERATING REVENUES</u>				
GATEWAY RENTALS	-	-	3,400	6,000
VOICE SERVICES	-	-	1,500	2,000
SECURITY SERVICES	-	371	-	-
REVENUE FOR CITY BILLING	168	150	150	150
GRANT REVENUE	39	3	-	-
GAIN (LOSS) ON DISPOSITION OF PROPERTY	93	-	-	-
TOTAL NON OPERATING REVENUES	301	524	5,050	8,150
REVENUES BEFORE CAPITAL CONTRIBUTIONS	600,805	976,392	1,647,050	2,402,150
<u>CONTRIBUTED CAPITAL - CASH</u>	35,236	650,600	101,250	20,000
TOTAL REVENUES	\$ 636,040	\$ 1,626,992	\$ 1,748,300	\$ 2,422,150

TREASURE COAST ENERGY CENTER REVENUES

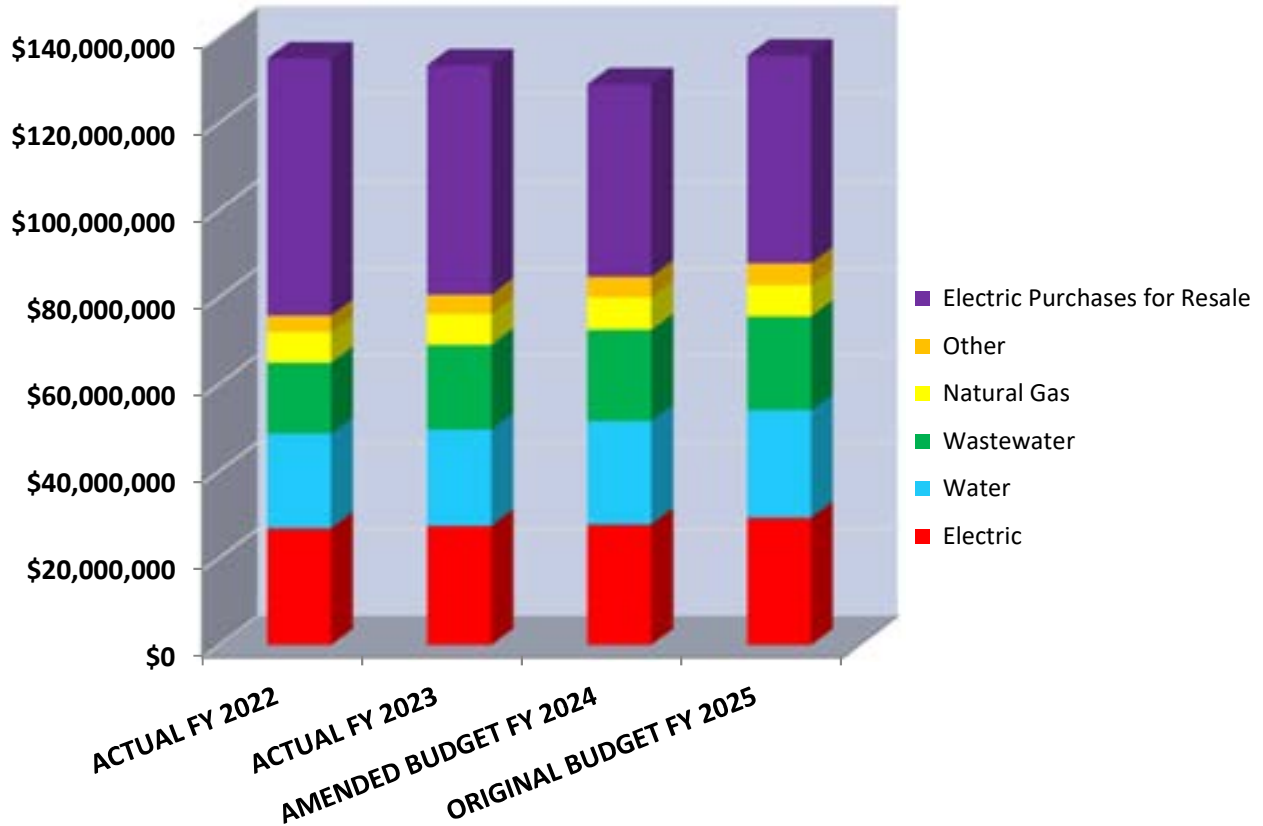
	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>NON-OPERATING REVENUES</u>				
FMPA O&M EXPENSE RECOVERY	\$ 2,069,288	\$ 2,155,897	\$ 2,131,304	\$ 2,047,662
TOTAL NON-OPERATING REVENUES	2,069,288	2,155,897	2,131,304	2,047,662
TOTAL REVENUES	\$ 2,069,288	\$ 2,155,897	\$ 2,131,304	\$ 2,047,662



OPERATIONS AND MAINTENANCE EXPENSES BY DEPARTMENT

Department Name	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
01 - Manatee Center	\$ 557,513	\$ 704,267	\$ 766,198	\$ 777,884
02 - Treasure Coast Energy Center	2,069,288	2,155,897	2,131,304	2,047,662
10 - Board	118,082	121,996	129,337	131,992
11 - Director of Utilities	482,760	469,663	492,235	483,776
12 - General Counsel	139,151	194,603	499,565	505,690
14 - Chief Financial Officer	542,810	526,953	333,837	320,371
15 - Human Resources	425,116	476,476	597,897	584,034
18 - Safety	165,957	177,359	212,639	188,094
21 - Finance	3,057,665	1,932,467	1,948,398	1,779,324
22 - Supply Chain Management	869,667	881,101	781,707	935,937
31 - Chief Operating Officer	416,909	345,647	359,270	429,013
32 - Information Technology Services	3,860,548	4,001,370	4,617,043	5,730,003
35 - Facilities	1,047,332	1,178,699	1,375,545	1,395,131
39 - Administrative & General - Manatee Cntr	316	10	5,575	600
41 - Public Affairs - Sustainability	231,949	483,759	605,476	736,918
43 - Customer Service	2,500,734	2,305,543	2,010,730	1,982,667
44 - Utility Operations	-	701,606	1,201,942	1,291,970
46 - Geospatial Technology Services	296,309	602,346	659,837	760,493
49 - Administrative & General - Administration	48,036	66,848	1,091,094	1,167,782
51 - Director of Electric & Gas Systems	264,191	301,653	361,084	369,435
53 - Electric Purchases for Resale	58,999,960	52,691,991	44,133,236	47,637,848
54 - Electric Transmission & Distribution	10,273,230	10,359,264	10,401,149	10,920,538
55 - Electric Operations	2,441,182	2,403,558	2,174,003	2,417,210
56 - Electric & Gas Engineering	1,415,038	1,478,183	1,299,601	1,435,678
59 - Administrative & General - Electric	7,871,465	8,365,432	8,877,187	9,089,100
61 - Dir of Water/Wastewater Systems	405,797	550,126	551,990	535,325
62 - Water Resources	8,335,299	8,514,259	8,756,957	9,014,569
64 - Water Distribution	5,920,204	5,858,661	6,126,712	6,120,332
66 - Water/Wastewater Engineering	1,398,262	1,264,907	1,437,262	1,548,317
69 - Administrative & General - Water	2,491,388	2,749,640	2,953,854	3,002,183
74 - Gas Operations	2,064,025	2,243,509	2,307,273	2,365,462
75 - Gas Purchases for Resale	3,512,672	3,123,982	3,200,000	2,700,000
79 - Administrative & General - Gas	616,905	849,353	897,420	906,171
82 - Water Reclamation	4,479,533	4,694,473	4,787,463	5,059,774
84 - Wastewater Collection	5,568,211	5,793,946	6,208,744	6,202,058
89 - Administrative & General - Wastewater	2,643,812	5,394,050	5,643,754	5,691,741
93 - FPUAnet Communications	949,611	1,374,038	1,535,715	1,749,624
95 - FPUAnet Purchases for Resale	76,700	55,954	60,000	80,000
99 - Administrative & General - FPUAnet	30,406	103,451	106,779	108,021
Grand Total	\$ 136,588,033	\$ 135,497,040	\$ 131,639,812	\$ 138,202,727

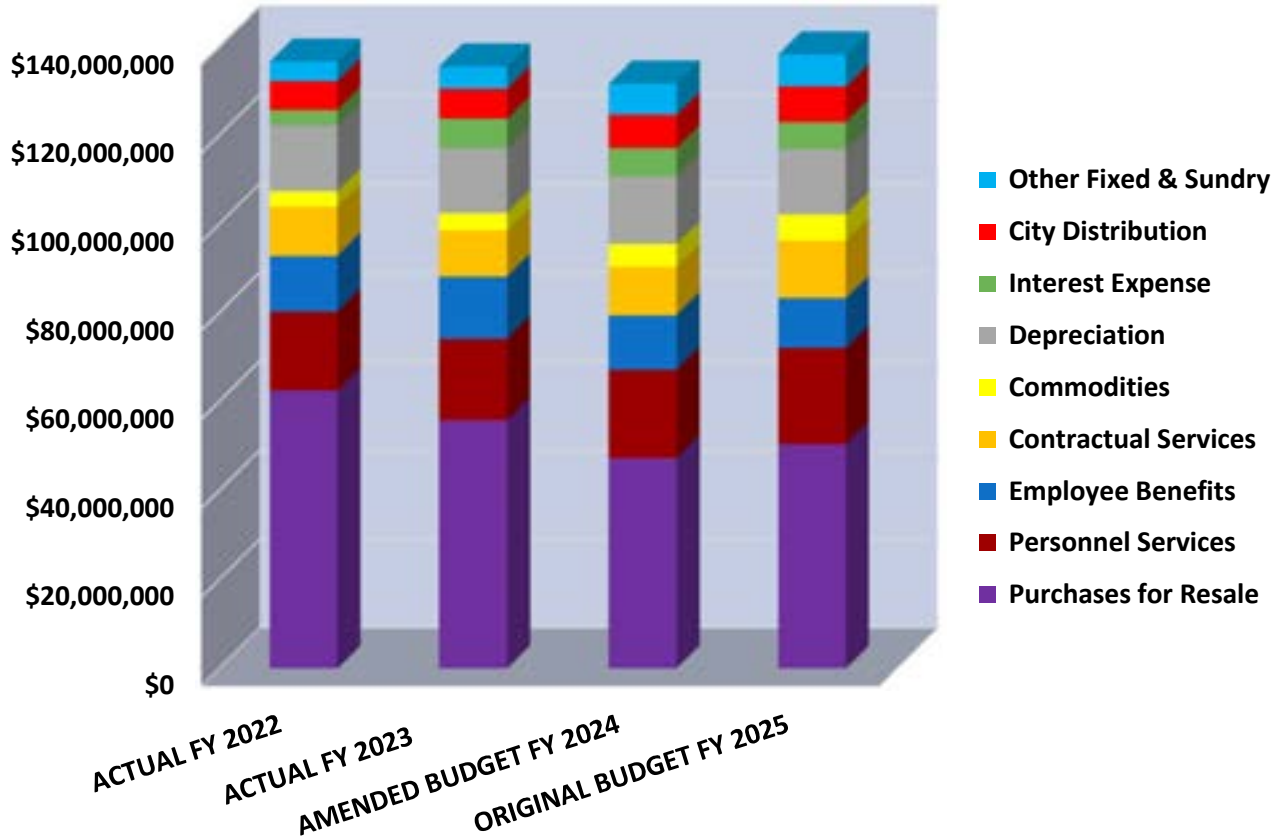
OPERATIONS & MAINTENANCE EXPENSES BY SYSTEM



	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
Electric	\$ 26,862,777	\$ 27,418,228	\$ 27,743,085	\$ 29,309,505
Electric Purchases for Resale	58,999,960	52,691,992	44,133,236	47,637,848
Water	21,763,338	22,199,946	23,831,929	24,691,397
Wastewater	16,280,954	19,429,899	20,909,052	21,585,144
Natural Gas	7,078,288	7,106,972	7,459,922	7,173,169
Other	3,810,377	4,415,009	4,794,506	5,037,582
TOTAL, net	\$ 134,795,694	\$ 133,262,047	\$ 128,871,730	\$ 135,434,645

NOTE: Excludes capitalized labor and overhead, and unallocated contingency

OPERATIONS & MAINTENANCE EXPENSES BY CATEGORY



Type	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
Purchases for Resale	\$ 62,593,285	\$ 55,872,099	\$ 47,395,236	\$ 50,419,848
Personnel Services	17,788,464	18,288,755	19,851,534	21,691,459
Employee Benefits	12,499,245	14,070,538	12,292,815	11,231,132
Contractual Services	11,010,098	10,288,283	10,838,602	12,994,942
Commodities	3,563,290	3,981,855	5,162,697	5,840,581
Depreciation	14,731,295	14,564,931	15,199,000	14,710,578
Interest Expense	3,578,404	6,638,139	6,419,538	6,105,632
City Distribution	6,524,408	6,758,421	7,467,922	8,002,938
Other Fixed & Sundry	4,299,544	5,034,019	7,012,468	7,205,617
TOTAL	\$ 136,588,033	\$ 135,497,040	\$ 131,639,812	\$ 138,202,727

OPERATIONS & MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>				
1010 Salaries & Wages	\$ 16,772,500	\$ 17,034,321	\$ 18,277,034	\$ 20,285,959
1020 Overtime	1,015,965	1,254,434	1,574,500	1,405,500
<i>Personnel Services Total</i>	<u>17,788,465</u>	<u>18,288,755</u>	<u>19,851,534</u>	<u>21,691,459</u>
<u>EMPLOYEE BENEFITS</u>				
4050 Retirement	6,838,675	7,775,976	5,705,423	4,355,177
4060 FICA	1,297,684	1,343,922	1,518,642	1,659,397
4070 Employees' Insurance	4,200,978	4,580,802	4,756,000	4,899,000
4090 Vacation Pay Expense	(62,399)	52,991	-	-
4100 Sick Pay Expense	(15,418)	97,686	-	-
4110 Net OPEB Expense	76,942	78,363	77,000	77,000
4600 Workers' Compensation	162,712	137,443	225,750	237,036
4640 Unemployment Claims	72	3,355	10,000	3,522
<i>Employee Benefits Total</i>	<u>12,499,246</u>	<u>14,070,538</u>	<u>12,292,815</u>	<u>11,231,132</u>
<u>CONTRACTUAL SERVICES</u>				
2110 Advertising	64,105	68,174	87,182	83,528
2122 Rentals	93,847	90,268	179,985	112,911
2131 Maintenance of Structures	81,809	82,985	131,345	125,309
2132 Maintenance of Vehicles	180,638	172,880	264,430	214,198
2133 Maintenance of Equipment	155,772	187,371	218,646	295,339
2139 Maintenance/Service Contracts	4,263,207	4,043,993	3,617,878	4,526,000
2140 Postage	206,172	206,068	234,678	258,755
2151 Printing	71,503	74,776	102,737	97,712
2161 Professional Fees - Audit	54,670	68,651	62,650	56,000
2164 Professional Fees - Consult/Eng	1,094,470	878,182	1,099,000	1,478,136
2165 Temporary Labor	19,748	39,460	93,000	43,450
2166 Professional Fees - Other	955,403	191,754	216,420	255,288
2170 Training	257,473	247,937	331,063	406,639
2171 Travel	9,420	21,118	23,963	25,329
2172 Car Allowance	148,410	146,836	145,190	143,040
2190 Communications	433,621	719,604	1,255,200	1,800,300
2200 Utilities	2,650,257	2,874,946	2,516,560	2,768,200
2230 Employee Relations	70,536	36,117	76,380	80,166
2240 Business Relations	2,741	5,946	6,900	7,871
2250 Community Relations	98,610	32,662	56,100	60,483
2260 Memberships - Professional	66,905	68,139	77,853	73,411
2262 Memberships - Civic	28,375	27,940	38,651	80,086
2290 Billing - Housing Authority	2,405	2,475	2,791	2,791
<i>Contractual Services Total</i>	<u>11,010,097</u>	<u>10,288,283</u>	<u>10,838,602</u>	<u>12,994,942</u>
<u>PURCHASES FOR RESALE</u>				
3360 Purchases for Resale	62,593,284	55,872,099	47,395,236	50,419,848
<i>Purchases for Resale Total</i>	<u>62,593,284</u>	<u>55,872,099</u>	<u>47,395,236</u>	<u>50,419,848</u>

OPERATIONS & MAINTENANCE EXPENSES BY OBJECT CODE

Object Code	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>COMMODITIES</u>				
3311 Office Supplies	72,997	68,772	129,059	156,337
3313 Subscriptions	24,092	70,105	1,120,710	1,448,125
3316 Operating Supplies	1,769,913	1,902,407	1,733,082	2,008,178
3320 Chemicals	1,133,390	1,361,551	1,603,000	1,653,000
3331 Vehicle Supplies	493,341	495,666	475,750	472,602
3340 Small Tools	69,557	83,354	101,096	102,339
<i>Commodities Total</i>	<u>3,563,290</u>	<u>3,981,855</u>	<u>5,162,697</u>	<u>5,840,581</u>
<u>FIXED & SUNDRY</u>				
4010 Cost of Goods Sold	94,800	78,738	92,400	81,100
4015 Sales Discounts	3,711	2,987	7,500	3,076
4020 Cash (Over) Short	(1,702)	(1,260)	300	300
4080 Employee Suggestions & Awards	9,944	9,395	12,600	9,396
4509 Other Taxes	38,669	38,987	38,538	40,465
4510 Gross Receipts Tax	2,050,093	2,256,646	2,490,900	2,565,600
4520 Licenses & Permits	65,239	57,601	70,545	75,853
4531 Contributions - Civic	212,898	269,472	515,835	519,180
4610 Insurance - Prop/Liability	763,498	978,009	1,548,350	1,698,185
4666 Inventory Adjustments	330,171	247,484	17,500	254,909
4700 Utility Bad Debt Expense	130,703	339,467	470,000	349,650
5730 Bank Charges	525,901	639,717	810,000	660,187
9005 Duplicate Charges	(54,630)	(50,663)	(62,000)	(52,284)
<i>Fixed & Sundry Total</i>	<u>4,169,295</u>	<u>4,866,580</u>	<u>6,012,468</u>	<u>6,205,617</u>
<u>INTEREST EXPENSES</u>				
5721 Interest - Bonds	3,678,604	7,263,767	6,980,301	6,680,576
5723 Interest - Deposits	42,951	17,420	86,349	86,401
5729 Interest - Other	-	13,526	26,000	26,000
5731 Amortization of Bond Discounts	(143,152)	(656,574)	(673,112)	(687,345)
<i>Interest Expenses Total</i>	<u>3,578,403</u>	<u>6,638,139</u>	<u>6,419,538</u>	<u>6,105,632</u>
<u>MISCELLANEOUS</u>				
5710 Storm Expenses	130,251	167,439	-	-
9000 Distribution to City of Fort Pierce	6,524,408	6,758,421	7,467,922	8,002,938
9010 Contingency	-	-	1,000,000	1,000,000
9030 Depreciation	14,731,294	14,564,931	15,199,000	14,710,578
<i>Miscellaneous Total</i>	<u>21,385,953</u>	<u>21,490,791</u>	<u>23,666,922</u>	<u>23,713,516</u>
Grand Total	<u><u>\$ 136,588,033</u></u>	<u><u>\$ 135,497,040</u></u>	<u><u>\$ 131,639,812</u></u>	<u><u>\$ 138,202,727</u></u>

ALLOCATION DISTRIBUTION
AMENDED BUDGET FY 2024






	DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUA Net	OTHER	TOTAL
01	Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 766,198	\$ 766,198
02	Treasure Coast Energy Center	-	-	-	-	-	-	2,131,304	2,131,304
10	Board	7,398	49,336	37,691	6,902	27,839	171	-	129,337
11	Director of Utilities	25,509	130,683	162,701	39,998	109,354	23,990	-	492,235
12	General Counsel	20,380	193,878	148,116	27,122	109,398	671	-	499,565
14	Chief Financial Officer	42,812	117,749	89,956	16,472	66,441	407	-	333,837
15	Human Resources	58,523	151,025	188,026	46,224	126,375	27,724	-	597,897
18	Safety	12,897	80,816	61,740	11,305	45,601	280	-	212,639
21	Finance	113,040	742,586	567,309	103,881	419,012	2,570	-	1,948,398
22	Supply Chain Management	512,885	137,341	49,947	48,926	12,850	19,758	-	781,707
31	Chief Operating Officer	20,584	94,833	118,066	29,025	79,354	17,408	-	359,270
32	Information Technology Services	269,532	1,217,303	1,515,542	372,582	1,018,622	223,462	-	4,617,043
35	Facilities	65,276	489,778	417,845	83,595	301,100	17,951	-	1,375,545
39	Administrative & General	-	-	-	-	-	-	5,575	5,575
41	Public Affairs & Sustainability	24,855	234,919	179,470	32,863	132,556	813	-	605,476
43	Customer Service	-	813,541	621,517	113,807	459,050	2,815	-	2,010,730
44	Utility Operations	-	336,544	418,997	103,006	281,615	61,780	-	1,201,942
46	Geospatial Technology	37,906	174,141	216,805	53,299	145,718	31,967	-	659,836
49	Administrative & General	4,892	304,136	378,650	93,088	254,497	55,831	-	1,091,094
51	Director of Electric & Gas Systems	9,917	351,167	-	-	-	-	-	361,084
53	Electric Purchases for Resale	-	44,133,236	-	-	-	-	-	44,133,236
54	Electric Transmission & Distribution	627,768	9,773,381	-	-	-	-	-	10,401,149
55	Electric Operations	864	2,173,139	-	-	-	-	-	2,174,003
56	Electric & Gas Engineering	-	1,299,601	-	-	-	-	-	1,299,601
59	Administrative & General	-	8,877,187	-	-	-	-	-	8,877,187
61	Director of W/WW Systems	-	-	331,194	-	220,796	-	-	551,990
62	Water Resources	-	-	8,756,957	-	-	-	-	8,756,957
64	Water Distribution	302,232	-	5,824,480	-	-	-	-	6,126,712
66	W/WW Engineering	115,485	-	793,066	-	528,711	-	-	1,437,262
69	Administrative & General	-	-	2,953,854	-	-	-	-	2,953,854
74	Gas Operations	126,866	-	-	2,180,407	-	-	-	2,307,273
75	Gas Purchases for Resale	-	-	-	3,200,000	-	-	-	3,200,000
79	Administrative & General	-	-	-	897,420	-	-	-	897,420
82	Water Reclamation	2,971	-	-	-	4,784,492	-	-	4,787,463
84	Wastewater Collection	66,827	-	-	-	6,141,917	-	-	6,208,744
89	Administrative & General	-	-	-	-	5,643,754	-	-	5,643,754
93	FPUAnet Communications	298,663	-	-	-	-	1,237,052	-	1,535,715
95	FPUAnet Purchases for Resale	-	-	-	-	-	60,000	-	60,000
99	Administrative & General	-	-	-	-	-	106,779	-	106,779
	TOTALS	\$ 2,768,082	\$ 71,876,321	\$ 23,831,929	\$ 7,459,922	\$ 20,909,052	\$ 1,891,429	\$ 2,903,077	\$ 131,639,812

ALLOCATION DISTRIBUTION
ORIGINAL BUDGET FY 2025

	DEPARTMENTS	CAPITAL OR UNALLOC. CONTING.	ELECTRIC	WATER	NATURAL GAS	WASTE-WATER	FPUA Net	OTHER	TOTAL
01	Manatee Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 777,884	\$ 777,884
02	Treasure Coast Energy Center	-	-	-	-	-	-	2,047,662	2,047,662
10	Board	7,398	50,411	38,512	7,052	28,445	174	-	131,992
11	Director of Utilities	25,509	128,315	159,752	39,273	107,372	23,555	-	483,776
12	General Counsel	20,380	196,357	150,009	27,469	110,796	679	-	505,690
14	Chief Financial Officer	42,812	112,300	85,793	15,710	63,367	389	-	320,371
15	Human Resources	58,523	147,144	183,193	45,036	123,127	27,011	-	584,034
18	Safety	12,897	70,886	54,153	9,916	39,997	245	-	188,094
21	Finance	113,040	674,178	515,048	94,312	380,413	2,333	-	1,779,324
22	Supply Chain Management	512,885	216,138	78,603	76,995	20,222	31,094	-	935,937
31	Chief Operating Officer	20,584	114,361	142,378	35,002	95,695	20,993	-	429,013
32	Information Technology Services	269,532	1,528,933	1,903,520	467,962	1,279,388	280,668	-	5,730,003
35	Facilities	65,276	497,099	424,091	84,845	305,601	18,219	-	1,395,131
39	Administrative & General	-	-	-	-	-	-	600	600
41	Public Affairs & Sustainability	24,855	288,100	220,099	40,303	162,564	997	-	736,918
43	Customer Service	-	802,187	612,842	112,219	452,643	2,776	-	1,982,667
44	Utility Operations	-	361,751	450,381	110,722	302,709	66,407	-	1,291,970
46	Geospatial Technology	37,906	202,324	251,894	61,926	169,302	37,141	-	760,493
49	Administrative & General	4,892	325,609	405,383	99,660	272,465	59,773	-	1,167,782
51	Director of Electric & Gas Systems	9,917	359,518	-	-	-	-	-	369,435
53	Electric Purchases for Resale	-	47,637,848	-	-	-	-	-	47,637,848
54	Electric Transmission & Distribution	627,768	10,292,770	-	-	-	-	-	10,920,538
55	Electric Operations	864	2,416,346	-	-	-	-	-	2,417,210
56	Electric & Gas Engineering	-	1,435,678	-	-	-	-	-	1,435,678
59	Administrative & General	-	9,089,100	-	-	-	-	-	9,089,100
61	Director of W/WW Systems	-	-	321,195	-	214,130	-	-	535,325
62	Water Resources	-	-	9,014,569	-	-	-	-	9,014,569
64	Water Distribution	302,232	-	5,818,100	-	-	-	-	6,120,332
66	W/WW Engineering	115,485	-	859,699	-	573,133	-	-	1,548,317
69	Administrative & General	-	-	3,002,183	-	-	-	-	3,002,183
74	Gas Operations	126,866	-	-	2,238,596	-	-	-	2,365,462
75	Gas Purchases for Resale	-	-	-	2,700,000	-	-	-	2,700,000
79	Administrative & General	-	-	-	906,171	-	-	-	906,171
82	Water Reclamation	2,971	-	-	-	5,056,803	-	-	5,059,774
84	Wastewater Collection	66,827	-	-	-	6,135,231	-	-	6,202,058
89	Administrative & General	-	-	-	-	5,691,741	-	-	5,691,741
93	FPUAnet Communications	298,663	-	-	-	-	1,450,961	-	1,749,624
95	FPUAnet Purchases for Resale	-	-	-	-	-	80,000	-	80,000
99	Administrative & General	-	-	-	-	-	108,021	-	108,021
	TOTALS	\$ 2,768,082	\$ 76,947,353	\$ 24,691,397	\$ 7,173,169	\$ 21,585,144	\$ 2,211,436	\$ 2,826,146	\$ 138,202,727

SUMMARY OF FPUA STRATEGIC MANAGEMENT PLAN

As outlined in the budget message, 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. FPUA works closely with the City of Fort Pierce to determine the five key result areas below based on the City’s top priorities and Annual Action Plan to improve the rate of success for both entities. The proceeding pages show how the departments are setting goals for expansion and maintenance while tracking the key results. This demonstrates each department’s continued involvement and commitment to achieving the service delivery goals that advance our mission.

	<p>Community Relations</p>	<p>FPUA will engage internal and external stakeholders to build relationships and earn trust through collaborative communication.</p>
	<p>Growth and Rates</p>	<p>FPUA will strategically expand services to grow the utility and city in order to provide economical and reliable services for customers.</p>
	<p>Workforce</p>	<p>FPUA will retain and attract the employees necessary to lead FPUA into the future.</p>
	<p>Technology</p>	<p>FPUA will streamline and automate processes.</p>
	<p>Utility Governance</p>	<p>FPUA will provide its Board with the education and resources needed to continue to excel at the performance of its Charter responsibilities.</p>

*For further information on all key result areas; each above listed strategic goal is linked to the budget message.

FORT PIERCE UTILITIES AUTHORITY BOARD

Mayor Linda Hudson, Barbara Bennett, Larry Lammers, Frank H. Fee IV, Kristina Gibbons

General Counsel

Caroline Valentin

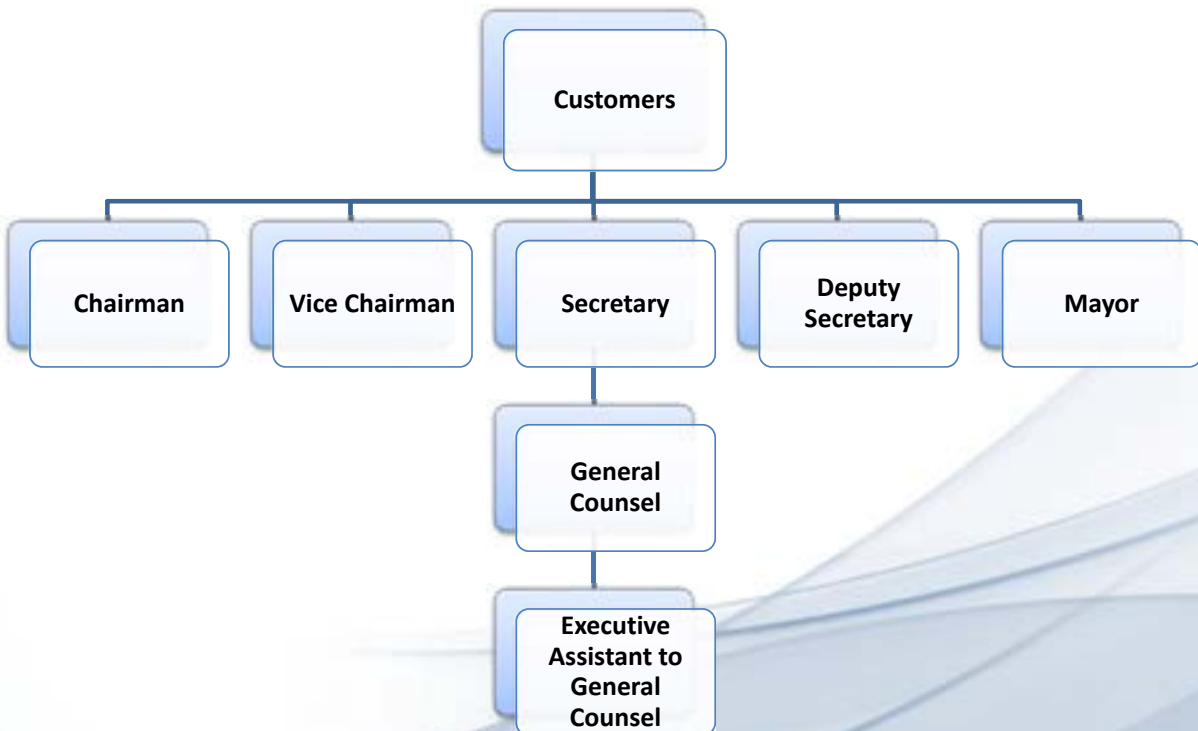
Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
10 Board	5	5	5	5	-
12 General Counsel	1	2	2	2	-
TOTAL FTE	6	7	7	7	-

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



FPUA BOARD

DEPARTMENTAL GOALS AND OBJECTIVES

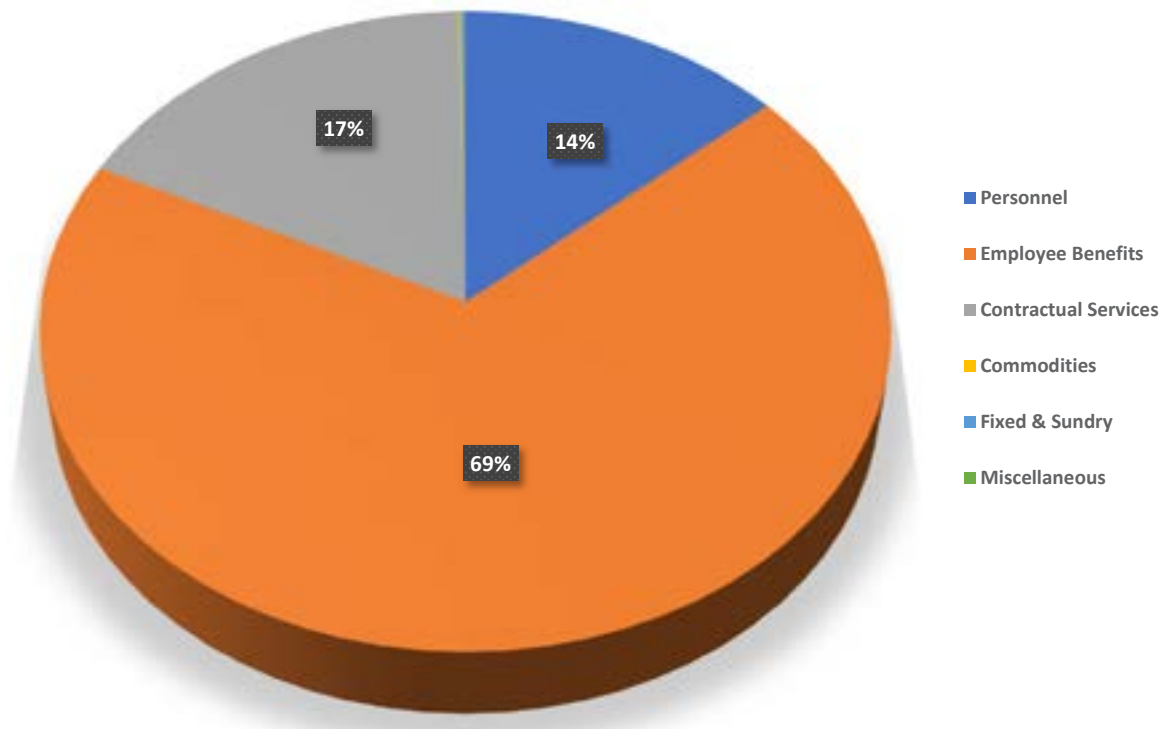
	Utility Governance	Hold public meetings to conduct FPUA business
		Participate in industry conferences and engage with industry related organizations to enhance knowledge of best practices.
		Review and approve utility rates
		Approve purchases of goods and services greater than \$50,000
		Provide direction 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
		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 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Board meetings	20	19	20	19	20	18	20
	Agenda items reviewed	250	301	250	234	250	250	250
	Workshops- Budget, Rates, Employee Benefits, Compensation, and Strategic Planning	5	2	2	2	2	3	3
	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 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 18,199	\$ 18,005	\$ 18,005	\$ 18,005	\$ -
Employee Benefits	76,896	85,076	87,892	90,500	2,608
Contractual Services	22,742	18,555	23,100	23,100	-
Commodities	-	119	100	123	23
Fixed & Sundry	245	241	240	264	-
Miscellaneous	-	-	-	-	-
TOTALS	\$ 118,082	\$ 121,996	\$ 129,337	\$ 131,992	\$ 2,631

**Original Budget
FY 2025**



DEPT. 10 - BOARD

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 18,199	\$ 18,005	\$ 18,005	\$ 18,005
	<i>Personnel Services Total</i>	<u>18,199</u>	<u>18,005</u>	<u>18,005</u>	<u>18,005</u>
<u>EMPLOYEE BENEFITS</u>					
4060	FICA	2,073	2,013	1,377	1,377
4070	Employees' Insurance	74,613	82,857	86,217	88,810
4600	Workers' Compensation	210	206	298	313
	<i>Employee Benefits Total</i>	<u>76,896</u>	<u>85,076</u>	<u>87,892</u>	<u>90,500</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	40	-	-	-
2166	Professional Fees - Other	2,414	-	-	-
2170	Training	6,608	6,555	10,000	10,000
2172	Car Allowance	12,080	12,000	12,000	12,000
2190	Communications	-	-	1,100	1,100
2262	Memberships - Civic	1,600	-	-	-
	<i>Contractual Services Total</i>	<u>22,742</u>	<u>18,555</u>	<u>23,100</u>	<u>23,100</u>
<u>COMMODITIES</u>					
3311	Office Supplies	-	119	100	123
	<i>Commodities Total</i>	<u>-</u>	<u>119</u>	<u>100</u>	<u>123</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	245	241	240	264
	<i>Fixed & Sundry Total</i>	<u>245</u>	<u>241</u>	<u>240</u>	<u>264</u>
Total		<u>\$ 118,082</u>	<u>\$ 121,996</u>	<u>\$ 129,337</u>	<u>\$ 131,992</u>

GENERAL COUNSEL

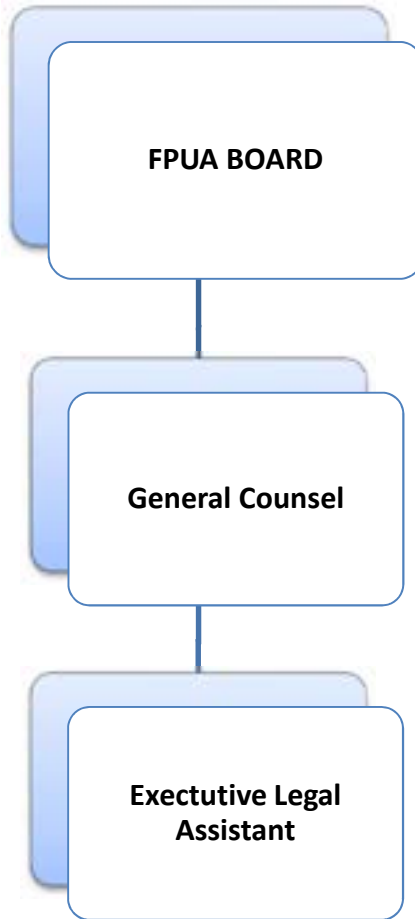
Department Description

The General Counsel is appointed by and reports directly to the FPUA Board. The General Counsel serves as the chief legal officer and attorney responsible for leading all legal affairs of the FPUA Board, Director of Utilities, system directors and staff in support of FPUA's mission. The General Counsel provides comprehensive legal services covering all aspects of the current and future business requirements for the electric, water, wastewater, natural gas, fiber and other systems, including the provision of general legal advice in such areas as utilities, labor and employment, public records, public finance, procurement, purchasing and contracts, real property matters, and risk management and compliance; representation before all levels of court; review of all resolutions submitted for Board action; and review of all contracts, agreements, and other documents executed on behalf of FPUA.

Departmental Accomplishments

- Established in house counsel office to more effectively represent FPUA and provide guidance for all legal matters.


GENERAL COUNSEL STAFFING




	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Classification				
General Counsel	1	1	1	-
Executive Legal Assistant	1	1	1	-
TOTAL FTE	2	2	2	-

GENERAL COUNSEL

DEPARTMENTAL GOALS AND OBJECTIVES

	Utility Governance	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

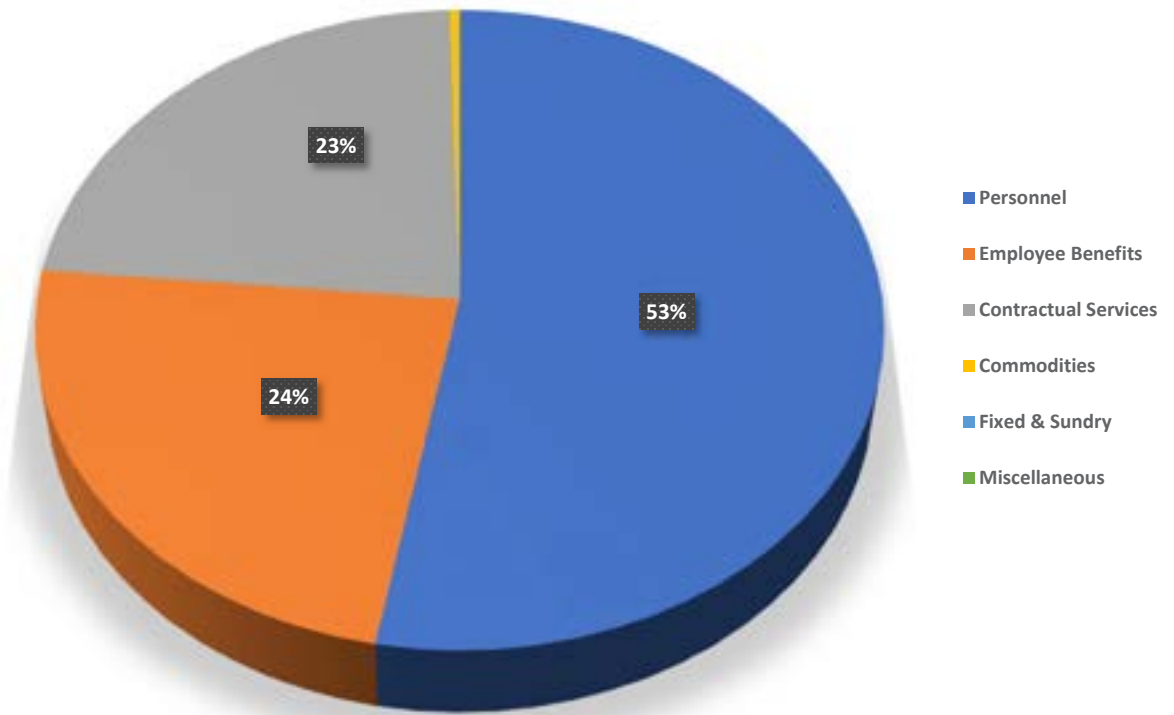
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual*	Goal	Projected	Goal
	Board Meetings	21	19	20	10	20	21	20
	Special topic meetings	2	0	2	2	2	2	2
	Workshops	2	1	2	2	2	2	2
	Resolutions reviewed	8	17	10	8	10	15	15
	Contracts/agreements	150	171	150	198	150	170	170

*In-house General Counsel’s start of employment was April 24, 2023.

BUDGET SUMMARY - DEPT 12

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 120,564	\$ 104,888	\$ 254,548	\$ 267,520	\$ 12,972
Employee Benefits	18,430	78,872	139,707	119,260	(20,447)
Contractual Services	-	8,170	91,660	116,760	25,100
Commodities	157	2,674	13,650	2,150	(11,500)
Fixed & Sundry	-	-	-	-	-
Miscellaneous	-	-	-	-	-
TOTALS	\$ 139,151	\$ 194,603	\$ 499,565	\$ 505,690	\$ 6,125

**Original Budget
FY 2025**



DEPT. 12 - GENERAL COUNSEL

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 120,564	\$ 104,888	\$ 254,548	\$ 267,520
	<i>Personnel Services Total</i>	<u>120,564</u>	<u>104,888</u>	<u>254,548</u>	<u>267,520</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	-	54,416	80,175	57,544
4060	FICA	-	6,700	19,473	20,465
4070	Employees' Insurance	18,341	10,903	39,402	40,587
4090	Vacation Pay Expense	-	6,773	-	-
4110	Net OPEB Expense	-	-	527	527
4600	Workers' Compensation	89	80	130	137
	<i>Employee Benefits Total</i>	<u>18,430</u>	<u>78,872</u>	<u>139,707</u>	<u>119,260</u>
<u>CONTRACTUAL SERVICES</u>					
2166	Professional Fees - Other	-	2,025	75,000	100,000
2170	Training	-	3,360	9,000	9,000
2171	Travel	-	-	500	500
2172	Car Allowance	-	2,150	5,160	5,160
2190	Communications	-	-	1,000	1,100
2260	Memberships - Professional	-	635	1,000	1,000
	<i>Contractual Services Total</i>	<u>-</u>	<u>8,170</u>	<u>91,660</u>	<u>116,760</u>
<u>COMMODITIES</u>					
3311	Office Supplies	157	2,674	13,500	2,000
3313	Subscriptions	-	-	150	150
	<i>Commodities Total</i>	<u>157</u>	<u>2,674</u>	<u>13,650</u>	<u>2,150</u>
Total		<u>\$ 139,151</u>	<u>\$ 194,603</u>	<u>\$ 499,565</u>	<u>\$ 505,690</u>

DIRECTOR OF UTILITIES
Javier Cisneros, P.E.

Director of
Electric & Gas Systems
 Craig Crawford

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

Chief Financial Officer
 Barbara A. Mika, CGFO

Chief Operating Officer
 Daniel Retherford, P.E.

Human Resources
 Colleen Thurston, PHR, SHRM-CP
 Manager

Treasure Coast Energy Center
 Jay Butters
 Plant Manager

Director of
Public Affairs & Sustainability
 Rachel Tennant, J.D.

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
02 Treasure Coast Energy Center	11 D	11 D	9 D	9 D	-
11 Director of Utilities	2	2	2	2	-
15 Human Resources	3 D	3	4	4	-
18 Safety	1 P	1	1	1	-
TOTAL FTE	17	17	16	16	-

D - Includes DROP participant employees

P - Excludes part-time employees

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.

Department Accomplishments

- Develop DART program and implement new targets over the first 6 month of 2024 with a 5- and 10-year plan to achieve all new targets
- Facilitated the 2024 FPUA & City of Fort Pierce Joint workshop
- Facilitated Classification and Compensation Study to ensure a sustainable workforce
- Facilitated the successful implementation of the Agenda Management System
- 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

DIRECTOR OF UTILITIES

DEPARTMENTAL GOALS AND OBJECTIVES

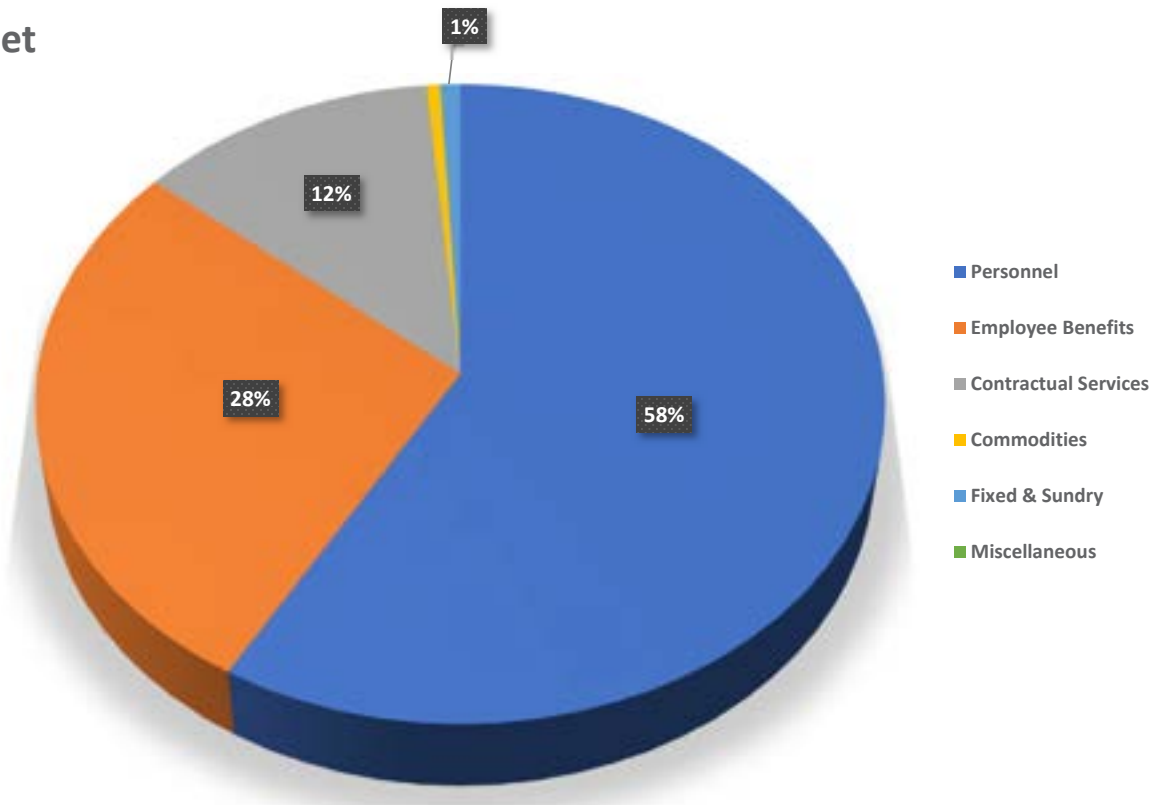
	Growth and Rates	Serve as General Manager and Chief Executive Officer of FPUA
		Direct and coordinate activities of all FPUA employees
		Establish general procedure to ensure all policies and resolutions passed by the Board are enforced and duly administered with controlled resources in an effort to enhance service delivery
		Direct the budget and rate processes
		Work with FMPA to evaluate strategies for creating natural gas price and Power Cost Adjustment predictability
	Utility Governance	Inform the FPUA Board of legislative matters, capital improvements, budget items, policies, and services offered to customers
	Community Relations	Maintain open lines of communication with City Commission and City staff regarding utility issues

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Director/direct report meetings	45	40	50	39	50	45	50
	Exempt staff meetings	5	3	4	3	4	4	4
	Accept annual independent audit	Yes	Yes	Yes	Yes	Yes	Yes	Yes
	FMPA meetings	24	27	20	31	20	20	20
	Utility planning meetings with St. Lucie County, City of Port St. Lucie, and Economic Development Council	20	24	20	20	20	20	20
	Meetings with Mayor, Commissioners, or City Commission Meetings	10	19	10	26	14	20	15

BUDGET SUMMARY - DEPT 11

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 346,863	\$ 244,101	\$ 269,064	\$ 282,555	\$ 13,491
Employee Benefits	102,605	178,653	154,804	133,902	(20,902)
Contractual Services	23,192	42,133	59,542	60,577	1,035
Commodities	5,373	1,583	5,225	2,680	(2,545)
Fixed & Sundry	4,727	3,194	3,600	4,062	462
Miscellaneous	-	-	-	-	-
TOTALS	\$ 482,760	\$ 469,663	\$ 492,235	\$ 483,776	\$ (8,459)

**Original Budget
FY 2025**



DEPT. 11 - DIRECTOR OF UTILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 346,863	\$ 244,101	\$ 269,064	\$ 282,555
	<i>Personnel Services Total</i>	<u>346,863</u>	<u>244,101</u>	<u>269,064</u>	<u>282,555</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	132,343	119,902	84,207	60,778
4060	FICA	23,689	16,608	20,583	21,615
4070	Employees' Insurance	31,466	42,519	49,144	50,622
4090	Vacation Pay Expense	(11,849)	(1,124)	-	-
4100	Sick Pay Expense	(73,825)	-	-	-
4110	Net OPEB Expense	534	539	527	527
4600	Workers' Compensation	247	208	343	360
	<i>Employee Benefits Total</i>	<u>102,605</u>	<u>178,653</u>	<u>154,804</u>	<u>133,902</u>
<u>CONTRACTUAL SERVICES</u>					
2139	Maintenance/Service Contracts	1,995	1,507	850	500
2133	Maintenance of Equipment	-	20	-	-
2140	Postage	174	-	50	-
2151	Printing	43	46	-	47
2164	Profess. Fees - Consulting/Eng.	-	12,407	25,000	25,000
2170	Training	2,704	4,462	9,000	9,000
2171	Travel	503	1,824	2,000	2,000
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	455	433	1,200	1,300
2230	Employee Relations	10,210	12,063	12,000	12,425
2240	Business Relations	1,123	2,932	2,000	3,020
2250	Community Relations	615	-	100	-
2260	Memberships - Professional	210	878	1,782	1,700
2262	Memberships - Civic	-	400	400	425
	<i>Contractual Services Total</i>	<u>23,192</u>	<u>42,133</u>	<u>59,542</u>	<u>60,577</u>
<u>COMMODITIES</u>					
3311	Office Supplies	5,165	1,445	4,945	2,500
3313	Subscriptions	100	138	180	180
3316	Operating Supplies	108	-	100	-
	<i>Commodities Total</i>	<u>5,373</u>	<u>1,583</u>	<u>5,225</u>	<u>2,680</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	99	-	102
4610	Property & Liab./Ins. & Uninsur.	4,727	3,095	3,600	3,960
	<i>Fixed & Sundry Total</i>	<u>4,727</u>	<u>3,194</u>	<u>3,600</u>	<u>4,062</u>
Total		<u>\$ 482,760</u>	<u>\$ 469,663</u>	<u>\$ 492,235</u>	<u>\$ 483,776</u>

TREASURE COAST ENERGY CENTER

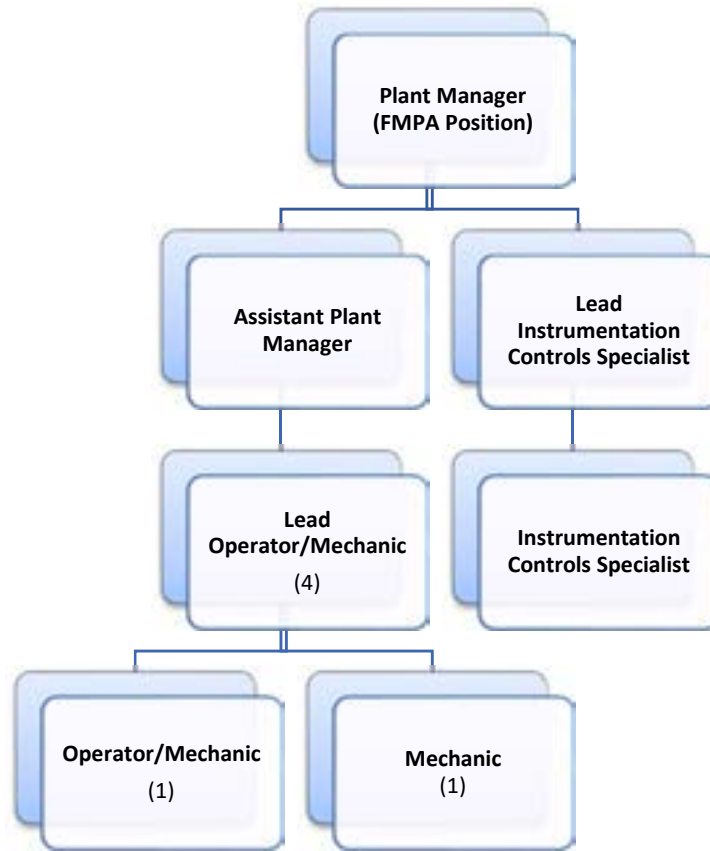
Department Description

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.



TREASURE COAST ENERGY CENTER STAFFING



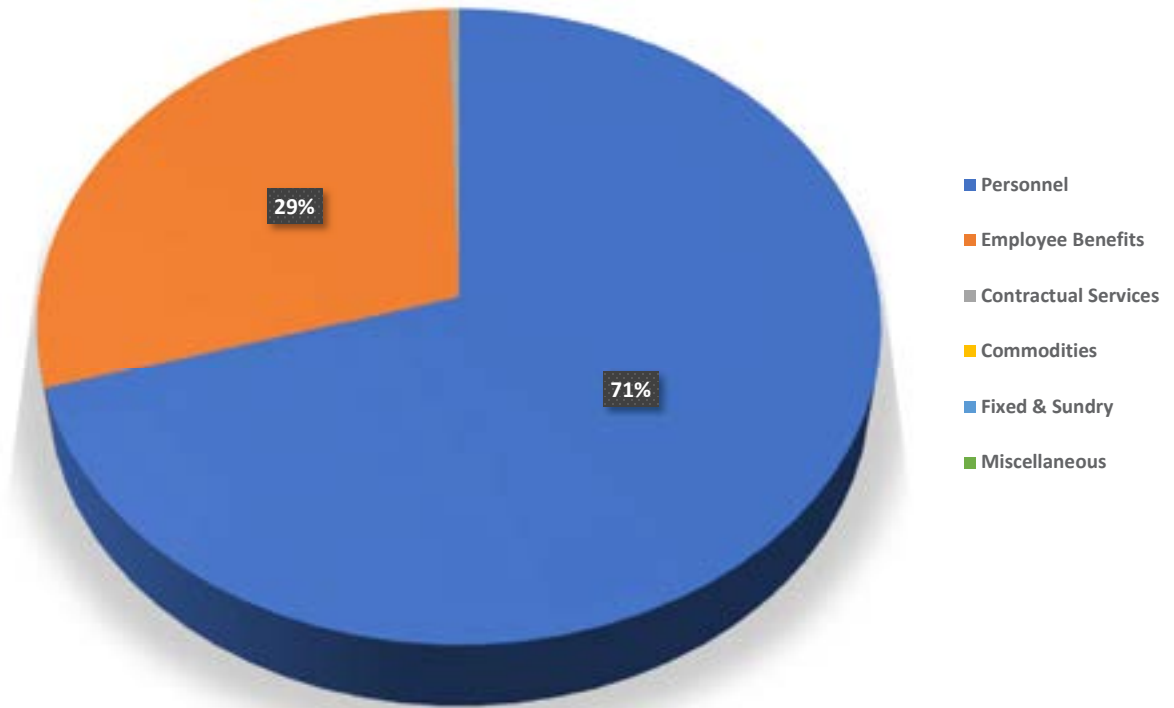
Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Plant Manager ¹	1	-	-	-
Assistant Plant Manager	1	1	1	-
Lead Instrumentation Controls Specialist	1	1	1	-
Instrumentation Controls Specialist	1	1	1	-
Admin/Warehouse Coordinator ¹	1	-	-	-
Lead Operator/Mechanic ¹	3	4	4	-
Operator/Mechanic	2	1	1	-
Mechanic	1	1	1	-
TOTAL FTE	11	9	9	-

¹ The TCEC remains operating with 15 full-time positions. Six positions have transitioned to being employed by FMPA.

BUDGET SUMMARY - DEPT 2

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,362,214	\$ 1,447,472	\$ 1,417,464	\$ 1,441,754	\$ 24,290
Employee Benefits	695,654	698,390	705,170	597,187	(107,983)
Contractual Services	10,320	9,010	7,160	7,160	-
Commodities	600	525	1,000	1,000	-
Fixed & Sundry	500	500	510	561	51
Miscellaneous	-	-	-	-	-
TOTALS	\$ 2,069,288	\$ 2,155,897	\$ 2,131,304	\$ 2,047,662	\$ (83,642)

**Original Budget
FY 2025**



DEPT. 02 - TREASURE COAST ENERGY CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,173,023	\$ 1,026,230	\$ 992,464	\$ 1,016,754
1020	Overtime	189,191	421,242	425,000	425,000
	<i>Personnel Services Total</i>	<u>1,362,214</u>	<u>1,447,472</u>	<u>1,417,464</u>	<u>1,441,754</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	395,793	410,309	401,432	285,603
4060	FICA	97,367	104,314	108,436	110,294
4070	Employees' Insurance	182,458	169,837	182,226	187,705
4090	Vacation Pay Expense	(11,009)	(8,696)	-	-
4100	Sick Pay Expense	19,158	13,920	-	-
4110	Net OPEB Expense	2,939	2,962	2,901	2,901
4600	Workers' Compensation	8,948	5,743	10,175	10,684
	<i>Employee Benefits Total</i>	<u>695,654</u>	<u>698,390</u>	<u>705,170</u>	<u>597,187</u>
<u>CONTRACTUAL SERVICES</u>					
2170	Training	-	-	1,000	1,000
2172	Car Allowance	10,320	8,170	5,160	5,160
2230	Employee Realations	-	840	1,000	1,000
	<i>Contractual Services Total</i>	<u>10,320</u>	<u>9,010</u>	<u>7,160</u>	<u>7,160</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	600	525	1,000	1,000
	<i>Commodities Total</i>	<u>600</u>	<u>525</u>	<u>1,000</u>	<u>1,000</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	500	500	510	561
	<i>Fixed & Sundry Total</i>	<u>500</u>	<u>500</u>	<u>510</u>	<u>561</u>
Total		<u>\$ 2,069,288</u>	<u>\$ 2,155,897</u>	<u>\$ 2,131,304</u>	<u>\$ 2,047,662</u>

HUMAN RESOURCES

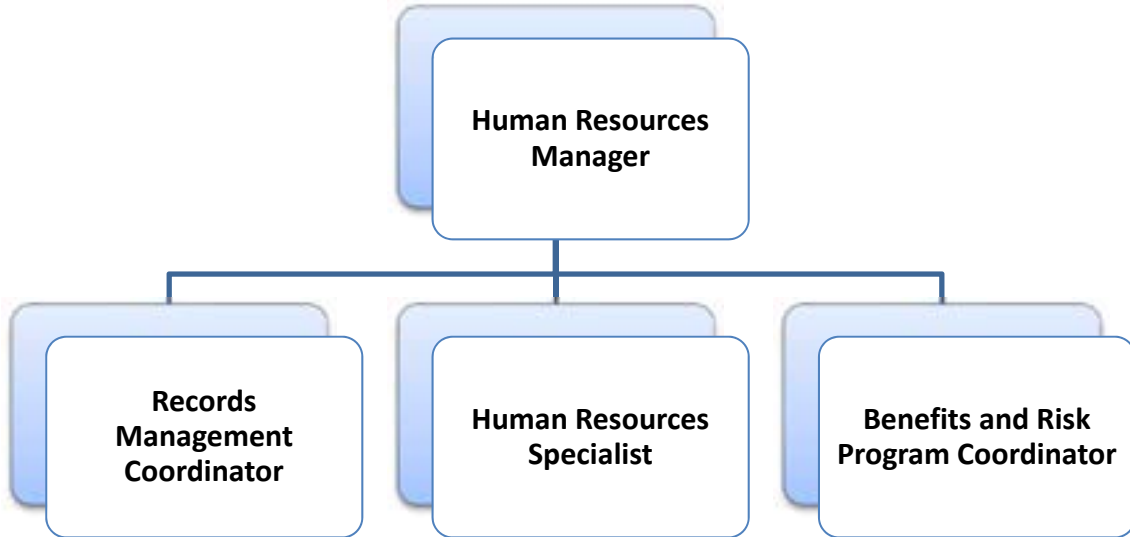
Department Description

The Human Resource & Risk department contributes to providing company structure and order, fosters productivity and organizational success. We partner with management to address personnel concerns and provide support and resources, where needed, so that leadership can focus on running department operations. The Human Resource team manages recruiting, training, skills development, policy implementation, benefits, compensation, government regulation, legal compliance, risk management and safety. The Human Resource team works to bolster FPUA's reputation as a top employer within the industry and community, to attract and retain top talent.

Departmental Accomplishments

- Awarded "Best Places to Work" recognition for the eighth year
- Exceeded benchmarks for medical plan performance, maintaining grandfathered status with accompanying significant savings
- Maintained a turnover rate well below industry averages in the post-pandemic environment
- Partners with community and corporate organizations as well as vocational education institutions to groom future labor force
- Introduced a Benefit Self-Service portal that allows employees to view their benefit elections, obtain plan information, report a life event and request coverage updates 24 hours a day, 7 days a week including access to a medical library.

HUMAN RESOURCES CENTER STAFFING





Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Human Resources Manager	1	1	1	-
Human Resources Specialist	2	1	1	-
Benefits and Risk Program Coordinator ¹	-	1	1	-
Records Management Coordinator	-	1	1	-
TOTAL FTE	3	4	4	-

¹ Risk Program Coordinator position transferred from Dept. 14 Regulatory Affairs/Chief Financial Officer to Dept. 15 Human Resources, and was and integrated into the preexisting Benefits Coordinator position

HUMAN RESOURCES

DEPARTMENTAL GOALS AND OBJECTIVES

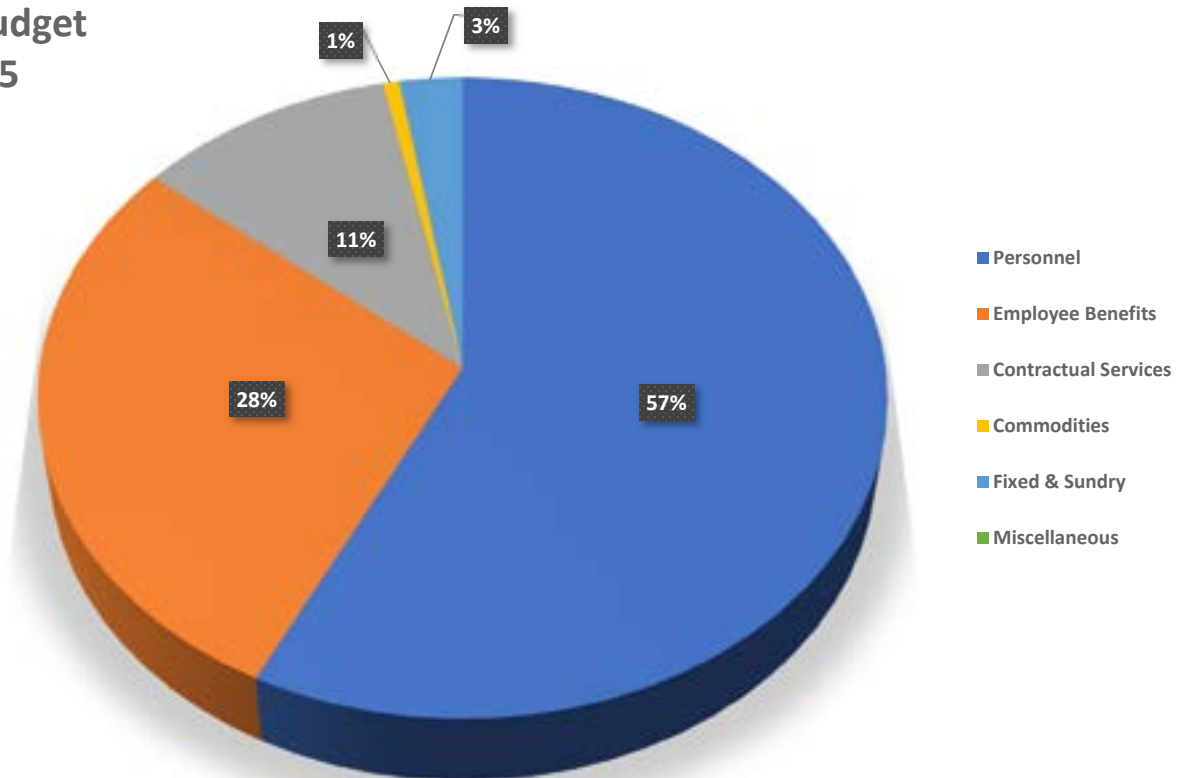
	<h3>Workforce</h3>	Provide equal employment opportunities and encourage diversity
		Provide quality support services to departmental leadership toward the achievement of organizational goals and objectives
		Recruit “right fit” talent and select the highest quality employees
		Ensure fair and equitable 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 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Job applications processed	1,500	998	1,200	1,300	1,200	1,400	1,300
	Interviews scheduled	150	145	130	132	120	140	130
	Positions advertised/posted	40	50	50	68	40	50	50
	Enrollment in Education Assistance Program	18	15	18	12	15	15	12
	Turnover Rate (Voluntary)	5.0%	12.7%	8.0%	11.82%	5.0%	10.0%	5.0%
	Turnover Rate (DROP)	2.0%	3.5%	2.0%	1.0%	4.0%	3.0%	4.0%
	Turnover Rate (Involuntary)	2.0%	3.8%	1.0%	1.0%	2.0%	2.0%	2.00%
	% of new hires successfully completing probationary period	99%	99%	99%	93%	99%	95%	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%	70%	75%	72%	75%	75%	80%

BUDGET SUMMARY - DEPT 15

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 221,608	\$ 240,656	\$ 294,197	\$ 335,124	\$ 40,927
Employee Benefits	139,882	177,606	181,790	166,537	(15,253)
Contractual Services	45,773	41,503	98,680	63,071	(35,609)
Commodities	4,913	3,788	6,960	3,902	(3,058)
Fixed & Sundry	12,940	12,922	16,270	15,400	(870)
Miscellaneous	-	-	-	-	-
TOTALS	\$ 425,116	\$ 476,476	\$ 597,897	\$ 584,034	\$ (13,863)

**Original Budget
FY 2025**



DEPT. 15 - HUMAN RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 221,608	\$ 240,374	\$ 290,197	\$ 334,624
1020	Overtime	-	282	4,000	500
	<i>Personnel Services Total</i>	<u>221,608</u>	<u>240,656</u>	<u>294,197</u>	<u>335,124</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	69,163	84,704	92,458	72,085
4060	FICA	16,055	17,686	22,506	25,637
4070	Employees' Insurance	50,246	52,330	65,856	67,836
4090	Vacation Pay Expense	(2,265)	3,979	-	-
4100	Sick Pay Expense	5,757	17,974	-	-
4110	Net OPEB Expense	801	808	791	791
4600	Workers' Compensation	125	124	179	188
	<i>Employee Benefits Total</i>	<u>139,882</u>	<u>177,606</u>	<u>181,790</u>	<u>166,537</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	150	-	155
2139	Maintenance/Service Contracts	19,760	18,837	19,080	19,402
2140	Postage	-	31	100	32
2151	Printing	-	-	100	-
2164	Profess. Fees - Consulting/Eng.	9,560	6,000	45,000	12,000
2166	Professional Fees - Other	2,077	3,882	16,000	5,000
2170	Training	7,415	6,095	10,000	20,000
2171	Travel	3	-	100	-
2172	Car Allowance	3,884	3,483	3,300	3,300
2190	Communications	991	907	1,000	1,000
2230	Employee Relations	1,883	1,110	2,000	1,144
2240	Business Relations	-	1,008	1,500	1,038
2260	Memberships - Professional	200	-	500	-
	<i>Contractual Services Total</i>	<u>45,773</u>	<u>41,503</u>	<u>98,680</u>	<u>63,071</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,514	3,788	5,000	3,902
3313	Subscriptions	1,399	-	1,960	-
	<i>Commodities Total</i>	<u>4,913</u>	<u>3,788</u>	<u>6,960</u>	<u>3,902</u>
<u>FIXED & SUNDRY</u>					
4080	Employee Suggestions & Awards	8,742	8,503	10,000	8,503
4610	Property & Liab./Ins. & Uninsur.	4,198	4,419	6,270	6,897
	<i>Fixed & Sundry Total</i>	<u>12,940</u>	<u>12,922</u>	<u>16,270</u>	<u>15,400</u>
Total		<u>\$ 425,116</u>	<u>\$ 476,476</u>	<u>\$ 597,897</u>	<u>\$ 584,034</u>

SAFETY

Department Description

The Safety Department is responsible for planning, developing and coordinating safety, and workers compensation activities at FPUA. The Safety Officer 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 Officer is called upon to review all incidents or injuries through documentation or onsite investigation.

Departmental Accomplishments

- Reviewed and Updated the Safety Manual annually.
- Completed all required training programs:
 - FDOT Maintenance of Traffic (MOT)
 - Permit Required Confined Space
 - Respiratory Protection
 - Reasonable Suspicion
 - Forklift Certification Training.
- Assisted departments with evaluating monthly safety training topics.
- Oversaw 52 quarterly safety checks of FPUA buildings and periodic jobsite and department safety checks.
- Attended FMEA Electric Storm Preparedness Seminar
- FPUA had 3 minor injuries reported in 2023 with a DART Rate of 1.26.

SAFETY STAFFING





	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Classification				
Safety Officer	1	1	1	-
TOTAL FTE	1	1	1	-

*Position count held in Department 15, Human Resources

SAFETY

DEPARTMENTAL GOALS AND OBJECTIVES

	<h3>Workforce</h3>	Update and schedule needed training and safety procedures per each department.
		Update vehicle safety protection to align with safety standards in the workplace to ensure employee safety.
		Provide quality OSHA-based safety training to employees to ensure understanding of work environment hazards and effective accident
		Maintain and implement FPUA’s Safety Program which is composed of the following elements: <ul style="list-style-type: none"> ○ Reasonable Suspicion Training (Continue) ○ Safety and health training for employees ○ Hazard prevention and control ○ Worksite safety analysis ○ Monitor Workers Compensation program

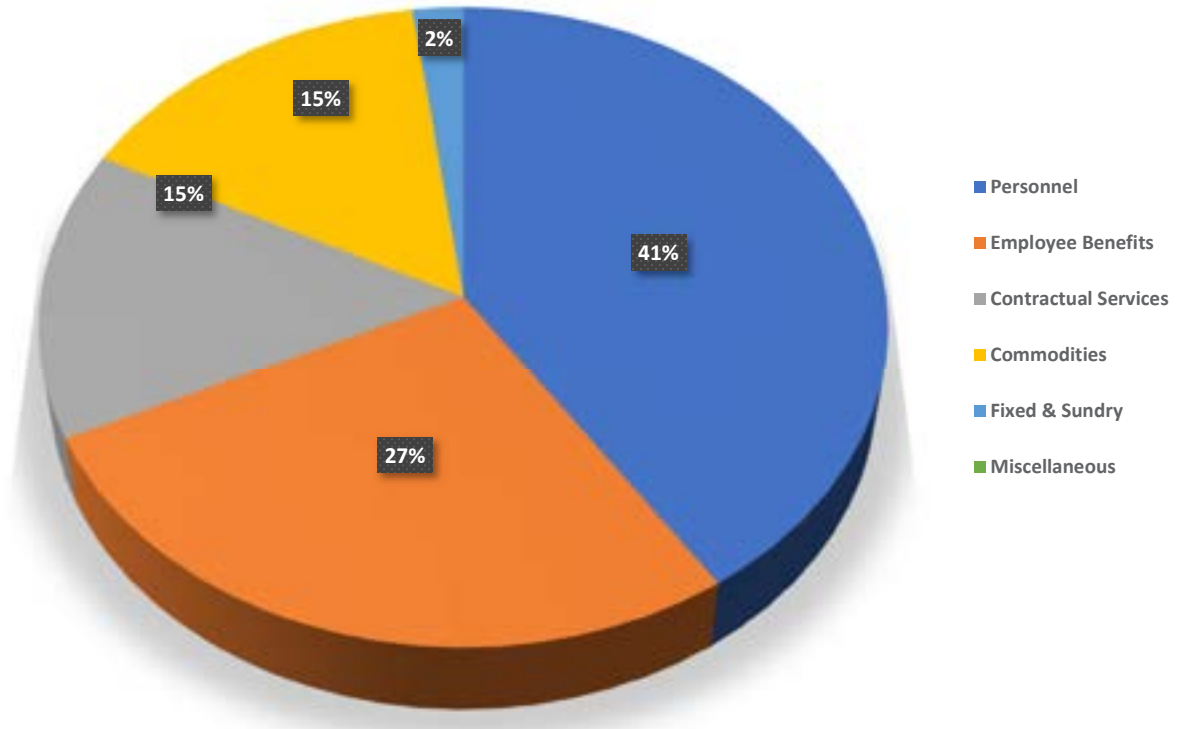
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Incident Reports	<15	20	<15	14	<15	10	<12
	Claims – W/C	<5	3	<5	3	<5	4	<5
	Building Safety Inspections	55	56	55	57	55	55	55
	Vehicle Accident Rate*	<.05	0.03	<.05	0.03	<.05	0.03	<.05
	FPUA Frequency Rate	0	1.25	<1	0.76	<1	1.25	<1.5
	FPUA DART Rate	0	3.75	<45	1.26	<10	1.25	<1.5

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

BUDGET SUMMARY - DEPT 18

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 69,562	\$ 66,247	\$ 72,746	\$ 76,453	\$ 3,707
Employee Benefits	36,045	64,434	56,885	51,261	(5,624)
Contractual Services	23,496	15,628	34,818	27,514	(7,304)
Commodities	32,411	28,063	42,800	28,904	(13,896)
Fixed & Sundry	3,126	2,987	5,390	3,962	(1,428)
Miscellaneous	1,317	-	-	-	-
TOTALS	\$ 165,957	\$ 177,359	\$ 212,639	\$ 188,094	\$ (24,545)

**Original Budget
FY 2025**



DEPT. 18 - SAFETY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 69,562	\$ 66,247	\$ 72,746	\$ 76,453
	<i>Personnel Services Total</i>	<u>69,562</u>	<u>66,247</u>	<u>72,746</u>	<u>76,453</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	25,451	33,180	23,197	16,445
4060	FICA	5,199	4,593	5,565	5,849
4070	Employees' Insurance	5,758	26,891	27,544	28,372
4090	Vacation Pay Expense	(856)	(688)	-	-
4110	Net OPEB Expense	267	269	264	264
4600	Workers' Compensation	226	188	315	331
	<i>Employee Benefits Total</i>	<u>36,045</u>	<u>64,434</u>	<u>56,885</u>	<u>51,261</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	76	615	200	634
2139	Maintenance/Service Contracts	3,725	3,837	5,000	10,000
2140	Postage	-	-	98	-
2151	Printing	974	-	800	-
2166	Professional Fees - Other	2,030	-	2,800	-
2170	Training	9,383	9,105	18,000	10,000
2171	Travel	297	-	200	-
2190	Communications	1,167	1,123	1,200	1,200
2200	Utilities	-	612	620	680
2230	Employee Relations	4,819	336	4,900	5,000
2260	Memberships - Professional	1,025	-	1,000	-
	<i>Contractual Services Total</i>	<u>23,496</u>	<u>15,628</u>	<u>34,818</u>	<u>27,514</u>
<u>COMMODITIES</u>					
3311	Office Supplies	837	70	1,000	72
3313	Subscriptions	100	-	-	-
3316	Operating Supplies	28,396	25,631	40,000	26,399
3331	Vehicle Supplies	3,078	2,362	1,800	2,433
	<i>Commodities Total</i>	<u>32,411</u>	<u>28,063</u>	<u>42,800</u>	<u>28,904</u>
<u>FIXED & SUNDRY</u>					
4080	Employee Suggestions & Awards	1,202	893	2,600	893
4610	Property & Liab./Ins. & Uninsur.	1,924	2,094	2,790	3,069
	<i>Fixed & Sundry Total</i>	<u>3,126</u>	<u>2,987</u>	<u>5,390</u>	<u>3,962</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,317	-	-	-
	<i>Miscellaneous Total</i>	<u>1,317</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total	<u>\$ 165,957</u>	<u>\$ 177,359</u>	<u>\$ 212,639</u>	<u>\$ 188,094</u>

CHIEF FINANCIAL OFFICER

Barbara A. Mika, CGFO

Finance Manager

Michele Harris, CGFO

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
14 Chief Financial Officer	- ¹	- ¹	1	1	-
21 Finance	11 D	9	9	9	-
TOTAL FTE	11	9	10	10	-

D - Includes DROP participant employees

¹ Position previously included in Regulatory Affairs

CHIEF FINANCIAL OFFICER

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



DEPT. 14 - CHIEF FINANCIAL OFFICER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 276,128	\$ 285,922	\$ 154,107	\$ 154,008
	<i>Personnel Services Total</i>	<u>276,128</u>	<u>285,922</u>	<u>154,107</u>	<u>154,008</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	115,793	139,811	48,193	33,127
4060	FICA	20,255	21,125	11,789	11,782
4070	Employees' Insurance	61,981	64,132	26,070	26,854
4090	Vacation Pay Expense	5,456	(3,223)	-	-
4100	Sick Pay Expense	46,696	7,349	-	-
4110	Net OPEB Expense	1,069	1,077	1,055	1,055
4600	Workers' Compensation	168	165	238	250
	<i>Employee Benefits Total</i>	<u>251,418</u>	<u>230,436</u>	<u>87,345</u>	<u>73,068</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	2,590	2,076	-	-
2140	Postage	27	-	100	100
2151	Printing	40	-	-	-
2164	Profess. Fees - Consulting/Eng.	831	4,069	15,000	15,000
2166	Professional Fees - Other	3,300	850	5,000	5,000
2170	Training	270	2,891	5,500	5,500
2171	Travel	20	163	-	-
2172	Car Allowance	3,512	5,160	5,160	5,160
2190	Communications	320	433	1,000	1,000
2230	Employee Relations	190	229	150	150
2260	Memberships - Professional	280	460	375	375
	<i>Contractual Services Total</i>	<u>11,380</u>	<u>16,330</u>	<u>32,285</u>	<u>32,285</u>
<u>COMMODITIES</u>					
3311	Office Supplies	713	828	1,000	1,000
3313	Subscriptions	395	-	-	-
	<i>Commodities Total</i>	<u>1,108</u>	<u>828</u>	<u>1,000</u>	<u>1,000</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	(1,573)	(12,245)	-	-
4610	Property & Liab./Ins. & Uninsur.	4,349	5,682	59,100	60,010
	<i>Fixed & Sundry Total</i>	<u>2,776</u>	<u>(6,563)</u>	<u>59,100</u>	<u>60,010</u>
	Total	<u>\$ 542,810</u>	<u>\$ 526,953</u>	<u>\$ 333,837</u>	<u>\$ 320,371</u>

FINANCE

Department Description

The Department of Finance safeguards FPUA's assets and financial activities, provide for long-term financial stability, integrity, accountability and transparency. The Department's operations and financial transactions are conducted in accordance with Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB).

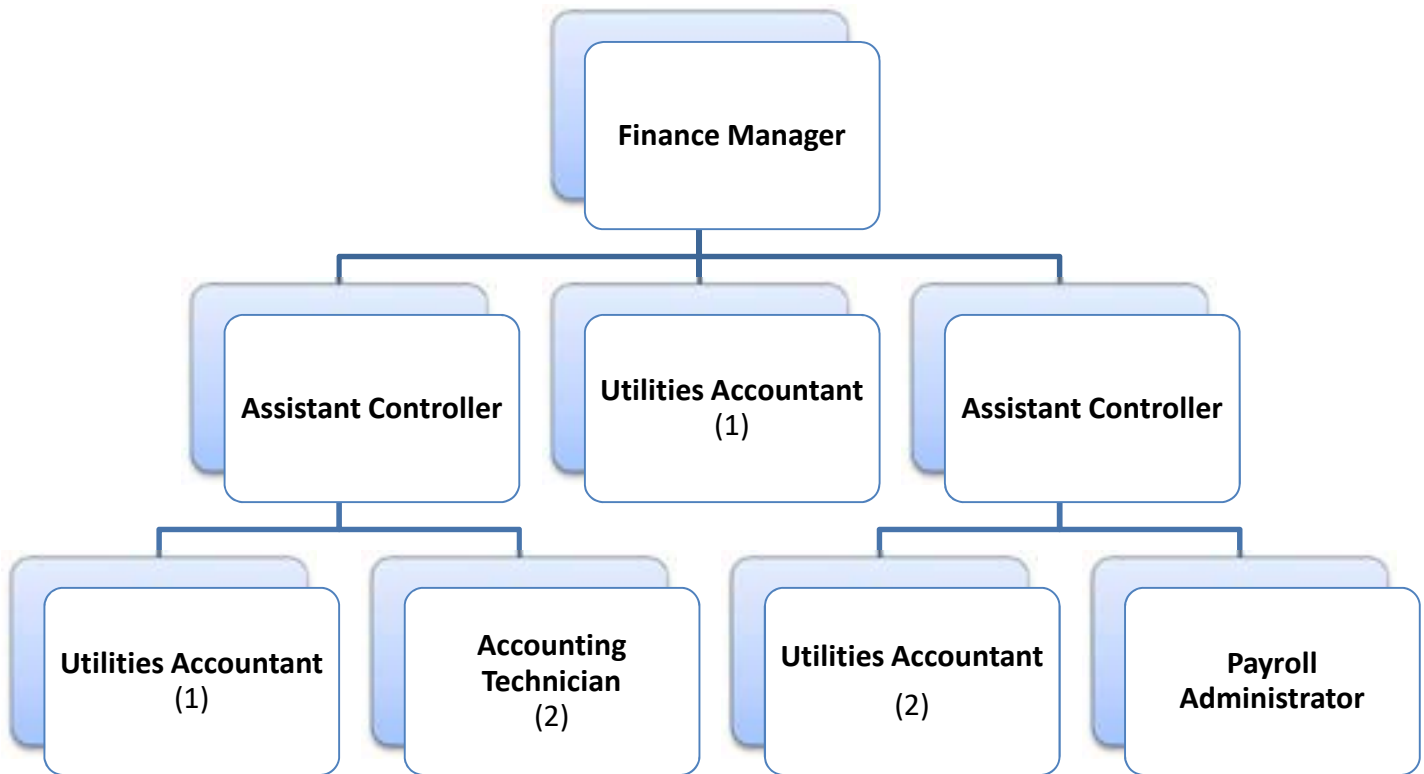
The Finance Department provides guidance and ensures departments are fiscally responsible. Finance provides services through the functions of financial administration, budgeting, accounts payable, cash management, fixed asset and project accounting, payroll, inventory, and debt management.

Finance is responsible for preparing the Annual Comprehensive Financial Report, Annual Budget, Capital Improvement Plan, Budget Amendments, and Financial Reports. Coordinating rate studies to stabilize rates and reporting required financial and statistical information to state and federal regulatory agencies, bond holders and financial advisors ensures transparency and trust.

Departmental Accomplishments

- Awarded GFOA's Distinguished Budget Presentation Award for the Annual Budget, with special recognition for Budget Process.
- Presented with GFOA's Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report
- Expanded training opportunities to Finance personnel and trained external departments' new staff on finance administrative duties
- Maximized investment earnings on bond proceeds while maintaining safety, liquidity and yield objectives.
- Expected to recover expenses incurred by property damages of approximately \$125,000 by the end of FY 24



FINANCE STAFFING





	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/25
Classification				
Finance Manager	1	1	1	-
Assistant Controller	2	2	2	-
Utility Accountant	3	3	3	-
Accounting Technician	2	2	2	-
Payroll Administrator	1	1	1	-
TOTAL FTE	9	9	9	-

FINANCE

DEPARTMENTAL GOALS AND OBJECTIVES

	Utility Governance	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
	Workforce	Expand training opportunities to Finance personnel and train external department’s new staff on finance administrative duties

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Active vendors	2,500	2,903	2,500	3,152	2,500	3,350	2,500
	% Payments issued – Check	45.0%	45.0%	42.0%	43.0%	42.0%	43.0%	40.0%
	% Payments issued - EFT	55.0%	55.0%	58.0%	57.0%	58.0%	57.0%	60.0%
	Overall % of Annual Budget award judged to be:							
	Proficient	81.5%	50.0%	0.0%	100.0%	0.0%	50.0%	0.0%
	Outstanding	18.5%	16.7%	100.0%	0.0%	100.0%	50.0%	100.0%
	Does not Satisfy	0.0%	33.3%	0.0%	0.0%	0.0%	0.0%	0.0%
	Proficient grading on Annual Financial Report from Special Review Committee	100%	100%	100%	¹	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+	
Rate Stabilization Fund (RSF) in thousands	²	\$311	²	\$8,884	\$10,000	\$11,083	\$10,000	
Days of Cash on Hand Sept 30, excluding RSF	90	75	90	100	90	103	90	
Debt Service Ratio	2.72x	2.47x	2.31x	2.52x	3.01x	3.03x	2.72x	
	Staff Education Hours: CPE credits earned	300	118	160	120	120	120	160
	FGFOA Members	²	3	7	5	7	6	6

¹Rating not yet available

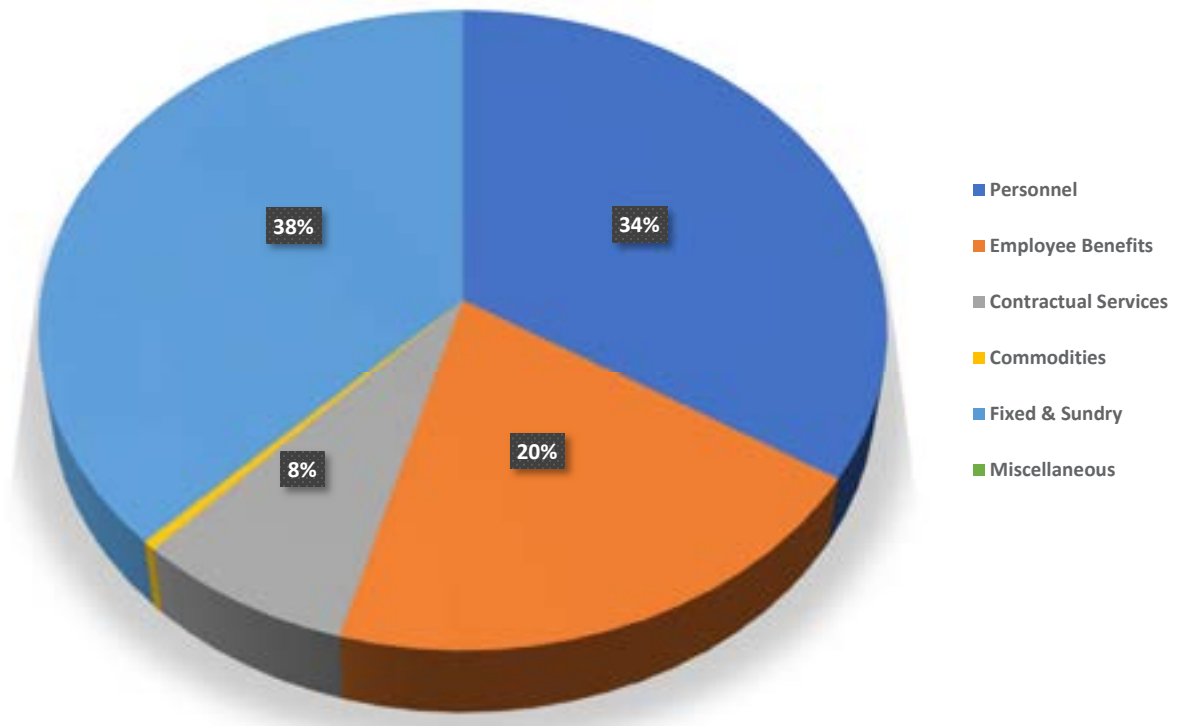
² New Performance Measure

BUDGET SUMMARY - DEPT 21

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 622,394	\$ 593,230	\$ 574,516	\$ 605,702	\$ 31,186
Employee Benefits	433,252	526,093	411,877	359,809	(52,068)
Contractual Services	1,463,897	162,113	140,900	136,150	(4,750)
Commodities	4,660	7,657	7,100	7,986	886
Fixed & Sundry	533,462	643,375	814,005	669,677	(144,328)
Miscellaneous	-	-	-	-	-
TOTALS	\$ 3,057,665	\$ 1,932,467	\$ 1,948,398	\$ 1,779,324	\$ (169,074)

* Contractual Services for FY 2022 contain debt restructuring fees.

**Original Budget
FY 2025**



DEPT. 21 - FINANCE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 619,505	\$ 593,065	\$ 572,016	\$ 604,702
1020	Overtime	2,889	164	2,500	1,000
	<i>Personnel Services Total</i>	<u>622,394</u>	<u>593,230</u>	<u>574,516</u>	<u>605,702</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	248,652	268,917	180,016	130,287
4060	FICA	43,943	41,655	43,950	46,336
4070	Employees' Insurance	187,394	196,296	174,354	179,596
4090	Vacation Pay Expense	(15,662)	(725)	-	-
4100	Sick Pay Expense	(34,517)	16,533	-	-
4110	Net OPEB Expense	2,939	2,962	2,901	2,901
4600	Workers' Compensation	503	455	656	689
4640	Unemployment Claims	-	-	10,000	-
	<i>Employee Benefits Total</i>	<u>433,252</u>	<u>526,093</u>	<u>411,877</u>	<u>359,809</u>
<u>CONTRACTUAL SERVICES</u>					
2139	Maintenance/Service Contracts	270	240	300	300
2140	Postage	-	1	50	50
2151	Printing	4,647	-	1,000	-
2161	Professional Fees - Audit	54,670	68,651	62,650	56,000
2164	Profess. Fees - Consulting/Eng.	513,524	11,926	41,000	41,000
2166	Professional Fees - Other	877,595	69,164	18,700	21,500
2170	Training	6,039	4,661	10,000	10,000
2171	Travel	241	462	750	750
2172	Car Allowance	4,075	3,300	3,300	3,300
2190	Communications	1,681	1,588	1,000	1,100
2230	Employee Relations	530	1,135	1,150	1,150
2260	Memberships - Professional	625	985	1,000	1,000
	<i>Contractual Services Total</i>	<u>1,463,897</u>	<u>162,113</u>	<u>140,900</u>	<u>136,150</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,660	7,657	7,000	7,886
3313	Subscriptions	-	-	100	100
	<i>Commodities Total</i>	<u>4,660</u>	<u>7,657</u>	<u>7,100</u>	<u>7,986</u>
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	(1,393)	(1,041)	-	-
4520	Licenses & Permits	-	-	105	250
4610	Property & Liab./Ins. & Uninsur.	11,151	10,562	13,900	15,290
5730	Bank Charges	523,704	633,854	800,000	654,137
	<i>Fixed & Sundry Total</i>	<u>533,462</u>	<u>643,375</u>	<u>814,005</u>	<u>669,677</u>
	Total	<u>\$ 3,057,665</u>	<u>\$ 1,932,467</u>	<u>\$ 1,948,398</u>	<u>\$ 1,779,324</u>

CHIEF OPERATING OFFICER

Daniel Retherford, P.E.

Customer Service

Regina D. Morris
Manager

Information Technology Services

Steve Crites (Acting)
Manager

Facilities

Joel Spades
Manager

FPUAnet® Communications

Jason Mittler
Manager

The Manatee Center

Jessica Kadie Barclay
Manager

Geospatial Technology

Jason Drost
Manager

Purchasing Program

Charles Berridy
Manager

Utility Operations

Melissa Martin
Manager

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
01 The Manatee Center	4 P	4	5	5	-
22 Supply Chain Management	7 D	7	9	9	-
31 Chief Operating Officer	3	1	1	1	-
32 Information Technology Services	17	16	15	15	-
41 Public Affairs and Sustainability	1	4	- ¹	- ¹	-
35 Facilities	6	6	6	6	-
43 Customer Service	29 D	23 D	21 D	21 D	-
44 Utility Operations	-	18 D	18 D	18 D	-
46 Geospatial Technology Services	4	5	5	5	-
93 FPUAnet Communications	7	9	11	12	-
TOTAL FTE	78	93	91	92	-

D - Includes DROP participant employees

¹ Four positions moved from Chief Operating Officer, Dept. 31 to Director of Public Affairs & Sustainability, Dept. 41

CHIEF OPERATING OFFICER

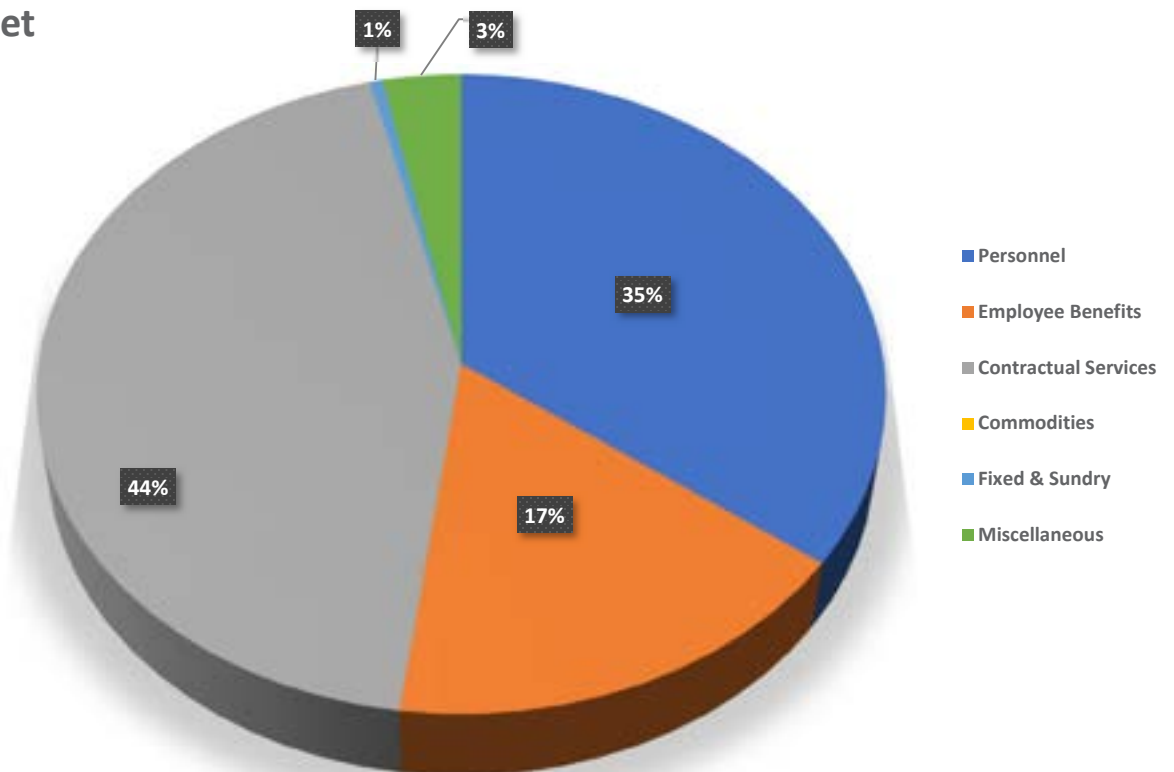
- Provide planning and direction for the following departments:
 - The Manatee Center – Department 01
 - Supply Chain Management – Department 22
 - Information Technology Services – Department 32
 - Facilities – Department 35
 - Customer Service – Department 43
 - Utility Operations – Department 44
 - Geospatial Technology – Department 46
 - FPUAnet® Communications – Department 93



BUDGET SUMMARY - DEPT 31

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 201,031	\$ 135,614	\$ 143,404	\$ 150,711	\$ 7,307
Employee Benefits	138,413	110,778	83,996	72,854	(11,142)
Contractual Services	59,812	83,385	115,460	189,145	73,685
Commodities	974	-	500	-	(500)
Fixed & Sundry	2,718	1,910	1,910	2,203	293
Miscellaneous	13,961	13,961	14,000	14,100	100
TOTALS	\$ 416,909	\$ 345,647	\$ 359,270	\$ 429,013	\$ 69,743

**Original Budget
FY 2025**



DEPT. 31 - CHIEF OPERATING OFFICER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 201,031	\$ 135,614	\$ 143,404	\$ 150,711
	<i>Personnel Services Total</i>	<u>201,031</u>	<u>135,614</u>	<u>143,404</u>	<u>150,711</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	89,868	67,980	44,957	32,418
4060	FICA	15,581	10,252	10,970	11,529
4070	Employees' Insurance	34,296	26,703	27,685	28,517
4090	Vacation Pay Expense	(1,574)	5,533	-	-
4100	Sick Pay Expense	(376)	-	-	-
4110	Net OPEB Expense	534	269	264	264
4600	Workers' Compensation	84	41	120	126
	<i>Employee Benefits Total</i>	<u>138,413</u>	<u>110,778</u>	<u>83,996</u>	<u>72,854</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	1,245	-	-	-
2164	Profess. Fees - Consulting/Eng.	12,506	46,447	68,000	100,000
2166	Professional Fees - Other	400	-	-	-
2170	Training	8,011	3,218	5,000	5,000
2171	Travel	2,391	2,075	-	2,137
2172	Car Allowance	7,598	5,435	5,160	5,160
2190	Communications	456	435	300	300
2230	Employee Relations	-	42	-	43
2240	Business Relations	200	365	1,000	376
2260	Memberships - Professional	1,105	368	1,000	379
2262	Memberships - Civic	25,900	25,000	35,000	75,750
	<i>Contractual Services Total</i>	<u>59,812</u>	<u>83,385</u>	<u>115,460</u>	<u>189,145</u>
<u>COMMODITIES</u>					
3311	Office Supplies	954	-	500	-
3313	Subscriptions	20	-	-	-
	<i>Commodities Total</i>	<u>974</u>	<u>-</u>	<u>500</u>	<u>-</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	99	-	102
4610	Property & Liab./Ins. & Uninsur.	2,718	1,811	1,910	2,101
	<i>Fixed & Sundry Total</i>	<u>2,718</u>	<u>1,910</u>	<u>1,910</u>	<u>2,203</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	13,961	13,961	14,000	14,100
	<i>Miscellaneous Total</i>	<u>13,961</u>	<u>13,961</u>	<u>14,000</u>	<u>14,100</u>
Total		<u>\$ 416,909</u>	<u>\$ 345,647</u>	<u>\$ 359,270</u>	<u>\$ 429,013</u>

THE MANATEE CENTER

Department Description

This department manages the operations of the Manatee Center, a nature-based museum located where the mouth of Moore's Creek meets the Indian River Lagoon. The Manatee Center exists as a joint agreement between the City of Fort Pierce, FPUA, and the Treasure Coast Manatee Foundation, a 501c3 organization.

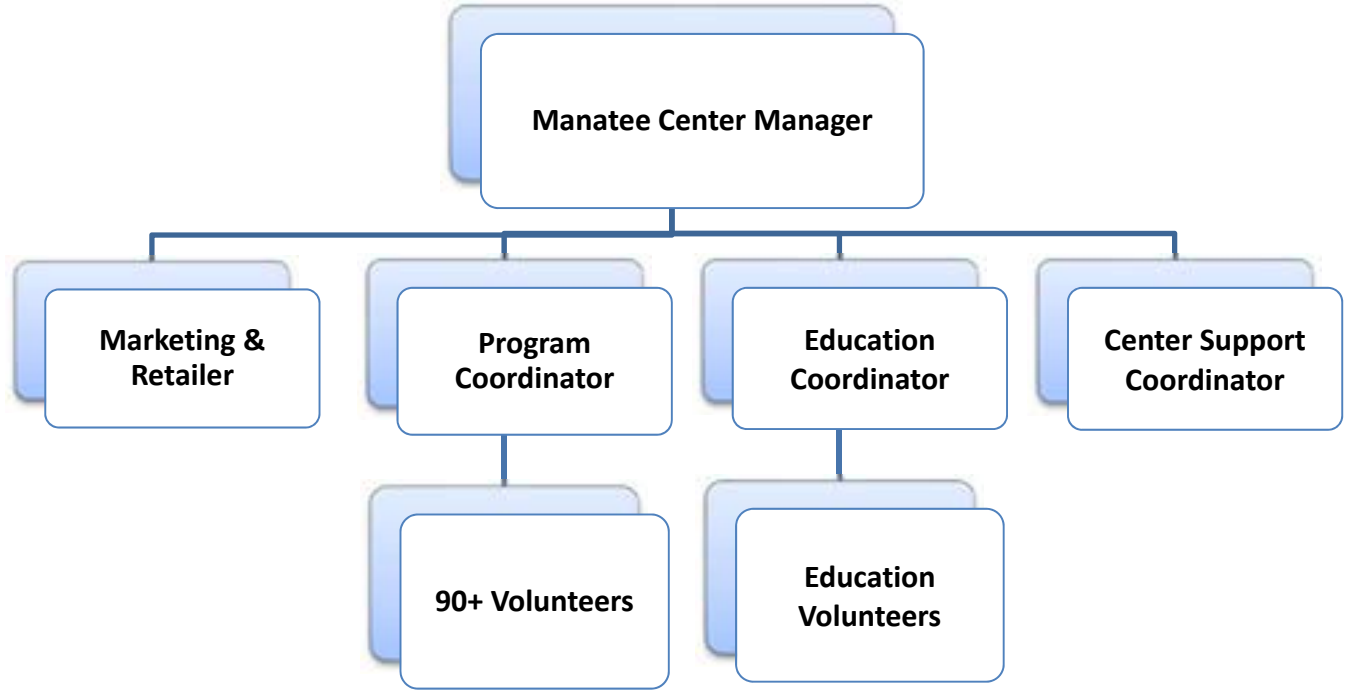
Thanks to FPUA's ongoing commitment to Community and Environmental Stewardship as demonstrated through support for this department, the Manatee Center is able to focus on its mission to lead environmental education through inspiring visitor experiences. Sharing scientific study of the Treasure Coast marine ecology, it is an inclusive space to enjoy, explore and advance environmental knowledge and advocacy together.

The Manatee Center fulfills this purpose by providing quality educational programming to visitors within the Treasure Coast, as well as by operating a beloved education center that inspires visitors from all over the world to fall in love with Florida Manatees and their habitat, the Indian River Lagoon, through engaging exhibitry and personable interactions with the Manatee Center team of volunteers.

Departmental Accomplishments

- Thanks to a collaborative effort with local schools and partner organizations, the Manatee Center won 1st place for the Non-Float Entry: Best Interpretation of the Theme, in the Sights and Sounds on 2nd Street Christmas Parade
- Partnered with TCMF to host the 16th Annual Manatee 5K Race
- Participated in 2024 Indian River Lagoon Science Festival, with local partner, Smithsonian Marine Station
- Increased operational efficiencies by implementing modern tech platforms such as Point of Sale, Volunteer Management, Project Management and Team communication.
- Established new partnerships with local organizations to expand educational programming and enhance engagement opportunities for our Fort Pierce neighbors.

THE MANATEE CENTER STAFFING





Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Manatee Center Manager	1	1	1	-
Marketing & Retailer	1	1	1	-
Program Coordinator	1	1	1	-
Center Support Coordinator ¹	-	1	1	-
Education Coordinator	1	1	1	-
TOTAL FTE	4	5	5	-

¹ New position in FY 2024

THE MANATEE CENTER

DEPARTMENTAL GOALS AND OBJECTIVES

	Community Relations	Increase the total number of individuals reached through all engagement opportunities (visitors, special events, outreach).
		Increase local visibility by creating and marketing high-quality engagement opportunities for residents of all ages & abilities.
		Reduce the amount of volunteer hours utilized for operations purposes, and increase the hours used for education and engagement efforts.
		Increase the number of public and special attendance events offered each year
		Continued exploration of supplemental income opportunities through grants, earned revenues, and other funding sources.

Strategic Goal	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Total Individuals Reached ¹	52,000	61,633	60,000	52,078	60,000	54,000	60,000
	% of Labor Utilized for Education ²	-	4.7	-	9.8	-	2.9	5
	% of Labor Utilized for Operations ²	-	72.8	-	65.7	-	78.9	70
	Volunteer hours	12,000	8,738	12,000	8,177	9,000	5,612	12,000
	% increase in number of events offered ²	-	-	-	-	5%	7%	5%
	Adult Education Participants ³ (formerly Lunch & Learn)	365	3	365	194	400	348	400
	Student Education Participants ³ (students & campers)	4,700	4,350	4,700	5,076	2,700	4,579	5,000
	Visitors Reached at Offsite Partner Events ³	-	-	-	-	25,000	18,000	25,000
	Hosted Special Event Attendance ³	-	-	-	-	2,750	1,871	2,500

¹ Total Individuals Reached represents the sum of: Visitors to The Manatee Center exhibit hall, Education Program Participants (on-site and off-site), and Visitors Engaged at Offsite Partner Events where The Manatee Center participates.

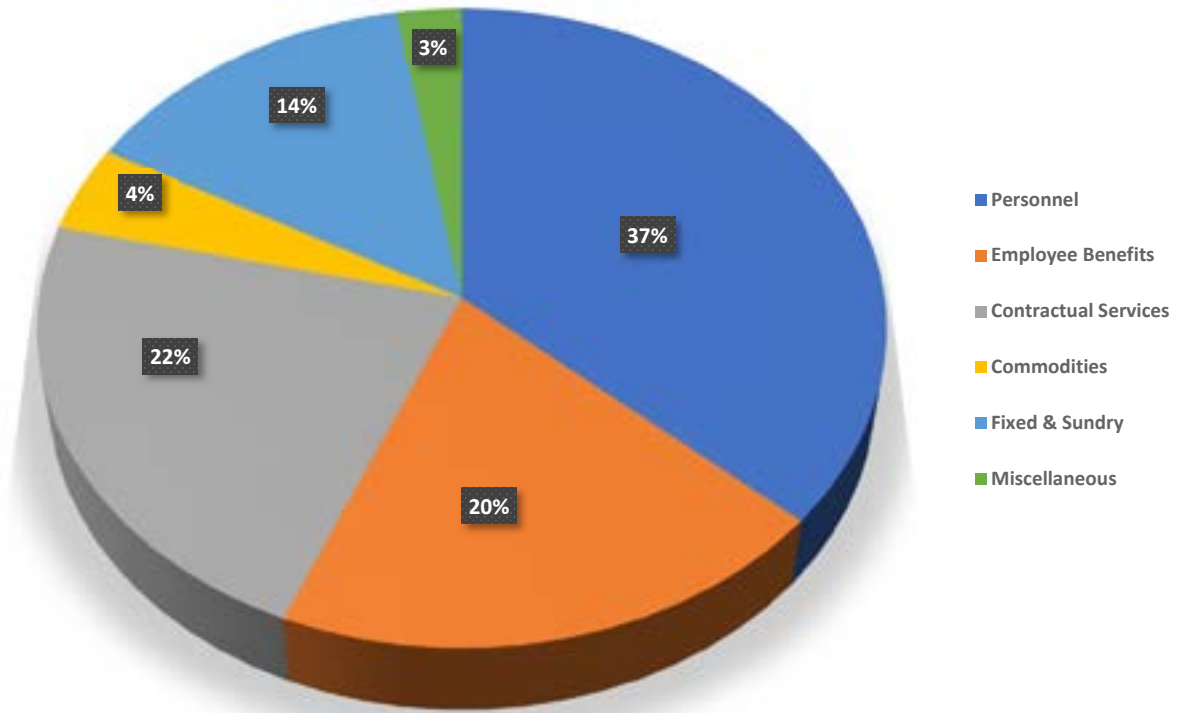
² New data point no previous goals set

³ Data point now being tracked independently, though still included within Total Individuals Reached ¹

BUDGET SUMMARY - DEPT 1

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 183,195	\$ 202,424	\$ 245,040	\$ 283,709	\$ 38,669
Employee Benefits	133,292	190,637	165,236	154,103	(11,133)
Contractual Services	99,935	166,702	162,302	173,942	11,640
Commodities	18,066	22,991	41,920	33,785	(8,135)
Fixed & Sundry	108,022	100,600	128,700	111,223	(17,477)
Miscellaneous	15,003	20,913	23,000	21,122	(1,878)
TOTALS	\$ 557,513	\$ 704,267	\$ 766,198	\$ 777,884	\$ 11,686

**Original Budget
FY 2025**



DEPT. 01 - MANATEE CENTER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 182,226	\$ 201,797	\$ 244,540	\$ 283,209
1020	Overtime	969	627	500	500
	<i>Personnel Services Total</i>	<u>183,195</u>	<u>202,424</u>	<u>245,040</u>	<u>283,709</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	76,015	98,891	77,189	61,026
4060	FICA	13,159	14,393	18,746	21,704
4070	Employees' Insurance	49,621	72,112	67,260	69,283
4090	Vacation Pay Expense	(2,380)	2,067	-	-
4100	Sick Pay Expense	(4,895)	1,397	-	-
4110	Net OPEB Expense	1,069	1,077	1,055	1,055
4600	Workers' Compensation	703	700	986	1,035
	<i>Employee Benefits Total</i>	<u>133,292</u>	<u>190,637</u>	<u>165,236</u>	<u>154,103</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	10,052	10,669	14,000	14,000
2131	Maintenance Of Buildings	9,504	14,010	16,785	14,430
2132	Maintenance of vehicles	-	76	-	78
2133	Maintenance Of Equipment	262	890	686	917
2139	Maintenance/Service Contracts	53,890	103,366	92,000	90,000
2140	Postage	626	431	490	444
2151	Printing	1,260	1,002	7,500	7,500
2166	Professional Fees - Other	558	12,597	3,000	10,000
2170	Training	468	547	3,000	10,460
2172	Car Allowance	3,520	3,300	3,300	3,300
2190	Communications	4,377	5,267	5,600	5,900
2200	Utilities	10,971	11,082	9,640	10,600
2230	Employee/Volunteer Relations	3,939	2,836	5,000	5,000
2240	Business Relations	53	-	-	-
2260	Memberships - Professional	455	629	1,100	648
2262	Memberships - Civic	-	-	201	665
	<i>Contractual Services Total</i>	<u>99,935</u>	<u>166,702</u>	<u>162,302</u>	<u>173,942</u>
<u>COMMODITIES</u>					
3311	Office Supplies	954	3,027	3,216	3,118
3313	Postage	126	528	384	544
3316	Operating Supplies	16,818	19,316	38,320	30,000
3331	Vehicle Supplies	168	119	-	123
	<i>Commodities Total</i>	<u>18,066</u>	<u>22,991</u>	<u>41,920</u>	<u>33,785</u>
<u>FIXED & SUNDRY</u>					
4010	Cost of Goods Sold	94,800	78,738	92,400	81,100
4015	Sales Discount	3,711	2,987	7,500	3,076
4020	Cash (Over) Short	(119)	(285)	200	200
4520	Licenses & Permits	-	60	300	62
4610	Property & Liab./Ins. & Uninsur.	9,169	12,651	18,300	20,130
4666	Inventory Adjustments	(1,736)	587	-	605
5730	Bank Charges	2,197	5,863	10,000	6,050
	<i>Fixed & Sundry Total</i>	<u>108,022</u>	<u>100,600</u>	<u>128,700</u>	<u>111,223</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	15,003	20,913	23,000	21,122
	<i>Miscellaneous Total</i>	<u>15,003</u>	<u>20,913</u>	<u>23,000</u>	<u>21,122</u>
Total		<u>\$ 557,513</u>	<u>\$ 704,267</u>	<u>\$ 766,198</u>	<u>\$ 777,884</u>

SUPPLY CHAIN MANAGEMENT

Department Description

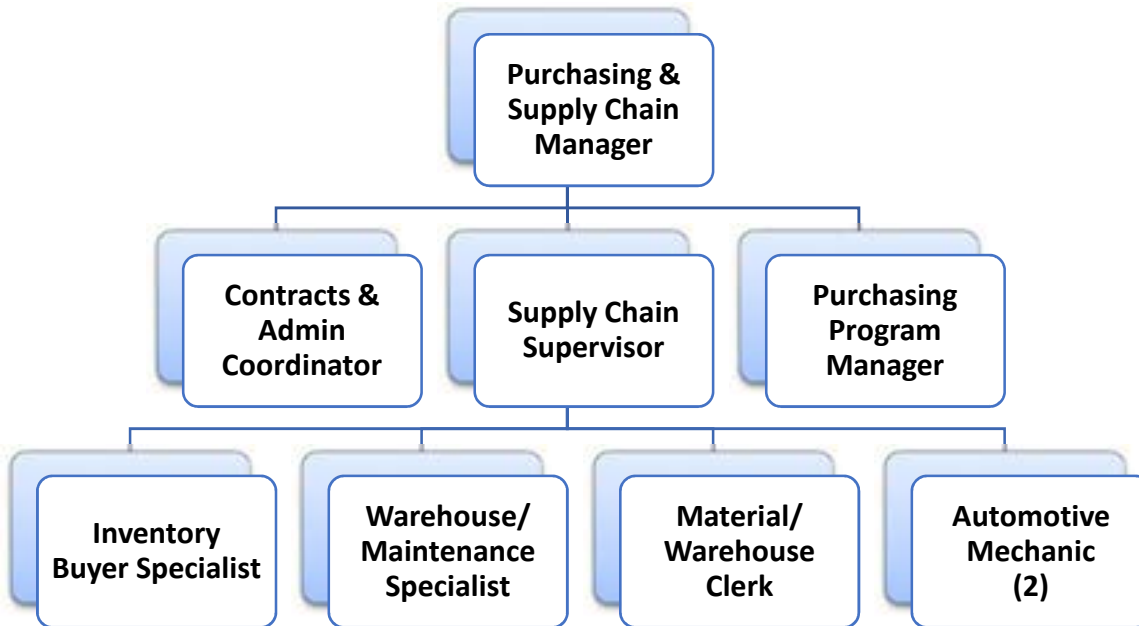
The Supply Chain Management Department is responsible for the requisition and procurement of goods and services by FPUA, including all formal and informal bids, request for proposals (RFP), and other types of public solicitations in compliance with FPUA's rules and all applicable federal, state and local laws. Contract Administration processes contracts from inception to final approval and signature by the Board, and manages the contract renewal process. The department also maintains and controls a computerized inventory system consisting of electric, water, gas, and wastewater parts; janitorial, medical, and office supplies; and communication equipment. In addition, Supply Chain Management facilitates the disposition of obsolete materials, testing of PCB transformers, and maintaining the vehicle fuels inventory.

Supply Chain Management also includes Centralized Fleet Services which oversees the entire fleet of vehicles from cradle to grave. This portion of the department ensures the timely procurement, maintenance, repairs, and vehicle safety inspections 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 online at a public auction site.

Departmental Accomplishments

- Continued the online auction process for retired assets recouping approximately \$8,000.
- Improved the time required to complete competitive procurements through the use of revised purchasing and competitive bidding thresholds on purchases and services
- Contracted with eleven new qualified firms for Water and Wastewater Professional Engineering and Design Build Services
- Contracted with nine new qualified firms for Electric and Gas Professional Engineering and Design Build Services
- Contracted with five new qualified five firms for Commercial, Mechanical, and Plumbing Professional Engineering
- Renewed the FY 2023 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 acquired and trained a new Contracts Coordinator on all aspects of the Contract process for a position that has been open for approximately one year.

SUPPLY CHAIN MANAGEMENT STAFFING



	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/25
Classification				
Purchasing and Supply Chain Manager ³	-	1	1	-
Supply Chain Supervisor ³	-	1	1	-
Purchasing Program Manager ¹	1	1	1	-
Contracts & Admin Coordinator ¹	1	1	1	-
Inventory Buyer Specialist	1	1	1	-
Warehouse/Maintenance Specialist	2	1	1	-
Material/Warehouse Clerk	1	1	1	-
Fleet Management Administrator ²	1	-	-	-
Automotive Mechanics ⁴	2	2	2	-
TOTAL FTE	9	9	9	-

¹ Positions transitioned to Dept. 22 Supply Chain Management. Previously part of Dept. 14 Regulatory Affairs




² Position eliminated in FY 2024




³ New Position

⁴ Position transitioned from Facilities in FY 2024

SUPPLY CHAIN MANAGEMENT

DEPARTMENTAL GOALS AND OBJECTIVES

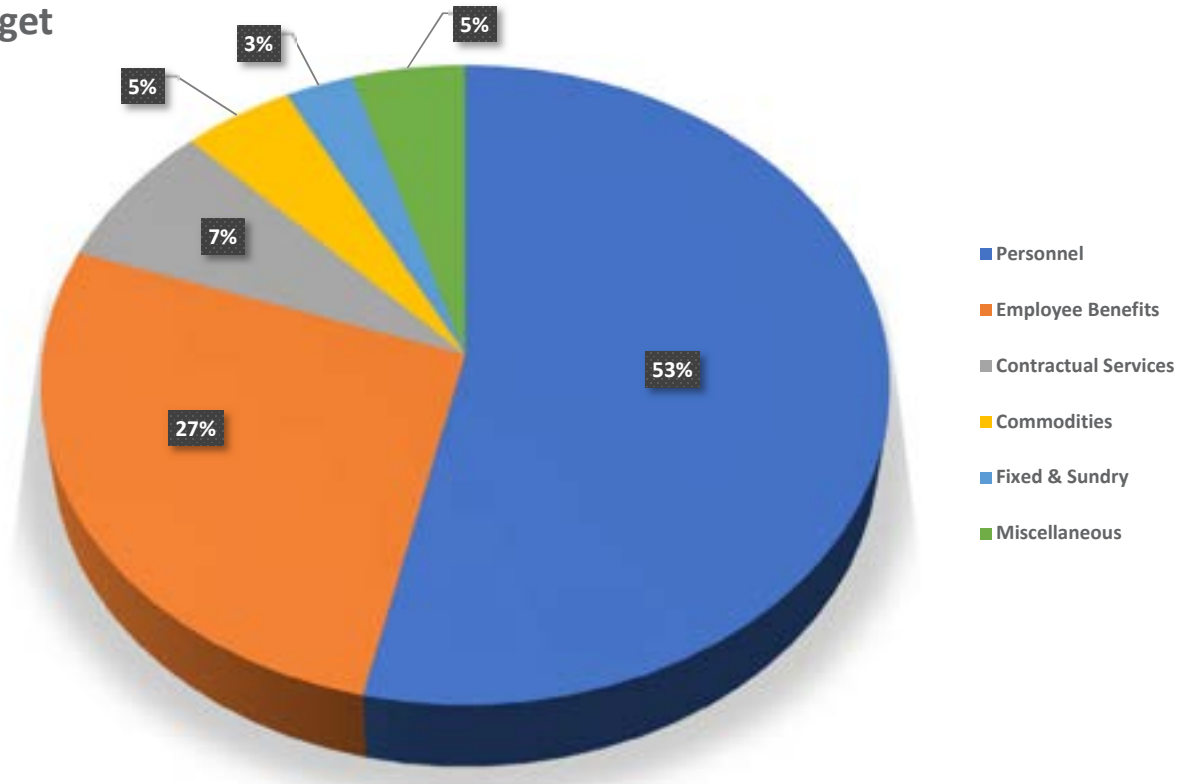
	Technology	Maintain and control a computerized inventory system, consisting of electric, water, wastewater, natural gas, fiber, janitorial, medical and office supplies
	Growth and Rates	Centralized Fleet Services, practice a cradle to grave approach for procurement, maintenance, repairs, and disposition
		Plan, organize and direct the purchasing, contracts administration, and risk 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
		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
	Workforce	Carefully dispose of hazardous material according to local, state, and federal laws
		Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Formal Solicitations Completed	45	29	40	29	30	25	25
	Informal Solicitations Completed	-	57	75	80	90	60	75
	POA's Completed	390	446	400	524	460	475	480
	Stock purchase orders	900	739	900	747	900	875	< 950
	Stock items issued	9,500	10,641	9,000	10,431	9,000	10,986	>9,500
	Stock items returned	100	38	75	57	75	44	<75
	Inventory Shrinkage	0	0.107	0	0.001	0	< 1%	<1%
	Pounds of recycled metal	50,000	60,480	50,000	99,717	50,000	60,000	>50,000
	Dept. Safety Frequency Rate	0	0	0	0	0	0	0
	Dept. Safety DART Rate	0	0	0	0	0	0	0

BUDGET SUMMARY - DEPT 22

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 392,905	\$ 388,760	\$ 373,768	\$ 500,954	\$ 127,186
Employee Benefits	312,554	331,606	247,803	251,343	3,540
Contractual Services	76,201	65,618	69,350	69,381	31
Commodities	35,438	42,021	18,296	43,280	24,984
Fixed & Sundry	28,392	9,188	43,490	26,632	(16,858)
Miscellaneous	24,177	43,908	29,000	44,347	15,347
TOTALS	\$ 869,667	\$ 881,101	\$ 781,707	\$ 935,937	\$ 154,230

**Original Budget
FY 2025**



DEPT. 22 - SUPPLY CHAIN MANAGEMENT

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 385,091	\$ 373,130	\$ 365,768	\$ 492,954
1020	Overtime	7,814	15,631	8,000	8,000
	<i>Personnel Services Total</i>	<u>392,905</u>	<u>388,760</u>	<u>373,768</u>	<u>500,954</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	155,884	174,334	117,080	107,755
4060	FICA	24,823	23,959	28,593	38,323
4070	Employees' Insurance	121,218	133,335	94,939	97,794
4090	Vacation Pay Expense	4,706	(4,577)	-	-
4100	Sick Pay Expense	432	(505)	-	-
4110	Net OPEB Expense	1,870	1,885	1,582	1,582
4600	Workers' Compensation	3,621	3,174	5,609	5,889
	<i>Employee Benefits Total</i>	<u>312,554</u>	<u>331,606</u>	<u>247,803</u>	<u>251,343</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	-	3,500	3,500
2122	Rentals	2,142	2,327	2,500	2,397
2132	Maintenance Of Vehicles	18,473	13,534	7,500	2,000
2133	Maintenance Of Equipment	2,276	87	2,000	2,000
2139	Maintenance/Service Contracts	5,453	701	2,500	2,500
2140	Postage	3	23	150	24
2151	Printing	40	-	200	-
2170	Training	-	1,520	3,900	5,000
2171	Travel	-	-	100	-
2190	Communications	5,308	5,343	4,500	4,700
2200	Utilities	42,426	41,996	42,200	46,410
2230	Employee Relations	80	85	200	350
2260	Memberships - Professional	-	-	100	500
	<i>Contractual Services Total</i>	<u>76,201</u>	<u>65,618</u>	<u>69,350</u>	<u>69,381</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,500	1,212	2,000	1,248
3313	Subscriptions	2,581	2,473	2,156	2,547
3316	Operating Supplies	13,971	16,487	10,000	16,981
3331	Vehicle Supplies	12,772	15,564	2,640	16,031
3340	Small Tools	4,614	6,285	1,500	6,473
	<i>Commodities Total</i>	<u>35,438</u>	<u>42,021</u>	<u>18,296</u>	<u>43,280</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	50	150	200	155
4610	Property & Liab./Ins. & Uninsur.	20,560	21,021	35,290	38,819
4666	Inventory Adjustments	7,782	(11,983)	8,000	(12,342)
	<i>Fixed & Sundry Total</i>	<u>28,392</u>	<u>9,188</u>	<u>43,490</u>	<u>26,632</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	24,177	43,908	29,000	44,347
	<i>Miscellaneous Total</i>	<u>24,177</u>	<u>43,908</u>	<u>29,000</u>	<u>44,347</u>
Total		<u>\$ 869,667</u>	<u>\$ 881,101</u>	<u>\$ 781,707</u>	<u>\$ 935,937</u>

INFORMATION TECHNOLOGY

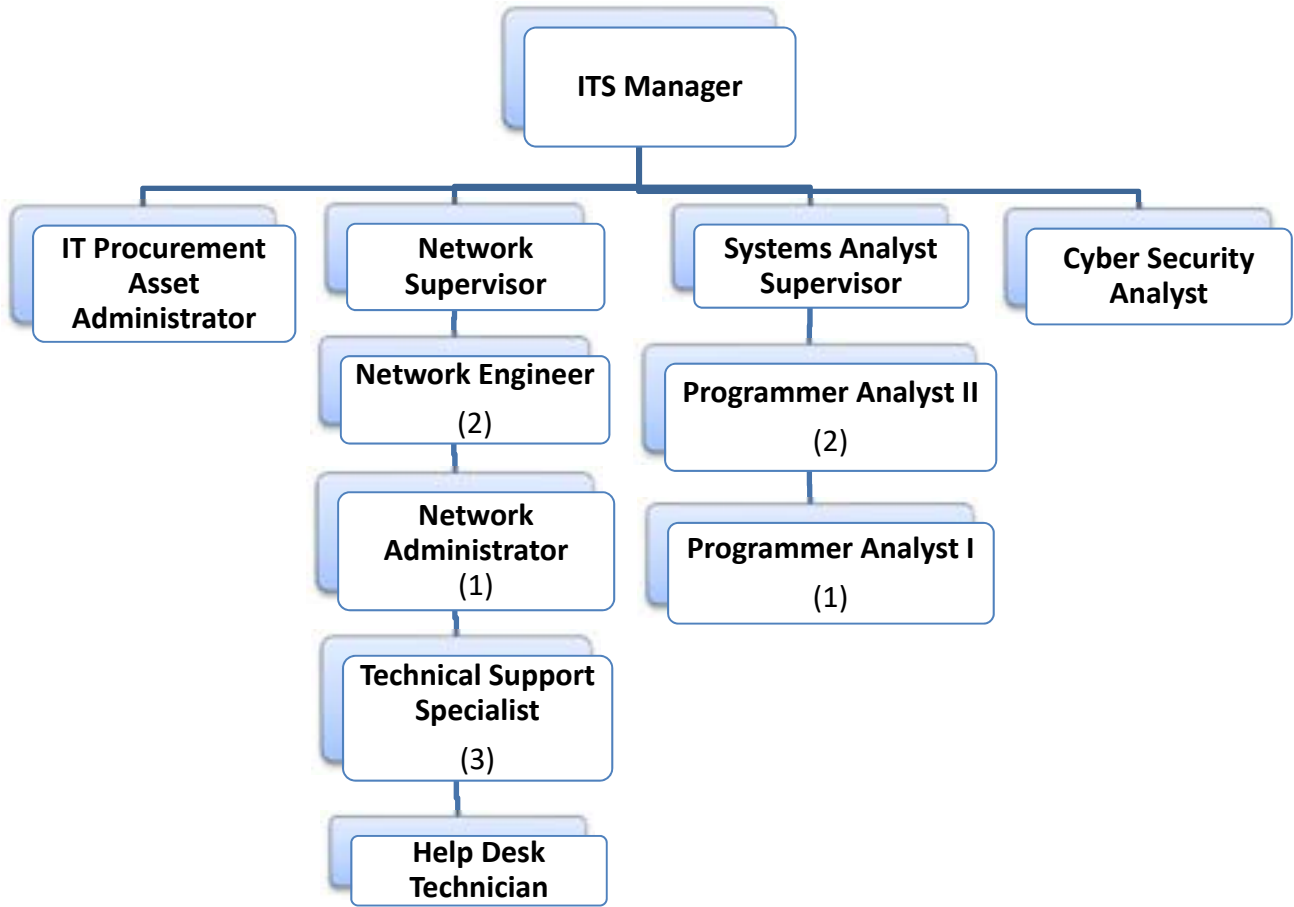
Department Description

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, computer-based office automation system, VoIP telephone system, local area networks, and fixed and wireless wide area networks.

Departmental Accomplishments

- Upgrade of Cisco VoIP System. The new UCS infrastructure is a modular architecture box built on innovative virtual technology that provides greater redundancy, capacity, and scalability at a lower administration cost. The new system will allow software updates to increase reliability, improve customer service, and provide better integration with third-party systems.

INFORMATION TECHNOLOGY SERVICES STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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	1	1	-
Network Engineer	2	2	2	-
Programmer Analyst I	1	1	1	-
Programmer Analyst II	2	2	2	-
Systems Analyst Supervisor	1	1	1	-
Technical Support Specialist	3	3	3	-
TOTAL FTE	16	15	15	-

INFORMATION TECHNOLOGY SERVICES

DEPARTMENTAL GOALS AND OBJECTIVES

	<h3>Technology</h3>	<p>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</p>
		<p>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</p>
		<p>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</p>

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Workstations supported	340	330	330	350	360	375	360
	VoIP phones supported	313	311	286	290	260	290	260
	Cell phones supported	112	114	118	118	116	125	125
	Radios supported	225	229	225	226	230	231	231
	Servers supported	115	123	135	124	125	129	125
	Work orders completed	5,000	5,425	4,000	6,636	6,000	6,000	6,000
	AVL	100%	100%	100%	100%	100%	100%	100%
	Camera	99.9%	100%	99.9%	100%	99.9%	100%	99.9%
	CBS Applications*	99.9%	100%	99.9%	99.9%	99.9%	99.8%	99.9%
	Internet**	99.9%	100%	99.9%	99.1%	99.9%	100%	99.9%
	Keycard	99.9%	100%	99.9%	100%	99.9%	100%	99.9%
	Network**	99.7%	100%	99.7%	99.5%	99.7%	99.7%	99.7%
	Telephones**	99.9%	100%	99.9%	100%	99.9%	99.9%	99.9%
	Radio***	99.9%	100%	99.9%	100%	99.9%	99.9%	99.9%
VPN**	100%	100%	99.9%	100%	99.9%	99.9%	99.9%	

*Supported by virtualization across multiple servers.

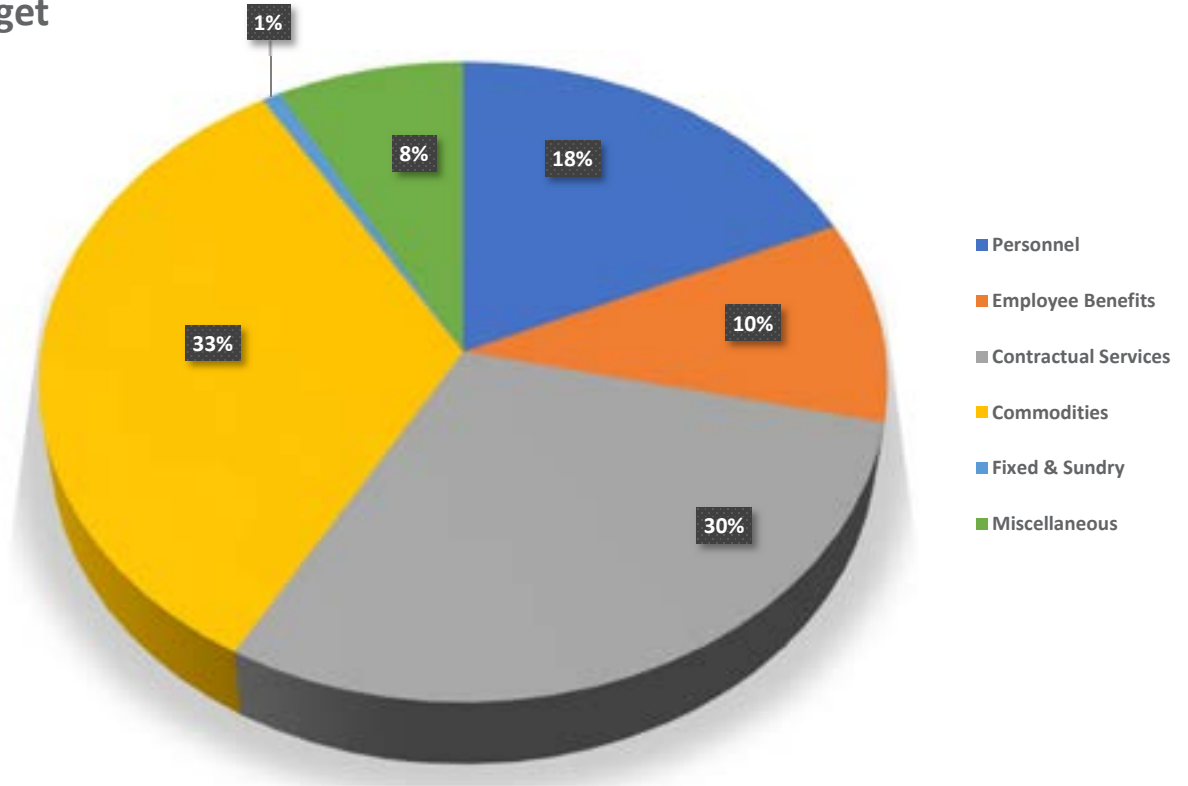
**Supported by redundant paths, equipment, and uninterruptible power supply (UPS).

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

BUDGET SUMMARY - DEPT 32

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,174,156	\$ 1,144,438	\$ 979,813	\$ 1,047,150	\$ 67,337
Employee Benefits	891,531	873,962	653,347	585,120	(68,227)
Contractual Services	970,588	1,015,909	1,034,708	1,706,563	671,855
Commodities	355,620	477,593	1,458,735	1,899,067	440,332
Fixed & Sundry	41,257	46,281	40,440	44,484	4,044
Miscellaneous	427,396	443,188	450,000	447,619	(2,381)
TOTALS	\$ 3,860,548	\$ 4,001,370	\$ 4,617,043	\$ 5,730,003	\$ 1,112,960

**Original Budget
FY 2025**



DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,167,390	\$ 1,137,319	\$ 969,813	\$ 1,037,150
1020	Overtime	6,766	7,120	10,000	10,000
	<i>Personnel Services Total</i>	<u>1,174,156</u>	<u>1,144,438</u>	<u>979,813</u>	<u>1,047,150</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	515,958	538,501	306,683	225,242
4060	FICA	85,709	83,590	74,956	80,107
4070	Employees' Insurance	276,482	283,234	266,475	274,487
4090	Vacation Pay Expense	(7,297)	(13,310)	-	-
4100	Sick Pay Expense	15,425	(23,067)	-	-
4110	Net OPEB Expense	4,542	4,309	4,219	4,219
4600	Workers' Compensation	712	704	1,014	1,065
	<i>Employee Benefits Total</i>	<u>891,531</u>	<u>873,962</u>	<u>653,347</u>	<u>585,120</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	1,474	95	1,000	800
2133	Maintenance Of Equipment	10,861	20,329	26,000	25,000
2139	Maintenance/Service Contracts	832,597	787,466	392,500	719,327
2140	Postage	86	71	500	500
2151	Printing	45	45	30	50
2164	Professional Fees - Consulting/Eng	-	14,050	207,000	300,000
2170	Training	29,096	13,752	16,128	44,636
2171	Travel	268	952	500	800
2172	Car Allowance	11,944	10,175	6,600	6,600
2190	Communications	82,159	168,235	383,600	608,000
2230	Employee Relations	758	689	850	850
2260	Memberships - Professional	1,300	50	-	-
	<i>Contractual Services Total</i>	<u>970,588</u>	<u>1,015,909</u>	<u>1,034,708</u>	<u>1,706,563</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,590	683	1,000	1,000
3313	Subscriptions	18,359	50,056	1,114,260	1,442,763
3316	Operating Supplies	334,064	424,729	338,975	450,804
3331	Vehicle Supplies	1,607	1,956	4,000	4,000
3340	Small Tools	-	169	500	500
	<i>Commodities Total</i>	<u>355,620</u>	<u>477,593</u>	<u>1,458,735</u>	<u>1,899,067</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	41,257	46,281	40,440	44,484
	<i>Fixed & Sundry Total</i>	<u>41,257</u>	<u>46,281</u>	<u>40,440</u>	<u>44,484</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	427,396	443,188	450,000	447,619
	<i>Miscellaneous Total</i>	<u>427,396</u>	<u>443,188</u>	<u>450,000</u>	<u>447,619</u>
	Total	<u><u>\$ 3,860,548</u></u>	<u><u>\$ 4,001,370</u></u>	<u><u>\$ 4,617,043</u></u>	<u><u>\$ 5,730,003</u></u>

FACILITIES

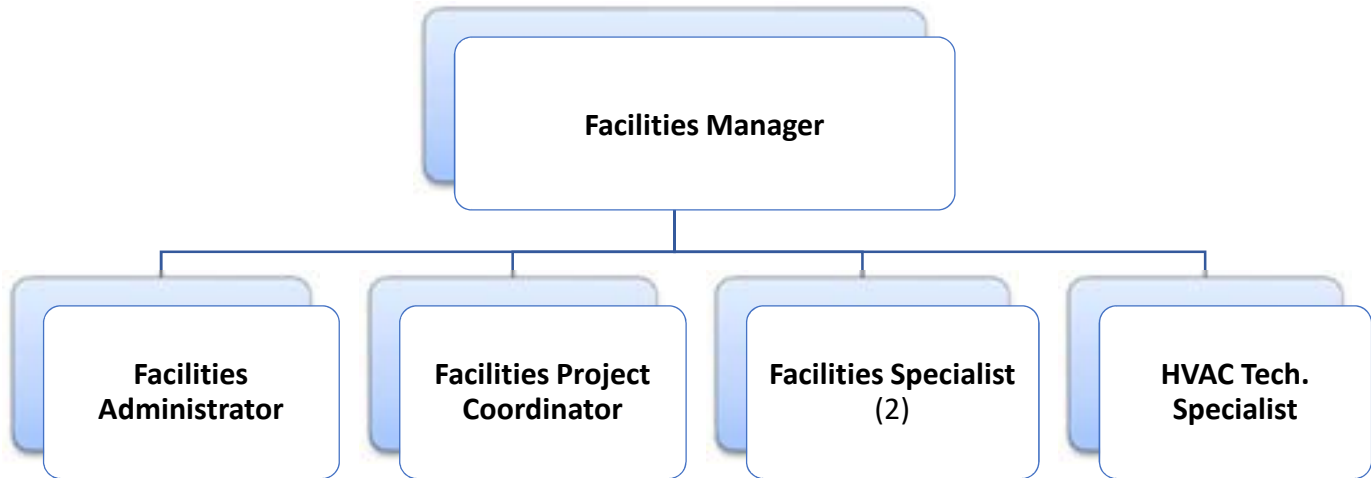
Department Description

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 (2) 60 KW portable generators cooperatively with Wastewater Collections to provide an emergency source of power for FPUA lift stations.
- Replaced (9) obsolete HVAC systems at the Water Resources, Water Reclamation, and Administration facilities.
- Awarded and working to complete engineering for Administration Complex electrical improvements by end of FY2024.
- Completed construction remodel projects at the Annex building to create work spaces for new and relocated employees.

FACILITIES STAFFING








Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Facilities Manager	1	1	1	-
Facilities Administrator	1	1	1	-
Facilities Project Coordinator	1	1	1	-
Facilities Specialist	2	2	2	-
HVAC Tech Specialist	1	1	1	-
Automotive Mechanic ¹	2	-	-	-
TOTAL FTE	8	6	6	-

¹ Position transitioned into Dept. 35 Facilities in 2023; transferring back to Dept. 22 Supply Chain Management in FY 2024

FACILITIES

DEPARTMENTAL GOALS AND OBJECTIVES

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

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Facilities work requests	400	395	200	386	400	320	300
	Obsolete HVAC systems replaced	5	3	5	5	5	9 ¹	5
	Customer work requests	150	194	200	247	200	253	225
	Cycle time (days to complete work requests)	6.00	7.38	5.00	7.00	5.00	8.00	6.00
	Average age of active work orders (days)	5.00	13.90	8.00	11.56	8.00	8.00	5.00
	Facilities Operating GSF Index	11%	16%	10%	13%	10%	18%	15%
	Facilities Operating GUE Index	13%	21 % ²	12%	18%	18%	29%	20%
	Homes participating in WEOP	35	8 ¹	25	N/A ³	25	N/A ⁴	40

¹ (1) 9000BTU mini-split @ the Admin elevator equipment room; (1) 5 ton HVAC @ WTP W/WW Directors Office; (3) 4 ton wall hung HVAC @ WTP GE Trailer; (1) 3.5 ton wall hung HVAC @ WTP Tower MCC; (2) 5 ton wall hung HVAC @ WRF MCC; (1) 1.5 ton mini-split @ WRF motor shop

² Pandemic restricted access to Facilities, less work by contractors Utility percentage increases

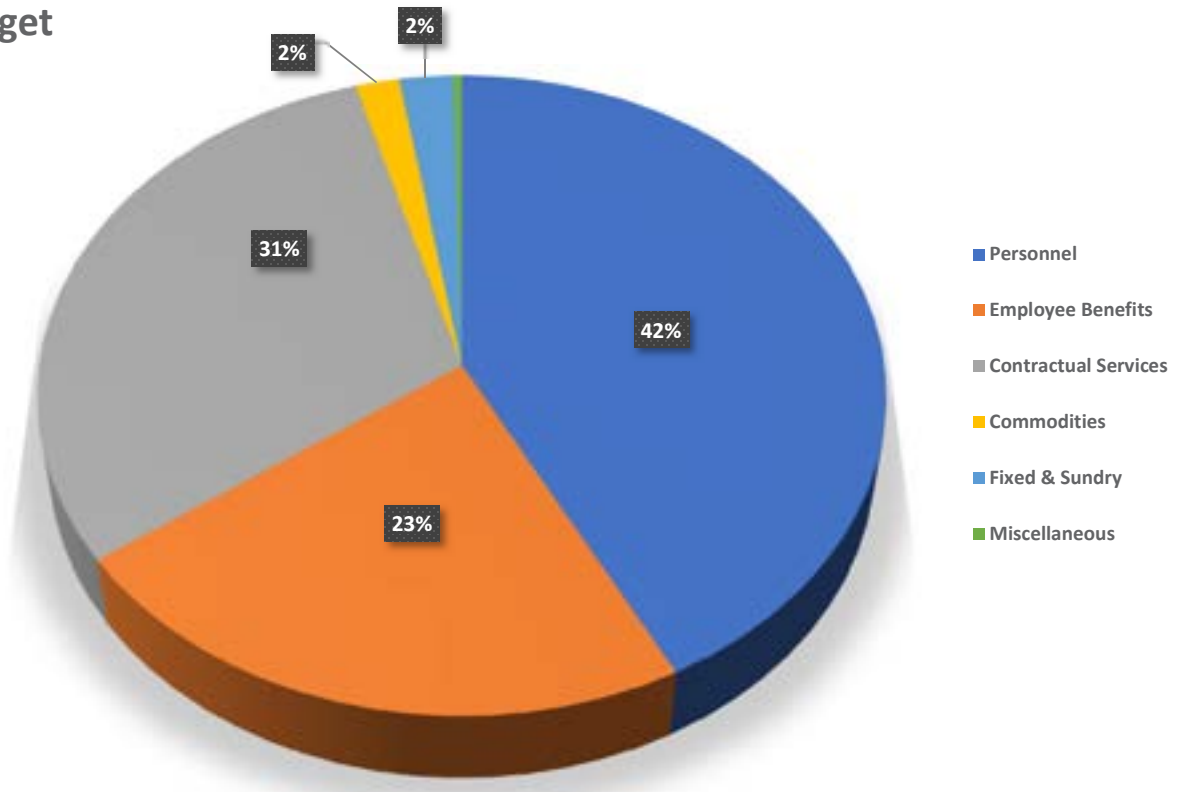
³ Pandemic year - restricted access to homes.

⁴ Program moved to Chief Operating Officer (Dept. 31) for FY 2024. Program to be returned to Facilities (Dept. 35) in FY 2025.

BUDGET SUMMARY - DEPT 35

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 345,448	\$ 375,849	\$ 540,336	\$ 590,626	\$ 50,290
Employee Benefits	302,316	343,820	351,794	318,111	(33,683)
Contractual Services	361,830	416,558	404,100	424,590	20,490
Commodities	21,428	22,080	33,045	25,496	(7,549)
Fixed & Sundry	11,904	15,248	26,270	31,112	4,842
Miscellaneous	4,406	5,144	20,000	5,196	(14,804)
TOTALS	\$ 1,047,332	\$ 1,178,699	\$ 1,375,545	\$ 1,395,131	\$ 19,586

**Original Budget
FY 2025**



DEPT. 35 - FACILITIES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 316,912	\$ 352,652	\$ 490,336	\$ 540,626
1020	Overtime	28,536	23,197	50,000	50,000
	<i>Personnel Services Total</i>	<u>345,448</u>	<u>375,849</u>	<u>540,336</u>	<u>590,626</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	172,290	206,384	168,876	127,044
4060	FICA	29,700	31,900	41,336	45,183
4070	Employees' Insurance	78,008	91,204	135,316	139,384
4090	Vacation Pay Expense	5,637	8,744	-	-
4100	Sick Pay Expense	12,053	1,320	-	-
4110	Net OPEB Expense	1,603	1,616	1,582	1,582
4600	Workers' Compensation	3,025	2,652	4,684	4,918
	<i>Employee Benefits Total</i>	<u>302,316</u>	<u>343,820</u>	<u>351,794</u>	<u>318,111</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	3,988	3,800	1,000	8,000
2131	Maintenance Of Buildings	37,517	27,941	50,000	50,000
2132	Maintenance Of Vehicles	2,181	2,524	7,500	5,000
2139	Maintenance/Service Contracts	168,872	195,072	242,470	242,470
2140	Postage	2,913	5,456	4,500	5,620
2151	Printing	-	49	-	50
2164	Professional Fees - Consult/Eng	-	83,600	20,000	30,000
2166	Professional Fees - Other	-	-	-	-
2170	Training	2,142	3,528	4,000	3,634
2171	Travel	89	56	-	57
2172	Car Allowance	5,160	5,160	2,150	-
2190	Communications	3,387	3,341	4,600	4,800
2200	Utilities	79,648	85,052	67,230	73,950
2230	Employee Relations	64	367	-	378
2250	Community Relations	55,482	(17)	-	(17)
2260	Memberships - Professional	387	629	650	648
	<i>Contractual Services Total</i>	<u>361,830</u>	<u>416,558</u>	<u>404,100</u>	<u>424,590</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,833	2,176	2,450	2,241
3313	Subscriptions	-	217	-	223
3316	Operating Supplies	8,484	7,034	6,370	10,000
3331	Vehicle Supplies	8,877	9,170	20,000	9,445
3340	Small Tools	1,234	3,483	4,225	3,587
	<i>Commodities Total</i>	<u>21,428</u>	<u>22,080</u>	<u>33,045</u>	<u>25,496</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	225	2,150	-	2,215
4610	Property & Liab./Ins. & Uninsur.	11,679	13,098	26,270	28,897
	<i>Fixed & Sundry Total</i>	<u>11,904</u>	<u>15,248</u>	<u>26,270</u>	<u>31,112</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	4,406	5,144	20,000	5,196
	<i>Miscellaneous Total</i>	<u>4,406</u>	<u>5,144</u>	<u>20,000</u>	<u>5,196</u>
	Total	<u>\$ 1,047,332</u>	<u>\$ 1,178,699</u>	<u>\$ 1,375,545</u>	<u>\$ 1,395,131</u>

CUSTOMER SERVICE

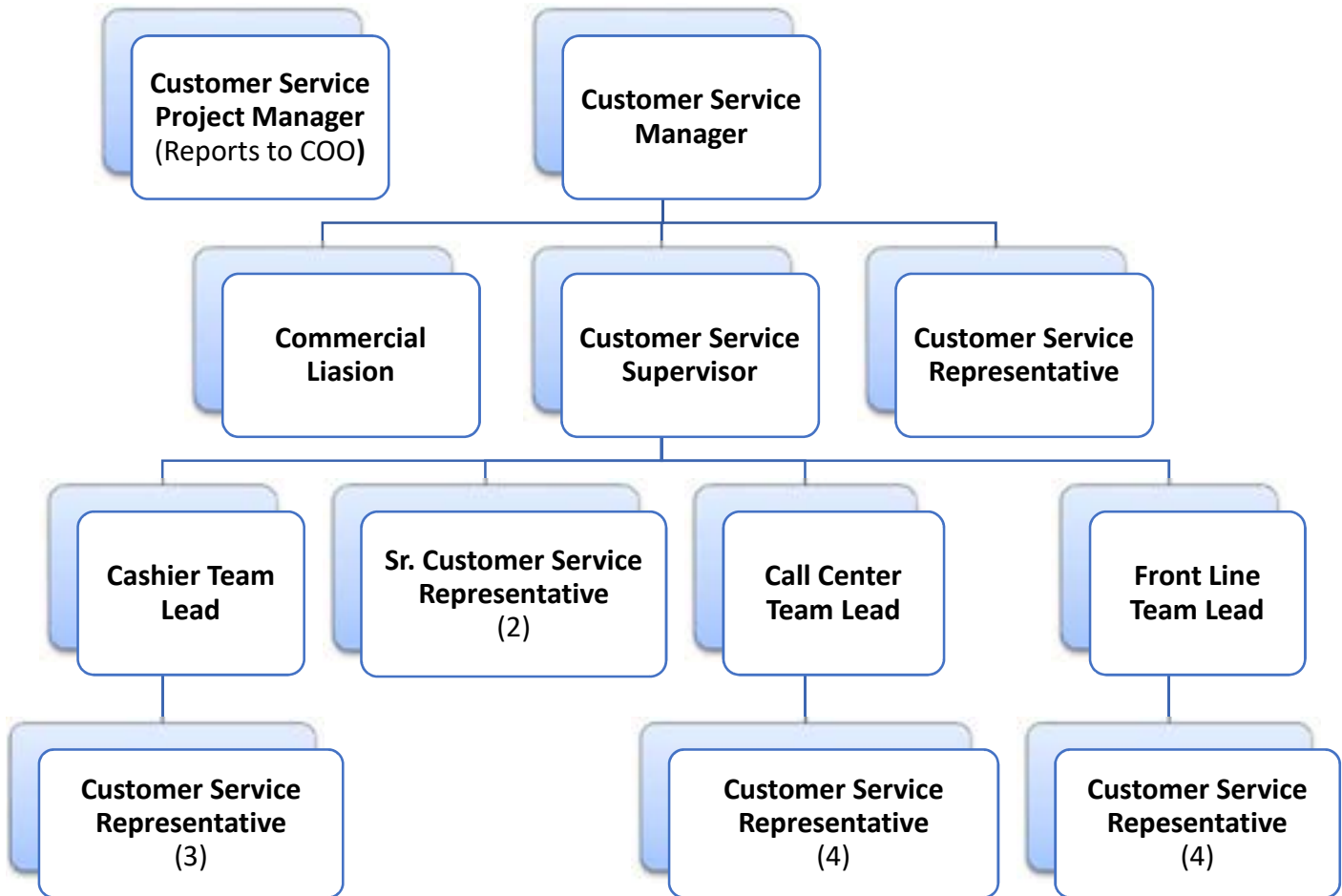
Department Description

The Customer Service Department values our customers and is committed to providing friendly and timely service to all. We coordinate between all departments within FPUA to fulfill the needs of our customers. We are dedicated to improving efficiencies that enhance the quality of our service.

Departmental Accomplishments

- Restructured department to allow for cross training and improved efficiencies
- Worked with ITS and Cisco for implementation of a new Call Center phone system which will add a call back feature
- Created online forms to guide our customers to the self-service options available
- Implemented lobby triage during busy times to decrease customer wait time
- Installed speakers in lobby to provide better communications while maintaining employee safety
- Managed and tracked funds for Low Pressure Sewer Program, worked with various departments and customer
- Implemented financing program for Low Pressure Sewer customers
- Increased Auto Pay by 8.04%
- Increased E-Billing by 6.21%
- Increased Text to Pay by 2.50%
- Worked with ITS, Invoice Cloud and SilverBlaze for implementation of AMI to customer portal
- Worked with New Smyrna Beach Utilities discussing leadership and processes, identified areas of opportunity for improvements
- Modernizing Resolutions
- Worked with various departments to update and implement our Weatherization Program to better assist our customers
- Transitioned to new lockbox for customer payment processing to provide faster communication and responses for customer concerns

CUSTOMER SERVICE STAFFING STAFFING





	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Classification				
Customer Service Manager	1	1	1	-
Customer Service Project Manager	-	1	1	-
Customer Service Supervisor	1	1	1	-
Commercial Liaison	1	1	1	-
Staff Assistant 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	16	14	14	-
TOTAL FTE	23	21	21	-

¹ Position reclassified to Customer Service Representative

CUSTOMER SERVICE

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Customer Service is the primary contact for FPUA.
		Customer Service handles all requests regarding inquiry and payment of bills, initiating new electric, gas, water, wastewater, garbage service, manages workflow for new construction and assists in improving efficiencies for FPUA and our customers.

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	E-Billing	85,000	94,744	91,000	112,981	130,000	120,000	130,000
	Auto Pay	71,500	85,247	85,000	96,262	105,000	104,000	115,000 ¹
	Budget Billing	1,360	1,384	1,500	2,004	2,100	1,956	2,100
	Text to Pay	2,000	2,490	2,750	2,595	2,750	2,660	2,750
	On-Line Payment	145,000	176,971	180,000	150,378	160,000	149,300	160,000
	Kiosk Payment	N/A	15,396	11,400	10,745 ²	11,800	9,500 ²	11,800
	Mail Payments	N/A	13,463	13,000	13,978	13,300	12,400	11,000 ³
	Drop Box Payments	N/A	6,746	6,000	5,218	6,200	3,800	3,000 ³
	Offsite Payments	N/A	45,151	42,000	37,961	42,000	35,600	42,000 ³
	Lobby Walk In Pmts	1,000	7,266	20,000	25,929	19,000	27,700	25,000 ³
	IVR Calls In and Out	215,000	182,666	220,000	199,275	200,000	200,100	210,000 ⁴
	Call center calls	80,000	73,526	80,000	59,223	68,000	58,118	50,000 ⁵
	Drive Thru	58,000	44,529	50,000	37,931	38,000	37,992	50,000 ⁶
	Voucher Amount Rec.	N/A	1,425,563	1,500,000	1,926,328	1,550,000	925,000 ⁷	1,550,000
	Rebates processed		265	221	230	222	200	230

¹ We would like to include in a Bill Insert to promote AutoPay

² Had 2 kiosks, removed 1

³ Trying to guide our customers to online payments, kiosk and off-site pmt centers

⁴ New Webex Contact Center being implemented, may alter numbers

⁵ New self service forms on website, hoping to reduce calls

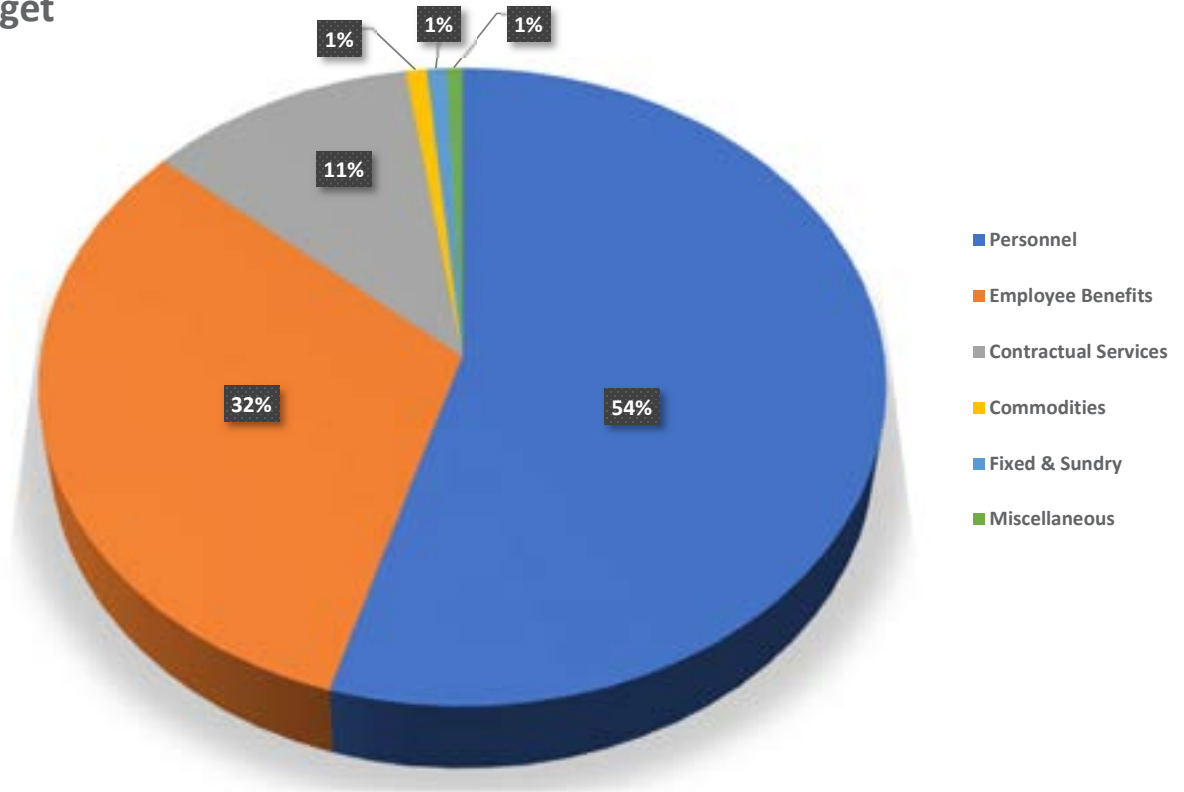
⁶ Full service second Drive Thru opening, Drive Thru traffic to increase.

⁷ Post pandemic funds have decreased

BUDGET SUMMARY - DEPT 43

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,108,967	\$ 1,064,206	\$ 1,021,029	\$ 1,083,003	\$ 61,974
Employee Benefits	886,838	874,103	677,934	630,346	(47,588)
Contractual Services	423,577	319,002	253,847	222,773	(31,074)
Commodities	22,168	18,779	11,900	17,122	5,222
Fixed & Sundry	15,221	16,669	15,020	16,512	1,492
Miscellaneous	43,963	12,784	31,000	12,911	(18,089)
TOTALS	\$ 2,500,734	\$ 2,305,543	\$ 2,010,730	\$ 1,982,667	\$ (28,063)

**Original Budget
FY 2025**



DEPT. 43 - CUSTOMER SERVICE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,098,684	\$ 1,054,347	\$ 1,011,029	\$ 1,073,003
1020	Overtime	10,283	9,859	10,000	10,000
	<i>Personnel Services Total</i>	<u>1,108,967</u>	<u>1,064,206</u>	<u>1,021,029</u>	<u>1,083,003</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	408,505	407,234	240,941	177,969
4060	FICA	79,437	72,878	78,109	82,850
4070	Employees' Insurance	396,642	388,670	351,089	361,645
4090	Vacation Pay Expense	1,397	(11,779)	-	-
4100	Sick Pay Expense	(8,107)	9,707	-	-
4110	Net OPEB Expense	7,748	6,194	6,065	6,065
4600	Workers' Compensation	1,216	1,200	1,730	1,817
	<i>Employee Benefits Total</i>	<u>886,838</u>	<u>874,103</u>	<u>677,934</u>	<u>630,346</u>
<u>CONTRACTUAL SERVICES</u>					
2139	Maintenance/Service Contracts	152,137	134,274	139,000	144,000
2140	Postage	200,100	116,050	-	-
2151	Printing	34,697	23,366	2,000	2,000
2165	Temporary Labor	-	15,837	68,000	18,000
2166	Professional Fees - Other	9,541	1,571	7,970	8,000
2170	Training	7,687	15,278	12,000	31,000
2171	Travel	42	-	196	196
2172	Car Allowance	3,300	3,300	3,300	3,300
2190	Communications	6,610	6,477	6,300	6,600
2230	Employee Relations	6,691	-	12,000	6,500
2260	Memberships - Professional	367	375	290	386
2290	Billing Housing Authority	2,405	2,475	2,791	2,791
	<i>Contractual Services Total</i>	<u>423,577</u>	<u>319,002</u>	<u>253,847</u>	<u>222,773</u>
<u>COMMODITIES</u>					
3311	Office Supplies	20,719	14,720	10,000	15,162
3316	Operating Supplies	1,449	4,059	1,900	1,960
	<i>Commodities Total</i>	<u>22,168</u>	<u>18,779</u>	<u>11,900</u>	<u>17,122</u>
<u>FIXED & SUNDRY</u>					
4020	Cash (Over) Short	(190)	66	100	100
4610	Property & Liab./Ins. & Uninsur.	15,411	16,603	14,920	16,412
	<i>Fixed & Sundry Total</i>	<u>15,221</u>	<u>16,669</u>	<u>15,020</u>	<u>16,512</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	43,963	12,784	31,000	12,911
	<i>Miscellaneous Total</i>	<u>43,963</u>	<u>12,784</u>	<u>31,000</u>	<u>12,911</u>
Total		<u>\$ 2,500,734</u>	<u>\$ 2,305,543</u>	<u>\$ 2,010,730</u>	<u>\$ 1,982,667</u>

UTILITY OPERATIONS

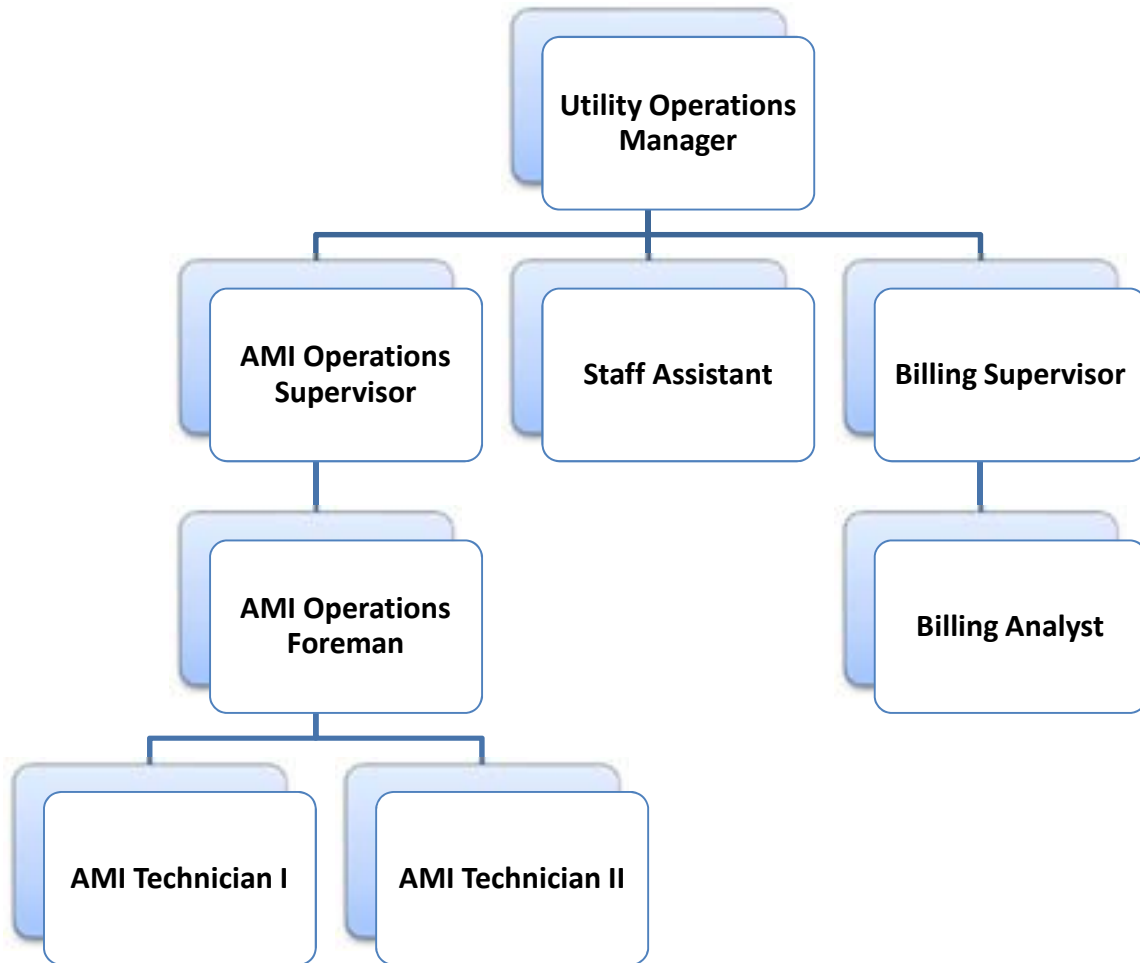
Department Description

The designated department will assume full responsibility for all facets of billing and metering services, with a key objective of eliminating redundancies within our operational processes. By leveraging technologies, notably through the implementation of Advanced Metering Infrastructure (AMI), we aim to enhance operational efficiencies, streamline data collection and analysis, and significantly reduce the time required for bill generation and resolution of customer inquiries.

Departmental Accomplishments

- Launched the delivery of Welcome and Billing videos through Cogsdale NexusVX to send video bills to customers via email, which significantly increased customer web portal registration, e-Billing and Auto Pay rates.
- Switched from paper postage and reporting for bulk mail to electronic postage, resulting in cost savings upon implementation.
- Eliminated return envelopes from monthly bills sent by mail as part of an initiative to minimize waste and encourage customers to utilize online services.
- Currently conducting a review of the AMI project – Evaluating the effectiveness of the current Honeywell solution to ensure optimal service for our customers, collaborating with Electric, Water, and Gas departments to gather data.
- Implemented cross-training for AMI Technician I with the Electric Meter Shop – Continuing to develop programs for cross-training with Water Distribution and Gas Operations to ensure comprehensive management of the AMI system.




UTILITY OPERATIONS STAFFING





Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Utility Operations Manager	1	1	1	-
Utility Operations Supervisor	1	1	1	-
Utility Operations Foreman	1	1	1	-
AMI Technician I	7	7	7	-
AMI Technician II	3	3	3	-
Billing Supervisor	1	1	1	-
Billing Analyst	3	3	3	-
Staff Assistant	1	1	1	-
TOTAL FTE	18	18	18	-

UTILITY OPERATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Community Relations	Manage the monthly billing and monitor workflow between departments and our customers to improve service
	Growth and Rates	Ensure the accuracy of FPUA meters through continuous testing including Reading electric, gas, and water meters to maintain consistent days within
	Workforce	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Avg. Bills Generated Monthly	35,500	35,682	36,000	36,095	36,000	36,620	37,500
	Billing Errors Caught After Bill Mailed vs. All Bills	0.50%	0.05%	0.50%	0.05%	0.05%	0.05%	0.50%
	Billing Errors Caught Before Bill Mailed vs. All Bills	99.50%	99.95%	99.50%	99.95%	99.95%	99.95%	99.50%
	Avg. # of Services Billed *	-	71,156	-	72,251	78,000	83,000	83,000
	Meters Read	>665,000	532,159	>430,000	677,464	>540,000	691,400	>550,000
	Avg. # of Move-Out SVO Disconnects**	-	955	-	956	950	957	950
	Avg. # of Move-In SVO Connections**	-	800	-	850	850	842	850
	Avg. # of Non-Pay Disconnects Monthly **	>450	491	>500	640	>450	600	>450
	Avg. # of Non-Pay Reconnects Monthly**	-	488	>500	681	>450	600	>450
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

* Previously reported on department 55, Electric Operations as Electric only; Stats now include Electric, Water, Wastewater, Gas and Fiber Internet services billed monthly.

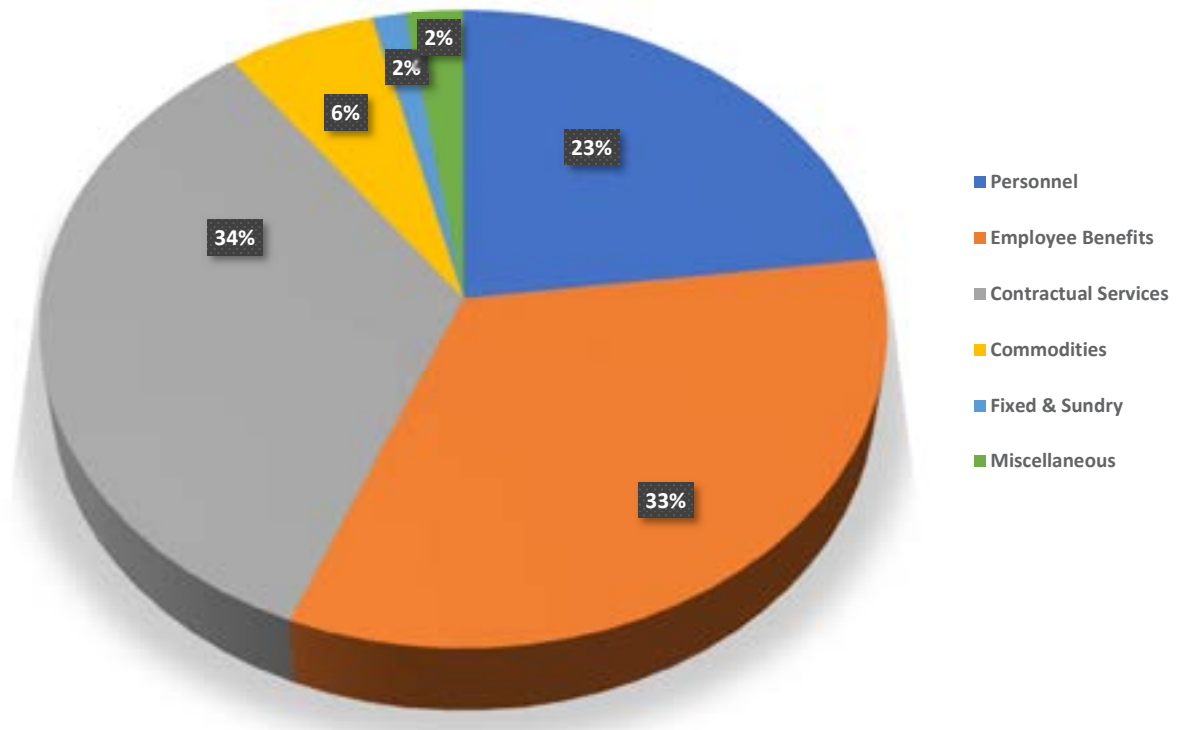
** Adding service order vs. non-pay disconnect/reconnects

BUDGET SUMMARY - DEPT 44

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ -	\$ 158,330	\$ 268,978	\$ 296,740	\$ 27,762
Employee Benefits	-	351,181	425,016	428,283	3,267
Contractual Services	-	123,523	394,128	437,378	43,250
Commodities	-	12,959	67,320	80,500	13,180
Fixed & Sundry	-	25,000	16,500	18,150	1,650
Miscellaneous	-	30,613	30,000	30,919	919
TOTALS	\$ -	\$ 701,606	\$ 1,201,942	\$ 1,291,970	\$ 90,028

* Dept created in FY23

**Original Budget
FY 2025**



DEPT. 44 - UTILITY OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ -	\$ 158,222	\$ 268,478	\$ 296,240
1020	Overtime	-	108	500	500
	<i>Personnel Services Total</i>	-	158,330	268,978	296,740
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	-	146,472	60,229	50,936
4060	FICA	-	24,886	20,577	22,701
4070	Employees' Insurance	-	125,869	327,963	337,824
4100	Sick Pay Expense	-	49,107	-	-
4110	Net OPEB Expense	-	4,847	4,747	4,747
4600	Workers' Compensation	-	-	11,500	12,075
	<i>Employee Benefits Total</i>	-	351,181	425,016	428,283
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	-	-	5,250	11,000
2132	Maintenance of Vehicles	-	-	12,000	12,000
2133	Maintenance of Equipment	-	-	3,500	5,000
2139	Maintenance/Service Contracts	-	8,221	56,328	56,328
2140	Postage	-	83,120	225,000	250,000
2151	Printing	-	25,716	58,000	58,000
2170	Training	-	3,505	17,000	28,000
2171	Travel	-	487	1,500	1,500
2172	Car Allowance	-	2,475	3,300	3,300
2190	Communications	-	-	11,000	11,500
2230	Employee Relations	-	-	1,250	750
	<i>Contractual Services Total</i>	-	123,523	394,128	437,378
<u>COMMODITIES</u>					
3311	Office Supplies	-	2,130	8,750	17,500
3316	Operating Supplies	-	10,830	24,570	29,000
3331	Vehicle Supplies	-	-	34,000	34,000
	<i>Commodities Total</i>	-	12,959	67,320	80,500
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	-	25,000	16,500	18,150
	<i>Fixed & Sundry Total</i>	-	25,000	16,500	18,150
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	-	30,613	30,000	30,919
	<i>Miscellaneous Total</i>	-	30,613	30,000	30,919
	Total	\$ -	\$ 701,606	\$ 1,201,942	\$ 1,291,970

GEOSPATIAL TECHNOLOGY

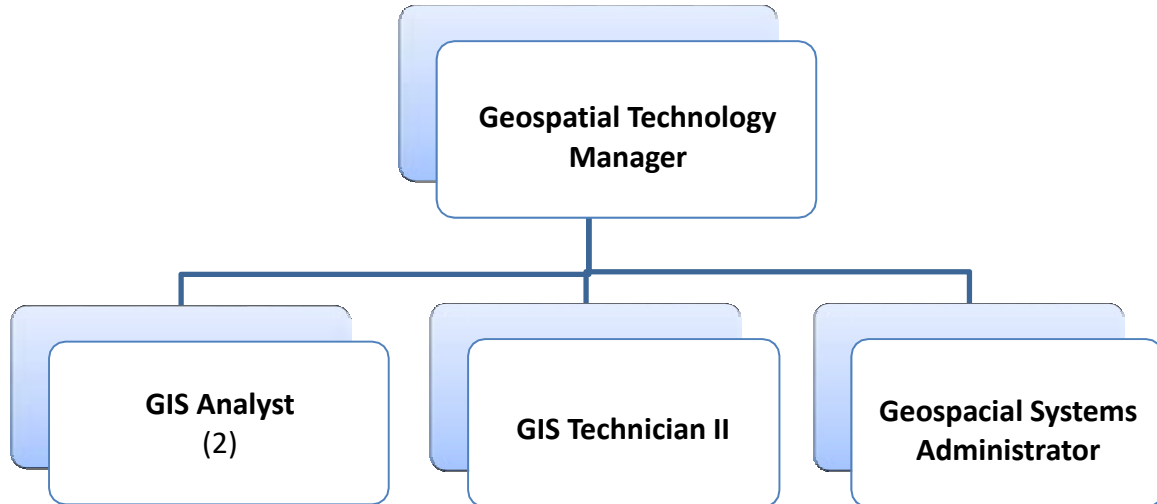
Department Description

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 and location intelligence.

Departmental Accomplishments

- Deployed an ArcGIS Hub named Geospatial Resource Center (GRC)
- Upgraded the GeoEvent Server from 10.4 to 10.8.1 and configured new server
- Implemented an ArcGIS Enterprise 10.8.1 deployment
- Used updated ESRI technology and mobile centric design standards for the FPUA Outage Map
- Created and deployed a CEMI-5 spatial analytics tool to identify vulnerable neighborhoods
- Streamlined and created a paperless process for feeder tree trimming by providing quick field capture methods to identify feeders to be trimmed and allow FPUA to assign work to contractors through a mobile field application
- Worked in collaboration with the Gas Operations team to develop a geospatial solution to assist in gas expansion zones using web based maps and online GIS surveys
- Deployed tablets to all T&D crew to leverage geospatial data in the field
- Compiled R&R metrics for water main and gravity main vulnerabilities

GEOSPATIAL TECHNOLOGY STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Geospatial Technology Manager	1	1	1	-
GIS Analyst	2	2	2	-
GIS Technician II	1	1	1	-
Geospatial Systems Administrator	1	1	1	-
TOTAL FTE	5	5	5	-

GEOSPATIAL TECHNOLOGY

DEPARTMENTAL GOALS AND OBJECTIVES

	<h3>Technology</h3>	Develop a management system of working together using defined principles and practices.
		Maintain a modern, stable, and scalable Enterprise GIS architecture
		Provide reliable access to accurate, timely, and relevant geospatial data
		Foster a geospatial culture that promotes the adoption of new capabilities, integrates with business data, and aligns with FPUA goals and objectives
		Deliver a broad range of in-field, in-office, and field-to-office geospatial solutions to a wider range of users; implement self-service tools to capture and maintain data; automate workflows
		Improve and expand geospatial skills through focused, role-based training initiatives and aligned organizational structures

Strategic Goal:	Performance Measurement:	FY 2022 ¹		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	% of FPUA geospatial support requests for GIS Correction/Edits; hard copy maps; data exports (5% annual decrease)	-	-	65%	64%	60%	60	55
	# of paper/pen workflows converted to geospatial digital solution	-	-	1	2	2	3	2
	# of new geospatial solutions	-	-	2	2	2	3	2
	# of active Portal for ArcGIS Users	-	-	25	30	35	65	65
	# of educational hours combined (ESRI Training, Conferences, etc.)	-	-	208	135	260	160	180
	GIS Data Quality Score (100-90 Excellent, 89-80 Good, 79-70 Avg, 69-60 Below Avg, <60 Needs Improved)	-	-	90	83.75	90	86.25	90
	Electric	-	-	90	85	90	85	90
	Water/WW	-	-	90	80	90	85	90
	Gas	-	-	90	80	90	85	90
	Fiber	-	-	90	90	90	90	90

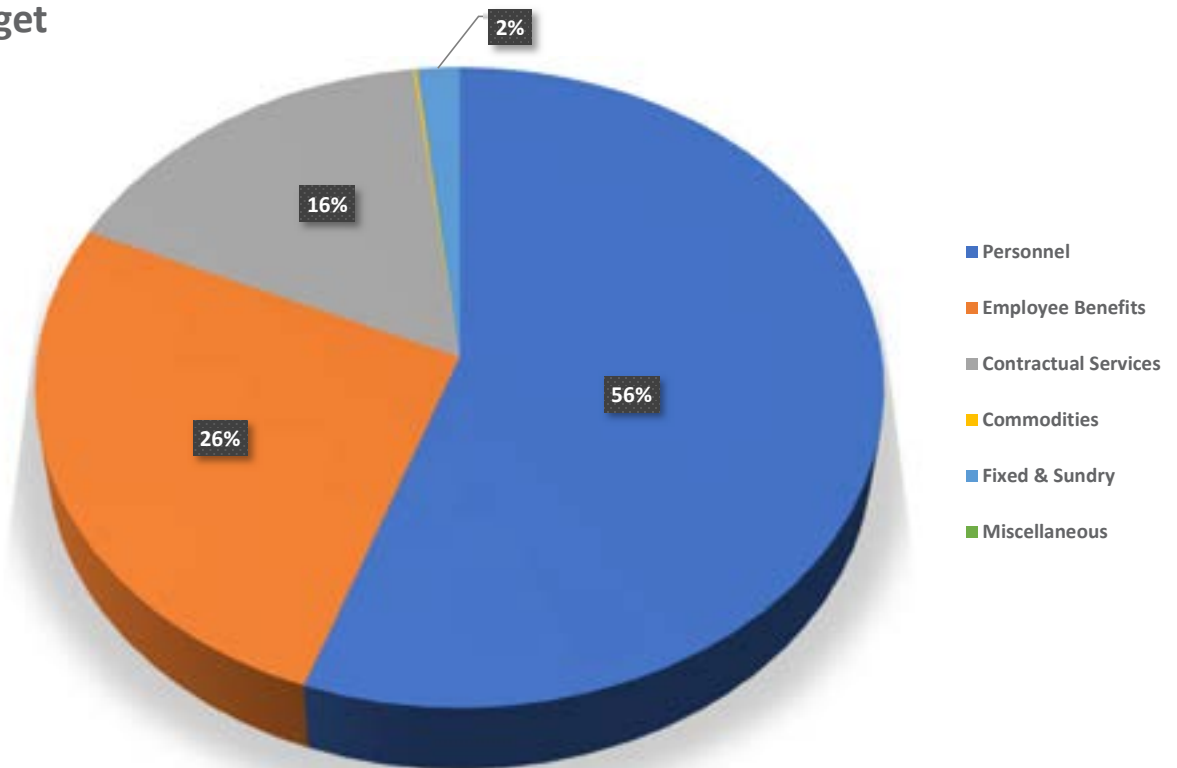
¹ Geospatial Technology was created in March of 2022. Performance measurements not developed and available until 2023.

BUDGET SUMMARY - DEPT 46

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 143,375	\$ 300,780	\$ 351,181	\$ 421,584	\$ 70,403
Employee Benefits	146,807	284,763	211,941	199,877	(12,064)
Contractual Services	2,024	9,723	83,795	124,480	40,685
Commodities	-	70	600	1,000	400
Fixed & Sundry	4,103	7,010	12,320	13,552	1,232
Miscellaneous	-	-	-	-	-
TOTALS	\$ 296,309	\$ 602,346	\$ 659,837	\$ 760,493	\$ 100,656

* Dept created during FY22

**Original Budget
FY 2025**



DEPT. 46 - GEOSPATIAL TECHNOLOGY SERVICES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 143,375	\$ 300,780	\$ 351,181	\$ 421,584
	<i>Personnel Services Total</i>	<u>143,375</u>	<u>300,780</u>	<u>351,181</u>	<u>421,584</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	66,219	150,890	110,362	90,683
4060	FICA	10,588	22,205	26,865	32,251
4070	Employees' Insurance	28,135	66,262	72,291	74,465
4090	Vacation Pay Expense	11,926	41,935	-	-
4100	Sick Pay Expense	28,264	1,479	-	-
4110	Net OPEB Expense	1,069	1,346	1,319	1,319
4600	Workers' Compensation	606	646	1,104	1,159
	<i>Employee Benefits Total</i>	<u>146,807</u>	<u>284,763</u>	<u>211,941</u>	<u>199,877</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	80	-	40	-
2164	Professional Fees - Consult/Eng	-	-	60,000	100,000
2170	Training	19	5,819	18,555	19,320
2171	Travel	-	161	500	166
2172	Car Allowance	1,925	3,300	3,300	3,300
2190	Communications	-	-	1,000	1,000
2230	Employee Relations	-	158	400	400
2260	Memberships - Professional	-	285	-	294
	<i>Contractual Services Total</i>	<u>2,024</u>	<u>9,723</u>	<u>83,795</u>	<u>124,480</u>
<u>COMMODITIES</u>					
3311	Office Supplies	-	70	500	1,000
3313	Subscriptions	-	-	100	-
	<i>Commodities Total</i>	<u>-</u>	<u>70</u>	<u>600</u>	<u>1,000</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	4,103	7,010	12,320	13,552
	<i>Fixed & Sundry Total</i>	<u>4,103</u>	<u>7,010</u>	<u>12,320</u>	<u>13,552</u>
Total		<u>\$ 296,309</u>	<u>\$ 602,346</u>	<u>\$ 659,837</u>	<u>\$ 760,493</u>

FPUANET COMMUNICATIONS

Department Description

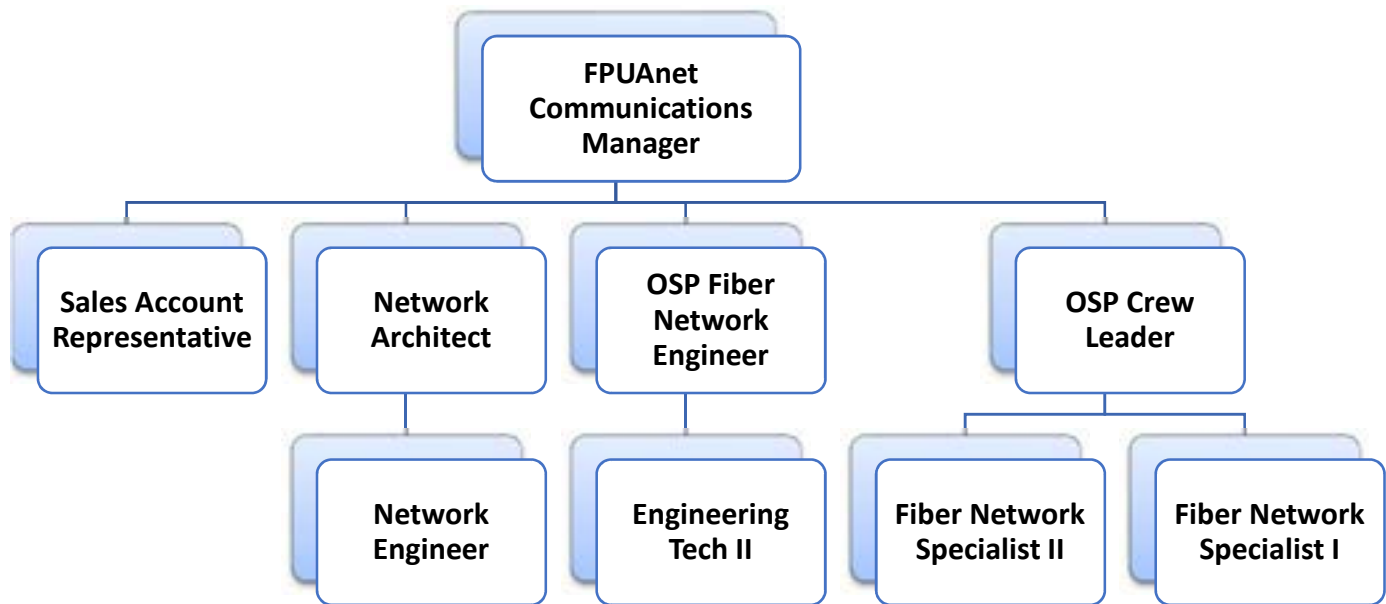
FPUAnet is a SMART City Internet Provider. It provides SMART City Services, SMART Grid Solutions and Broadband Services to home and businesses throughout the City of Fort Pierce. It is responsible for all aspects of the fiber optic, ethernet and networking infrastructure that provides services to internal utility business units and external 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

- Launched free public Wi-Fi at Ave C & 10th Street Park, Marina Square, Louis Ellis Park
- Launched 2Gbps Service Offering
- Created and managed FPUAnet Social Media Presence
- Documented Network with Netbox which enables Network automation
- Created FPUAnet Wiki which is a searchable knowledge base for internal purposes
- Implemented Spry Point Mobile to allow for efficient service order routing
- Created online knowledge base and customer self-help library on website
- Implemented Broadband labels ahead of federal requirement
- Revised Business and Marketing plan
- Completed Lincoln Park Fiber Build
- Completed Airport Industrial Fiber Build
- Completed Downtown Fiber Build between Orange Ave to Citrus Ave
- Refurbished 10 existing fiber patch panels
- Implemented new network core architecture and core router upgrade to 400Gbps
- Presented at 2024 Tampa Broadband Symposium



FPUANET COMMUNICATIONS STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
FPUANet Communications Manager	1	1	1	-
Sales Account Representative	1	2	2	-
Network Architect	1	1	1	-
Network Engineer	-	1	1	-
OSP Fiber Network Engineer	-	1	1	-
OSP Fiber Network Engineer Trainee	1	-	-	-
OSP Crew Leader	-	1	1	-
Fiber Network Specialist I,II,III	4	3	4	1
Engineering Technician	1	1	1	-
TOTAL FTE	9	11	12	1

FPUANET COMMUNICATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Continue to provide highly reliable and high-speed communications to our community
		Upgrade ESC Fiber Feeders
		Implement Cellular Remote Network Back Up
		Install redundant fiber cables into all Substations
		Upgrade & Replace 10 Fiber Patch Panels
		Design and Build 8 fiber zones
		Upgrade Municipal Loops to 10Gbps MPLS
		Design and Build additional feeder fiber to MWRF
		Increase awareness of FPUAnet thru social media presence and marketing
		Continue to augment construction staff with Electric T&D
	Workforce	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

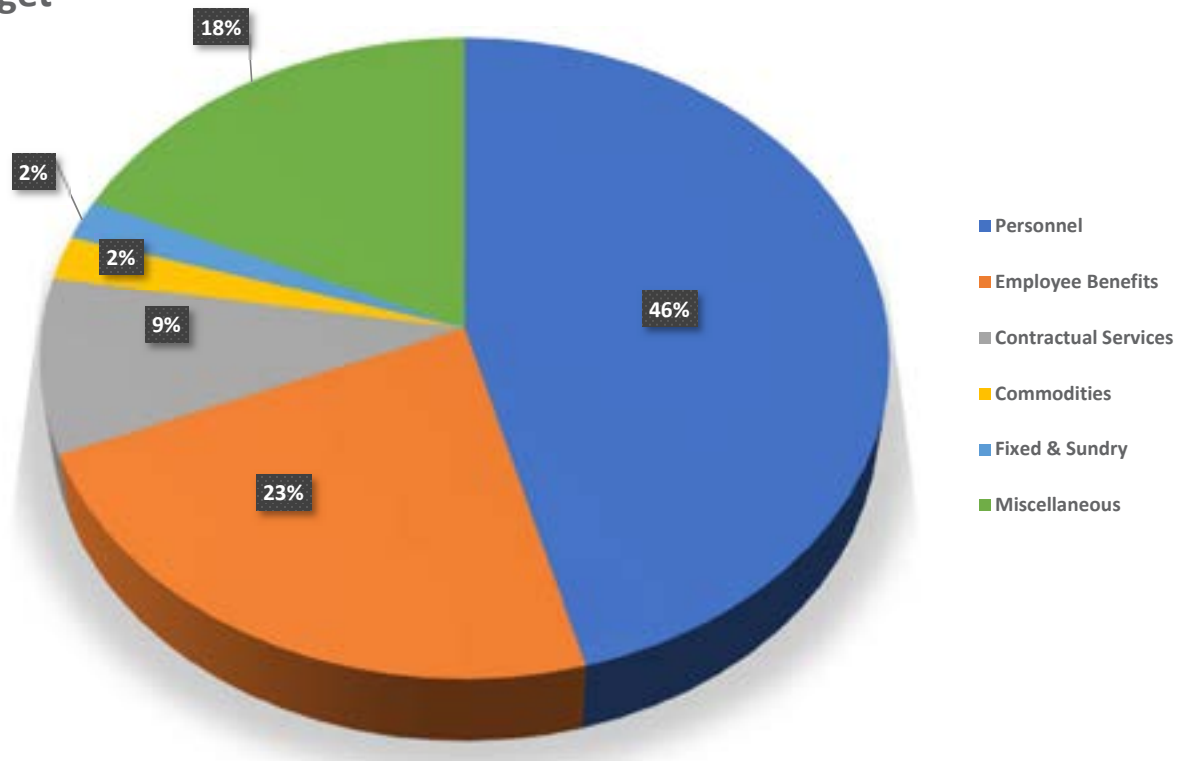
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Avg. # of services billed	300	64	300	99	350	216	596
	Parcels Passed ¹	-	-	-	1,185	2,000	1,790	4,090
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

¹ New Performance Measure

BUDGET SUMMARY - DEPT 93

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 331,742	\$ 449,480	\$ 601,195	\$ 801,711	\$ 200,516
Employee Benefits	251,816	389,396	396,080	400,432	4,352
Contractual Services	77,712	131,991	171,060	154,210	(16,850)
Commodities	30,929	55,205	42,700	38,568	(4,132)
Fixed & Sundry	14,367	31,824	24,680	35,399	10,719
Miscellaneous	243,045	316,142	300,000	319,304	19,304
TOTALS	\$ 949,611	\$ 1,374,038	\$ 1,535,715	\$ 1,749,624	\$ 213,909

**Original Budget
FY 2025**



DEPT. 93 - FPUAnet® COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 331,742	\$ 449,480	\$ 591,195	\$ 791,711
1020	Overtime	-	-	10,000	10,000
	<i>Personnel Services Total</i>	<u>331,742</u>	<u>449,480</u>	<u>601,195</u>	<u>801,711</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	142,610	221,405	188,590	172,448
4060	FICA	24,200	33,137	45,991	61,331
4070	Employees' Insurance	79,218	124,394	157,724	162,462
4090	Vacation Pay Expense	(12)	12,999	-	-
4100	Sick Pay Expense	3,124	(7,800)	-	-
4110	Net OPEB Expense	1,870	2,424	2,373	2,373
4600	Workers' Compensation	806	2,506	1,402	1,472
4640	Unemployment Claims	-	330	-	346
	<i>Employee Benefits Total</i>	<u>251,816</u>	<u>389,396</u>	<u>396,080</u>	<u>400,432</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	7,014	3,711	5,450	7,300
2132	Maintenance Of Vehicles	9,150	4,780	14,900	7,500
2133	Maintenance of Equipment	1,236	2,730	3,000	2,812
2139	Maintenance/Service Contracts	31,112	67,549	73,000	75,000
2140	Postage	-	110	1,000	1,000
2151	Printing	825	2,065	2,500	2,127
2164	Profess. Fees - Consulting/Eng.	1,499	8,100	9,000	8,343
2166	Professional Fees - Other	9,564	5,877	15,500	6,053
2170	Training	2,471	18,890	23,000	19,457
2171	Travel	844	1,794	1,500	1,848
2172	Car Allowance	3,300	4,230	5,160	5,160
2190	Communications	5,005	5,854	7,900	8,300
2200	Utilities	48	48	50	60
2230	Employee Relations	379	-	600	600
2240	Business Relations	265	491	1,000	1,000
2250	Community Relations	-	761	1,000	2,500
2260	Memberships - Professional	5,000	5,000	6,500	5,150
	<i>Contractual Services Total</i>	<u>77,712</u>	<u>131,991</u>	<u>171,060</u>	<u>154,210</u>
<u>COMMODITIES</u>					
3311	Office Supplies	5,333	3,175	4,500	3,270
3313	Subscriptions	-	289	100	298
3316	Operating Supplies	10,443	13,766	13,000	13,000
3331	Vehicle Supplies	3,369	6,327	15,000	10,000
3340	Small Tools	11,784	31,648	10,100	12,000
	<i>Commodities Total</i>	<u>30,929</u>	<u>55,205</u>	<u>42,700</u>	<u>38,568</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	600	600	600	600
4610	Property & Liab./Ins. & Uninsur.	6,018	13,543	15,080	16,588
4666	Inventory Adjustments	7,749	17,681	9,000	18,211
	<i>Fixed & Sundry Total</i>	<u>14,367</u>	<u>31,824</u>	<u>24,680</u>	<u>35,399</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	243,045	316,142	300,000	319,304
	<i>Miscellaneous Total</i>	<u>243,045</u>	<u>316,142</u>	<u>300,000</u>	<u>319,304</u>
	Total	<u>\$ 949,611</u>	<u>\$ 1,374,038</u>	<u>\$ 1,535,715</u>	<u>\$ 1,749,624</u>

DEPT. 95 - FPUAnet® COMMUNICATIONS PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<i>PURCHASES FOR RESALE</i>				
3360	Purchases For Resale	\$ 76,700	\$ 55,954	\$ 60,000	\$ 80,000
	<i>Purchases For Resale Total</i>	<u>76,700</u>	<u>55,954</u>	<u>60,000</u>	<u>80,000</u>
	Total	<u>\$ 76,700</u>	<u>\$ 55,954</u>	<u>\$ 60,000</u>	<u>\$ 80,000</u>



DIRECTOR OF PUBLIC AFFAIRS & SUSTAINABILITY
RACHEL TENNANT, J.D.

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
41 Public Affairs and Sustainability	- ¹	- ¹	5	5	-
TOTAL FTE	-	-	5	5	-

¹ Positions and Department were previously under Chief Operating Officer

DIRECTOR OF PUBLIC AFFAIRS AND SUSTAINABILITY

- Provide planning and direction for the following departments:
 - Public Affairs & Sustainability – Department 41



PUBLIC AFFAIRS & SUSTAINABILITY

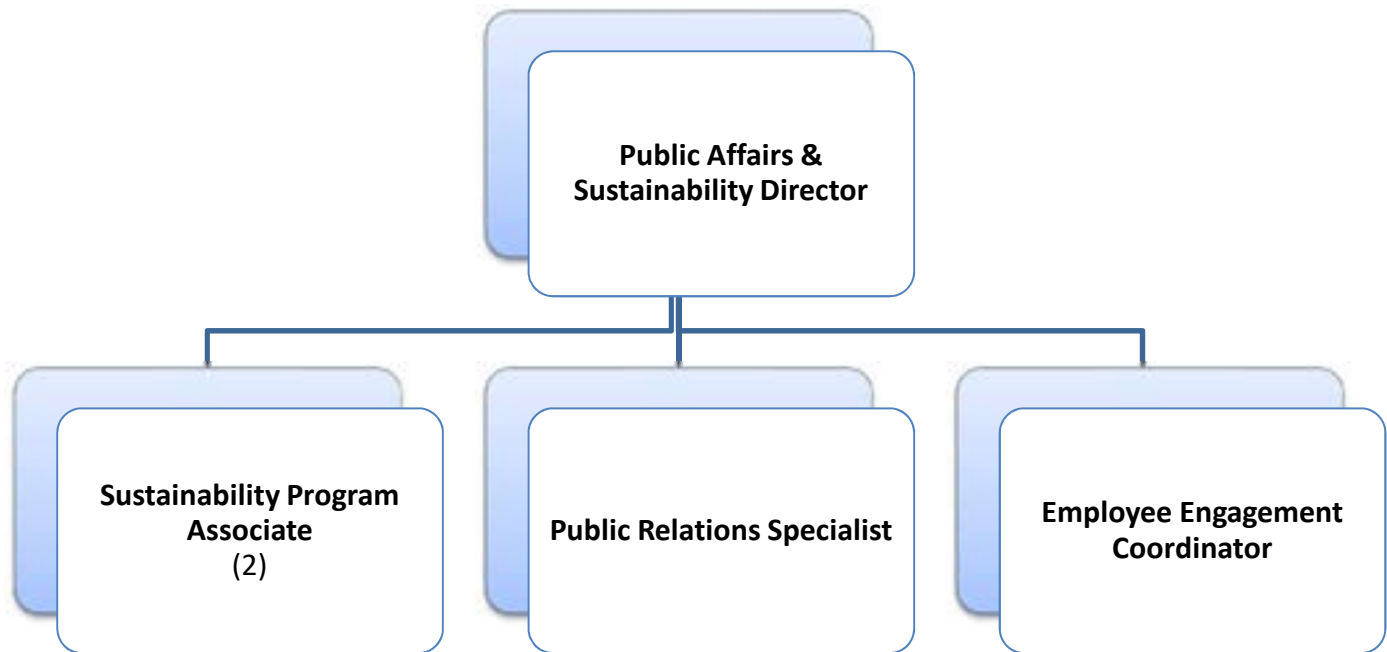
Department Description

The Public Affairs & Sustainability Department is responsible for 1) FPUA's strategic community relations, branding, and communications; 2) grants, including grant research, writing, compliance, and support as a direct liaison to project managers who are leading grant-funded projects throughout the company; and 3) employee engagement initiatives that connect employees with community and grants initiatives. We promote FPUA 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. We do this through community involvement, grant funding that alleviates our reliance on rates for utility projects, and raised awareness about FPUA's role as a steward for our community and environment.

Departmental Accomplishments

- Established the first Annual Work Plan with the Utility Advisory Committee to promote citizen engagement in utility operations, incorporating measurable goals and activities that align with the FPUA Strategic Plan
- Received a Federal Department of Energy Grid Resilience and Innovation Partnerships Grant for approximately \$5,800,000 toward improving the FPUA electric grid.
- Designed and launched monthly updates to the community through published articles in the local Main Street Fort Pierce Focus Magazine and monthly Customer Connections e-mails.
- Completed a company-wide Brand Needs Initiative, resulting in an employee-driven strategy to meet the FPUA Strategic Goal of improving Community Relations which was presented at the August 2023 Strategic Plan Workshop for the FPUA Board.
- Submitted grant proposals totaling \$130,843,530 of funding requests in support of multiple FPUA utility divisions.
- Initiated monthly roundtables with the City of Fort Pierce Grants Administration Division to facilitate support between both entities for grants and community efforts.

PUBLIC AFFAIRS & SUSTAINABILITY STAFFING







Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Public Affairs & Sustainability Director ¹	1	1	1	-
Sustainability Program Associate	1	2	2	-
Public Relations Specialist	1	1	1	-
Staff Assistant	1	1	1	-
TOTAL FTE	4	5	5	-

¹ Position modified from Manager to Director during FY 24

PUBLIC AFFAIRS & SUSTAINABILITY

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Oversees grant pursuits including research, writing, and management support to alleviate FPUA’s reliance on rates for utility projects.
	Community Relations	<p>Develops and implements strategic branding, communications, and community relations initiatives to benefit the community we serve.</p> <p>Ensures continuity of brand and representation by serving as the primary point of contact with the media, policymakers, and lobbyists.</p> <p>Performs specialized/technical work using desktop publishing software to effectively carry out public relations, advertising, social media, internal and external communications.</p>

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	New grant revenue requested	-	\$30,972,947	\$45,000,000	\$130,843,530	\$30,000,000	\$30,000,000	\$30,000,000
	Active grants managed	-	7	10	10	8	12	10
	Individuals engaged ²	-	27,675	35,000	45,408	35,000	45,000	45,000
	# of FPUA sponsored local events	15	29	16	29	25	29	25
	# of Employee Volunteer Hours	-	889	800	413	800	500	800
	# of Lbs. food donated to local food banks through employee food drives	3,500	1,061	2,000	1,812	2,500	2,000	2,500
	# of special partner marketing features about FPUA ³	-	-	5	5	5	15	10
	# of marketing materials produced ¹	-	-	-	20	36	40	40

¹ New Performance Measurement

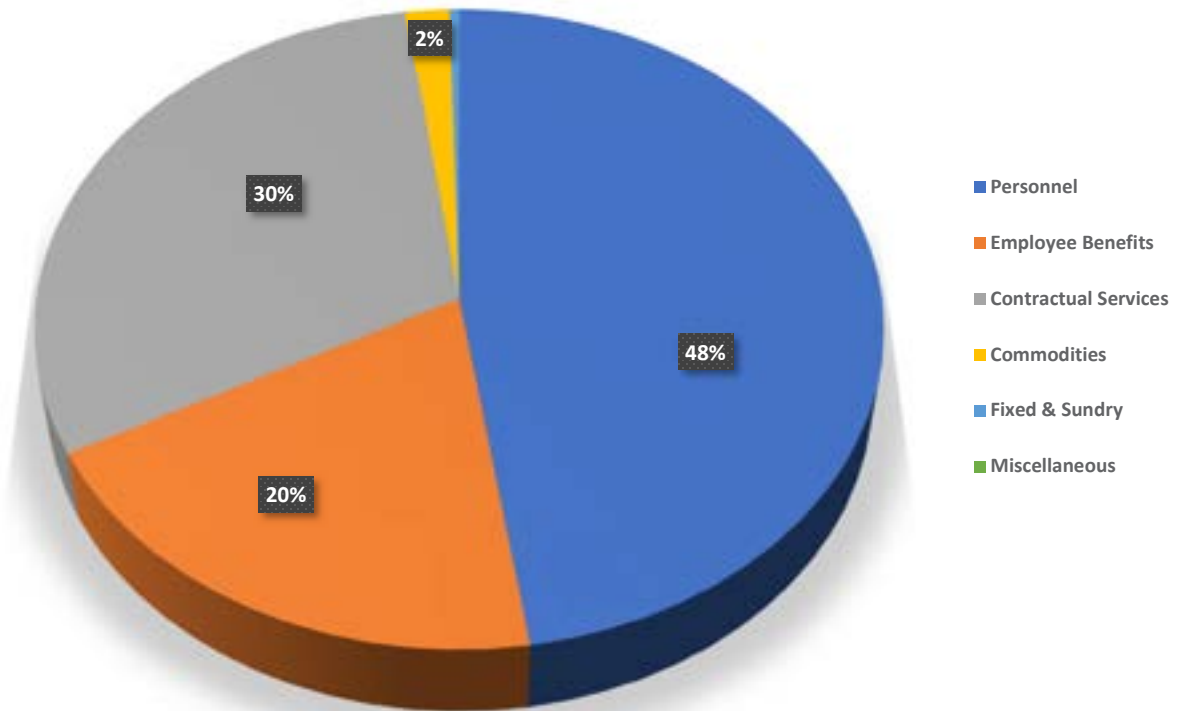
² Individuals engaged represents the sum of: Visitors Engaged at Offsite Partner Events where FPUA participates, Audience members reached through targeted presentations at community meetings, and Audience members reached through internal workshops led by the PAS group

³ Special marketing features represents third-party partners who feature FPUA either through cover-page story coverage, radio show special guests, video updates, and more. These should rise above just a mention, and specifically feature FPUA as a demonstration of our strategic growth and community presence in Fort Pierce. Often

BUDGET SUMMARY - DEPT 41

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 81,517	\$ 193,793	\$ 281,551	\$ 350,606	\$ 69,055
Employee Benefits	40,902	157,220	150,978	145,080	(5,898)
Contractual Services	91,581	102,683	148,017	224,904	76,887
Commodities	16,810	28,417	22,170	13,292	(8,878)
Fixed & Sundry	1,139	1,646	2,760	3,036	276
Miscellaneous	-	-	-	-	-
TOTALS	\$ 231,949	\$ 483,759	\$ 605,476	\$ 736,918	\$ 131,442

**Original Budget
FY 2025**



DEPT. 41 - PUBLIC AFFAIRS - SUSTAINABILITY

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 81,517	\$ 193,793	\$ 281,551	\$ 350,606
	<i>Personnel Services Total</i>	<u>81,517</u>	<u>193,793</u>	<u>281,551</u>	<u>350,606</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	10,122	95,531	87,816	75,415
4060	FICA	5,955	15,057	21,539	26,821
4070	Employees' Insurance	17,868	37,338	40,508	41,726
4090	Vacation Pay Expense	8,074	1,704	-	-
4100	Sick Pay Expense	(1,426)	6,429	-	-
4110	Net OPEB Expense	267	1,077	1,055	1,055
4600	Workers' Compensation	42	83	60	63
	<i>Employee Benefits Total</i>	<u>40,902</u>	<u>157,220</u>	<u>150,978</u>	<u>145,080</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	8,145	7,030	12,682	12,868
2151	Printing	21,093	16,587	21,500	21,500
2164	Professional Fees - Consult/Eng	-	10,481	25,000	80,166
2166	Professional Fees - Other	400	4,000	3,200	4,120
2170	Training	1,942	10,203	4,500	7,750
2171	Travel	-	5,267	4,000	4,000
2172	Car Allowance	3,107	3,025	5,160	5,160
2190	Communications	1,017	986	900	900
2230	Employee Relations	12,099	10,909	16,225	30,000
2240	Business Relations	140	327	500	1,090
2250	Community Relations	42,513	31,918	51,500	54,500
2260	Memberships - Professional	650	-	350	350
2262	Memberships - Civic	475	1,950	2,500	2,500
	<i>Contractual Services Total</i>	<u>91,581</u>	<u>102,683</u>	<u>148,017</u>	<u>224,904</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,051	3,031	12,000	3,122
3313	Subscriptions	73	15,672	120	120
3316	Operating Supplies	15,686	9,713	10,050	10,050
	<i>Commodities Total</i>	<u>16,810</u>	<u>28,417</u>	<u>22,170</u>	<u>13,292</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	1,139	1,646	2,760	3,036
	<i>Fixed & Sundry Total</i>	<u>1,139</u>	<u>1,646</u>	<u>2,760</u>	<u>3,036</u>
	Total	<u>\$ 231,949</u>	<u>\$ 483,759</u>	<u>\$ 605,476</u>	<u>\$ 736,918</u>

DIRECTOR OF ELECTRIC & GAS SYSTEMS

Craig Crawford

Electric Transmission & Distribution

Wilburn L. Crawford
Superintendent

Electric Operations

Dino Nesselrode
Superintendent

Gas Operations

Fred Gaddis
Superintendent

Electric & Gas Engineering

Eric Meyer, P.E.
Supervising Engineer

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
51 Director of Electric & Gas Systems	1 D	2 D	2 D	2 D	-
54 Electric Transmission & Distribution	27 D	27 D	27 D	27 D	-
55 Electric Operations	24 D	11 D ¹	11 D ¹	11 D ¹	-
56 Electric & Gas Engineering	10 P	9 P	9 P	9 P	-
74 Gas Operations	15 D	15 D	14 D	14 D	-
TOTAL FTE	77	64	63	63	-

D - Includes DROP participant employees

P - Excludes part-time employees

¹ 12 positions moved from Electric Operations, Department 55, to Utility Operations, Department 44

DIRECTOR OF ELECTRIC & GAS SYSTEMS

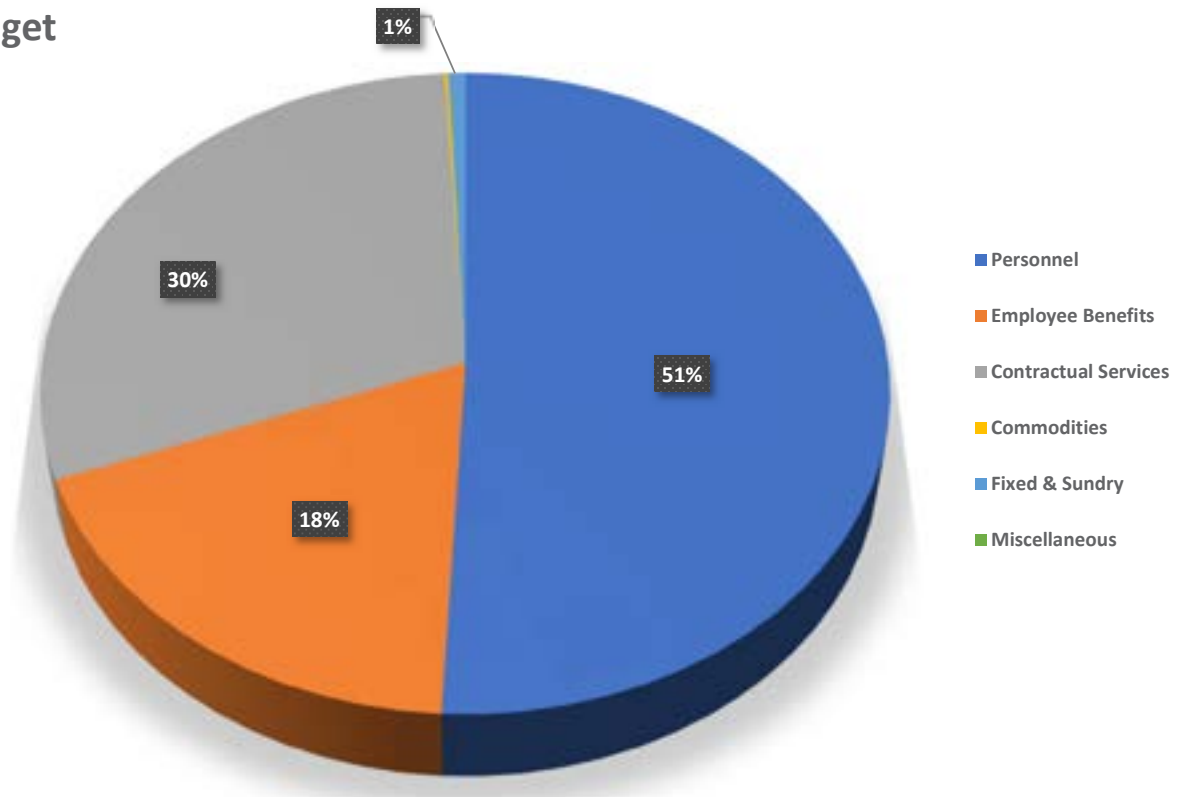
- Provide planning and direction for the following departments:
 - Electric Purchases for Resale – Department 53
 - Electric Transmission & Distribution – Department 54
 - Electric Operations – Department 55
 - Electric & Gas Engineering – Department 56
 - Gas Operations – Department 74
 - Gas Purchases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



BUDGET SUMMARY - DEPT 51

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 154,149	\$ 140,452	\$ 178,322	\$ 187,709	\$ 9,387
Employee Benefits	38,018	58,376	70,082	67,915	(2,167)
Contractual Services	69,836	100,652	108,810	110,704	1,894
Commodities	104	-	1,500	500	(1,000)
Fixed & Sundry	2,084	2,173	2,370	2,607	237
Miscellaneous	-	-	-	-	-
TOTALS	\$ 264,191	\$ 301,653	\$ 361,084	\$ 369,435	\$ 8,351

**Original Budget
FY 2025**

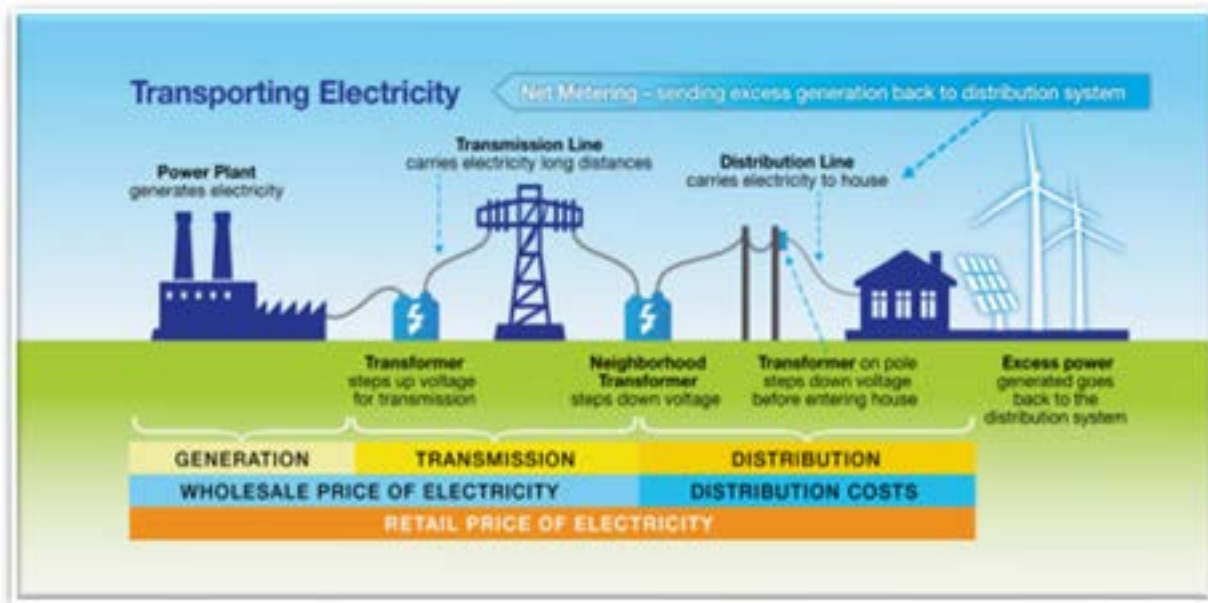


DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 154,149	\$ 140,452	\$ 178,322	\$ 187,709
	<i>Personnel Services Total</i>	<u>154,149</u>	<u>140,452</u>	<u>178,322</u>	<u>187,709</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	29,494	7,510	14,318	10,176
4060	FICA	10,563	10,665	13,642	14,360
4070	Employees' Insurance	22,151	27,678	41,311	42,554
4090	Vacation Pay Expense	(7,722)	9,584	-	-
4100	Sick Pay Expense	(16,940)	2,232	-	-
4110	Net OPEB Expense	267	539	527	527
4600	Workers' Compensation	205	167	284	298
	<i>Employee Benefits Total</i>	<u>38,018</u>	<u>58,376</u>	<u>70,082</u>	<u>67,915</u>
<u>CONTRACTUAL SERVICES</u>					
2151	Printing	-	23	-	-
2164	Profess. Fees - Consulting/Eng.	16,776	49,460	49,000	51,000
2166	Professional Fees - Other	200	-	-	-
2170	Training	1,425	2,801	3,500	3,500
2171	Travel	-	1,521	-	800
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	985	966	1,000	1,000
2230	Employee Relations	2,461	194	6,000	7,500
2240	Business Relations	840	-	50	-
2260	Memberships - Professional	41,989	40,528	44,100	41,744
	<i>Contractual Services Total</i>	<u>69,836</u>	<u>100,652</u>	<u>108,810</u>	<u>110,704</u>
<u>COMMODITIES</u>					
3311	Office Supplies	29	-	1,500	500
3313	Subscriptions	75	-	-	-
	<i>Commodities Total</i>	<u>104</u>	<u>-</u>	<u>1,500</u>	<u>500</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	2,084	2,173	2,370	2,607
	<i>Fixed & Sundry Total</i>	<u>2,084</u>	<u>2,173</u>	<u>2,370</u>	<u>2,607</u>
Total		<u>\$ 264,191</u>	<u>\$ 301,653</u>	<u>\$ 361,084</u>	<u>\$ 369,435</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<i>PURCHASES FOR RESALE</i>				
3360	Purchases For Resale	\$ 58,999,960	\$ 52,691,991	\$ 44,133,236	\$ 47,637,848
	<i>Purchases For Resale Total</i>	<u>58,999,960</u>	<u>52,691,991</u>	<u>44,133,236</u>	<u>47,637,848</u>
	Total	<u>\$ 58,999,960</u>	<u>\$ 52,691,991</u>	<u>\$ 44,133,236</u>	<u>\$ 47,637,848</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.

ELECTRIC TRANSMISSION & DISTRIBUTION

Department Description

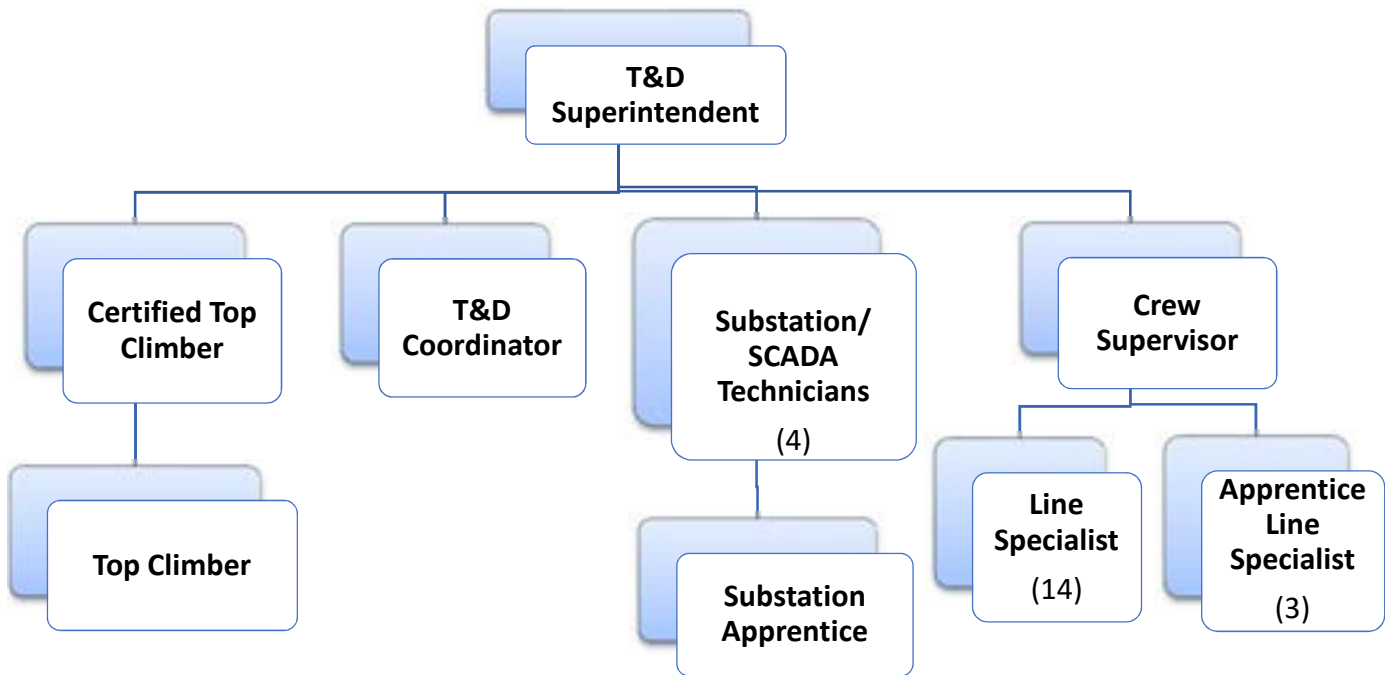
The Electric Transmission and Distribution Department is responsible for the operation, construction, and maintenance of the electrical system in order to provide safe, timely, and reliable service. This department is also responsible for the transmission and distribution of electric power from internal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

- Implemented new procedures for storm restorations
- Inspected one-third of our transmission lines
- Replaced more than 300 poles in our system including 15 transmission poles.
- Awarded FMEA's Restoring the Community Award
- Awarded APPA's Mutual Aid Commendation.
- Awarded APPA and FMEA awards for Safety
- Implemented a tree trimming application designed by GIS to help with reliability of the electric system while tracking our trimming areas.



ELECTRIC TRANSMISSION AND DISTRIBUTION STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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	14	14	14	-
Apprentice Line Specialist	3	3	3	-
Certified Top Climber	1	1	1	-
Top Climber	1	1	1	-
TOTAL FTE	27	27	27	-

ELECTRIC TRANSMISSION AND DISTRIBUTION

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Construct and maintain 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
		Collaborate with Electric Operations to resolve power outages and other electrical problems
	Workforce	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

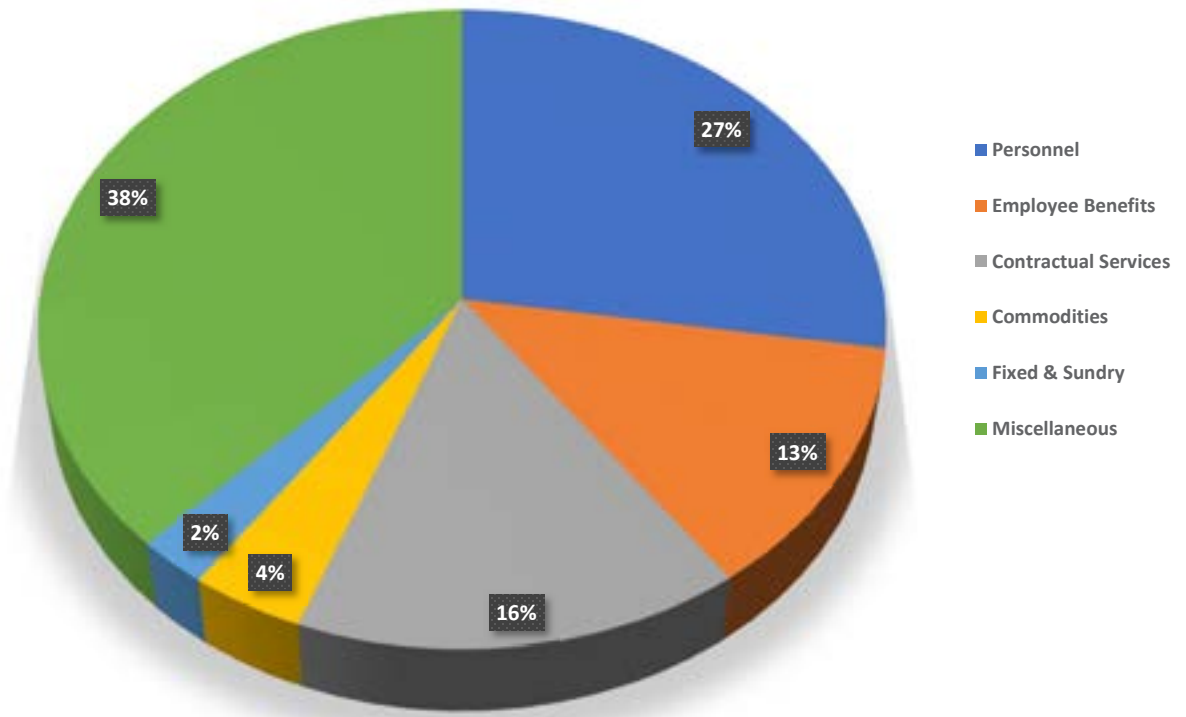
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projecte	Goal
	Miles of T & D lines maintained	420	430	441	441	400	400	440
	Number of Poles Inspected	1,999	1,999	1,866	1,866	1,900	1,900	1,875
	Number of Poles Replaced	150	119	150	125	100	80	100
	Feeder Hardening (in Feet) ¹	-	8,000	3,000	2,000	4,000	3,000	3,000
	Primary Converted to Underground (in Feet) ¹	-	2,600	2,750	1,500	2,100	1,500	1,500
	Number of Services to Underground ¹	-	42	50	46	30	50	40
	Safety Frequency Rate	0	0.42	0	0	0	3.87	0
	Safety DART Rate	0	1.31	0	0	0	0	0

¹ New Performance Measures

BUDGET SUMMARY - DEPT 54

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 2,590,829	\$ 2,642,679	\$ 2,786,616	\$ 2,998,168	\$ 211,552
Employee Benefits	1,655,295	1,817,651	1,536,683	1,377,324	(159,359)
Contractual Services	1,023,993	1,191,128	1,309,120	1,713,870	404,750
Commodities	464,265	414,345	323,000	436,802	113,802
Fixed & Sundry	353,806	207,252	118,730	267,303	148,573
Miscellaneous	4,185,042	4,086,209	4,327,000	4,127,071	(199,929)
TOTALS	\$ 10,273,230	\$ 10,359,264	\$ 10,401,149	\$ 10,920,538	\$ 519,389

**Original Budget
FY 2025**



DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 2,293,780	\$ 2,368,805	\$ 2,476,616	\$ 2,701,168
1020	Overtime	297,049	273,874	310,000	297,000
	<i>Personnel Services Total</i>	<u>2,590,829</u>	<u>2,642,679</u>	<u>2,786,616</u>	<u>2,998,168</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	1,030,402	1,138,644	787,023	595,084
4060	FICA	187,907	193,588	213,176	229,359
4070	Employees' Insurance	416,306	472,061	505,255	520,447
4090	Vacation Pay Expense	(221)	8,415	-	-
4100	Sick Pay Expense	(4,814)	(15,944)	-	-
4110	Net OPEB Expense	7,213	7,271	7,120	7,120
4600	Workers' Compensation	18,502	13,616	24,109	25,314
	<i>Employee Benefits Total</i>	<u>1,655,295</u>	<u>1,817,651</u>	<u>1,536,683</u>	<u>1,377,324</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	14,501	15,068	87,000	17,000
2132	Maintenance Of Vehicles	50,579	41,997	90,000	65,000
2133	Maintenance Of Equipment	19,197	7,026	30,000	50,000
2139	Maintenance/Service Contracts	596,665	732,476	490,000	754,450
2140	Postage	166	256	1,400	264
2151	Printing	807	830	2,000	855
2166	Professional Fees - Other	4,880	2,239	4,000	2,307
2170	Training	93,685	34,211	35,000	35,238
2171	Travel	889	-	1,000	-
2172	Car Allowance	-	2,150	5,160	5,160
2190	Communications	105,760	234,543	439,900	653,800
2200	Utilities	116,731	119,976	117,660	129,430
2230	Employee Relations	20,133	356	6,000	366
	<i>Contractual Services Total</i>	<u>1,023,993</u>	<u>1,191,128</u>	<u>1,309,120</u>	<u>1,713,870</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,211	594	3,000	612
3316	Operating Supplies	324,642	324,276	260,000	334,005
3331	Vehicle Supplies	115,937	79,791	40,000	82,185
3340	Small Tools	22,475	9,682	20,000	20,000
	<i>Commodities Total</i>	<u>464,265</u>	<u>414,345</u>	<u>323,000</u>	<u>436,802</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	179	175	440	180
4610	Property & Liab./Ins. & Uninsur.	93,311	140,179	180,290	198,319
4666	Inventory Adjustments	314,946	117,561	-	121,088
9005	Duplicate Charges	(54,630)	(50,663)	(62,000)	(52,284)
	<i>Fixed & Sundry Total</i>	<u>353,806</u>	<u>207,252</u>	<u>118,730</u>	<u>267,303</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	4,185,042	4,086,209	4,327,000	4,127,071
	<i>Miscellaneous Total</i>	<u>4,185,042</u>	<u>4,086,209</u>	<u>4,327,000</u>	<u>4,127,071</u>
	Total	<u>\$ 10,273,230</u>	<u>\$ 10,359,264</u>	<u>\$ 10,401,149</u>	<u>\$ 10,920,538</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.
- Working closely with Engineering in the planning and design of the electrical system.
- Monitoring the Electrical System 24 hrs. a day / 7 days a week.
- Strictly adhering to NERC Standards while operating the electrical system.

Works with FPL (Florida Power & Light) and FMPA (Florida Municipal Power Agency) for the switching of BES (Bulk Electric System) elements. This includes entering information into FTMS (Florida Transmission Management System) and working in coordination with FPL during BES switching operations.

Working closely with T&D (Transmission & Distribution) to ensure electric service to the customer is restored as quickly and safely as possible during emergency situations.

Working closely with Geospatial Technology Services to provide precise field information to maintain a dynamic and accurate GIS map. The GIS map accuracy is instrumental in providing a safe work environment for the electrical line crews.

Working closely with Gas Department to monitor selected Natural Gas Stations and alert the Gas Department when a gas pressure event has occurred.

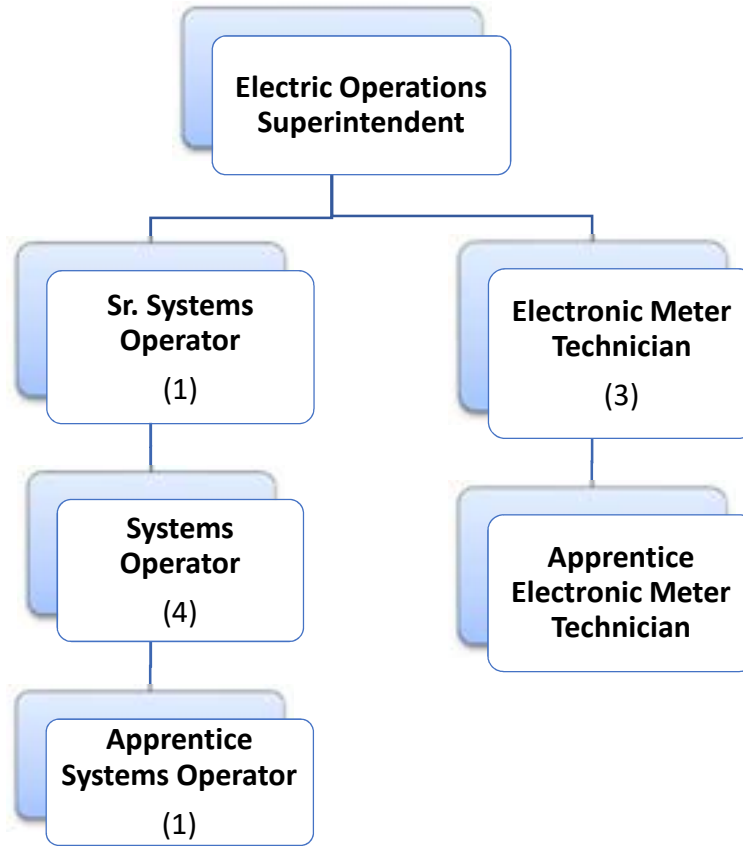
Dispatches Water, Wastewater, Gas and Locate crews during off business hours.

Acts as a Customer Service Representative for FPUA during off business hours.

Departmental Accomplishments

- Continue to work with GIS Manager on the implementation, integration and testing of the new AMI System with the Outage Management System (OMS).
- 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.
- Worked with Electric Engineering to facilitate and expedite the expansion of Totten Substation for added capacity due to growth. This included re-routing feeders, shifting load and aiding in the design of feeder expansion.

ELECTRIC OPERATIONS STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Electric Operations Superintendent	1	1	1	-
Senior Systems Operator	1	1	1	-
Systems Operator	4	4	4	-
Apprentice Systems Operator	1	1	1	-
Electric Meter Technician	3	3	3	-
Apprentice Electric Meter Technician	1	1	1	-
TOTAL FTE	11	11	11	-

ELECTRIC OPERATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Collaborate with the Electric Engineering department to identify needed system extensions, upgrades and reliability issues on the Electric Grid
		Continuously monitor the operations for the Service Restoration of Transmission and Distribution electrical service to FPUA customers
		Dispatch Trouble Calls for Water, Wastewater, & Gas
		Accountable for compliance with state (FRCC) and federal (NERC) regulatory rules and standards for operating FPUA’s electrical system
		Accountable for calculation of Reliability Indices reported to FMPA (Florida Municipal Power Agency)
	Technology	Installation and Maintenance of the Electric Automated Meter Infrastructure (AMI)
		Ensure the accuracy of FPUA meters and Current Transformers (CT’s) through continuous testing.
		Continuously monitor selected Natural Gas Stations for pressure
	Workforce	Provide the appropriate tools to ensure that employees are able to safely complete required projects
		Provide the appropriate training and education to satisfy Continuing Education Hours for Certification Renewal

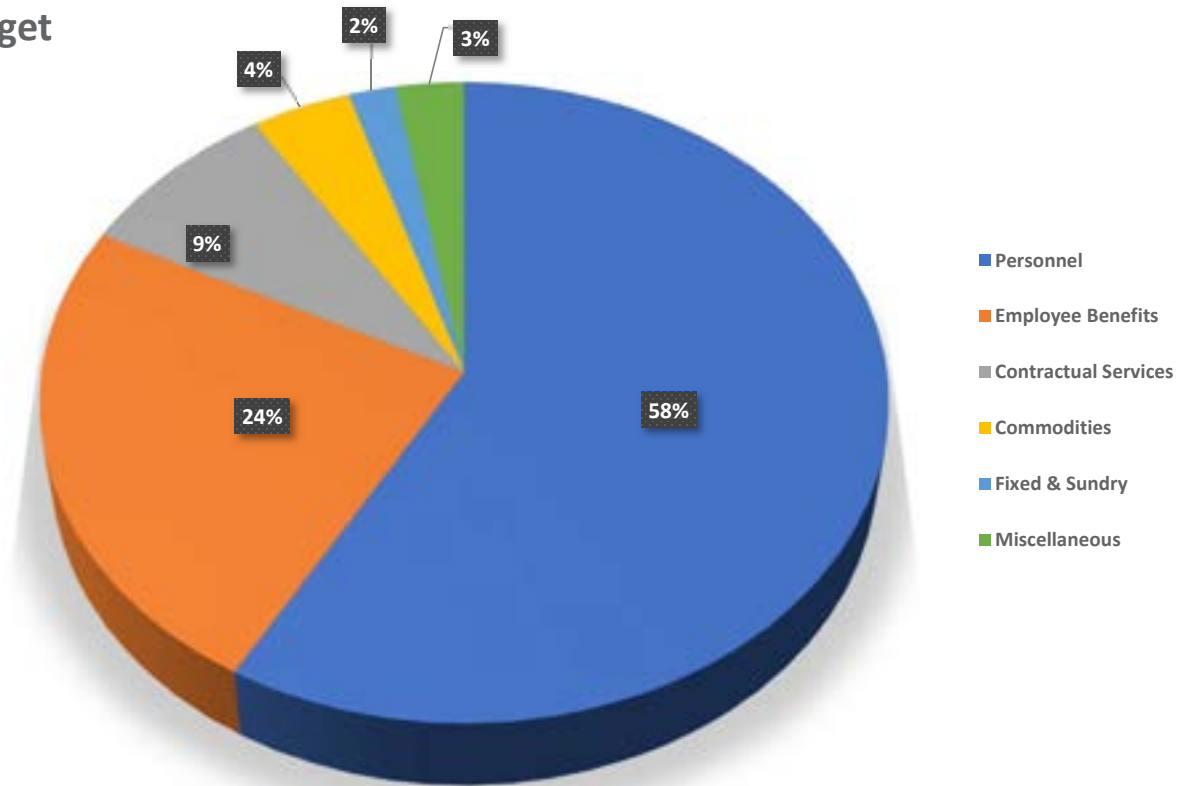
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Percentage of meters converted to AMI ¹	-	32%	-	41%	60%	75%	100%
	CT’s (Current Transformers) Tested ¹	-	-	-	-	130	260	250
	Dispatch Trouble calls	<3,500	2,799	<3,500	29,084	<3,500	29,300	30,000
	Meters Tested ¹	-	-	-	2,799	250	2,600	<3,500
	% of energy loss	≤ 5.0%	5.9%	≤ 5.0%	-	≤ 5.0%	200	130
	SAIDI	<50	75.5	<50	5.9%	<50	5.9%	≤ 5.0%
	CAIDI	< 55	64.7	< 55	75.5	< 55	76	<50
	SAIFI	< 0.50	1.17	< 0.50	64.7	< 0.50	65	< 55
	MAIFI	<7.0	9.07	<7.0	1.17	<7.0	1.15	< 0.50
	L-Bar	<70	81.4	<70	9.07	<70	9.10	<7.0
	Safety Frequency Rate	0	0.83	0	0.26	0	0	<1
	Safety DART Rate	0	2.43	0	0	0	0	0

¹ New Performance Measures

BUDGET SUMMARY - DEPT 55

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,176,627	\$ 1,217,657	\$ 1,251,542	\$ 1,409,519	\$ 157,977
Employee Benefits	977,002	826,806	631,488	583,217	(48,271)
Contractual Services	90,909	175,901	121,725	207,081	85,356
Commodities	80,141	67,058	73,858	100,500	26,642
Fixed & Sundry	34,206	47,558	43,390	47,629	4,239
Miscellaneous	82,297	68,578	52,000	69,264	17,264
TOTALS	\$ 2,441,182	\$ 2,403,558	\$ 2,174,003	\$ 2,417,210	\$ 243,207

**Original Budget
FY 2025**



DEPT. 55 - ELECTRIC OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,069,569	\$ 1,124,531	\$ 1,156,542	\$ 1,314,519
1020	Overtime	107,058	93,126	95,000	95,000
	<i>Personnel Services Total</i>	<u>1,176,627</u>	<u>1,217,657</u>	<u>1,251,542</u>	<u>1,409,519</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	476,750	481,263	353,551	287,625
4060	FICA	101,170	91,783	95,743	107,828
4070	Employees' Insurance	358,854	290,175	170,324	175,446
4090	Vacation Pay Expense	4,558	(21,599)	-	-
4100	Sick Pay Expense	13,780	(29,382)	-	-
4110	Net OPEB Expense	6,411	2,962	2,901	2,901
4600	Workers' Compensation	15,407	11,604	8,969	9,417
4640	Unemployment Claims	72	-	-	-
	<i>Employee Benefits Total</i>	<u>977,002</u>	<u>826,806</u>	<u>631,488</u>	<u>583,217</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	5,431	6,027	3,750	4,000
2132	Maintenance Of Vehicles	7,619	8,788	6,000	4,500
2133	Maintenance Of Equipment	6,613	6,428	5,000	6,621
2139	Maintenance/Service Contracts	5,215	5,032	30,000	45,000
2140	Postage	1,464	-	500	-
2151	Printing	1,095	46	250	250
2165	Temporary Labor	5,686	5,291	5,000	5,450
2164	Professional Fees - Consult/Eng	-	64,505	-	66,440
2166	Professional Fees - Other	-	-	250	-
2170	Training	17,568	38,568	33,000	35,000
2171	Travel	-	70	-	100
2172	Car Allowance	7,600	7,360	5,160	5,160
2190	Communications	28,102	28,051	26,400	27,700
2200	Utilities	3,064	5,021	4,690	5,160
2230	Employee Relations	1,452	715	1,225	1,200
2240	Business Relations	-	-	500	500
	<i>Contractual Services Total</i>	<u>90,909</u>	<u>175,901</u>	<u>121,725</u>	<u>207,081</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,160	205	5,000	57,000
3316	Operating Supplies	24,818	20,832	21,457	22,000
3331	Vehicle Supplies	50,697	43,845	45,160	12,000
3340	Small Tools	2,466	2,176	2,241	9,500
	<i>Commodities Total</i>	<u>80,141</u>	<u>67,058</u>	<u>73,858</u>	<u>100,500</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	400	1,275	2,000	2,100
4610	Property & Liab./Ins. & Uninsur.	33,806	46,283	41,390	45,529
	<i>Fixed & Sundry Total</i>	<u>34,206</u>	<u>47,558</u>	<u>43,390</u>	<u>47,629</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	82,297	68,578	52,000	69,264
	<i>Miscellaneous Total</i>	<u>82,297</u>	<u>68,578</u>	<u>52,000</u>	<u>69,264</u>
	Total	<u>\$ 2,441,182</u>	<u>\$ 2,403,558</u>	<u>\$ 2,174,003</u>	<u>\$ 2,417,210</u>

ELECTRIC & GAS ENGINEERING

Department Description

The Electric & Gas Engineering department is responsible for the engineering, design, permitting, inspection, and construction management of major repairs, system upgrades, and construction of new facilities for the Electric Substation, Transmission and Distribution Systems along with the Gas Main Distribution and Service Systems. The department also serves to provide support for the maintenance of the system through resolving utility problems, system standards development, and load growth forecasting.

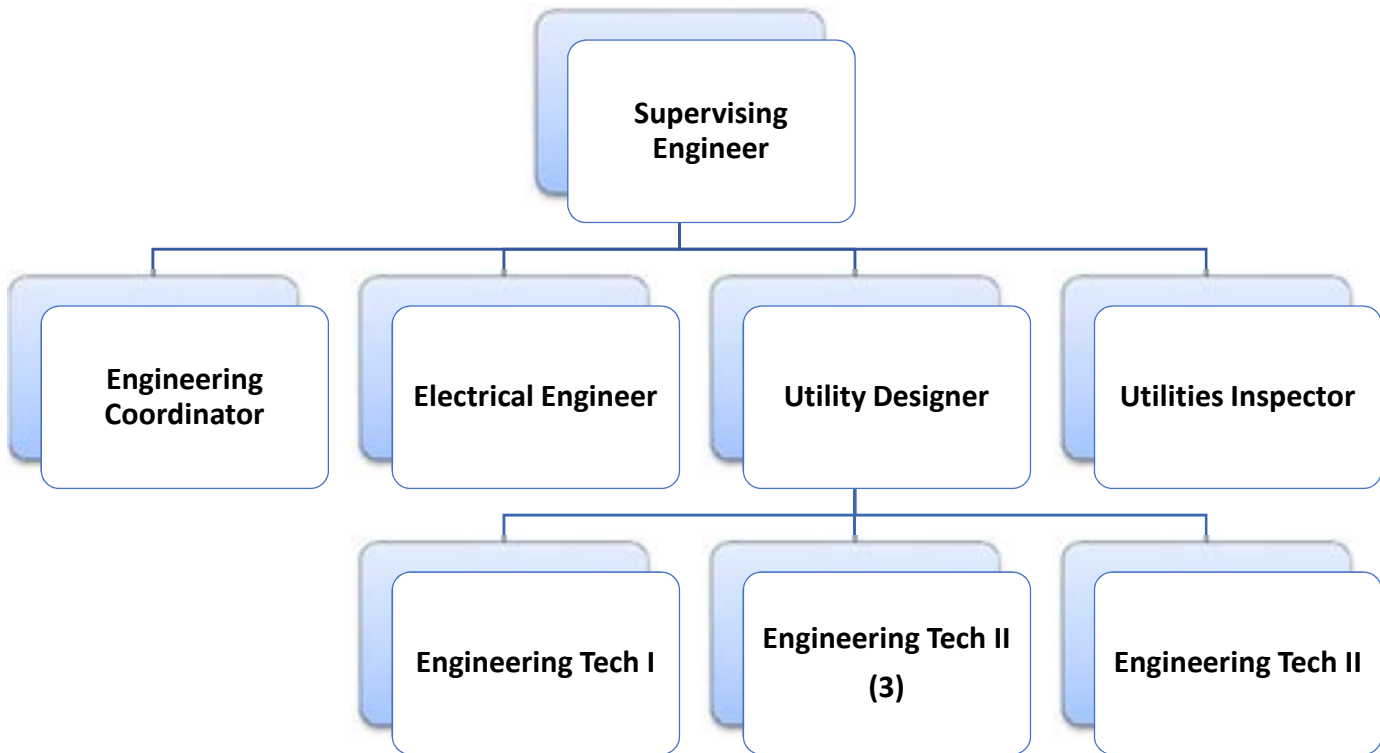
Electric & Gas Engineering is involved in marketing and selling outdoor lighting services which include lighting surveys and design, electricity and maintenance.

Major projects that require staffing or expertise not available in this department will be utilized through engineering service vendors. Consulting engineers are contracted with (as required or needed) and an engineer from Electric & Gas Engineering is assigned as FPUA's project manager. Additionally, Electric & Gas Engineering manages the Electric Underground Unit Price contract for the installation of underground facilities.

Departmental Accomplishments

- Created designs and projects to facilitate the installation of 248 new services.
- Created designs, permits and support for an estimated 882 poles that have been identified to be replaced for Storm Hardening.
- Designed for one capacitor bank to facilitate voltage support on a large commercial customer.
- Designed for the installation of four transmission circuit breakers to replace aging circuit breakers.
- Enhanced the gas service territory by designing new main to serve additional customers and provide facilities for the possibility of adding new customers.
- Created the designs, permits and support for projects driven by governing authorities to relocate facilities for road enhancement initiatives.
- Created the designs, permits and support for projects driven by commercial developers to install new facilities for various businesses and industries.
- Created the criteria, specifications, and workflow tools for mass deployment of Tripsavers to aid in reliability indices improvements.
- Increasing System capacity by designing for the expansion of the Totten substation and preparing for a new substation in the northern service territory.


ELECTRIC AND GAS ENGINEERING STAFFING




	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Classification				
Supervising Engineer	1	1	1	-
Utility Designer	1	1	1	-
Electrical Engineer	1	1	1	-
Mechanical Engineer	1	-	-	-
Compliance Specialist	1	-	-	-
Utilities Inspector	1	1	1	-
Engineering Tech I, II, III	2	4	4	-
Engineering Coordinator	-	1	1	-
Staff Assistant	1	-	-	-
TOTAL FTE	9	9	9	-

ELECTRIC & GAS ENGINEERING

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Utilize Technology to lower operating costs and assist the utility in maintaining overall affordability for FPUA customers
		Increase electric revenue to support the utility in financial growth and development targets

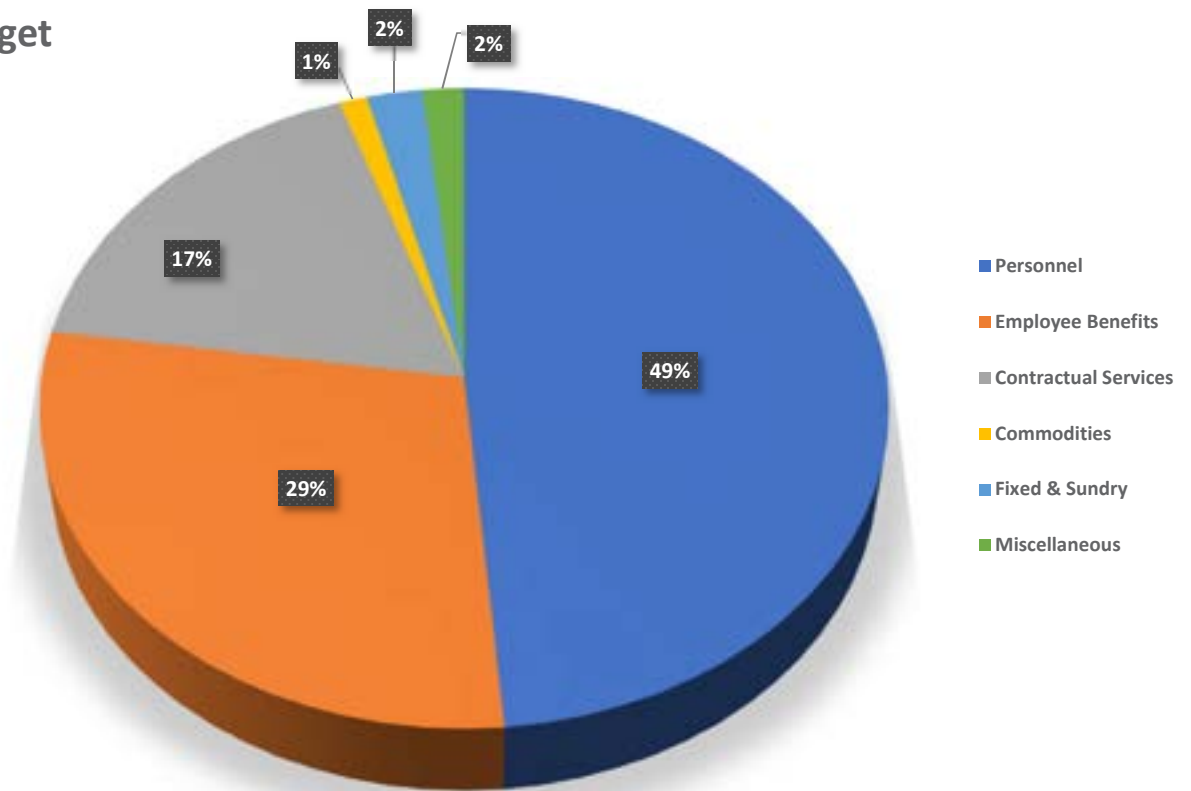
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Construction projects managed for new customers ¹	-	-	45	50	50	59	50
	CEMIS Index Reduction	<2.5%	3.1%	<2.0%	1.0%	<1.5%	1.0%	<1.0%
	Digitizing Processes to Facilitate Streamlined Digital Workflows ¹	-	-	-	-	1	1	2

¹ New Performance Measure

BUDGET SUMMARY - DEPT 56

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 696,274	\$ 610,334	\$ 665,911	\$ 698,087	\$ 32,176
Employee Benefits	543,328	529,060	461,605	412,274	(49,331)
Contractual Services	124,187	271,939	103,715	250,236	146,521
Commodities	11,866	22,410	13,450	16,792	3,342
Fixed & Sundry	20,161	19,413	29,920	33,012	3,092
Miscellaneous	19,222	25,027	25,000	25,277	277
TOTALS	\$ 1,415,038	\$ 1,478,183	\$ 1,299,601	\$ 1,435,678	\$ 136,077

**Original Budget
FY 2025**



DEPT. 56 - ELECTRIC & GAS ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 696,274	\$ 610,334	\$ 665,911	\$ 698,087
	<i>Personnel Services Total</i>	<u>696,274</u>	<u>610,334</u>	<u>665,911</u>	<u>698,087</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	303,678	292,455	208,109	150,159
4060	FICA	51,301	44,435	50,942	53,404
4070	Employees' Insurance	190,685	184,640	193,273	199,085
4090	Vacation Pay Expense	(6,264)	(5,146)	-	-
4100	Sick Pay Expense	(3,314)	6,808	-	-
4110	Net OPEB Expense	2,672	2,424	2,373	2,373
4600	Workers' Compensation	4,570	3,445	6,908	7,253
	<i>Employee Benefits Total</i>	<u>543,328</u>	<u>529,060</u>	<u>461,605</u>	<u>412,274</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	1,607	1,148	980	1,183
2139	Maintenance/Service Contracts	-	-	500	-
2140	Postage	35	-	35	-
2151	Printing	20	92	50	95
2164	Profess. Fees - Consulting/Eng.	87,098	238,454	65,000	210,000
2170	Training	13,241	14,844	20,000	20,000
2171	Travel	-	251	150	258
2172	Car Allowance	16,267	9,890	10,320	10,320
2190	Communications	5,052	5,274	5,500	5,800
2230	Employee Relations	662	453	480	1,000
2240	Business Relations	-	125	-	129
2260	Memberships - Professional	205	1,409	700	1,451
	<i>Contractual Services Total</i>	<u>124,187</u>	<u>271,939</u>	<u>103,715</u>	<u>250,236</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,698	3,657	5,000	3,767
3313	Subscriptions	138	-	450	450
3316	Operating Supplies	2,730	9,457	3,000	3,000
3331	Vehicle Supplies	7,300	9,296	5,000	9,575
	<i>Commodities Total</i>	<u>11,866</u>	<u>22,410</u>	<u>13,450</u>	<u>16,792</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	89	-	100
4610	Property & Liab./Ins. & Uninsur.	20,161	19,324	29,920	32,912
	<i>Fixed & Sundry Total</i>	<u>20,161</u>	<u>19,413</u>	<u>29,920</u>	<u>33,012</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	19,222	25,027	25,000	25,277
	<i>Miscellaneous Total</i>	<u>19,222</u>	<u>25,027</u>	<u>25,000</u>	<u>25,277</u>
	Total	<u>\$ 1,415,038</u>	<u>\$ 1,478,183</u>	<u>\$ 1,299,601</u>	<u>\$ 1,435,678</u>

GAS OPERATIONS

Department Description

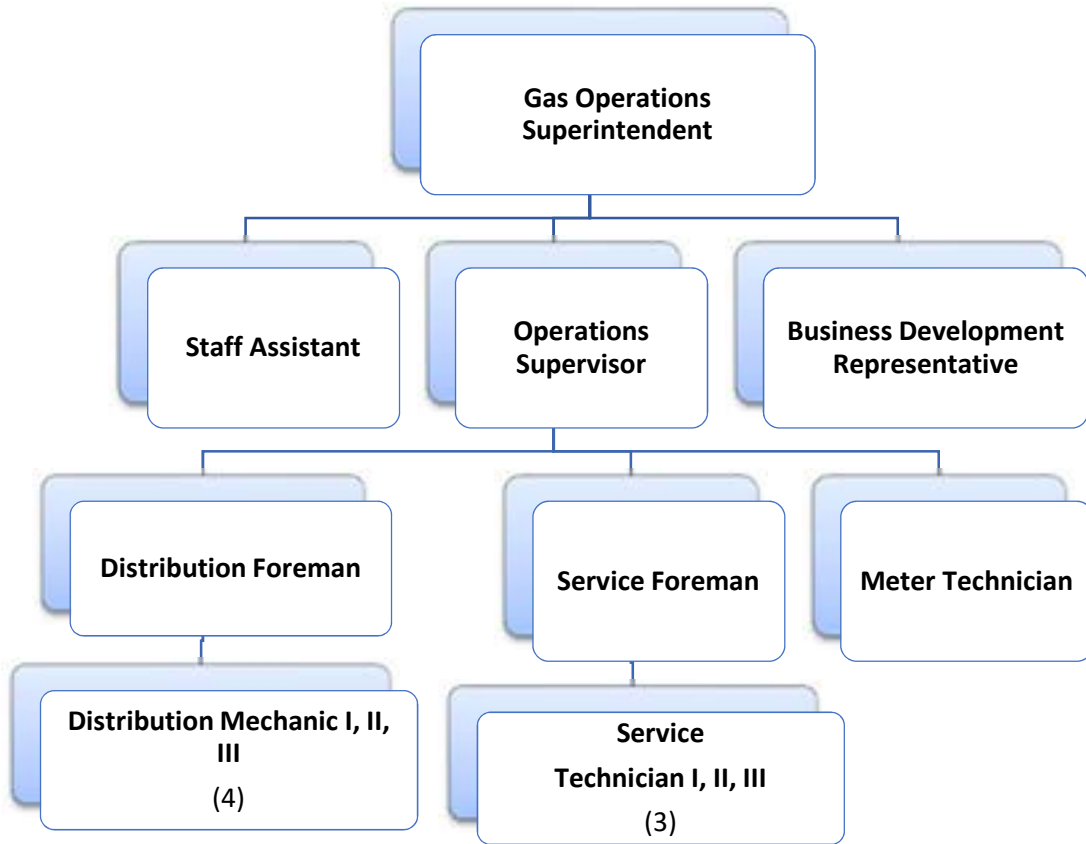
Fort Pierce Utilities Authority (FPUA) has been in the Natural Gas Distribution Sales and Service business since 1962. FPUA sells the natural gas to its customers through an underground piping network. The natural gas supply is pumped from gas wells through processing plants located in Texas and transported 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 in Lakewood Park Area
- Continue to grow the Utility

GAS OPERATIONS STAFFING



Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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	4	4	-
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	14	14	-

GAS OPERATIONS

DEPARTMENTAL GOALS AND OBJECTIVES

	GROWTH AND RATES	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
		Add a third Gate Station on Indrio Rd. We are expecting to double our customer base within ten years.
		Continue efforts to double our customer base within ten years.
		Continue expanding into the North area and complete remaining 50% of project.
		Expand our extension in Lakewood Park and install new water heaters.
	TECHNOLOGY	Complete remaining 66% of our AMI meter installation.
		Continue replacement of 50 old 175 meters in our system with 250 meters that can be fitted with AMI
	WORKFORCE	Provide quality and efficient service, in a safe manner. This requires a highly trained and educated workforce in the natural gas industry. To accomplish this, we will provide education and training of our employees in OQ and other programs.
		Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

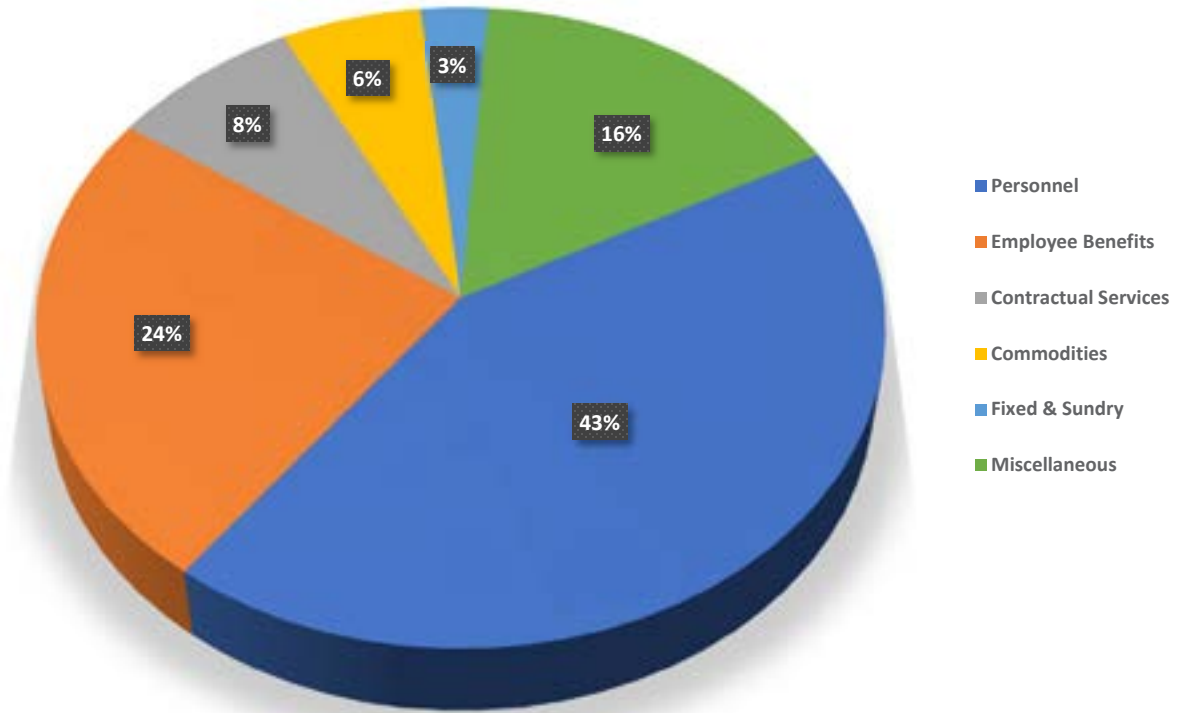
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Service calls handled	2,000	1,333	2,000	1,605	1,800	1,800	2,000
	Avg. # of services billed	4,300	4,086	4,300	4,092	4,300	4,300	4,500
	Throughput for system (Dths)	503,415	520,079	530,000	478,151	550,000	538,000	575,000
	Replace/remove ex-tube installations	>15	1	>10	5	>10	>10	>10
	"Cut and Cap" service lines (10-year rule)	>30	8	>30	17	>30	>30	>30
	PSC audit findings	<5	0	<5	0	<5	<5	<5
	Feet of New Main*	-	17,953	20,000	4,061	20,000	30,000	30,000
	New Services Installed*	-	32	40	57	40	75	125
	Percentage of meters converted to AMI *	-	20%	45%	34%	50%	75%	100%
	Safety Frequency Rate	0	0	0	0	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

*New Performance Measure, AMI installation pilot program began in FY 2020

BUDGET SUMMARY - DEPT 74

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 800,913	\$ 826,340	\$ 962,078	\$ 1,019,160	\$ 57,082
Employee Benefits	546,648	649,498	628,785	572,819	(55,966)
Contractual Services	158,706	171,708	184,330	188,191	3,861
Commodities	109,957	134,206	127,000	138,232	11,232
Fixed & Sundry	33,040	84,923	27,080	66,457	39,377
Miscellaneous	414,761	376,835	378,000	380,603	2,603
TOTALS	\$ 2,064,025	\$ 2,243,509	\$ 2,307,273	\$ 2,365,462	\$ 58,189

**Original Budget
FY 2025**



DEPT. 74 - GAS OPERATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 777,581	\$ 796,108	\$ 914,078	\$ 971,160
1020	Overtime	23,332	30,232	48,000	48,000
	<i>Personnel Services Total</i>	<u>800,913</u>	<u>826,340</u>	<u>962,078</u>	<u>1,019,160</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	285,467	335,337	287,771	219,221
4060	FICA	51,639	53,197	73,599	77,966
4070	Employees' Insurance	213,254	231,050	248,660	256,137
4090	Vacation Pay Expense	(5,608)	8,802	-	-
4100	Sick Pay Expense	(12,599)	6,856	-	-
4110	Net OPEB Expense	4,007	4,039	3,955	3,955
4600	Workers' Compensation	10,488	10,218	14,800	15,540
	<i>Employee Benefits Total</i>	<u>546,648</u>	<u>649,498</u>	<u>628,785</u>	<u>572,819</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	35,468	43,763	51,300	45,076
2122	Rentals	4,211	3,782	4,000	3,896
2132	Maintenance Of Vehicles	15,781	11,418	11,000	11,760
2133	Maintenance Of Equipment	1,009	3,204	4,500	3,300
2139	Maintenance/Service Contracts	35,138	29,593	37,000	37,000
2140	Postage	135	330	250	339
2151	Printing	830	876	1,000	903
2166	Professional Fees - Other	1,909	2,742	3,000	2,824
2170	Training	16,585	22,380	15,000	23,052
2171	Travel	911	979	1,500	1,008
2172	Car Allowance	2,150	4,343	5,160	5,160
2190	Communications	16,013	16,581	18,700	20,600
2200	Utilities	15,723	16,591	16,220	17,840
2230	Employee Relations	823	281	550	289
2240	Business Relations	120	140	150	144
2260	Memberships - Professional	11,900	14,704	15,000	15,000
	<i>Contractual Services Total</i>	<u>158,706</u>	<u>171,708</u>	<u>184,330</u>	<u>188,191</u>
<u>COMMODITIES</u>					
3311	Office Supplies	1,955	2,046	2,000	2,107
3316	Operating Supplies	64,585	75,513	75,000	77,779
3331	Vehicle Supplies	38,015	45,816	38,000	47,190
3340	Small Tools	5,402	10,831	12,000	11,156
	<i>Commodities Total</i>	<u>109,957</u>	<u>134,206</u>	<u>127,000</u>	<u>138,232</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	6,909	11,563	13,700	11,910
4610	Property & Liab./Ins. & Uninsur.	25,306	34,157	12,880	14,168
4666	Inventory Adjustments	825	39,203	500	40,379
	<i>Fixed & Sundry Total</i>	<u>33,040</u>	<u>84,923</u>	<u>27,080</u>	<u>66,457</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	414,761	376,835	378,000	380,603
	<i>Miscellaneous Total</i>	<u>414,761</u>	<u>376,835</u>	<u>378,000</u>	<u>380,603</u>
	Total	<u>\$ 2,064,025</u>	<u>\$ 2,243,509</u>	<u>\$ 2,307,273</u>	<u>\$ 2,365,462</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<u>PURCHASES FOR RESALE</u>				
3360	Purchases For Resale	\$ 3,512,672	\$ 3,123,982	\$ 3,200,000	\$ 2,700,000
	<i>Purchases For Resale Total</i>	<u>3,512,672</u>	<u>3,123,982</u>	<u>3,200,000</u>	<u>2,700,000</u>
	Total	<u>\$ 3,512,672</u>	<u>\$ 3,123,982</u>	<u>\$ 3,200,000</u>	<u>\$ 2,700,000</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.



DIRECTOR OF WATER/WASTEWATER SYSTEMS
Bo Hutchinson, P.E.

Water/Wastewater Engineering

Lugey Dawson, P.E.
Supervising Engineer

Water Resources

Keith Stephens
Superintendent

Water Distribution

Andrew D. Byrd
Superintendent

Wastewater Collection/Reclamation

Mark Kobbe
Superintendent

Department	ACTUAL 9/30/2022	ACTUAL 9/30/2023	AMENDED BUDGET 9/30/2024	ORIGINAL BUDGET 9/30/2025	CHANGE FROM 9/30/2024 TO 9/30/2025
61 Director of Water/Wastewater Systems	1	1	1	1	-
62 Water Resources	25 D	25 D	23 D	23 D	-
64 Water Distribution	28 D	28 D	26 D	26 D	-
66 Water/Wastewater Engineering	12 D,P	12 D,P	12 D,P	12 D,P	-
82 Water Reclamation	16 D	16 D	16 D	16 D	-
84 Wastewater Collection	20	20 D	18 D	19 D	-
TOTAL FTE	102	102	96	97	-

D - Includes DROP participant employees

P - Excludes part-time employees

DIRECTOR OF WATER/WASTEWATER SYSTEMS

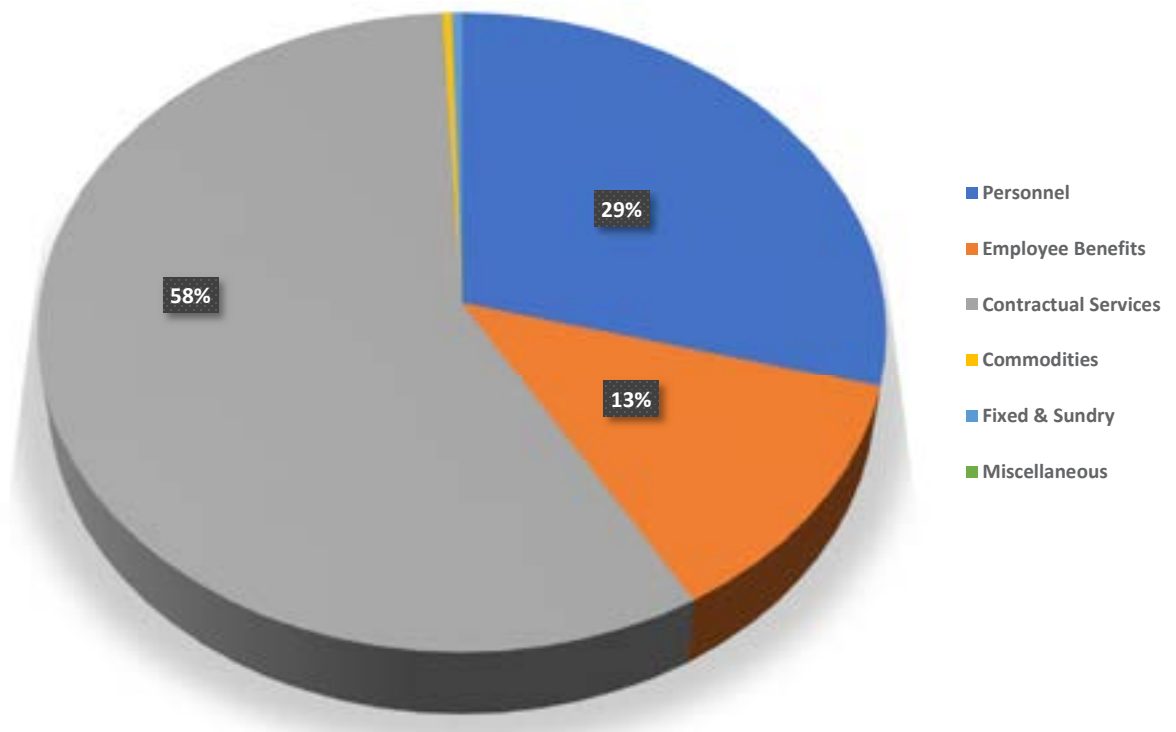
- Provides planning and direction for the following departments:
 - Water Resources – Department 62
 - Water Distribution – Department 64
 - Water/Wastewater Engineering – Department 66
 - Water Reclamation – Department 82
 - Wastewater Collection – Department 84



BUDGET SUMMARY - DEPT 61

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 135,159	\$ 140,566	\$ 148,582	\$ 156,154	\$ 7,572
Employee Benefits	101,099	108,053	77,748	66,482	(11,266)
Contractual Services	167,502	299,629	314,660	308,489	(6,171)
Commodities	208	-	9,000	2,000	(7,000)
Fixed & Sundry	1,829	1,878	2,000	2,200	200
Miscellaneous	-	-	-	-	-
TOTALS	\$ 405,797	\$ 550,126	\$ 551,990	\$ 535,325	\$ (16,665)

**Original Budget
FY 2025**



DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 135,159	\$ 140,566	\$ 148,582	\$ 156,154
	<i>Personnel Services Total</i>	<u>135,159</u>	<u>140,566</u>	<u>148,582</u>	<u>156,154</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	60,254	70,560	46,039	33,589
4060	FICA	10,227	10,646	11,367	11,946
4070	Employees' Insurance	23,878	26,641	20,018	20,620
4090	Vacation Pay Expense	1,667	577	-	-
4100	Sick Pay Expense	4,764	(681)	-	-
4110	Net OPEB Expense	267	269	264	264
4600	Workers' Compensation	42	41	60	63
	<i>Employee Benefits Total</i>	<u>101,099</u>	<u>108,053</u>	<u>77,748</u>	<u>66,482</u>
<u>CONTRACTUAL SERVICES</u>					
2140	Postage	109	-	-	-
2164	Profess. Fees - Consulting/Eng.	130,576	215,509	250,000	221,974
2166	Professional Fees - Other	25,075	72,824	49,000	75,009
2170	Training	3,096	556	3,000	573
2171	Travel	2,662	3,953	6,000	4,072
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	824	753	800	800
2240	Business Relations	-	557	200	574
2260	Memberships - Professional	-	127	500	131
2262	Memberships - Civic	-	190	-	196
	<i>Contractual Services Total</i>	<u>167,502</u>	<u>299,629</u>	<u>314,660</u>	<u>308,489</u>
<u>COMMODITIES</u>					
3311	Office Supplies	208	-	9,000	2,000
	<i>Commodities Total</i>	<u>208</u>	<u>-</u>	<u>9,000</u>	<u>2,000</u>
<u>FIXED & SUNDRY</u>					
4610	Property & Liab./Ins. & Uninsur.	1,829	1,878	2,000	2,200
	<i>Fixed & Sundry Total</i>	<u>1,829</u>	<u>1,878</u>	<u>2,000</u>	<u>2,200</u>
Total		<u>\$ 405,797</u>	<u>\$ 550,126</u>	<u>\$ 551,990</u>	<u>\$ 535,325</u>

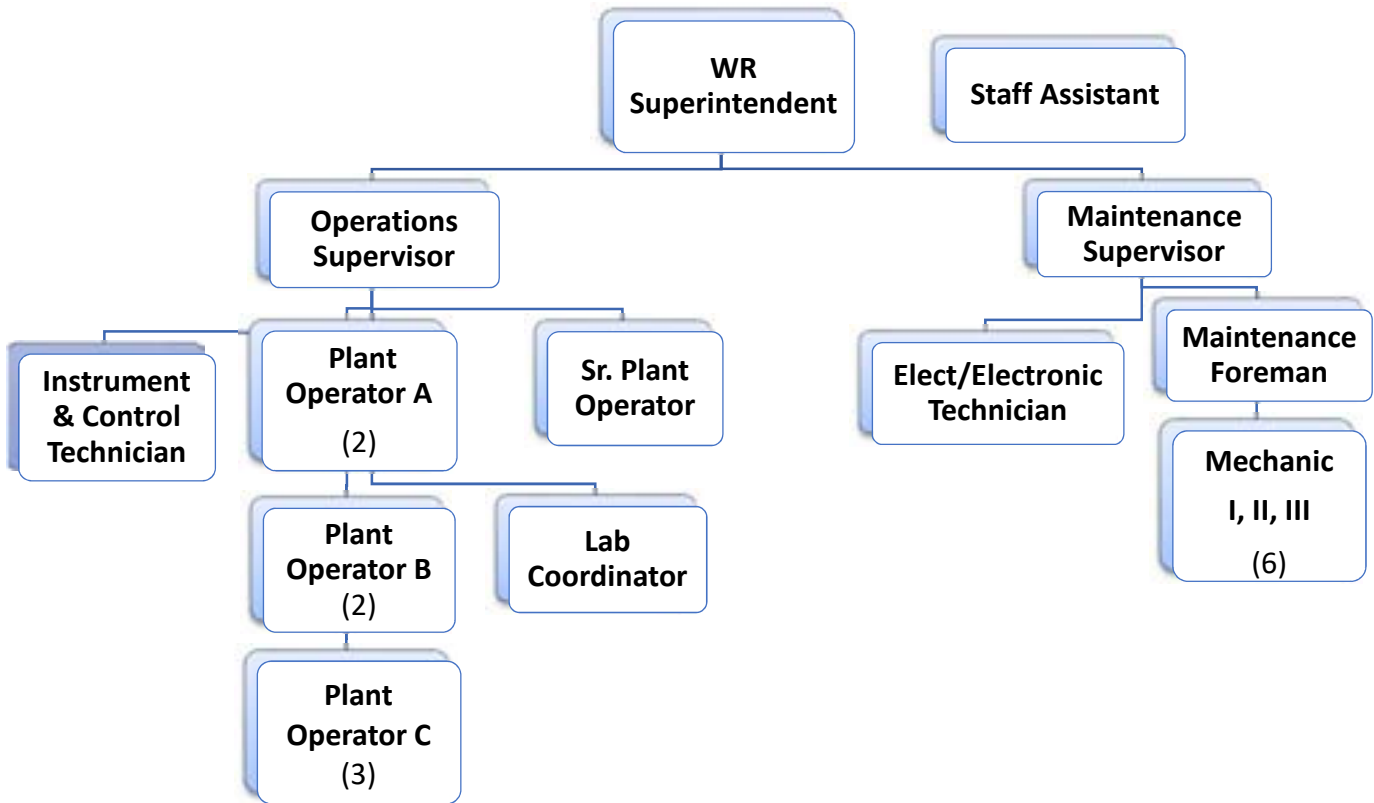
WATER RESOURCES

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 in-house refurbishment of the Anthracite in the Lime Softening Sand Filters. This will extend the life expectancy of the Sand Filters and increase the quality of the water they produce.
- Completed the Reverse Osmosis Train "B" conversion from pneumatic to electric control valves and updated the existing SCADA instruments that control the process. This will increase the reliability and efficiency of the water treatment process.
- Completed repairs to the Unit 2 Lime Softening Unit, increasing reliability and providing redundancy of processes.
- Received runner up at the Florida American Water Works Association's Best Tasting Water competition.



WATER RESOURCES STAFFING


Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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	2	2	2	-
Plant Operator C	5	3	3	-
Plant Operator B	1	2	2	-
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	7	6	6	-
TOTAL FTE	25	23	23	-

WATER RESOURCES

DEPARTMENTAL GOALS AND OBJECTIVES

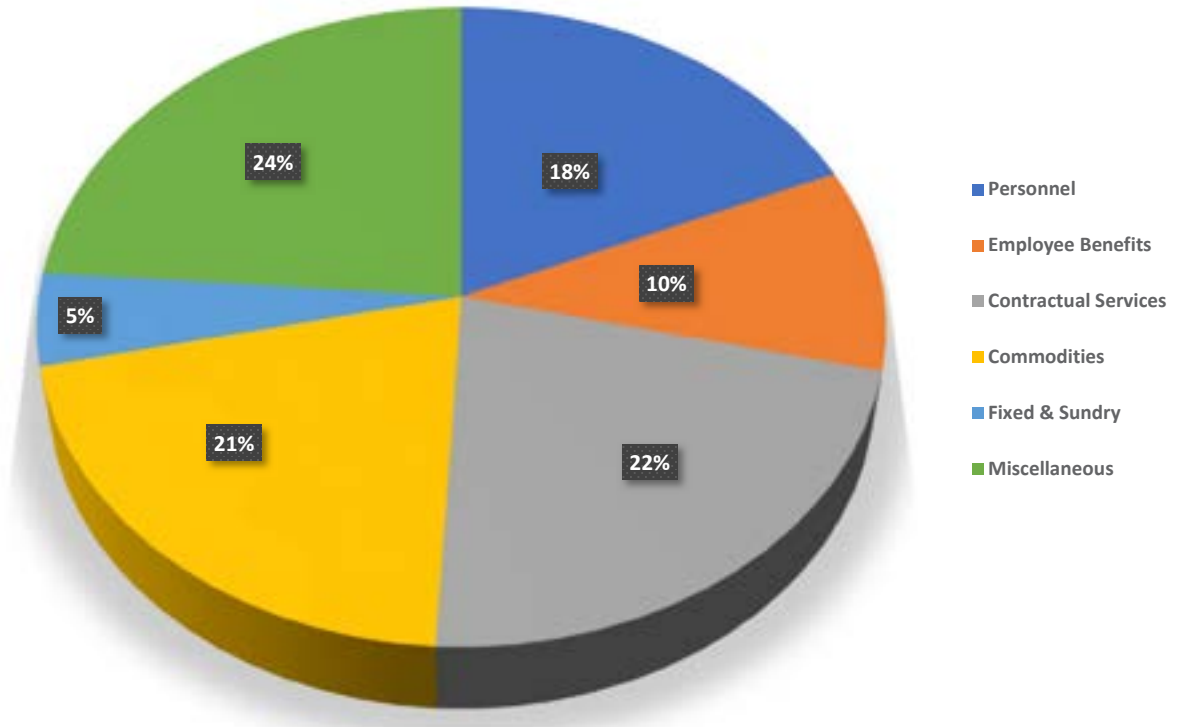
	Growth and Rates	Ensure that the quality of finished water production from the combined flow of the Water Treatment Plant (WTP) meets all Federal and State drinking water requirements while maintaining cost effective operations
		Operations and maintenance of FPUA well fields, the WTP and remote Repump/Storage 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
	Workforce	Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		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	31	32	31	32
	Floridan wells maintained	11	11	11	11	11	11	11
	Days meeting quality standards	365	365	365	365	365	365	365
	% of Surficial wells in service	100%	97%	100%	97%	100%	97%	100%
	% of Floridan wells in service	100%	100%	100%	100%	100%	100%	100%
	Safety Frequency Rate	0	0	0	0.25	0	0	0
	Safety DART Rate	0	0	0	0	0	0	0

BUDGET SUMMARY - DEPT 62

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,402,227	\$ 1,482,977	\$ 1,584,642	\$ 1,660,314	\$ 75,672
Employee Benefits	996,878	1,145,968	1,019,755	926,880	(92,875)
Contractual Services	2,145,436	1,974,334	1,795,780	1,999,882	204,102
Commodities	1,342,062	1,609,673	1,805,750	1,859,750	54,000
Fixed & Sundry	164,364	176,546	394,030	421,733	27,703
Miscellaneous	2,284,332	2,124,762	2,157,000	2,146,010	(10,990)
TOTALS	\$ 8,335,299	\$ 8,514,259	\$ 8,756,957	\$ 9,014,569	\$ 257,612

**Original Budget
FY 2025**



DEPT. 62 - WATER RESOURCES

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,291,581	\$ 1,374,789	\$ 1,469,642	\$ 1,540,314
1020	Overtime	110,646	108,188	115,000	120,000
	<i>Personnel Services Total</i>	<u>1,402,227</u>	<u>1,482,977</u>	<u>1,584,642</u>	<u>1,660,314</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	523,031	623,516	446,593	333,726
4060	FICA	101,242	108,898	121,225	127,014
4070	Employees' Insurance	352,995	383,417	404,581	416,746
4090	Vacation Pay Expense	(5,954)	10,006	-	-
4100	Sick Pay Expense	(8,941)	(10,917)	-	-
4110	Net OPEB Expense	6,679	6,732	6,592	6,592
4600	Workers' Compensation	27,826	24,316	40,764	42,802
4640	Unemployment Claims	-	-	-	-
	<i>Employee Benefits Total</i>	<u>996,878</u>	<u>1,145,968</u>	<u>1,019,755</u>	<u>926,880</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	12,844	17,510	18,000	18,035
2132	Maintenance Of Vehicles	29,307	23,820	30,000	30,000
2133	Maintenance Of Equipment	14,481	73,040	45,000	50,000
2139	Maintenance/Service Contracts	571,228	294,348	345,000	360,000
2140	Postage	279	138	280	280
2151	Printing	3,121	3,580	3,200	3,687
2164	Profess. Fees - Consulting/Eng.	48,078	7,143	15,000	55,000
2165	Temporary Labor	14,062	18,332	20,000	20,000
2166	Professional Fees - Other	4,889	845	5,000	850
2170	Training	12,294	4,545	15,000	15,000
2171	Travel	-	-	-	-
2172	Car Allowance	5,160	5,160	5,160	5,160
2190	Communications	40,180	77,478	104,600	133,600
2200	Utilities	1,387,498	1,446,882	1,187,340	1,306,070
2230	Employee Relations	1,195	569	1,200	1,200
2260	Memberships - Professional	420	544	450	450
2262	Memberships - Civic	400	400	550	550
	<i>Contractual Services Total</i>	<u>2,145,436</u>	<u>1,974,334</u>	<u>1,795,780</u>	<u>1,999,882</u>
<u>COMMODITIES</u>					
3311	Office Supplies	4,499	4,332	6,000	6,000
3313	Subscriptions	726	732	750	750
3316	Operating Supplies	306,900	335,906	350,000	350,000
3320	Chemicals	983,948	1,209,128	1,400,000	1,450,000
3331	Vehicle Supplies	37,904	53,783	40,000	45,000
3340	Small Tools	4,133	5,621	7,000	6,000
3360	Purchases For Resale	3,952	171	2,000	2,000
	<i>Commodities Total</i>	<u>1,342,062</u>	<u>1,609,673</u>	<u>1,805,750</u>	<u>1,859,750</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	5,199	5,512	17,000	7,000
4610	Property & Liab./Ins. & Uninsur.	159,165	171,034	377,030	414,733
	<i>Fixed & Sundry Total</i>	<u>164,364</u>	<u>176,546</u>	<u>394,030</u>	<u>421,733</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,284,332	2,124,762	2,157,000	2,146,010
	<i>Miscellaneous Total</i>	<u>2,284,332</u>	<u>2,124,762</u>	<u>2,157,000</u>	<u>2,146,010</u>
	Total	<u>\$ 8,335,299</u>	<u>\$ 8,514,259</u>	<u>\$ 8,756,957</u>	<u>\$ 9,014,569</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. Some upgrading and maintenance to the distribution system requires the assistance of an Underground Utility Contractor. 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.

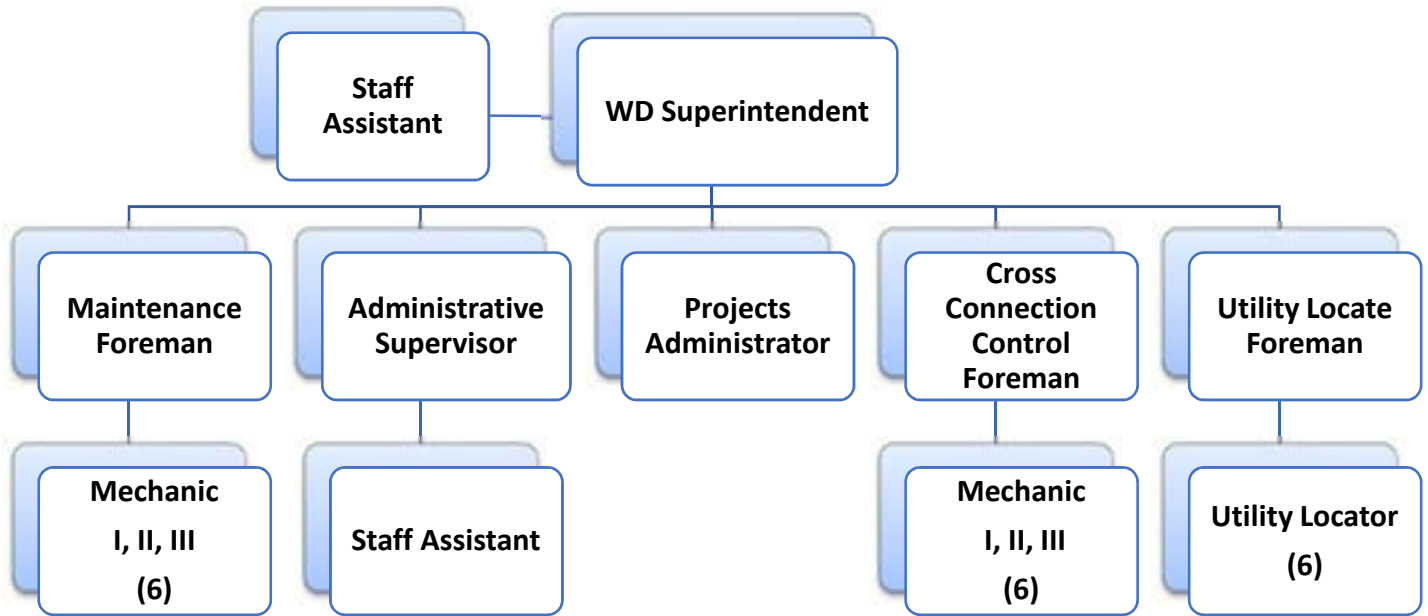
The Locators are responsible for identifying the location of underground utilities for customers and contractors before digging. The locators mark the position of water lines, wastewater lines, gas lines, and any underground electric lines. They also locate the traffic loop wires for the City of Fort 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, Level 2, or Level 1 water certification/re-certification.
- Installation and Troubleshooting - Advance Meter Infrastructure (AMI).
- Trained on Manual Read Digital Read Testers (Testing Equipment for Backflow and Meter Testing).



WATER DISTRIBUTION STAFFING






Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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	12	12	-
TOTAL FTE	28	26	26	-

WATER DISTRIBUTION

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	Maintains the functioning of the water distribution system from its source to the point of usage by performing monthly inspections and maintenance.
		Accurately locate all of FPUA's underground utilities and the City of Fort Pierce Traffic Control Loop System. All Locators must receive Operator Qualification's (OQ's) for gas service line locates.
		Install, maintain, test, repair or replace water meters for residential and commercial applications, as well as cross-connection devices. All backflows are tested annually.
		Meter system is being updated with an Advanced Metering Infrastructure System (AMI meters) that enables two-way communication between meter endpoints and utilities. One-fourth of the water meters have been updated.
	Workforce	Established a Drone Aircraft Program with two Certified Drone Technicians.
		Provide the appropriate tools and education to ensure that employees are able to safely complete required projects

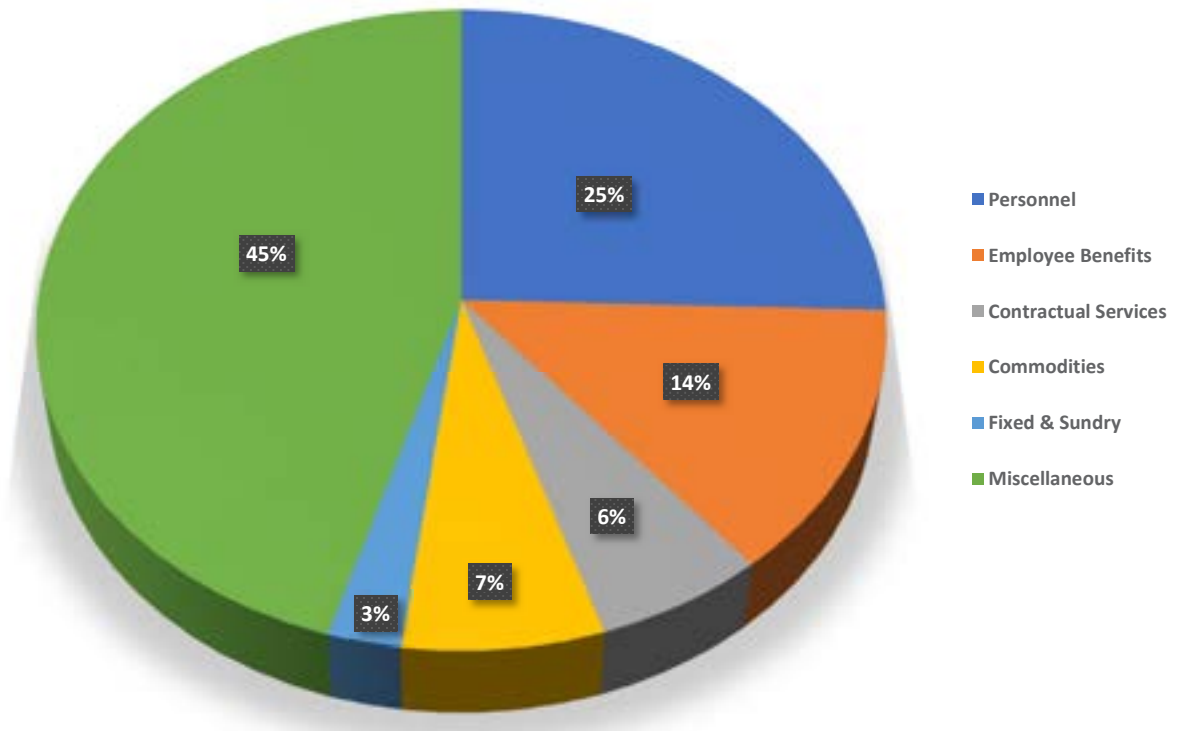
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	% of backflow prevention devices tested	100%	100%	100%	100%	100%	100%	100%
	% of distribution control valves inspected	10%	3%	10%	3%	10%	3%	10%
	% of hydrants inspected	50%	50%	50%	50%	50%	50%	50%
	% of meters changed out 20 years or older	10%	10%	10%	10%	10%	10%	10%
	Avg. # of monthly service calls	500	794	500	656	500	600	500
	Avg. # of services billed	21,500	21,857	22,500	22,334	22,624	23,000	23,500
	% of water loss	<5.0%	5.5%	<5.0%	4.9%	<5.0%	5.0%	<5.0%
	# of water quality trouble calls	<50	93	<50	72	<50	50	<50
	Percentage of meters converted to AMI ¹	-	10%	49%	20%	50%	30%	50%
	Safety Frequency Rate	0	0	0	0.25	0	3.27	0
	Safety DART Rate	0	0	0	0	0	3.27	0

¹ New Performance Measure, AMI installation pilot program began in FY 2020

BUDGET SUMMARY - DEPT 64

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,288,142	\$ 1,310,009	\$ 1,537,460	\$ 1,560,650	\$ 23,190
Employee Benefits	1,017,005	1,028,479	943,729	828,510	(115,219)
Contractual Services	388,793	204,331	376,105	367,001	(9,104)
Commodities	421,028	397,633	374,508	431,640	57,132
Fixed & Sundry	27,183	169,472	64,910	156,308	91,398
Miscellaneous	2,778,053	2,748,735	2,830,000	2,776,223	(53,777)
TOTALS	\$ 5,920,204	\$ 5,858,661	\$ 6,126,712	\$ 6,120,332	\$ (6,380)

**Original Budget
FY 2025**



DEPT. 64 - WATER DISTRIBUTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 1,178,998	\$ 1,171,796	\$ 1,237,460	\$ 1,410,650
1020	Overtime	109,144	138,213	300,000	150,000
	<i>Personnel Services Total</i>	<u>1,288,142</u>	<u>1,310,009</u>	<u>1,537,460</u>	<u>1,560,650</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	536,255	559,386	423,510	293,893
4060	FICA	100,432	101,505	117,616	119,390
4070	Employees' Insurance	340,729	368,372	358,037	368,802
4090	Vacation Pay Expense	(3,546)	(10,235)	-	-
4100	Sick Pay Expense	7,625	(18,605)	-	-
4110	Net OPEB Expense	7,481	7,540	7,384	7,384
4600	Workers' Compensation	28,029	20,516	37,182	39,041
4640	Unemployment Claims	-	-	-	-
	<i>Employee Benefits Total</i>	<u>1,017,005</u>	<u>1,028,479</u>	<u>943,729</u>	<u>828,510</u>
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	559	883	1,235	2,000
2131	Maintenance of Structures	185	-	-	-
2132	Maintenance Of Vehicles	20,960	22,043	25,750	22,704
2133	Maintenance Of Equipment	24,210	8,988	10,500	9,258
2139	Maintenance/Service Contracts	239,881	99,431	250,000	250,000
2140	Postage	8	-	50	-
2151	Printing	103	23	1,807	24
2164	Professional Fees	38,462	-	-	-
2166	Professional Fees - Other	2,589	3,872	4,200	3,988
2170	Training	4,691	7,870	16,480	9,500
2171	Travel	-	-	267	-
2190	Communications	29,388	30,555	31,300	32,900
2200	Utilities	26,485	29,853	29,360	32,290
2230	Employee Relations	713	813	1,100	837
2250	Community Relations	-	-	3,500	3,500
2260	Memberships - Professional	559	-	556	-
	<i>Contractual Services Total</i>	<u>388,793</u>	<u>204,331</u>	<u>376,105</u>	<u>367,001</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,476	3,151	6,798	3,700
3316	Operating Supplies	314,008	308,680	223,510	317,940
3331	Vehicle Supplies	93,131	79,737	108,150	85,000
3340	Small Tools	10,413	6,067	36,050	25,000
	<i>Commodities Total</i>	<u>421,028</u>	<u>397,633</u>	<u>374,508</u>	<u>431,640</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	5,154	5,211	6,500	6,500
4610	Property & Liab./Ins. & Uninsur.	21,424	81,196	58,410	64,251
4666	Inventory Adjustments	605	83,066	-	85,557
	<i>Fixed & Sundry Total</i>	<u>27,183</u>	<u>169,472</u>	<u>64,910</u>	<u>156,308</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,778,053	2,748,735	2,830,000	2,776,223
	<i>Miscellaneous Total</i>	<u>2,778,053</u>	<u>2,748,735</u>	<u>2,830,000</u>	<u>2,776,223</u>
	Total	<u>\$ 5,920,204</u>	<u>\$ 5,858,661</u>	<u>\$ 6,126,712</u>	<u>\$ 6,120,332</u>

WATER/WASTEWATER ENGINEERING

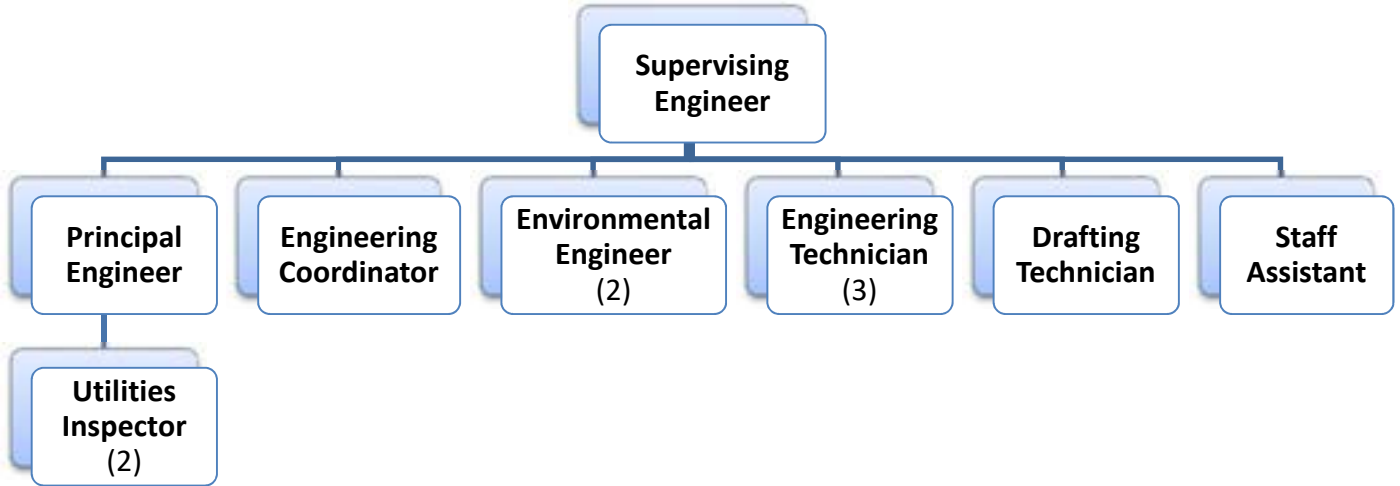
Department Description

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 the growth of the various systems and schedules needed repair and replacement projects. The department also coordinates system needs with consultants, other government and utility agencies to ensure proper project scope, timing, and funding. The department provides engineering support and technical advice to the water resources, water distribution, and wastewater collection departments. Administration of water/wastewater construction contracts and continuing service contracts also fall within the department responsibilities. Finally, the department works 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 – Constructed the San Lucie Area, Kerr/Rolyat Street, Green Acres, and Fleetwood Acres projects.
- Completed construction on the DiGiorgio Road Sanitary Sewer Project which was funded by the Department of Economic Opportunity Florida Job Growth Infrastructure Grant. This project will enable the installation of industrial sewer connections at DiGiorgio Road and Enterprise Road. Orchid Island Juice Company has already connected to the sewer.
- 80% completed on the replacement of a 6-inch Cast Iron water main and clay gravity sewer main along Ohio Avenue from US Highway 1 to S 10th Street.
- Completed construction on the Orange Avenue water main replacement project between 25th Street and 32nd Street.
- The first phase of the Wastewater Conveyance System Redirection has been completed which included data collection, hydraulic modeling, and a preliminary design report to identify the capital improvements that are required to meet the near-term and long-term objectives of starting up the new Mainland Water Reclamation Facility (MWRF) and decommissioning the existing Island Water Reclamation Facility (IWRf). The next step will be designing Phase 1A for which the design contract with TLC Diversified/Kimley Horn and Associates was executed on 5/7/2024.


WATER/WASTEWATER ENGINEERING STAFFING




Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Supervising Engineer	1	1	1	-
Principle Engineer	-	1	1	-
Engineering Coordinator	1	1	1	-
Drafting Technician	1	1	1	-
Engineering Technician	2	3	3	-
Environmental Engineer	1	2	2	-
Engineer Trainee	1	-	-	-
Utilities Inspector	3	2	2	-
Staff Assistant	2	1	1	-
TOTAL FTE	12	12	12	-

WATER/WASTEWATER ENGINEERING

DEPARTMENTAL GOALS AND OBJECTIVES

	<h3>Growth and Rates</h3>	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 a strategic plan to forecast future growth and/or changes to systems as technology, laws, and regulations are modified

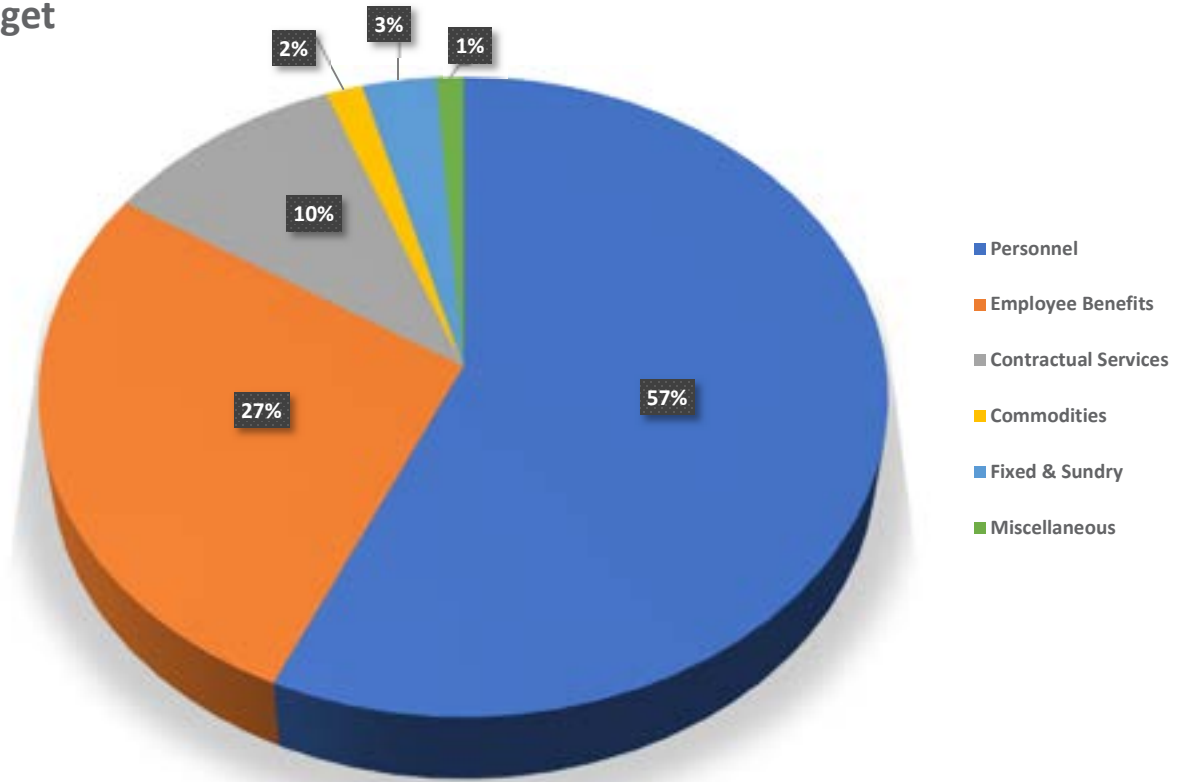
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Designs completed	20	18	20	13	18	20	18
	Site plans/permits reviewed	225	660	200	771	250	700	260
	Projects managed	90	123	90	105	90	95	90
	Water main replaced (ft)	10,000	1,043	10,000	5,631	6,000	2,500	4,000
	Sewer VCP Main replaced (ft)	800	500	800	1767	700	600	600
	% of infrastructure verified	82.90%	90.82	90.80%	96.08	96.09%	96.09%	96.10%
	Systematic Wastewater Conveyance System Redirection ¹	-	-	-	~5%	10%	10%	25%

¹ New Performance Measure

BUDGET SUMMARY - DEPT 66

Description	Actual FY 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 721,772	\$ 629,261	\$ 732,855	\$ 878,221	\$ 145,366
Employee Benefits	461,294	521,927	443,672	424,100	(19,572)
Contractual Services	166,959	58,127	182,155	157,060	(25,095)
Commodities	8,911	12,755	18,100	23,500	5,400
Fixed & Sundry	21,018	25,702	42,480	48,128	5,648
Miscellaneous	18,308	17,136	18,000	17,308	(692)
TOTALS	\$ 1,398,262	\$ 1,264,907	\$ 1,437,262	\$ 1,548,317	\$ 111,055

**Original Budget
FY 2025**



DEPT. 66 - WATER/WASTEWATER ENGINEERING

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 721,512	\$ 629,261	\$ 726,855	\$ 868,221
1020	Overtime	260	-	6,000	10,000
	<i>Personnel Services Total</i>	<u>721,772</u>	<u>629,261</u>	<u>732,855</u>	<u>878,221</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	258,834	267,928	212,229	176,078
4060	FICA	54,324	47,595	56,063	67,184
4070	Employees' Insurance	168,880	150,107	158,155	162,910
4090	Vacation Pay Expense	(14,053)	7,170	-	-
4100	Sick Pay Expense	(20,616)	36,649	-	-
4110	Net OPEB Expense	3,206	3,231	3,164	3,164
4600	Workers' Compensation	10,719	9,247	14,061	14,764
	<i>Employee Benefits Total</i>	<u>461,294</u>	<u>521,927</u>	<u>443,672</u>	<u>424,100</u>
<u>CONTRACTUAL SERVICES</u>					
2132	Maintenance Of Vehicles	1,105	-	1,600	1,600
2133	Maintenance of Equipment	13	-	1,000	1,000
2139	Maintenance/Service Contracts	109,903	32	1,500	2,000
2140	Postage	47	-	25	50
2151	Printing	23	406	560	600
2164	Profess. Fees - Consulting/Eng.	-	4,950	125,000	90,000
2166	Professional Fees - Other	1,611	880	2,000	2,000
2170	Training	3,740	1,471	2,000	5,000
2171	Travel	-	-	2,000	4,000
2172	Car Allowance	16,268	15,480	15,480	15,480
2190	Communications	5,045	4,682	3,500	3,700
2200	Utilities	28,689	29,345	26,390	29,030
2230	Employee Relations	515	545	500	600
2260	Memberships - Professional	-	335	600	2,000
	<i>Contractual Services Total</i>	<u>166,959</u>	<u>58,127</u>	<u>182,155</u>	<u>157,060</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,208	2,635	7,000	10,000
3316	Operating Supplies	1,332	4,912	4,000	5,000
3331	Vehicle Supplies	5,371	5,208	7,000	8,000
3340	Small Tools	-	-	100	500
	<i>Commodities Total</i>	<u>8,911</u>	<u>12,755</u>	<u>18,100</u>	<u>23,500</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	-	2,014	1,000	2,500
4610	Property & Liab./Ins. & Uninsur.	21,018	23,688	41,480	45,628
	<i>Fixed & Sundry Total</i>	<u>21,018</u>	<u>25,702</u>	<u>42,480</u>	<u>48,128</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	18,308	17,136	18,000	17,308
	<i>Miscellaneous Total</i>	<u>18,308</u>	<u>17,136</u>	<u>18,000</u>	<u>17,308</u>
	Total	<u>\$ 1,398,262</u>	<u>\$ 1,264,907</u>	<u>\$ 1,437,262</u>	<u>\$ 1,548,317</u>

WATER RECLAMATION

Department Description

Water Reclamation is responsible for the proper treatment and disposal of our domestic and industrial customer's wastewater, 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 FDEP permitted for a 10 million gallons a day (MGD) capacity. The facility treats the service area's wastewater and discharges the treated effluent into a 3,000 feet deep injection disposal well. Wastewater flows entering the facility come from residential (homes), commercial (restaurants and other businesses), and industry (manufacturing, juicing, car washes, etc.). Flow is routed to the facility via 121 lift stations which convey the wastewater using a series of gravity and force main sewer lines. Raw wastewater coming into the IWRf goes through preliminary treatment, secondary biological treatment, clarification, and disinfection before disposal.

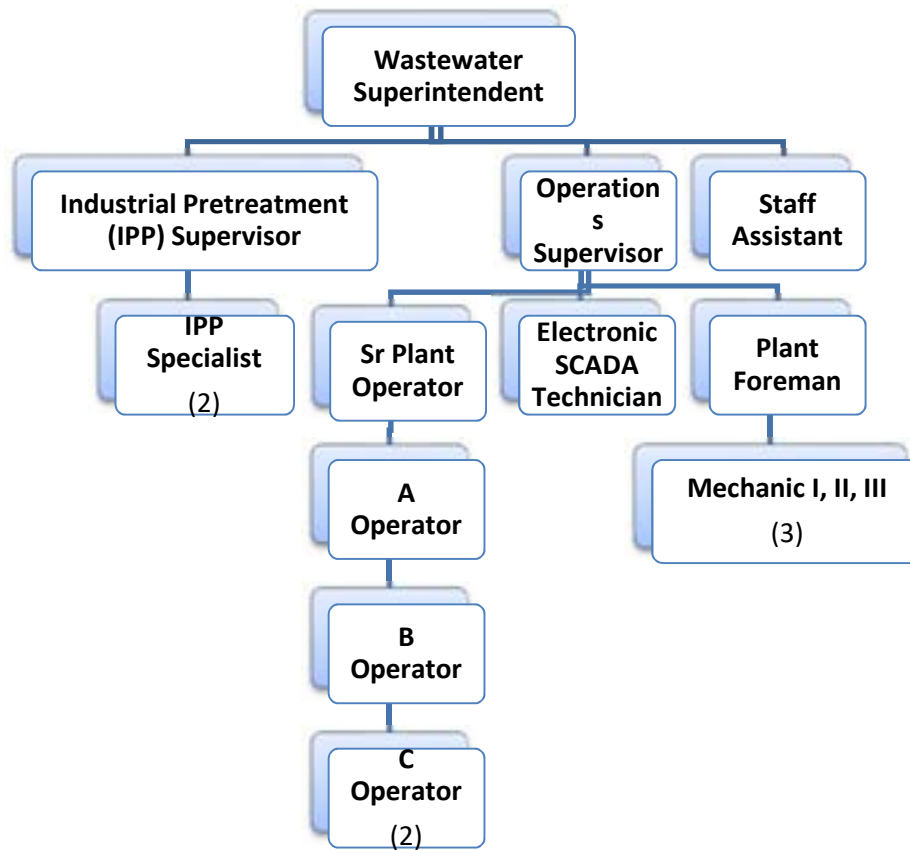
Operates the Fats, Oils and Grease Control Program. This applies to grease haulers who perform pump out or cleaning services on grease interceptors, grease traps, lint traps, oil/water separators or sand separators.

Relocating the IWRf is a critical project for the growth of FPUA. The MWRF construction project will deliver to our customers and community a future that is free from the eyesore and environmental risk of the IWRf polluting or harming the ecology of our precious Indian River Lagoon. The new MWRF and associated conveyance reversal projects will allow Water Reclamation and FPUA to take advantage of new state-of-the-art treatment and effluent disposal solutions to produce a higher quality effluent and provide beneficial reuse water. Our future reuse system and distribution infrastructure will sustainably improve the Treasure Coast Energy Center's cooling process, as well as unlock new potential revenue streams from commercial and residential developments.

Departmental Accomplishments

- Continued educational programs to inform commercial customers of new regulations.
- Performed scheduled preventative maintenance working towards an 80% scheduled maintenance vs. 20% emergency repair ratio.
- Worked with design and engineering partners to start new MWRF construction project that will replace the legacy IWRf and protect Ft. Pierce's local waterways.
- Managed the early phases of actual MWRF construction and including the civil sitework, stormwater system, and first phases of vertical concrete work on various structures.




WATER RECLAMATION STAFFING






Classification	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
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

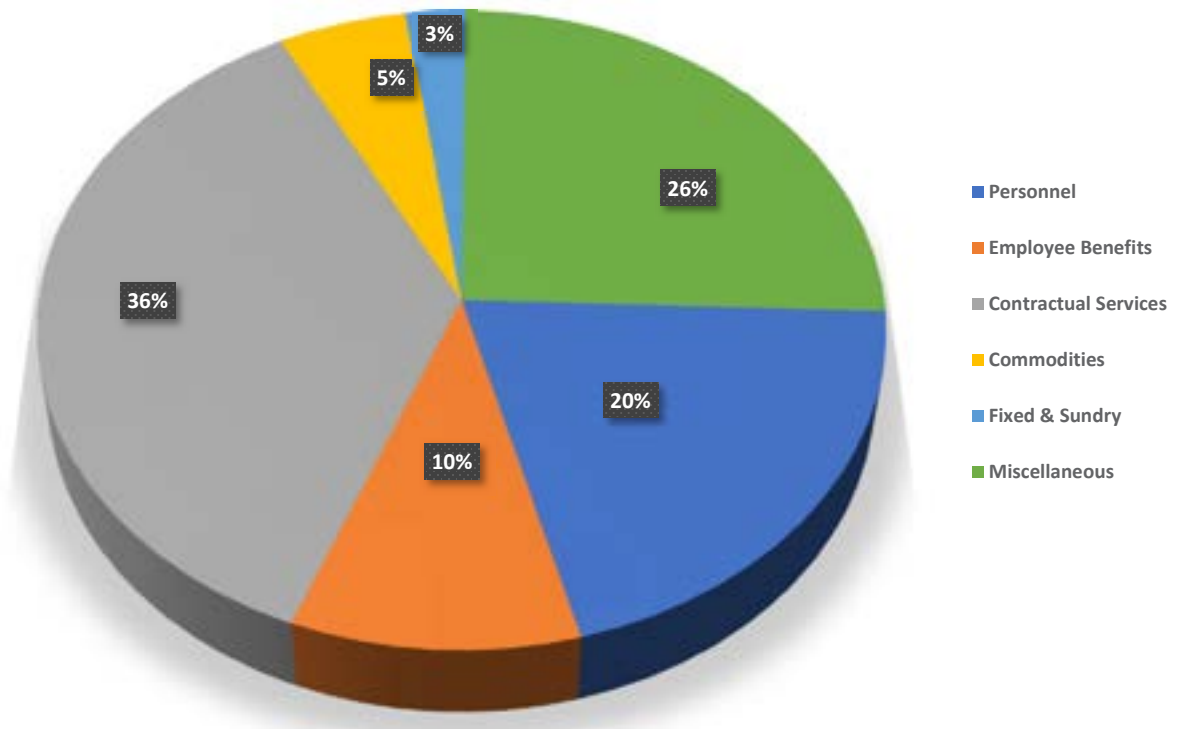
	Growth and Rates	Operate, maintain, and ensure proper treatment at the Island Water Reclamation Facility and Domestic Deep Injection Well
		Manage the build team to ensure the Mainland Water Reclamation Facility construction project is completed on-time and on-budget.
		Meet and/or exceed permit-required water quality and biosolids disposal standards.
		Manage Industrial Pretreatment and FOG (fats, oils, grease) programs meeting all regulatory requirements
		Ensure the timely construction of the new MWRF (60%) and wind down operations at the IWRF
	Community Relations	Host more tours and community outreach with decision-makers, local students, and other stakeholders - educating them on the importance of wastewater treatment and the primary drivers of the relocation project.
		Provide friendly and reliable service not only through direct contact with our commercial and residential customers, but also by understanding our mission to continuously enhance the quality of life for everyone in our community.
	Workforce	Provide the appropriate tools, education, and specific training to ensure that employees are able to safely complete required projects

Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Samples collected	2,400	2355	2,500	2,625	2,500	2500	2500
	Plant valve maintenance (monthly)	12	12	12	12	12	12	12
	Actual Wastewater Treated (MGPD)	10	5.57	10	5.56	10	6.0	6
	MWRF Construction Progress	5%	5%	10%	10%	50%	60%	100%
	% of grease traps inspected bi-annually	100%	100%	100%	100%	100%	100%	100%
	Permitted Industrial Users	10	9	10	11	12	13	13
	Visitors/Students on-site for tours and education	40	40	50	50	75	100	100
	% 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 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 737,593	\$ 814,575	\$ 942,144	\$ 1,027,302	\$ 85,158
Employee Benefits	591,718	691,771	562,049	511,927	(50,122)
Contractual Services	1,551,570	1,623,572	1,580,120	1,838,343	258,223
Commodities	240,859	232,569	278,000	271,365	(6,635)
Fixed & Sundry	70,220	59,728	113,150	125,857	12,707
Miscellaneous	1,287,573	1,272,258	1,312,000	1,284,980	(27,020)
TOTALS	\$ 4,479,533	\$ 4,694,473	\$ 4,787,463	\$ 5,059,774	\$ 272,311

**Original Budget
FY 2025**



DEPT. 82 - WATER RECLAMATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 716,419	\$ 797,161	\$ 912,144	\$ 997,302
1020	Overtime	21,174	17,413	30,000	30,000
	<i>Personnel Services Total</i>	<u>737,593</u>	<u>814,575</u>	<u>942,144</u>	<u>1,027,302</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	312,682	388,783	258,693	194,894
4060	FICA	60,841	66,911	72,074	78,589
4070	Employees' Insurance	184,463	205,606	210,261	216,583
4090	Vacation Pay Expense	5,612	4,769	-	-
4100	Sick Pay Expense	12,543	10,693	-	-
4110	Net OPEB Expense	4,275	4,309	4,219	4,219
4600	Workers' Compensation	11,302	10,700	16,802	17,642
	<i>Employee Benefits Total</i>	<u>591,718</u>	<u>691,771</u>	<u>562,049</u>	<u>511,927</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	-	368	-	379
2122	Rentals	25,529	10,473	15,000	10,788
2132	Maintenance Of Vehicles	1,475	7,222	14,000	7,439
2133	Maintenance Of Equipment	30,204	16,639	26,460	90,000
2139	Maintenance/Service Contracts	731,993	745,427	730,000	800,000
2140	Postage	-	51	100	52
2151	Printing	392	-	100	-
2164	Profess. Fees - Consulting/Eng.	88,410	30,972	-	-
2166	Professional Fees - Other	172	-	-	-
2170	Training	5,918	7,300	5,000	7,519
2171	Travel	260	1,104	1,200	1,137
2172	Car Allowance	5,880	5,880	5,880	5,880
2190	Communications	28,093	53,087	118,900	185,600
2200	Utilities	632,076	744,146	662,380	728,620
2230	Employee Relations	940	703	800	724
2260	Memberships - Professional	228	199	300	205
	<i>Contractual Services Total</i>	<u>1,551,570</u>	<u>1,623,572</u>	<u>1,580,120</u>	<u>1,838,343</u>
<u>COMMODITIES</u>					
3311	Office Supplies	3,043	3,422	3,500	3,525
3316	Operating Supplies	86,776	69,243	75,000	71,320
3320	Chemicals	131,455	141,931	178,000	178,000
3331	Vehicle Supplies	19,121	17,107	20,000	17,620
3340	Small Tools	464	866	1,500	900
	<i>Commodities Total</i>	<u>240,859</u>	<u>232,569</u>	<u>278,000</u>	<u>271,365</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	15,993	1,351	-	1,392
4610	Property & Liab./Ins. & Uninsur.	54,227	58,377	113,150	124,465
	<i>Fixed & Sundry Total</i>	<u>70,220</u>	<u>59,728</u>	<u>113,150</u>	<u>125,857</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	1,287,573	1,272,258	1,312,000	1,284,980
	<i>Miscellaneous Total</i>	<u>1,287,573</u>	<u>1,272,258</u>	<u>1,312,000</u>	<u>1,284,980</u>
Total		<u>\$ 4,479,533</u>	<u>\$ 4,694,473</u>	<u>\$ 4,787,463</u>	<u>\$ 5,059,774</u>

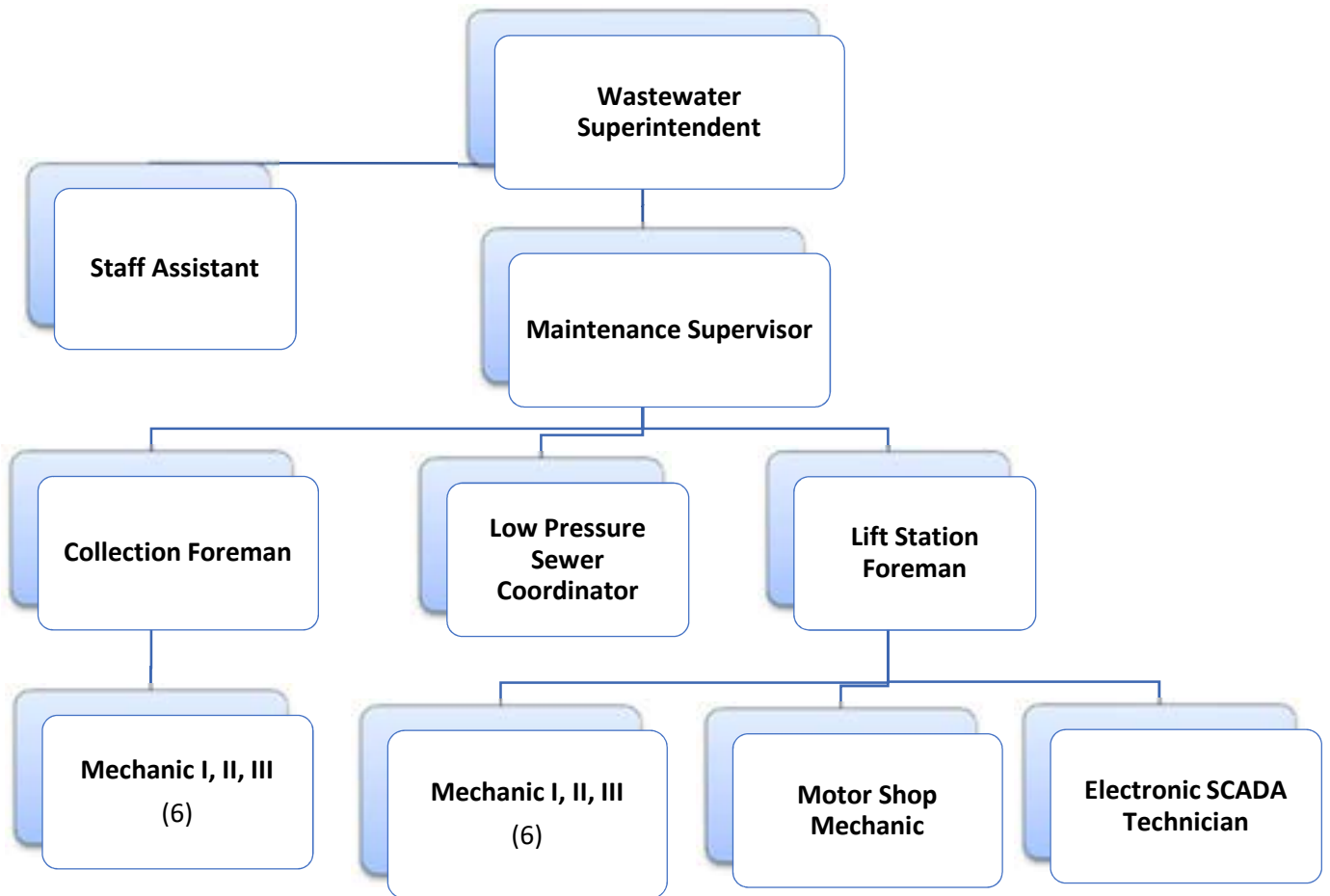
WASTEWATER COLLECTION

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 one lift stations utilizing FPUA crews
- Continued cross training of employees between wastewater collection and lift station
- Continued our program to provide Low Pressure Sewer Systems (LPSS) where conventional gravity sewer is cost prohibited. Installing 34 LLPS in 2023 and 42 in 2024
- Continued a financing program for CIA of construction for of the Low-Pressure Sewer Service
- Completed 3.7 million-dollar FDEP Grant Sewer Main Lining Project



WASTEWATER COLLECTION STAFFING




	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change from 9/30/2024 to 9/30/2025
Classification				
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	12	12	-
Low Pressure Sewer Coordinator ¹	-	-	1	1
Staff Assistant	1	1	1	-
TOTAL FTE	20	18	19	1

¹ New Position

WASTEWATER COLLECTION

DEPARTMENTAL GOALS AND OBJECTIVES

	Growth and Rates	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
		Rehabilitate failing sewer mains that are allowing groundwater to enter our system. Currently using the lining process which is funded through annual budgeting and grants.
		Raise awareness of conversion program from septic to the Low- Pressure Sewer systems; resulting in an increase in customers
	Workforce	Provide the appropriate tools, education, and specific training to ensure that employees are able to safely complete required projects

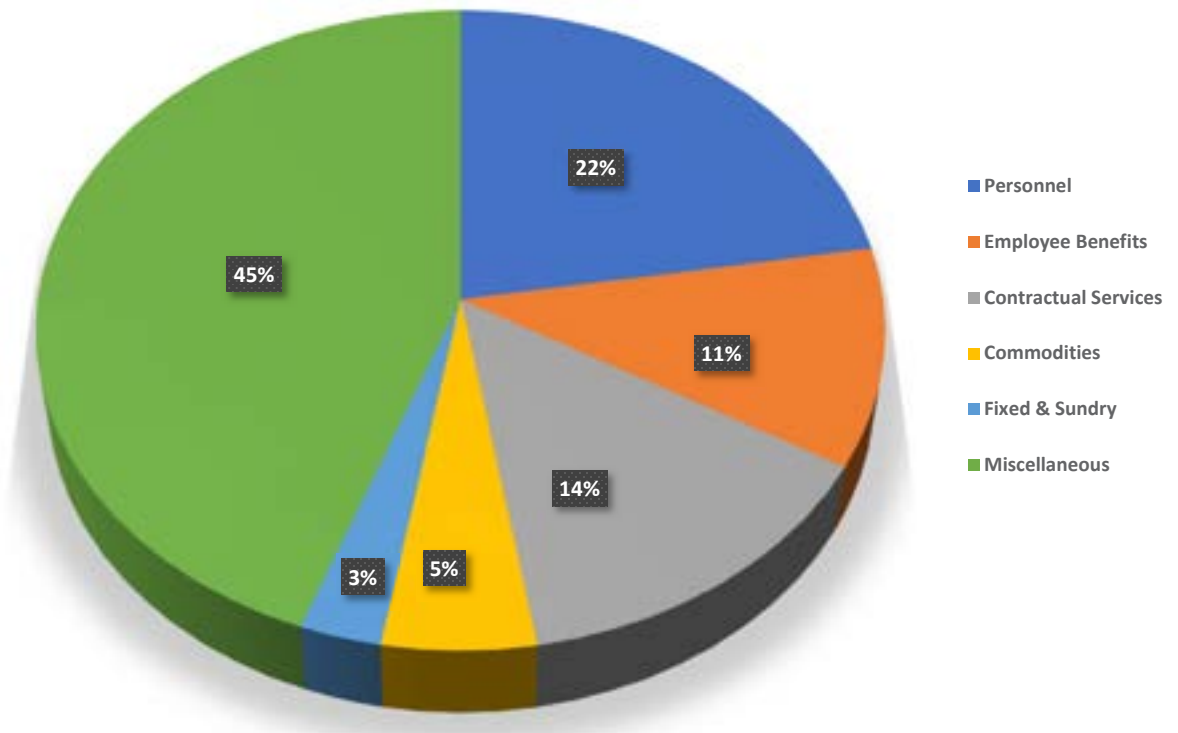
Strategic Goal:	Performance Measurement:	FY 2022		FY 2023		FY 2024		FY 2025
		Goal	Actual	Goal	Actual	Goal	Projected	Goal
	Lift stations	121	121	121	121	122	122	123
	Lift station preventative maintenance performed	350	342	350	340	350	345	350
	Avg. preventative maintenance performed annually on each lift station	3.0	2.8	3.0	2.8	3.0	2.8	3.0
	Lift station rehabilitations (in-house)	2	2	2	1	1	1	1
	Manholes serviced	50	42	50	38	50	4	50
	% of manholes inspected annually	50%	40%	50%	20%	50%	25%	50%
	Miles of force main lines	103	103	103	104	103	105	106
	Footage of sewer mains lined/rehabilitated*	30,000	33,400	40,000	58,000	50,000	40,000	50,000
	Installation of Low Pressure Sewer System*	20	11	50	34	50	42	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 2022	Actual FY 2023	Amended Budget FY 2024	Original Budget FY 2025	Change From 9/30/2024 to 9/30/2025
Personnel	\$ 1,084,912	\$ 1,059,712	\$ 1,200,440	\$ 1,388,260	\$ 187,820
Employee Benefits	712,310	745,924	727,624	682,611	(45,013)
Contractual Services	687,300	799,814	818,010	867,346	49,336
Commodities	319,863	348,171	338,430	333,455	(4,975)
Fixed & Sundry	94,933	114,157	156,240	176,957	20,717
Miscellaneous	2,668,893	2,726,168	2,968,000	2,753,429	(214,571)
TOTALS	\$ 5,568,211	\$ 5,793,946	\$ 6,208,744	\$ 6,202,058	\$ (6,686)

**Original Budget
FY 2025**



DEPT. 84 - WASTEWATER COLLECTION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>PERSONNEL SERVICES</u>					
1010	Salaries & Wages	\$ 984,058	\$ 944,552	\$ 1,050,440	\$ 1,248,260
1020	Overtime	100,854	115,160	150,000	140,000
	<i>Personnel Services Total</i>	<u>1,084,912</u>	<u>1,059,712</u>	<u>1,200,440</u>	<u>1,388,260</u>
<u>EMPLOYEE BENEFITS</u>					
4050	Retirement	397,162	391,730	355,186	283,927
4060	FICA	70,305	67,748	91,834	106,202
4070	Employees' Insurance	235,038	246,171	254,062	261,701
4090	Vacation Pay Expense	(15,160)	1,034	-	-
4100	Sick Pay Expense	5,331	16,133	-	-
4110	Net OPEB Expense	5,343	5,386	5,274	5,274
4600	Workers' Compensation	14,291	14,698	21,268	22,331
4640	Unemployment Claims	-	3,025	-	3,176
	<i>Employee Benefits Total</i>	<u>712,310</u>	<u>745,924</u>	<u>727,624</u>	<u>682,611</u>
<u>CONTRACTUAL SERVICES</u>					
2110	Advertising	836	407	250	250
2122	Rentals	23,357	23,521	39,000	24,226
2132	Maintenance Of Vehicles	20,851	34,819	42,000	42,000
2133	Maintenance Of Equipment	45,366	46,781	60,000	48,185
2139	Maintenance/Service Contracts	270,797	329,916	300,000	339,813
2151	Printing	83	23	100	24
2166	Professional Fees - Other	1,909	2,134	1,800	2,198
2170	Training	975	-	3,500	3,500
2172	Car Allowance	5,880	6,430	5,880	5,880
2190	Communications	10,348	10,752	11,900	12,500
2200	Utilities	306,898	344,342	352,780	388,060
2230	Employee Relations	-	689	800	710
	<i>Contractual Services Total</i>	<u>687,300</u>	<u>799,814</u>	<u>818,010</u>	<u>867,346</u>
<u>COMMODITIES</u>					
3311	Office Supplies	2,530	1,925	2,800	1,982
3316	Operating Supplies	196,780	203,641	209,750	209,750
3320	Chemicals	17,987	10,492	25,000	25,000
3331	Vehicle Supplies	95,994	125,585	95,000	90,000
3340	Small Tools	6,572	6,528	5,880	6,723
	<i>Commodities Total</i>	<u>319,863</u>	<u>348,171</u>	<u>338,430</u>	<u>333,455</u>
<u>FIXED & SUNDRY</u>					
4520	Licenses & Permits	7,953	12,011	7,900	12,372
4610	Property & Liab./Ins. & Uninsur.	86,980	100,777	148,340	163,174
4666	Inventory Adjustments	-	1,369	-	1,411
	<i>Fixed & Sundry Total</i>	<u>94,933</u>	<u>114,157</u>	<u>156,240</u>	<u>176,957</u>
<u>MISCELLANEOUS</u>					
9030	Depreciation Expense	2,668,893	2,726,168	2,968,000	2,753,429
	<i>Miscellaneous Total</i>	<u>2,668,893</u>	<u>2,726,168</u>	<u>2,968,000</u>	<u>2,753,429</u>
	Total	<u>\$ 5,568,211</u>	<u>\$ 5,793,946</u>	<u>\$ 6,208,744</u>	<u>\$ 6,202,058</u>

ADMINISTRATIVE & GENERAL

Department Description

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

- Dept 39 – Manatee Center
- 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 CENTER**

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<u>MISCELLANEOUS</u>				
5710	Storm Expenses	\$ -	\$ (80)	\$ -	\$ -
9000	Distribution To City Of Fort Pierce	316	90	5,575	600
	<i>Miscellaneous Total</i>	316	10	5,575	600
Total		\$ 316	\$ 10	\$ 5,575	\$ 600

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<u>CONTRACTUAL SERVICES</u>				
2122	Rentals	\$ 744	\$ 499	\$ 500	\$ 5,000
2131	Maintenance of Structures	5,860	5,380	7,000	7,000
2133	Maintenance of Equipment	7	181	-	187
2139	Maintenance/Service Contracts	2,282	12,973	15,000	90,000
2166	Professional Fees - Other	4,290	938	-	966
2190	Communications	16,586	18,884	20,200	21,200
	<i>Contractual Services Total</i>	29,769	38,855	42,700	124,353
	<u>COMMODITIES</u>				
3316	Operating Supplies	1,388	2,069	4,000	4,000
	<i>Commodities Total</i>	1,388	2,069	4,000	4,000
	<u>FIXED & SUNDRY</u>				
4509	Other Taxes	11,124	11,441	10,964	11,512
4520	Licenses & Permits	75	75	-	77
4700	Utility Bad Debt Expense	5,680	14,408	20,430	14,840
	<i>Fixed & Sundry Total</i>	16,879	25,924	31,394	26,429
	<u>INTEREST EXPENSES</u>				
5729	Interest - Other	-	-	13,000	13,000
	<i>Interest Expenses Total</i>	-	-	13,000	13,000
	<u>MISCELLANEOUS</u>				
9010	Contingency	-	-	1,000,000	1,000,000
	<i>Miscellaneous Total</i>	-	-	1,000,000	1,000,000
Total		\$ 48,036	\$ 66,848	\$ 1,091,094	\$ 1,167,782

DEPT. 59 - ADMINISTRATIVE & GENERAL - ELECTRIC

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 350	\$ 1,830	\$ 500	\$ 1,885
2131	Maintenance of Structures	14,424	19,395	15,000	19,977
2133	Maintenance of Equipment	24	665	500	685
2139	Maintenance/Service Contracts	171,403	190,191	150,000	195,896
2166	Professional Fees - Other	-	3,438	-	3,541
2190	Communications	12,127	13,152	13,600	14,300
	<i>Contractual Services Total</i>	<u>198,328</u>	<u>228,670</u>	<u>179,600</u>	<u>236,284</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	5,091	7,587	9,800	9,800
	<i>Commodities Total</i>	<u>5,091</u>	<u>7,587</u>	<u>9,800</u>	<u>9,800</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	7,266	7,267	7,276	7,640
4510	Gross Receipts Tax	1,959,130	2,168,781	2,388,000	2,459,600
4520	Licenses & Permits	11,817	13,860	11,000	14,276
4531	Contributions - Civic	131,848	162,303	299,645	297,237
4610	Property & Liab./Ins. & Uninsur.	105,039	113,686	270,890	297,979
4700	Utility Bad Debt Expense	92,296	238,955	331,885	246,124
	<i>Fixed & Sundry Total</i>	<u>2,307,396</u>	<u>2,704,852</u>	<u>3,308,696</u>	<u>3,322,856</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	933,355	895,448	792,848	684,255
5723	Interest - Deposits	26,857	11,203	50,731	50,740
5729	Interest - Other	-	4,823	5,000	5,000
5731	Amortization-Bond Discount	3,348	(54,602)	(57,257)	(58,818)
	<i>Interest Expenses Total</i>	<u>963,560</u>	<u>856,872</u>	<u>791,322</u>	<u>681,177</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	86,439	131,281	-	-
9000	Distribution To City Of Fort Pierce	4,179,887	4,297,058	4,447,769	4,698,480
9030	Depreciation Expense	130,764	139,112	140,000	140,503
	<i>Miscellaneous Total</i>	<u>4,397,090</u>	<u>4,567,451</u>	<u>4,587,769</u>	<u>4,838,983</u>
Total		<u>\$ 7,871,465</u>	<u>\$ 8,365,432</u>	<u>\$ 8,877,187</u>	<u>\$ 9,089,100</u>

DEPT. 69 - ADMINISTRATIVE & GENERAL - WATER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 76	\$ 3,949	\$ 1,000	\$ 4,067
2131	Maintenance of Structures	8,138	10,454	18,000	10,767
2133	Maintenance of Equipment	5	145	-	149
2139	Maintenance/Service Contracts	143,138	146,252	125,000	150,640
2166	Professional Fees - Other	-	750	-	773
2190	Communications	12,569	13,814	14,500	15,200
	<i>Contractual Services Total</i>	<u>163,926</u>	<u>175,364</u>	<u>158,500</u>	<u>181,596</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	7,711	3,494	2,500	6,000
	<i>Commodities Total</i>	<u>7,711</u>	<u>3,494</u>	<u>2,500</u>	<u>6,000</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	12,531	12,531	12,537	13,164
4531	Contributions - Civic	39,620	51,932	107,023	109,886
4700	Utility Bad Debt Expense	16,550	43,491	59,500	44,795
	<i>Fixed & Sundry Total</i>	<u>68,701</u>	<u>107,954</u>	<u>179,060</u>	<u>167,845</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	1,006,455	1,229,760	1,127,615	1,019,524
5723	Interest - Deposits	8,075	3,005	17,951	17,965
5729	Interest - Other	-	5,332	5,000	5,000
5731	Amortization-Bond Discount	(13,346)	(91,512)	(94,327)	(96,425)
	<i>Interest Expenses Total</i>	<u>1,001,184</u>	<u>1,146,586</u>	<u>1,056,239</u>	<u>946,064</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	19,778	18,360	-	-
9000	Distribution To City Of Fort Pierce	1,191,490	1,257,407	1,516,555	1,659,798
9030	Depreciation Expense	38,598	40,475	41,000	40,880
	<i>Miscellaneous Total</i>	<u>1,249,866</u>	<u>1,316,242</u>	<u>1,557,555</u>	<u>1,700,678</u>
Total		<u>\$ 2,491,388</u>	<u>\$ 2,749,640</u>	<u>\$ 2,953,854</u>	<u>\$ 3,002,183</u>

DEPT. 79 - ADMINISTRATIVE & GENERAL - GAS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 64	\$ 333	\$ 500	\$ 343
2131	Maintenance of Structures	2,142	1,529	3,000	1,575
2133	Maintenance of Equipment	4	121	-	125
2139	Maintenance/Service Contracts	30,290	32,852	40,000	33,838
2166	Professional Fees - Other	-	625	-	644
2190	Communications	2,827	3,121	3,300	3,500
	<i>Contractual Services Total</i>	<u>35,327</u>	<u>38,580</u>	<u>46,800</u>	<u>40,025</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	926	1,379	5,390	3,000
	<i>Commodities Total</i>	<u>926</u>	<u>1,379</u>	<u>5,390</u>	<u>3,000</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	801	801	801	841
4510	Gross Receipts Tax	90,963	87,865	102,900	106,000
4520	Licenses & Permits	12,258	13,553	9,800	13,960
4531	Contributions - Civic	10,475	14,861	24,997	24,637
4700	Utility Bad Debt Expense	1,204	3,475	4,341	3,579
	<i>Fixed & Sundry Total</i>	<u>115,701</u>	<u>120,554</u>	<u>142,839</u>	<u>149,017</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	151,563	396,148	387,546	378,461
5723	Interest - Deposits	2,135	1,040	4,732	4,772
5729	Interest - Other	-	681	500	500
5731	Amortization-Bond Discount	(8,744)	(37,109)	(37,963)	(38,724)
	<i>Interest Expenses Total</i>	<u>144,954</u>	<u>360,760</u>	<u>354,815</u>	<u>345,009</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	182	2,494	-	-
9000	Distribution To City Of Fort Pierce	296,030	300,259	321,576	343,542
9030	Depreciation Expense	23,785	25,325	26,000	25,578
	<i>Miscellaneous Total</i>	<u>319,997</u>	<u>328,079</u>	<u>347,576</u>	<u>369,120</u>
Total		<u>\$ 616,905</u>	<u>\$ 849,353</u>	<u>\$ 897,420</u>	<u>\$ 906,171</u>

DEPT. 89 - ADMINISTRATIVE & GENERAL - WASTEWATER

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
<u>CONTRACTUAL SERVICES</u>					
2122	Rentals	\$ 51	\$ 266	\$ 750	\$ 274
2131	Maintenance of Structures	4,039	4,276	21,560	21,560
2133	Maintenance of Equipment	4	97	500	100
2139	Maintenance/Service Contracts	85,463	104,404	80,850	107,536
2164	Profess. Fees - Consulting/Eng.	147,150	70,110	80,000	72,213
2166	Professional Fees - Other	-	500	-	515
2190	Communications	6,789	7,490	7,900	8,300
2260	Memberships - Professional	-	-	-	-
	<i>Contractual Services Total</i>	<u>243,496</u>	<u>187,142</u>	<u>191,560</u>	<u>210,498</u>
<u>COMMODITIES</u>					
3316	Operating Supplies	2,207	3,327	5,390	5,390
	<i>Commodities Total</i>	<u>2,207</u>	<u>3,327</u>	<u>5,390</u>	<u>5,390</u>
<u>FIXED & SUNDRY</u>					
4509	Other Taxes	6,947	6,947	6,960	7,308
4531	Contributions - Civic	28,869	37,499	77,513	77,994
4700	Utility Bad Debt Expense	14,854	38,773	53,411	39,936
	<i>Fixed & Sundry Total</i>	<u>50,670</u>	<u>83,219</u>	<u>137,884</u>	<u>125,238</u>
<u>INTEREST EXPENSES</u>					
5721	Interest - Bonds	1,551,814	4,614,910	4,544,792	4,470,836
5723	Interest - Deposits	5,884	2,172	12,935	12,924
5729	Interest - Other	-	2,680	2,500	2,500
5731	Amortization-Bond Discount	(116,742)	(445,516)	(454,754)	(463,558)
	<i>Interest Expenses Total</i>	<u>1,440,956</u>	<u>4,174,246</u>	<u>4,105,473</u>	<u>4,022,702</u>
<u>MISCELLANEOUS</u>					
5710	Storm Expenses	23,852	15,385	-	-
9000	Distribution To City Of Fort Pierce	856,685	903,607	1,176,447	1,300,518
9030	Depreciation Expense	25,946	27,123	27,000	27,395
	<i>Miscellaneous Total</i>	<u>906,483</u>	<u>946,115</u>	<u>1,203,447</u>	<u>1,327,913</u>
Total		<u>\$ 2,643,812</u>	<u>\$ 5,394,050</u>	<u>\$ 5,643,754</u>	<u>\$ 5,691,741</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL - FPUAnet COMMUNICATIONS

OBJECT CODE	DESCRIPTION	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	ORIGINAL BUDGET FY 2025
	<u>FIXED & SUNDRY</u>				
4531	Contributions - Civic	2,086	2,878	6,657	9,426
4700	Utility Bad Debt Expense	119	365	433	376
	<i>Fixed & Sundry Total</i>	<u>2,205</u>	<u>3,243</u>	<u>7,090</u>	<u>9,802</u>
	<u>INTEREST EXPENSES</u>				
5721	Interest - Bonds	35,417	127,500	127,500	127,500
5729	Interest - Other	-	9	-	-
5731	Amortization-Bond Discount	(7,668)	(27,835)	(28,811)	(29,820)
	<i>Interest Expenses Total</i>	<u>27,749</u>	<u>99,675</u>	<u>98,689</u>	<u>97,680</u>
	<u>MISCELLANEOUS</u>				
9030	Depreciation Expense	452	534	1,000	539
	<i>Miscellaneous Total</i>	<u>452</u>	<u>534</u>	<u>1,000</u>	<u>539</u>
	Total	<u>\$ 30,406</u>	<u>\$ 103,451</u>	<u>\$ 106,779</u>	<u>\$ 108,021</u>

CAPITAL IMPROVEMENT PLAN FY 2025 – FY 2029 CAPITAL BUDGET FY 2025

Overview

Attached for your review and approval is the proposed CIP for FY 2025 - FY 2029 for the amount of \$219,934,566. The FY 2025 Capital Budget, in the amount of \$105,265,808 including contingency funding in the amount of \$500,000, will be combined with the Operations & Maintenance Budget to form the Annual Budget for FY 2025.

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.

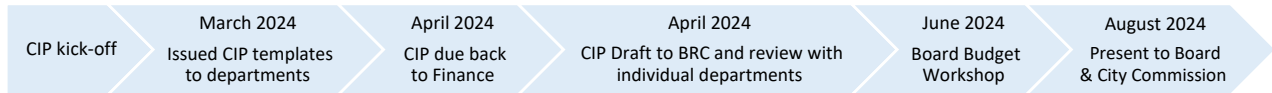
FPUA capitalizes assets with a unit cost of \$5,000 or more and a useful life of three or more years. Funds for projects planned in later years have not been specifically named due to the uncertainty of dollar amounts and timeframes, but have been identified on the Departmental Budget Requests found in the Capital Improvement Plan FY 2025-FY 2029 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 2025. 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 2025, 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 major capital spending by system and status 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, and time to complete, as well as other details. A Budget Review Committee (BRC) evaluated each submission against criteria and recommendations based on historical trends, needs, and available funds.

There is a two-step process requiring a task force made up of senior level managers across all departments and finance team. The senior level managers are responsible for reviewing and scoring the capital submissions based on two different sets of criteria, which is conducted in both a collaborative as well as individual manner. This does not necessarily determine which projects will receive funding in the immediate fiscal year but it used as an objective measurement to assess a project’s priority against all other submissions.

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.

Step 1 Evaluation Criteria

The first step allowed department managers to present their top priority capital submissions in a workshop format with the Budget Review Committee. Presentations focused mainly on projects that are rate funded to ensure rate sufficiency among the systems. This evaluation process provided BRC with the opportunity to ask questions relative to each project presented to gain a more thorough understanding of the need and scope of the project. After the presentations, the members categorize the priority of the project placed based on the set of criteria.

Priority I: Imperative (Must-Do) – Projects that cannot reasonably be postponed in order to avoid harmful or otherwise undesirable consequences.

- A. Corrects a condition dangerous to public health or safety
- B. Satisfies a legal, regulatory or statutory obligation or requirement
- C. Alleviates an emergency service disruption or deficiency
- D. Prevents irreparable damage to a valuable public facility

Priority II: Essential (Should-Do) – Projects that address clearly demonstrate needs or objectives.

- A. Rehabilitates or replaces an obsolete public facility or structure
- B. Stimulates economic growth and private capital investment
- C. Reduces future operating and maintenance costs
- D. Leverage available state or federal grant funding






Priority III: Important (Could-Do) – Projects that benefit the community but may be delayed without detrimental effects to basic services.

- A. Provides a new or expanded level of service
- B. Promotes intergovernmental cooperation
- C. Reduce energy consumption
- D. Enhance educational, cultural or natural resources

Priority IV: Desirable (Nice-To-Do) – Desirable projects that are not included within a two-year program because of funding limitations

Step 2 Evaluation Criteria

In the second step, BRC members evaluate all project submissions against a set of strategic plans including; Community Relations, Growth and Rates, Workforce, Technology, and Utility Governance.

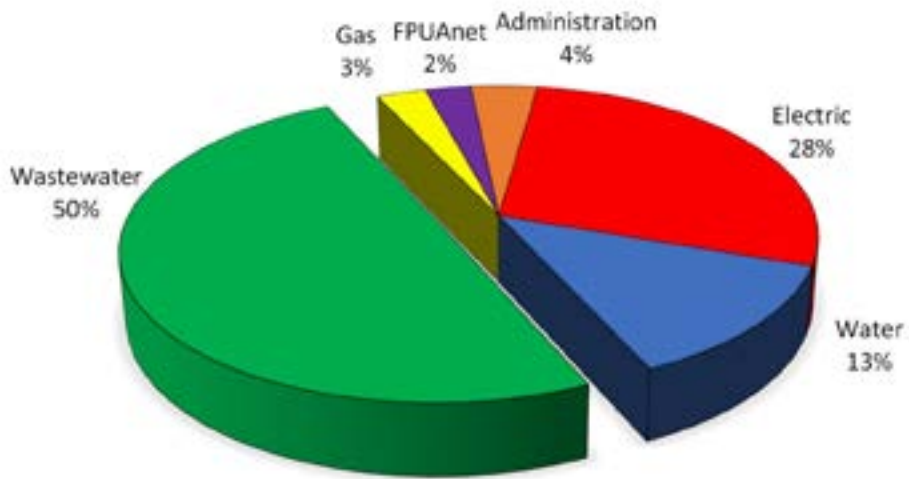
	Community Relations	FPUA will engage internal and external stakeholders to build relationships and earn trust through collaborative communication.
	Growth and Rates	FPUA will strategically expand services to grow the utility and city in order to provide economical and reliable services for customers.
	Workforce	FPUA will retain and attract the employees necessary to lead FPUA into the future.
	Technology	FPUA will streamline and automate processes.
	Utility Governance	FPUA will provide its Board with the education and resources needed to continue to excel at the performance of its Charter responsibilities.

The proposed Capital Improvement Plan (CIP) which strategically aligns with our organization’s goals as outlined in the strategic plan. Approximately 91% of the CIP will focus on fostering Growth and Rates, with key projects including the Mainland Water Reclamation Facility (MWRF) and Conveyance System, Distribution Feeder Expansion, and New Residential Construction initiatives. Additionally, 7% of the budget will support Technology advancements such as the ACS SCADA upgrade, Security System enhancements, Advanced Metering Infrastructure (AMI) deployment, and Wastewater Main Lining. The remaining 2% of the CIP is allocated to initiatives aimed at strengthening Community Relations and enhancing Utility Governance practices. This comprehensive approach ensures that our investments not only meet infrastructure needs but also promote operational efficiency, stakeholder engagement, and responsible resource management.

Capital Improvement Program by System

The CIP for FPUA’s System(s) projects for fiscal years 2025 - 2029 totals \$219,934,566. The Wastewater system’s relocation of the Island Water Reclamation Facility & WW Conveyance System are the major projects of the five-year plan which account for 40%, or \$87,410,654 of the total CIP. The FY 2025 Capital Budget, in the amount of \$105,265,808 includes contingency funding of \$500,000. The graph and table below show the five-year CIP by the operating system.

FY 2025-2029 CIP by System



System	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-2029
Wastewater	\$68,323,236	\$30,998,492	\$3,395,000	\$3,395,000	\$3,395,000	\$109,506,728
Electric	17,980,803	11,713,466	11,816,547	10,055,500	10,204,000	61,770,316
Water	10,802,035	4,597,918	3,605,300	5,073,726	4,153,809	28,232,788
Gas	3,598,134	589,000	599,500	704,500	710,000	6,201,134
FPUAnet	1,321,000	1,205,000	1,120,000	1,075,000	1,070,000	5,791,000
Admin	3,240,600	1,630,000	1,271,000	1,060,000	1,231,000	8,432,600
Grand Total	\$105,265,808	\$50,733,876	\$21,807,347	\$21,363,726	\$20,763,809	\$219,934,566

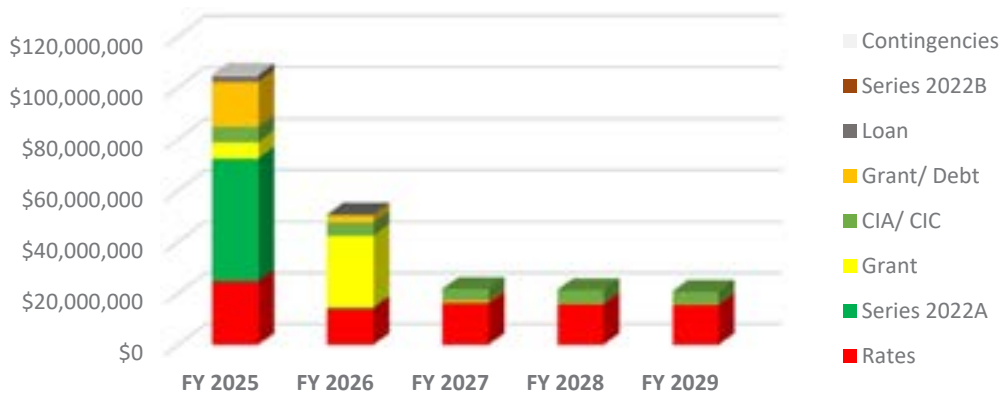
Proposed funding of Capital Improvement Program

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 22% of the CIP for FY 2025–2029. These funds are earmarked primarily for relocating the Wastewater Plant from Hutchinson Island & redirecting the conveyance system, completing the installation of the Advanced Metering Infrastructure, and undertaking expansion and reliability project across all systems. In addition, FPUA plans to secure a loan representing 1% of the total CIP, specifically targeting enhancement to the electric infrastructure to meet demand for the rapid growth in the southwest area. Utility rate revenues are anticipated to provide 39% of the total funding which becomes crucial in the absence of potential grants needed for completing the Wastewater Plant conveyance system. Grants are expected to cover 25% of the CIP, while contributions from external sources (CIA and CIC) are projected to finance 12%. Detailed figures are illustrated in the graph and table below, depicting the projected dollar amounts from each funding source.

FY 2025-2029 by Funding Source



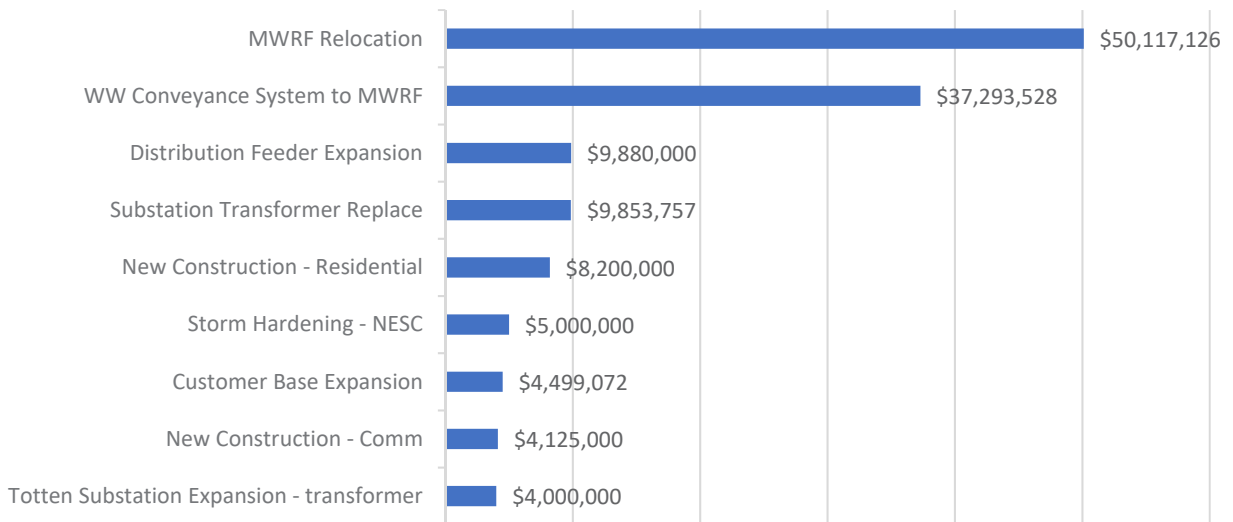
Funding Source	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-2029
Rates	\$24,761,577	\$14,094,685	\$16,343,015	\$15,803,101	\$15,595,358	\$86,597,736
Series 2022A	47,826,908	455,655	-	-	-	48,282,563
Grant	6,350,880	27,979,480	511,334	200,000	200,000	35,241,694
CIA/CIC	5,910,907	5,145,564	4,952,998	5,360,625	4,968,451	26,338,545
Grant/ Debt	17,559,529	2,585,492	-	-	-	20,418,021
Loan	2,000,000	200,000	-	-	-	2,200,000
Series 2022B	356,007	-	-	-	-	356,007
Contingencies	500,000	-	-	-	-	500,000
Grand Total	\$105,265,808	\$50,733,876	\$21,807,347	\$21,363,726	\$20,763,809	\$219,934,566

FY 2025 - 2029 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 accounted for 60% of the total CIP:

FY 2025 -2029 Major Projects



MWRF Relocation: The IWRF relocation Water Reclamation Facility will be a state-of-the-art process that will reduce operation & maintenance costs, and open a new market for reclaimed water.

- **Operating Budget Impact:** Increase operating expense, but will provide an environmental benefit.
- **Alignment to Strategic Plan:** Growth and Rates



WW Conveyance System to MWRF: Modifications to the existing wastewater conveyance system to reverse and re-direct flows to new Mainland Water Reclamation Facility.

- **Operating Budget Impact:** Increase operating expense.
- **Alignment to Strategic Plan:** Growth and Rates



Distribution Feeder Expansion: Creating new and upgraded feeder lines is critical for the addition of new customers in FPUA's power grid. This blanket project will address the need for expanding the system through the addition of distribution feeder extensions and the upgrade of the existing lines to facilitate new customers.

- **Operating Budget Impact:** Increase expense that will offset by increased electric revenue that would have not been able to served due to system limitations.
- **Alignment to Strategic Plan:** Growth and Rates



Substation Transformer Replace: This is a project for FPUA's awarded grant to replace four (4) remaining transformers in Lawnwood, King and Savannah substations, along with an upgrade of FPUA's Hartman Autotransformers. The units we will replace are between 32-39 years in service and are beyond the end of their useful life. Completion of this project will significantly improve the electric reliability for our customers.

- **Operating Budget Impact:** Reduce maintenance costs and increase system reliability.
- **Alignment to Strategic Plan:** Growth and Rates



New Construction – Residential: This project funds part of the cost of a new electric service necessary to serve a new residence. For a single-family residence, FPUA covers the cost of transformer, wire and connectors; the owner covers cost for the meter can and conduit. For multi-family units, FPUA covers the cost of the transformer while the developer pays for the cost of conduit, wire, connectors and meter cans. New PUD's include Estancia, Savannah Preserve, Diamond Shores, Seagrove, Coral Sands, Viva West and Viva East.

- **Operating Budget Impact:** Increase revenue for the utility by increasing the number of customers on the utility's electric system.
- **Alignment to Strategic Plan:** Growth and Rates



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.

- **Operating Budget Impact:** Reduce the cost to replace all overhead infrastructure with underground to enhance reliability.
- **Alignment to Strategic Plan:** Growth and Rates



Customer Base Expansion Projects: Installation of sanitary sewer force mains, sewer services, and other appurtenances to bring municipal wastewater services to existing residents on septic.

- **Operating Budget Impact:** Increase revenues due to opportunities to increase customer base.
- **Alignment to Strategic Plan:** Growth and Rates



New Construction-Commercial: FPUA provided electric service to new commercial customers which included primary wire and equipment installation.

- **Operating Budget Impact:** Increase electric revenue by adding new commercial customers to the utility's system.
- **Alignment to Strategic Plan:** Growth and Rates



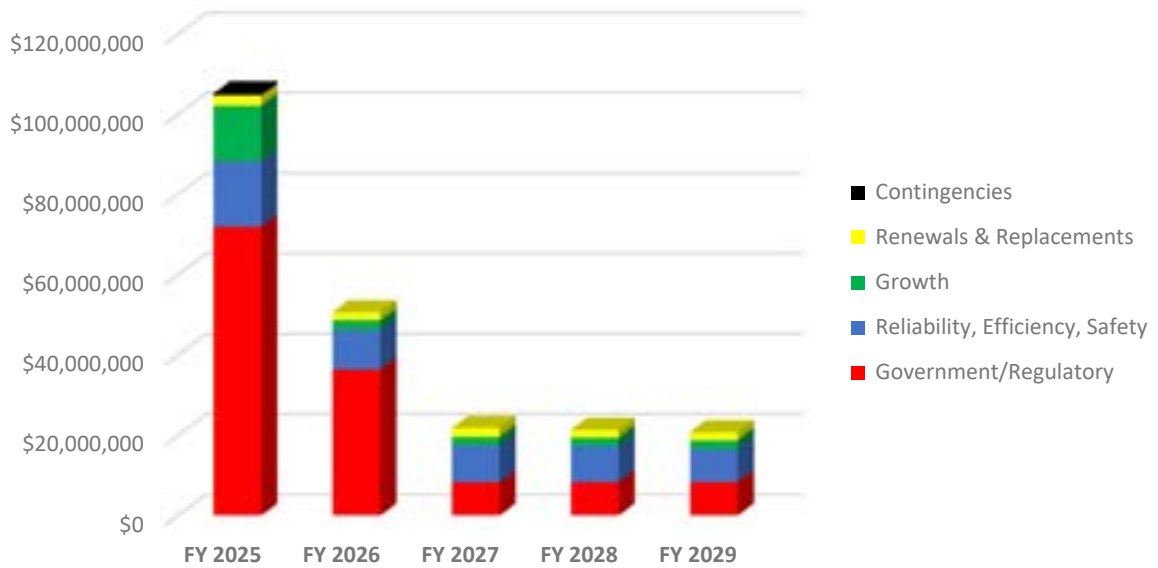
Totten Substation Expansion – Transformer: Growth in the southwest portion of FPUA's Electric Service Territory has seen an increased demand for electric within the past year; this project is to create facilities for the rapid growth of this area to serve reliably.

- **Operating Budget Impact:** Increase in cost to the utility with the anticipation that revenue will offset costs in future fiscal years.
- **Alignment to Strategic Plan:** Growth and Rates

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.

FY 2025-2029 CIP Required by



Required By	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-2029
Government/ Regulatory	\$71,959,291	\$36,411,591	\$8,254,599	\$8,305,599	\$8,317,099	\$133,248,179
Reliability, Efficiency, Safety	16,435,154	9,937,320	9,216,849	8,963,601	8,249,658	52,802,582
Growth	13,823,195	2,390,965	2,154,899	2,163,026	2,209,352	22,741,437
Renewals & Replacements	2,548,168	1,994,000	2,181,000	1,931,500	1,987,700	10,642,368
Contingencies	500,000	-	-	-	-	500,000
Grand Total	\$105,265,808	\$50,733,876	\$21,807,347	\$21,363,726	\$20,763,809	\$219,934,566

Projects mandated by federal, state, and local government and regulatory agencies represent 61% or \$133,248,179 of the FY 2025 – FY 2029 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 2025-2029
City of Fort Pierce	\$94,470,654
Public Service Commission	14,287,000
Florida Department of Environmental Protection	12,578,941
National Electric Safety Code	7,000,000
St. Lucie County	2,590,000
Florida Department of Transportation	1,221,000
SLC Fire District	685,584
Department of Homeland Security and/or North American Electric Reliability Corporation	250,000
South Florida Water Management District	165,000
Grand Total	\$133,248,179

Impact on Operating Budget

Capital projects may or may not have an ongoing financial impact on FPUA’s operating budget. For the FY 2025 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 and repair costs. The reduction in vehicle maintenance will be offset, in part, by other aging vehicles requiring maintenance, and increases in depreciation expense.

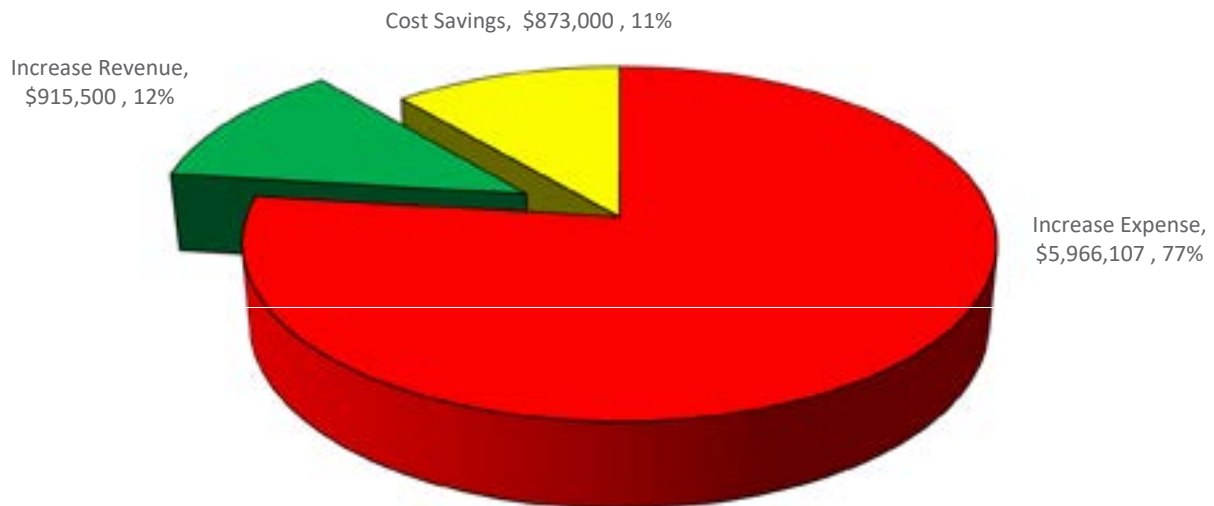
Fixed asset purchases such as security systems, hardware, and software will impact the operating budget minimally (less than \$25,000 for each asset) for the costs of annual licenses, updates, and maintenance.

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.

The impact of the FY 25 Capital Projects on the O&M budget has been quantified. Approximately 77% of the projects will increase expenses, primarily due to the bond interest cost associated with relocating the Wastewater Plant and redirecting the Conveyance System. About 12% of the projects will increase revenue from the expansion projects in FPUAnet, Gas, Water, and Wastewater services, while 11% will have cost savings by enhancing reliability and replacing outdated infrastructure.

The chart below illustrates the annual impact on the operating budget, excluding Fixed Assets.

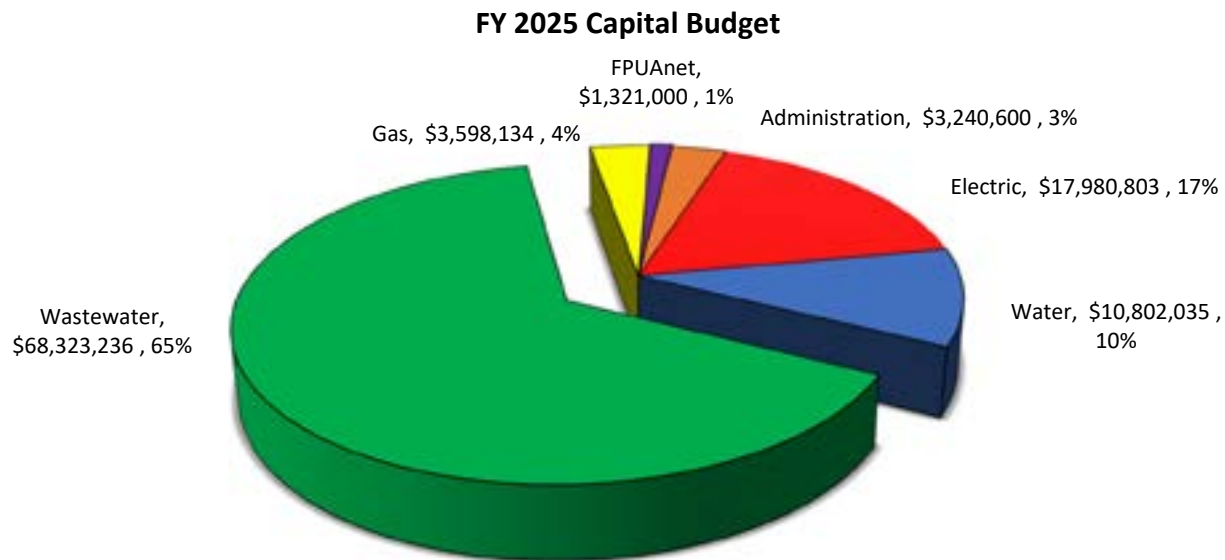
Annual Impact on the Operating Budget



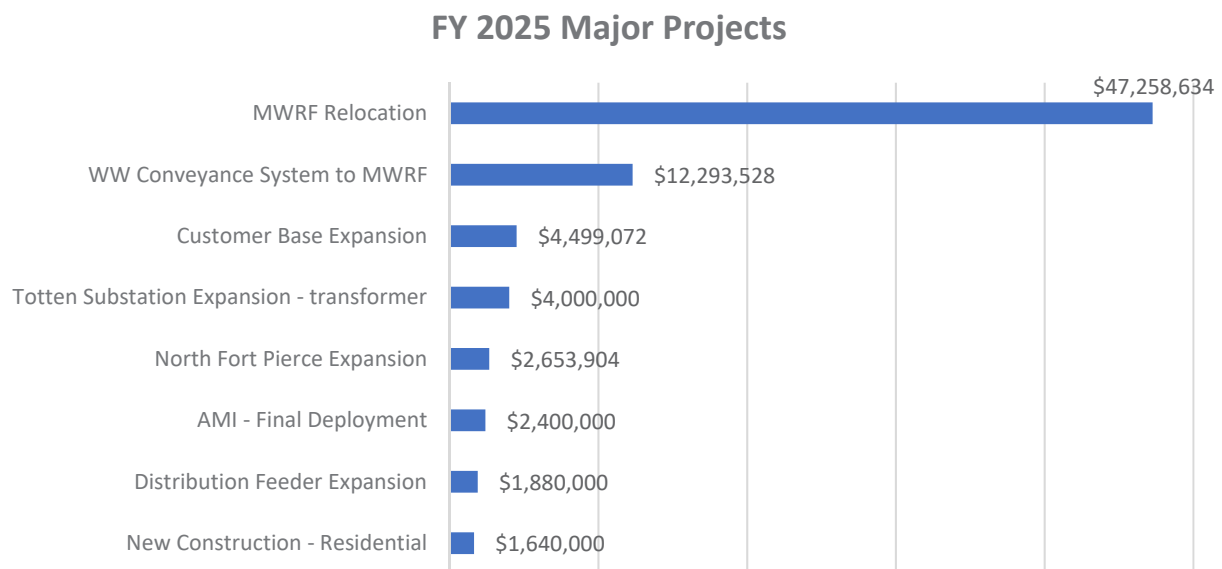
2025 Capital Plan Highlights

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 FY2025 capital budget of \$105,265,808 by System.



The graph below lists the major capital projects accounting for 73% or \$76,625,138 of the fiscal year 2025 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 2025 Capital Budget.

Description	Quantity	FY 2025
100-Foot Material Handler	1	\$409,668
Electric Total	1	409,668
3/4 Ton Pickup Truck Crew Cab	1	80,000
1 Ton Dump Body Service Truck	1	75,000
½ Ton Pickup Truck Crew Cab	1	60,000
Wastewater Total	3	215,000
½ Ton Pickup Truck Super cabs	2	100,000
Administration Total	2	100,000
½ Ton Super cab 4WD	1	55,000
Water Total	1	55,000
Grand Total	7	\$779,668

Summary

The projects presented in the FY 2025 – FY 2029 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 the following pages. 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	FUNDING	NUMBER	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-29
01	The Manatee Center										
1	1	Building Consolidation	BLKT	Rates	325	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
1	2	Updated Exhibitory	BLKT	Grant	330	100,000	100,000	-	-	-	200,000
		TOTAL				200,000	100,000	-	-	-	300,000
32	Information Technology Services										
32	FA-1	Dept. Hardware & Software	FA	Rates	439925001	11,600	400,000	180,000	180,000	95,000	866,600
32	FA-2	Servers	FA	Rates	439925002	30,000	65,000	80,000	75,000	60,000	310,000
32	FA-3	Great Plains / Cogsdale	FA	Rates		-	-	21,000	-	21,000	42,000
32	FA-4	Communications	FA	Rates		-	120,000	-	-	35,000	155,000
32	FA-5	Telephony	FA	Rates	439725003	25,000	-	90,000	-	20,000	135,000
32	FA-6	Vehicles	FA	Rates	Vehicles	-	25,000	30,000	-	-	55,000
32	1	Security System	BLKT	Rates	402	700,000	250,000	250,000	100,000	-	1,300,000
32	3	ACS SCADA Upgrade	STD	Rates	432	100,000	-	-	-	-	100,000
32	4	ESC Audio Visual Upgrade	STD	Rates	437	60,000	-	-	-	-	60,000
32	5	MOEC Audio System	STD	Rates	452	26,000	-	-	-	-	26,000
32	6	Radio Repeater Replacement	STD	Rates	462	63,000	-	-	-	-	63,000
32	8	eLogger	STD	Rates	463	20,000	-	-	-	-	20,000
32	9	Storage Area Network - ESC	STD	Rates	467	200,000	-	-	-	400,000	600,000
32	10	MS Foundation/SharePoint	BLKT	Rates	468	31,000	-	-	-	-	31,000
32	11	Video Wall Upgrade	STD	Rates	530	-	-	-	85,000	-	85,000
		TOTAL				1,266,600	860,000	651,000	440,000	631,000	3,848,600
35	Facilities										
35	FA-1	Lift Station A HVAC	FA	Rates	439025004	40,000	-	-	-	-	40,000
35	FA-2	HVAC System	FA	Rates	439025005	40,000	40,000	40,000	40,000	40,000	200,000
35	FA-3	Automotive Diagnostic Computer	FA	Rates	439825006	14,000	-	-	-	-	14,000
35	FA-4	Ice Machine Replacement	FA	Rates	439825007	10,000	10,000	10,000	10,000	10,000	50,000
35	FA-5	ESC Vehicle Wash	FA	Rates	439825008	30,000	-	-	-	-	30,000
35	FA-6	Generator Load Bank	STD	Rates	439825009	10,000	-	-	-	-	10,000
35	1	ESC Fire Sprinkler Piping	STD	Rates	471	120,000	-	-	-	-	120,000
35	2	Admin Electrical Upgrades	STD	Rates	425	85,000	50,000	-	-	-	135,000
35	3	Todd Center Overhead Doors	STD	Rates	472	25,000	-	-	-	-	25,000
35	4	Annex Elevator Upgrade	STD	Rates	473	55,000	-	-	-	-	55,000
35	5	Substation Roof Replacements	STD	Rates	433	20,000	20,000	20,000	20,000	-	80,000
35	6	FPUA Parking Compound Fence	STD	Rates	446	50,000	-	-	-	-	50,000
35	7	ESC Storm Hardening	STD	Rates	474	500,000	500,000	500,000	500,000	500,000	2,500,000
35	8	ESC Main Gates	STD	Rates	475	25,000	-	-	-	-	25,000
35	9	ESC Build out 1st Floor	STD	Rates	451	150,000	-	-	-	-	150,000
		TOTAL				1,174,000	620,000	570,000	570,000	550,000	3,484,000
44	Utility Operations										
44	FA-1	1/2 Ton Pickup Truck Supercab (2)	FA	Rates	Vehicles	100,000	50,000	50,000	50,000	50,000	300,000
		TOTAL				100,000	50,000	50,000	50,000	50,000	300,000



CAPITAL IMPROVEMENT PLAN SUMMARY

<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2025-29</u>
54	Electric Transmission & Distribution										
54	FA-1	100 Foot Material Handler	FA	Rates	Vehicles	409,668	-	-	-	-	409,668
54	FA-2	2008 Backyard derrick	FA	Rates	Equipment	-	250,000	-	-	-	250,000
54	FA-3	65 Foot Truck	FA	Rates	Vehicles	-	-	300,000	-	-	300,000
54	1	Retirement from Plant	BLKT	Rates	501	150,000	150,000	150,000	150,000	150,000	750,000
54	2	Transformer Replacement	BLKT	Rates	504	85,000	85,000	85,000	85,000	85,000	425,000
54	3	Distribution Pole Replacement	BLKT	Rates	505	400,000	400,000	400,000	400,000	400,000	2,000,000
54	4	Transmission Pole Replacement	BLKT	Rates	507	150,000	40,000	40,000	40,000	50,000	320,000
54	5	Substation Improvements R&R	BLKT	Rates	511	75,000	75,000	75,000	75,000	75,000	375,000
54	6	Trans & Dist Improvements	BLKT	Rates	515	500,000	500,000	500,000	500,000	500,000	2,500,000
TOTAL						1,769,668	1,500,000	1,550,000	1,250,000	1,260,000	7,329,668
55	Electric Operations										
55	1	CT Metering Account	BLKT	Rates	514	30,000	31,500	33,000	35,000	37,000	166,500
55	2	Electric Meter Replacements	BLKT	Rates	517	175,000	200,000	210,000	220,500	232,000	1,037,500
55	3	AMI - Final Deployment	STD	Rates	523	2,400,000	-	-	-	-	2,400,000
TOTAL						2,605,000	231,500	243,000	255,500	269,000	3,604,000



<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2025-29</u>
56-E		Electric & Gas Engineering - Electric									
56-E	1	15KV Breaker Replacement	BLKT	Rates	502	80,000	40,000	50,000	50,000	50,000	270,000
56-E	2	Auto Reclsure Reliab Imprvmnts	BLKT	Rates	503	38,255	39,786	30,000	30,000	30,000	168,041
56-E	3	Auto Reclsure Reliab Imprvmnts	BLKT	Grant	504	687,300	-	-	-	-	687,300
56-E	3	Substation Imprv Prjcts	BLKT	Rates	506	200,000	200,000	200,000	200,000	200,000	1,000,000
56-E	4	Storm Hardening - NESC	BLKT	Rates	508	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
56-E	5	69kV Breaker Replacement	BLKT	Rates	509	120,000	120,000	147,404	120,000	120,000	627,404
56-E	5	69kV Breaker Replacement	BLKT	Grant	509	200,000	38,146	250,000	-	-	488,146
56-E	6	Electric Sys VAR Control Expan	BLKT	Rates	510	10,000	10,000	10,000	10,000	10,000	50,000
56-E	7	Governmental & Other Required	BLKT	Rates	512	525,000	525,000	525,000	525,000	525,000	2,625,000
56-E	7	Governmental & Other Required	BLKT	CIA	512	175,000	175,000	175,000	175,000	175,000	875,000
56-E	8	New Construction - Residential	BLKT	Rates	516	140,000	140,000	140,000	140,000	140,000	700,000
56-E	8	New Construction - Residential	BLKT	CIA	516	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
56-E	9	New Construction - Comm	BLKT	Rates	518	525,000	525,000	525,000	525,000	525,000	2,625,000
56-E	9	New Construction - Comm	BLKT	CIA	518	300,000	300,000	300,000	300,000	300,000	1,500,000
56-E	10	Rental Lights	BLKT	Rates	519	200,000	200,000	200,000	200,000	200,000	1,000,000
56-E	11	Maintenance Pole Replacements	STD	Rates	592	150,000	150,000	150,000	150,000	150,000	750,000
56-E	12	Substation Transformer Replace	STD	Rates	594	200,000	52,700	2,634,809	1,500,000	1,500,000	5,887,509
56-E	12	Substation Transformer Replace	STD	Grant	594	1,263,580	2,641,334	61,334	-	-	3,966,248
56-E	13	Totten Substation Expansion - transformer	STD	Rates	595	2,000,000	-	-	-	-	2,000,000
56-E	13	Totten Substation Expansion - transformer	STD	Loan	595	2,000,000	-	-	-	-	2,000,000
56-E	14	Substation Land Procurement	STD	Loan		-	200,000	-	-	-	200,000
56-E	15	Line Loss Mitigation	STD	Rates	596	125,000	125,000	125,000	125,000	250,000	750,000
56-E	16	Savannah Ridge PUD	STD	Rates	536	77,000	-	-	-	-	77,000
56-E	17	Desota Residences	STD	Rates	539	10,000	-	-	-	-	10,000
56-E	18	Peters Rd S of White Rd	STD	Rates	551	5,000	-	-	-	-	5,000
56-E	19	Edwards Rd County Project	STD	Rates	562	5,000	-	-	-	-	5,000
56-E	20	Celebration Pointe Phase III	STD	Rates	567	170,000	-	-	-	-	170,000
56-E	20	Celebration Pointe Phase III	STD	CIA	567	15,000	-	-	-	-	15,000
56-E	21	Ohio Ave - Street Lighting	STD	CIA	585	5,000	-	-	-	-	5,000
56-E	22	Distribution Feeder Expansion	STD	Rates	580	500,000	500,000	500,000	500,000	500,000	2,500,000
56-E	22	Distribution Feeder Expansion	STD	CIA	580	1,000,000	1,500,000	1,500,000	1,500,000	1,500,000	7,000,000
56-E	22	Distribution Feeder Expansion	STD	CIC	580	380,000	-	-	-	-	380,000
		TOTAL				13,606,135	9,981,966	10,023,547	8,550,000	8,675,000	50,836,648



CAPITAL IMPROVEMENT PLAN SUMMARY

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	FUNDING	NUMBER	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-29
62	Water Resources										
62	FA-1	Submersible Well Pumps	FA	Rates	632525001	18,000	18,000	18,000	18,000	18,000	90,000
62	FA-2	Submersible Electric Motors	FA	Rates	632525002	15,000	15,000	15,000	15,000	15,000	75,000
62	FA-3	Telemetry/Controls/Instr	FA	Rates	633225003	25,000	25,000	25,000	25,000	25,000	125,000
62	FA-4	Trucks	FA	Rates	Vehicles	-	60,000	-	60,000	-	120,000
62	1	Raw Water Mains R&R	BLKT	Rates	618	10,000	10,000	10,000	10,000	10,000	50,000
62	2	Lime Stripping Towers Rehab	STD	Rates	654	703,941	-	-	-	-	703,941
62	3	WTP Control Room Renovation	STD	Rates	655	200,000	-	-	-	-	200,000
62	4	RO Clearwell Rehabilitation	STD	Rates	638	450,000	-	-	-	-	450,000
62	5	Caustic Tank/Bulk Chemical	STD	Rates	658	600,000	-	-	-	-	600,000
62	6	Equipment Storage Building	STD	Rates	664	150,000	-	-	-	-	150,000
62	7	1.5 MG Ground Storage Tank	STD	Rates		-	200,000	-	-	-	200,000
62	8	WTP Painting Project	STD	Rates		-	-	-	-	350,000	350,000
62	9	RO Clearwell Bypass Line	STD	Rates		-	400,000	-	-	-	400,000
62	10	Lime Softener #1	STD	Rates		-	-	175,000	-	-	175,000
62	11	RO Membranes Train A and B	STD	Rates		-	-	400,000	400,000	-	800,000
62	12	Dryer Building MCC	STD	Rates		-	-	-	-	250,000	250,000
62	13	WTP Fencing	STD	Rates		-	-	-	250,000	-	250,000
62	14	Recovery Pond	STD	Rates		-	-	-	-	300,000	300,000
		TOTAL				2,171,941	728,000	643,000	778,000	968,000	5,288,941
64	Water Distribution										
64	FA-1	Thompson 6" Pump / Trailer	FA	Rates	639625004	40,000	-	-	-	-	40,000
64	FA-2	Ground Penetrating Radar	FA	Rates	639625005	18,500	-	-	-	-	18,500
64	FA-3	LED Light Tower	FA	Rates	639625006	20,000	-	-	-	-	20,000
64	FA-4	Thompson 4" Pump / Trailer	FA	Rates	639625007	15,000	-	-	-	-	15,000
64	FA-5	Various Vehicles FY 2026-2029	FA	Rates	Vehicles	-	149,000	116,000	120,000	187,700	572,700
64	FA-6	Various Equipment FY 2026-2029	FA	Rates	Equipment	-	25,000	95,000	91,500	30,000	241,500
64	1	Meter/Backflow Preventers	BLKT	CIA	603	208,219	214,465	220,899	227,526	234,352	1,105,461
64	2	Fire Hydrant Replacement	BLKT	Rates	606	150,000	100,000	100,000	150,000	100,000	600,000
64	3	Meter & Backflow Changeouts	BLKT	Rates	612	204,000	210,120	216,424	222,916	229,603	1,083,063
64	4	Main/Serv/Valve Replacements	BLKT	Rates	615	698,620	719,579	626,878	645,685	665,055	3,355,817
64	5	Advance Metering Infrastructu	STD	Series 2022A	623	884,069	455,655	-	-	-	1,339,724
		TOTAL				2,238,408	1,873,819	1,375,201	1,457,627	1,446,710	8,391,765



<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2025-29</u>
66-W	Water Engineering										
66-W	FA-1	1/2 Ton Supercab 4WD	FA	Rates	Vehicles	55,000	60,000	-	-	-	115,000
66-W	1	Surficial Well Replacements	BLKT	Rates	602	800,000	-	-	800,000	-	1,600,000
66-W	1	Surficial Well Replacements	BLKT	CIC	602	400,000	-	-	400,000	-	800,000
66-W	2	Fire Hydrants	BLKT	CIC	607	15,188	16,099	17,099	18,099	19,099	85,584
66-W	3	City Roadway Projects	BLKT	Rates	608	250,000	250,000	300,000	300,000	350,000	1,450,000
66-W	4	Miscellaneous MSBU	BLKT	CIA	609	120,000	280,000	280,000	280,000	280,000	1,240,000
66-W	4	Miscellaneous MSBU	BLKT	CIC	609	20,000	70,000	70,000	70,000	70,000	300,000
66-W	5	New Construction Mains	BLKT	CIC	610	50,000	50,000	50,000	50,000	50,000	250,000
66-W	6	New Construction Customer Fund	BLKT	CIC	611	50,000	50,000	50,000	50,000	50,000	250,000
66-W	7	SLC Roadway Projects	BLKT	Rates	613	100,000	100,000	100,000	100,000	100,000	500,000
66-W	8	Customer Base Expansion	BLKT	Series 2022A	614	2,260,998	-	-	-	-	2,260,998
66-W	9	Water Main Looping	BLKT	CIC	616	110,000	110,000	110,000	110,000	110,000	550,000
66-W	10	Water Mains Misc R&R	BLKT	Rates	617	500,000	500,000	500,000	550,000	600,000	2,650,000
66-W	11	Government & Other Required	BLKT	Rates	620	50,000	110,000	110,000	110,000	110,000	490,000
66-W	12	FPL Water Main Replacement	STD	Rates	676	260,000	200,000	-	-	-	460,000
66-W	12	FPL Water Main Replacement	STD	CIC	676	200,000	200,000	-	-	-	400,000
66-W	13	N. US Highway 1 WM Expansion	STD	CIA	677	82,500	-	-	-	-	82,500
66-W	13	N. US Highway 1 WM Expansion	STD	CIC	677	350,000	-	-	-	-	350,000
66-W	14	North Causeway Bridge Replace	STD	Rates	678	400,000	-	-	-	-	400,000
66-W	15	Orange Avenue	STD	Rates	661	47,000	-	-	-	-	47,000
66-W	16	Ohio Ave W/WW Replacement	STD	Rates	685	30,000	-	-	-	-	30,000
66-W	17	Ave B-Water Main Looping	STD	Rates	649	20,000	-	-	-	-	20,000
66-W	18	S 25th St-Edwards to Virginia	STD	Rates	648	4,000	-	-	-	-	4,000
66-W	19	Midway Rd WM & FM Adjustments	STD	Rates	691	217,000	-	-	-	-	217,000
TOTAL						6,391,686	1,996,099	1,587,099	2,838,099	1,739,099	14,552,082
56-G	Electric & Gas Engineering - Gas										
56-G	1	Gas System Expansion	BLKT	Rates	714	50,000	50,000	50,000	50,000	50,000	250,000
56-G	1	Gas System Expansion	BLKT	CIA	714	15,000	15,000	15,000	15,000	15,000	75,000
56-G	2	SCADA Monitoring	STD	Rates	734	10,000	-	-	-	-	10,000
56-G	3	Midway Rd FDOT Imprv Proj	STD	Rates	742	20,000	-	-	-	-	20,000
TOTAL						95,000	65,000	65,000	65,000	65,000	355,000



CAPITAL IMPROVEMENT PLAN SUMMARY

Capital Improvement Plan Summary

DEPT	REQ	PROJECT TITLE / ASSET NAME	TYPE	FUNDING	NUMBER	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2025-29
74	Gas Operations										
74	FA-1	Vehicles	FA	Rates	Trailer	18,000	-	-	70,000	70,000	158,000
74	1	Gas System Renewals	BLKT	Rates	704	19,000	19,000	19,500	19,500	20,000	97,000
74	2	Gas System New Revenue	BLKT	Rates	705	130,000	140,000	150,000	160,000	165,000	745,000
74	2	Gas System New Revenue	BLKT	CIA	705	70,000	70,000	70,000	70,000	70,000	350,000
74	3	Meter & Regulator Changeouts	BLKT	Rates	706	80,000	60,000	60,000	60,000	60,000	320,000
74	4	Excess Flow Valves (EFVs)	BLKT	CIA	707	10,000	10,000	10,000	10,000	10,000	50,000
74	5	Valve Install/Replacement	BLKT	Rates	708	25,000	25,000	25,000	25,000	25,000	125,000
74	6	Customer Funded Projects	BLKT	CIA	710	75,000	75,000	75,000	75,000	75,000	375,000
74	7	Governmental & Other Required	BLKT	Rates	720	125,000	125,000	125,000	150,000	150,000	675,000
74	8	Advanced Metering Infrastru	STD	Series 2022A	723	297,230	-	-	-	-	297,230
74	9	North Fort Pierce Expansion	STD	Series 2022A	786	2,653,904	-	-	-	-	2,653,904
		TOTAL				3,503,134	524,000	534,500	639,500	645,000	5,846,134
61	Director of Water/WW Systems										
61	1	MWRF Relocation	STD	Series 2022A	871	29,699,105	-	-	-	-	29,699,105
61	1	MWRF Relocation	STD	Grant/ Debt	871	17,559,529	2,858,492	-	-	-	20,418,021
61	2	WW Conveyance System to MWRF	STD	Series 2022A	876	9,793,528	-	-	-	-	9,793,528
61	2	WW Conveyance System to MWRF	STD	Grant	876	2,500,000	25,000,000	-	-	-	27,500,000
		TOTAL				59,552,162	27,858,492	-	-	-	87,410,654
66-WW	Wastewater Engineering										
66-WW	1	City Roadways Projects	BLKT	Rates	808	400,000	250,000	300,000	300,000	300,000	1,550,000
66-WW	2	New Construction Mains	BLKT	CIC	810	100,000	50,000	50,000	50,000	50,000	300,000
66-WW	3	New Construction Customer Fund	BLKT	CIC	811	50,000	50,000	50,000	50,000	50,000	250,000
66-WW	4	SLC Roadway Projects	BLKT	Rates	813	100,000	100,000	100,000	100,000	100,000	500,000
66-WW	4	SLC Roadway Projects	BLKT	CIC	813	50,000	-	-	-	-	50,000
66-WW	5	Customer Base Expansion	BLKT	Series 2022A	814	2,238,074	-	-	-	-	2,238,074
66-WW	6	Wastewater Main Misc. R&R	BLKT	Rates	817	400,000	200,000	300,000	300,000	300,000	1,500,000
66-WW	7	Sewer Lining Projects	BLKT	Rates	818	125,000	125,000	125,000	125,000	125,000	625,000
66-WW	8	Developer Contributions	BLKT	CIA	819	100,000	-	-	-	-	100,000
66-WW	9	Government & Other Required	BLKT	Rates	820	100,000	100,000	100,000	100,000	100,000	500,000
66-WW	10	S 25th St-Edwards to Virginia	STD	Rates	848	4,000	-	-	-	-	4,000
66-WW	11	Orange Avenue	STD	Rates	861	89,000	-	-	-	-	89,000
66-WW	12	North Causeway Bridge Replace	STD	Rates	878	300,000	-	-	-	-	300,000
66-WW	12	North Causeway Bridge Replace	STD	CIA	878	50,000	-	-	-	-	50,000
66-WW	13	Ohio Ave W/WW Replacement	STD	Rates	885	30,000	-	-	-	-	30,000
66-WW	14	MWRF DIW-1 Monitoring Well	STD	Rates	897	50,000	-	-	-	-	50,000
66-WW	15	Midway Rd FM Adjustments	STD	Rates	891	90,000	-	-	-	-	90,000
		TOTAL				4,276,074	875,000	1,025,000	1,025,000	1,025,000	8,226,074



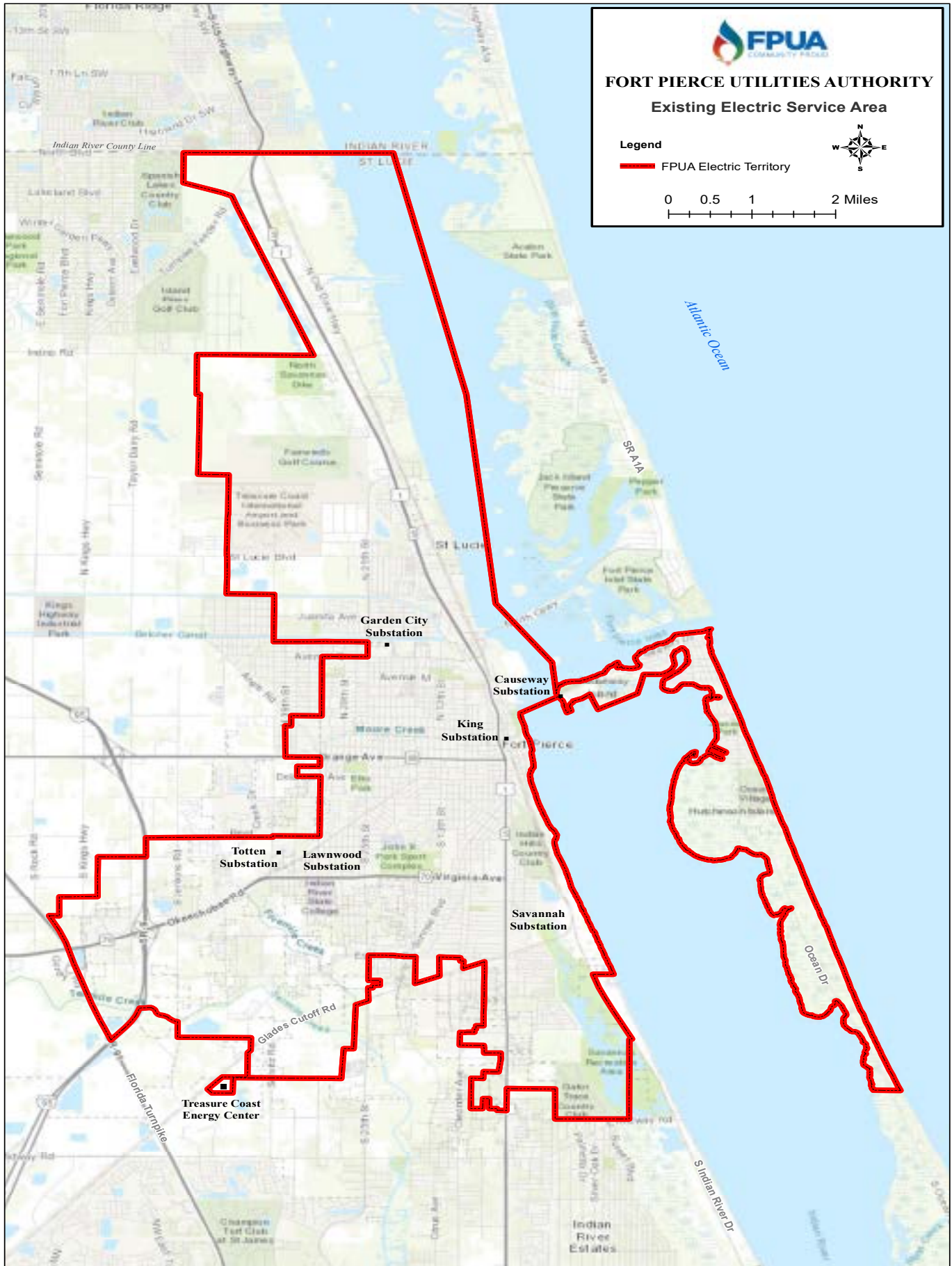
<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2025-29</u>
82	Water Reclamation										
82	FA-1	1/2 Ton Pickup Truck Crew Cab	FA	Rates	Vehicles	60,000	-	-	-	-	60,000
82	FA-2	3/4 Ton Pickup Truck Crew Cab	FA	Rates	Vehicles	80,000	-	-	-	-	80,000
82	FA-3	4" Dry-Prime Mobile Pump	FA	Rates	003	-	60,000	-	-	-	60,000
82	1	Telemetry & Controls	BLKT	Rates	803	10,000	10,000	10,000	10,000	10,000	50,000
82	2	Structural Replacements	BLKT	Rates	804	40,000	40,000	40,000	40,000	40,000	200,000
TOTAL						190,000	110,000	50,000	50,000	50,000	450,000
84	Wastewater Collection										
84	FA-1	Lift Station Pump Replacement	FA	Rates	004	60,000	60,000	60,000	60,000	60,000	300,000
84	FA-2	1 Ton Dump Body Service Truck	FA	Rates	Vehicles	75,000	160,000	75,000	75,000	75,000	460,000
84	FA-3	Dry Prime By-Pass Pump	FA	Rates	005	120,000	60,000	60,000	60,000	60,000	360,000
84	FA-4	L.S. "A" Pump Replacement	FA	Rates	006	-	-	250,000	250,000	250,000	750,000
84	FA-5	Emergency Portable Generator	FA	Rates	007	75,000	-	-	-	-	75,000
84	1	Telemetry & Controls	BLKT	Rates	801	40,000	40,000	40,000	40,000	40,000	200,000
84	2	Lift Station Improvements	BLKT	Rates	802	30,000	30,000	30,000	30,000	30,000	150,000
84	3	Mains and Laterals R&R	BLKT	Rates	805	600,000	600,000	600,000	600,000	600,000	3,000,000
84	4	Lift Station Control Panels	BLKT	Rates	806	25,000	25,000	25,000	25,000	25,000	125,000
84	5	Low Pressure Pumping System	STD	CIA	807	300,000	300,000	300,000	300,000	300,000	1,500,000
84	6	Wastewater Main Lining	BLKT	Rates	815	500,000	500,000	500,000	500,000	500,000	2,500,000
84	7	Manhole Rehabilitation	BLKT	Rates	816	180,000	180,000	180,000	180,000	180,000	900,000
84	8	Wastewater Main Lining - FDEP	STD	Grant	864	900,000	-	-	-	-	900,000
84	9	Wastewater Main Lining - FDEO	STD	Grant	867	500,000	-	-	-	-	500,000
84	10	Low Pressure System - Grant	STD	Grant	880	200,000	200,000	200,000	200,000	200,000	1,000,000
84	11	Manhole #53-02 Replacement	STD	Rates	892	350,000	-	-	-	-	350,000
84	12	Manhole #A-28 Replacement	STD	Rates	895	350,000	-	-	-	-	350,000
TOTAL						4,305,000	2,155,000	2,320,000	2,320,000	2,320,000	13,420,000

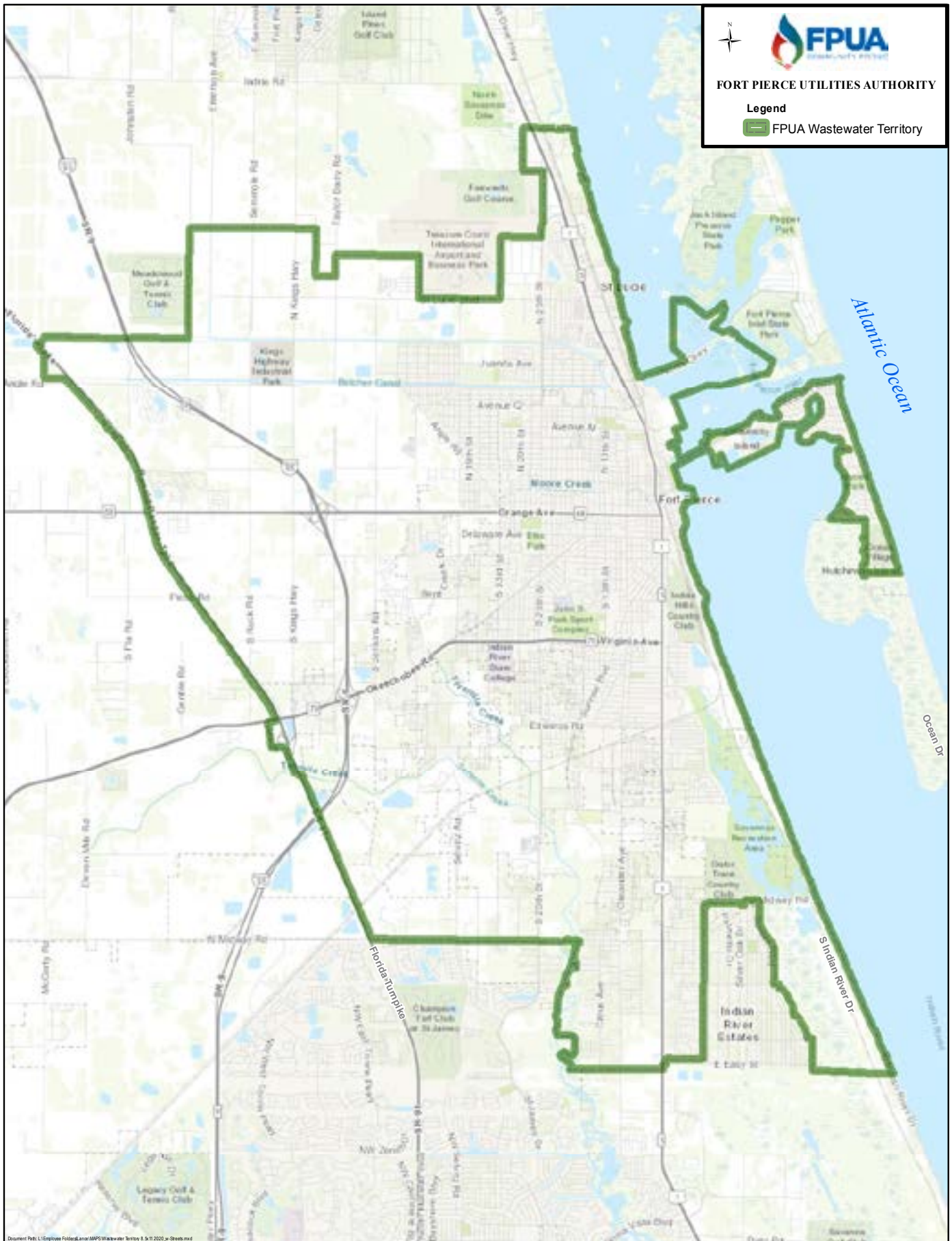
CAPITAL IMPROVEMENT PLAN SUMMARY

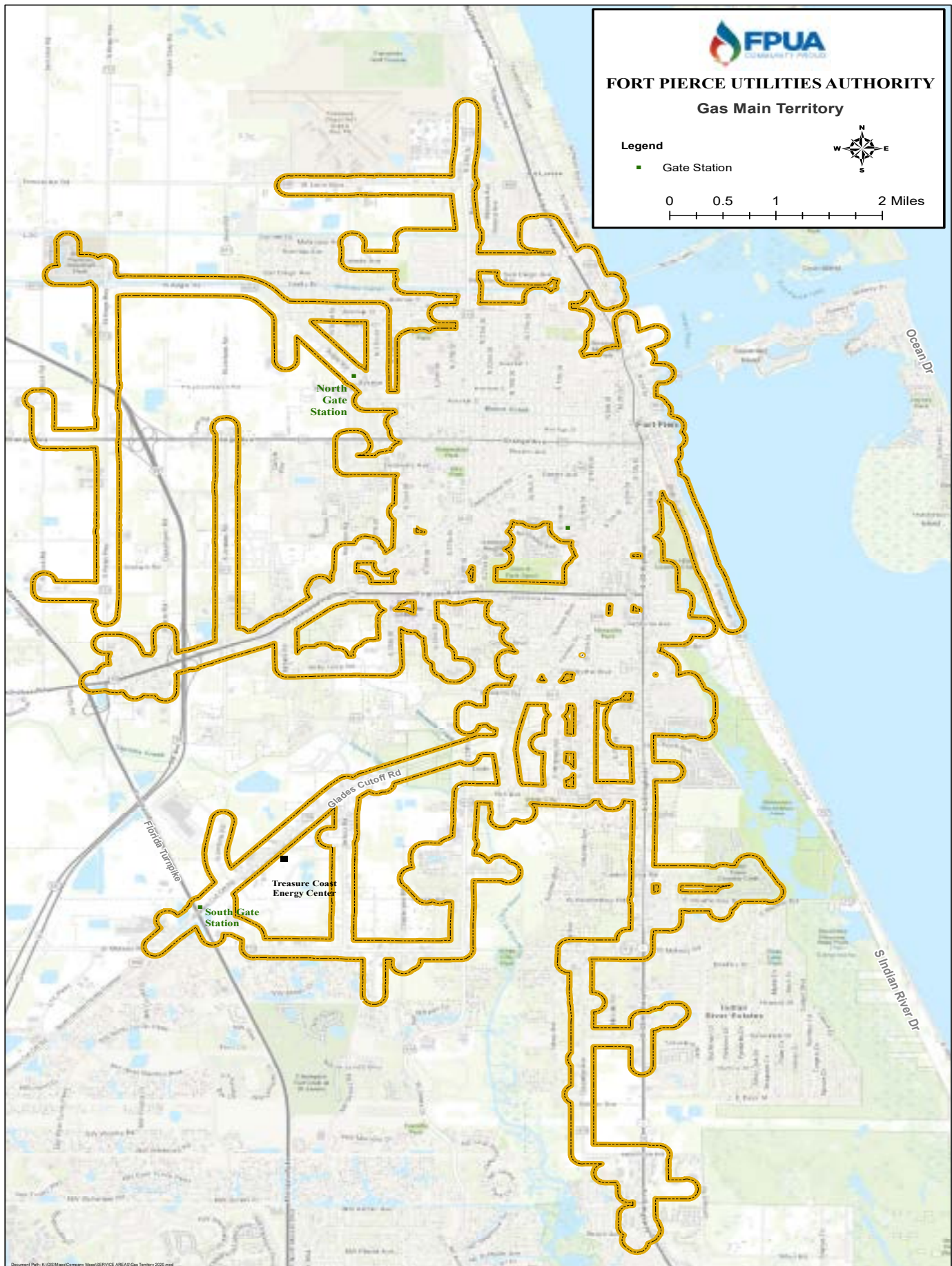


<u>DEPT</u>	<u>REQ</u>	<u>PROJECT TITLE / ASSET NAME</u>	<u>TYPE</u>	<u>FUNDING</u>	<u>NUMBER</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>	<u>FY 2028</u>	<u>FY 2029</u>	<u>FY 2025-29</u>
93		FPUAnet Communications									
93	1	FPUAnet Communcation Services	BLKT	Rates	914	75,000	75,000	75,000	75,000	75,000	375,000
93	1	FPUAnet Communcation Services	BLKT	CIA	914	50,000	50,000	50,000	50,000	50,000	250,000
93	2	Smart City Initiative	BLKT	Rates	915	50,000	50,000	50,000	50,000	50,000	250,000
93	2	Smart City Initiative	BLKT	CIA	915	50,000	50,000	50,000	50,000	50,000	250,000
93	3	Municipal Comm Services	BLKT	Rates	917	25,000	25,000	25,000	25,000	25,000	125,000
93	3	Municipal Comm Services	BLKT	CIA	917	5,000	5,000	5,000	5,000	5,000	25,000
93	4	System Reliability	BLKT	Rates	918	30,000	30,000	30,000	30,000	30,000	150,000
93	5	System Expansion	BLKT	Rates	919	293,993	650,000	650,000	650,000	650,000	2,893,993
93	5	System Expansion	BLKT	Series 2022B	919	356,007	-	-	-	-	356,007
93	6	FPUAnet GPON Services	BLKT	Rates	920	100,000	100,000	100,000	100,000	100,000	500,000
93	6	FPUAnet GPON Services	BLKT	CIA	920	5,000	5,000	5,000	5,000	5,000	25,000
93	7	Joint Trenching Initiative	BLKT	Rates	921	20,000	20,000	20,000	20,000	20,000	100,000
93	8	FPUA Utility Comm Services	STD	Rates	945	50,000	50,000	50,000	15,000	10,000	175,000
93	9	Lincoln Park	STD	Rates	950	50,000	50,000	-	-	-	100,000
93	10	Elec Substation Fiber Upgrade	STD	Rates	953	41,000	10,000	10,000	-	-	61,000
93	11	Southwest Expansion to MWRP	STD	Rates	954	120,000	35,000	-	-	-	155,000
		TOTAL				1,321,000	1,205,000	1,120,000	1,075,000	1,070,000	5,791,000
21		Finance									
21	1	Contingencies		Contingencies		500,000	-	-	-	-	500,000
		TOTAL				500,000	-	-	-	-	500,000
GRAND TOTAL						\$ 105,265,808	\$ 50,733,876	\$ 21,807,347	\$ 21,363,726	\$ 20,763,809	\$ 219,934,566
		ADMINISTRATION				2,740,600	1,630,000	1,271,000	1,060,000	1,231,000	7,932,600
		ELECTRIC				17,980,803	11,713,466	11,816,547	10,055,500	10,204,000	61,770,316
		WATER				10,802,035	4,597,918	3,605,300	5,073,726	4,153,809	28,232,788
		GAS				3,598,134	589,000	599,500	704,500	710,000	6,201,134
		WASTEWATER				68,323,236	30,998,492	3,395,000	3,395,000	3,395,000	109,506,728
		FPUAnet				1,321,000	1,205,000	1,120,000	1,075,000	1,070,000	5,791,000
		CONTINGENCIES				500,000	-	-	-	-	500,000
		TOTAL				\$ 105,265,808	\$ 50,733,876	\$ 21,807,347	\$ 21,363,726	\$ 20,763,809	\$ 219,934,566











PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2025</u>	AMENDED BUDGET <u>FY 2024</u>	ACTUAL <u>FY 2023</u>	ACTUAL <u>FY 2022</u>	ACTUAL <u>FY 2021</u>
SAFETY					
Frequency Rate (calendar year)	1.50	1.50	0.80	1.25	0.40
DART\Severity Rate (calendar year)*	2	2	1	4	3
Workers' Compensation Experience Modification Factor	0.66	0.66	0.67	0.74	1.11
FINANCIAL					
Debt Service Ratio (12 months ended)	2.72	3.03	2.52	2.47	3.54
Operating Ratio	0.88	0.86	0.90	0.95	0.88
Average Residential Billing:					
Electric (1000 kWh)	\$120.37	\$129.48	\$137.70	\$104.84	\$103.83
Water (6,000 gallons)	\$49.59	\$46.32	\$42.08	\$37.82	\$37.14
Natural Gas (13 ccf)	\$41.92	\$39.79	\$38.99	\$33.31	\$30.72
Wastewater (6,000 gallons)	\$66.27	\$61.88	\$56.25	\$50.54	\$49.66
HUMAN RESOURCES					
Overtime Ratio	0.077	0.077	0.075	0.056	0.067
Sick Leave Ratio	0.047	0.047	0.058	0.041	0.039
Overtime vs. Annual Overtime Budget	100.00%	100.00%	120.98%	97.53%	122.33%
Training Hours vs. Regular Hours Worked	2.34%	2.34%	1.95%	1.97%	2.73%
Training Dollars vs. Budgeted Salary Dollars	2.00%	1.81%	1.69%	2.75%	2.40%
Annual Turnover Rate	15.00%	11.00%	112.66%	12.66%	12.66%
CUSTOMER SERVICE					
Number of connections	10,900	9,606	10,207	9,606	9,365
Number of disconnections	11,900	11,464	11,476	11,464	11,671
Number of accounts to collection agency	1,200	1,007	1,321	1,007	1,139
Amount of accounts written off					
Electric	\$246,124	\$331,885	\$238,955	\$92,296	\$256,722
Water	\$44,795	\$59,500	\$43,491	\$16,550	\$46,031
Natural Gas	\$3,579	\$4,341	\$3,475	\$1,204	\$3,354
Wastewater	\$39,936	\$53,411	\$38,773	\$14,854	\$41,317
Customer Charges	\$14,840	\$20,430	\$14,408	\$5,680	\$66,201
Communications	\$376	\$433	\$365	\$119	\$331
Number of service orders					
Started	46,000	46,000	44,407	41,784	54,697
Completed	46,000	46,000	44,411	42,871	48,293

PERFORMANCE INDICATORS - LAST TEN YEARS

	<u>Actual</u> <u>FY 2020</u>	<u>Actual</u> <u>FY 2019</u>	<u>ACTUAL</u> <u>FY 2018</u>	<u>ACTUAL</u> <u>FY 2017</u>	<u>ACTUAL</u> <u>FY 2016</u>
SAFETY					
Frequency Rate (calendar year)	2.04	3.10	2.93	5.30	4.11
DART\Severity Rate (calendar year)*	17.51	0	214	171	89
Workers' Compensation Experience Modification Factor	1.21	1.28	0.97	0.97	0.97
FINANCIAL					
Debt Service Ratio (12 months ended)	3.16	2.85	3.12	3.25	2.51
Operating Ratio	0.88	0.91	0.92	0.89	0.90
Average Residential Billing:					
Electric (1000 kWh)	\$108.84	\$108.84	\$113.84	\$120.84	\$107.84
Water (6,000 gallons)	\$36.26	\$36.26	\$35.18	\$35.18	\$35.18
Natural Gas (13 ccf)	\$30.66	\$30.66	\$31.31	\$31.47	\$30.82
Wastewater (6,000 gallons)	\$49.66	\$49.66	\$48.24	\$48.24	\$48.24
HUMAN RESOURCES					
Overtime Ratio	0.052	0.053	0.058	0.073	0.050
Sick Leave Ratio	0.032	0.030	0.043	0.037	0.038
Overtime vs. Annual Overtime Budget	120.04%	120.09%	132.07%	176.47%	114.22%
Training Hours vs. Regular Hours Worked	1.91%	3.56%	2.11%	2.10%	2.87%
Training Dollars vs. Budgeted Salary Dollars	2.51%	3.59%	3.12%	1.51%	2.00%
Annual Turnover Rate	7.00%	9.00%	9.00%	10.64%	12.40%
CUSTOMER SERVICE					
Number of connections	10,163	10,237	12,231	13,534	14,109
Number of disconnections	11,363	12,314	12,818	12,795	13,316
Number of accounts to collection agency	1,110	1,269	1,498	1,353	1,622
Amount of accounts written off					
Electric	\$122,572	\$28,984	\$112,847	\$184,794	\$200,966
Water	\$21,981	\$5,189	\$20,226	\$33,140	\$36,032
Natural Gas	\$1,602	\$364	\$1,461	\$2,415	\$2,639
Wastewater	\$19,729	\$4,658	\$18,156	\$29,744	\$32,324
Customer Charges	\$57,542	\$1,790	\$6,952	\$11,371	\$12,371
Communications	\$155	\$50	\$157	\$232	\$257
Number of service orders					
Started	38,516	42,120	40,193	41,243	45,028
Completed	37,777	41,846	40,524	41,014	44,937

PERFORMANCE INDICATORS - LAST TEN YEARS

	ORIGINAL BUDGET <u>FY 2025</u>	AMENDED BUDGET <u>FY 2024</u>	ACTUAL <u>FY 2023</u>	ACTUAL <u>FY 2022</u>	ACTUAL <u>FY 2021</u>
INFORMATION TECHNOLOGY SERVICES					
Number of work orders completed	6,000	6,000	5,425	5,500	5,648
Number of work stations supported	360	375	330	330	325
COMPONENT COSTS					
Water Treatment Plant					
\$ / 1,000 gallons raw water	\$2.36	\$2.33	\$2.27	\$2.26	\$1.97
Water Reclamation Facility					
\$ / 1,000 gallons effluent	\$1.97	\$1.86	\$2.01	\$2.05	\$1.64
Electric T&D					
\$ / mile of T & D lines	\$30,235.21	\$28,506.49	\$27,249.49	\$27,554.71	\$22,838.11
\$ / number of services	\$37.57	\$35.42	\$34.74	\$35.11	\$28.71
Water Distribution					
\$ / 1,000 gallons billed	\$1.94	\$1.98	\$1.88	\$1.94	\$1.76
\$ / number of services	\$22.34	\$22.36	\$21.18	\$21.91	\$20.31
Wastewater Collection					
\$ / 1,000 gallons billed	\$2.52	\$2.59	\$2.41	\$2.39	\$2.32
\$ / number of services	\$22.74	\$22.78	\$21.32	\$20.96	\$21.01
Natural Gas Distribution					
\$ / 1,000 ccf billed	\$0.45	\$0.45	\$0.46	\$0.40	\$0.41
\$ / number of services	\$44.80	\$46.15	\$44.05	\$40.35	\$37.75
Lift Stations					
\$ / 1,000 gallons billed	\$0.88	\$0.90	\$0.82	\$0.78	\$0.75
\$ / number of services	\$7.96	\$7.96	\$7.22	\$6.87	\$6.56
Industrial Pre-Treatment					
\$ / Customers	\$967.95	\$1,048.61	\$1,280.75	\$1,362.33	\$1,142.53
FPUAnet Communications					
\$ / Customers	\$244.63	\$365.65	\$976.46	\$1,264.89	\$491.19
Administration					
\$ / number of services	\$22.59	\$22.22	\$21.00	\$16.17	\$14.53

PERFORMANCE INDICATORS - LAST TEN YEARS

	Actual <u>FY 2020</u>	Actual <u>FY 2019</u>	ACTUAL <u>FY 2018</u>	ACTUAL <u>FY 2017</u>	ACTUAL <u>FY 2016</u>
INFORMATION TECHNOLOGY SERVICES					
Number of work orders completed	4,245	4,245	3,858	3,538	3,622
Number of work stations supported	380	380	360	310	349
COMPONENT COSTS					
Water Treatment Plant					
\$ / 1,000 gallons raw water	\$2.48	\$2.48	\$2.21	\$1.99	\$2.02
Water Reclamation Facility					
\$ / 1,000 gallons effluent	\$1.98	\$1.98	\$1.60	\$1.78	\$1.46
Electric T&D					
\$ / mile of T & D lines	\$23,249.60	\$24,073.82	\$20,530.49	\$21,860.34	\$21,636.69
\$ / number of services	\$29.36	\$30.39	\$25.93	\$27.56	\$27.27
Water Distribution					
\$ / 1,000 gallons billed	\$1.84	\$1.97	\$2.11	\$1.92	\$1.88
\$ / number of services	\$20.92	\$21.68	\$22.36	\$21.05	\$20.01
Wastewater Collection					
\$ / 1,000 gallons billed	\$2.30	\$2.30	\$2.47	\$2.60	\$2.39
\$ / number of services	\$19.81	\$19.81	\$20.90	\$22.31	\$19.61
Natural Gas Distribution					
\$ / 1,000 ccf billed	\$0.43	\$0.43	\$0.43	\$0.41	\$0.49
\$ / number of services	\$40.36	\$40.36	\$37.41	\$34.36	\$39.54
Lift Stations					
\$ / 1,000 gallons billed	\$0.68	\$0.68	\$0.72	\$0.66	\$0.75
\$ / number of services	\$5.89	\$5.89	\$6.12	\$5.62	\$6.14
Industrial Pre-Treatment					
\$ / Customers	\$888.13	\$888.13	\$916.33	\$919.02	\$927.50
FPUAnet Communications					
\$ / Customers	\$540.93	\$540.93	\$423.99	\$414.79	\$345.35
Administration					
\$ / number of services	\$14.60	\$14.60	\$14.48	\$14.96	\$14.51

FORT PIERCE UTILITIES AUTHORITY
System Rate Changes
 Last Ten Fiscal Years

System/ Reason	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Electric										
FPSC Annual Price Index	7.07%	4.53%								
Rate Sufficiency			5.00%							
\$1/Mwh Reduction in the Energy Rate										
Water										
FPSC Annual Price Index	7.07%		1.17%	1.79%	2.36%					
WW Plant Relocation		5.00%	5.00%							
Rate Sufficiency		5.00%	5.00%			3.00%			3.00%	3.00%
Wastewater										
FPSC Annual Price Index	7.07%		1.17%	1.79%						
WW Plant Relocation		5.00%	5.00%							
Rate Sufficiency		5.00%	5.00%			3.00%				
Natural Gas										
FPSC Annual Price Index	7.07%	4.53%	1.17%	1.79%	2.36%		1.76%			
Rate Sufficiency			5.00%							

Note: No rate changes were implemented in FY 2017

TOP CUSTOMERS BY REVENUE - LAST TEN YEARS

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
St. Lucie County BOCC	\$6,190,967	\$5,671,607	\$5,384,824	\$5,354,262	\$4,289,492	\$3,986,751	\$3,985,054	\$3,931,059	\$3,927,217	\$3,926,412
St. Lucie County School Board	\$3,880,208	\$3,518,585	\$2,825,930	\$2,599,417	\$2,991,530	\$3,104,563	\$2,996,444	\$2,965,558	\$3,035,794	\$3,050,974
Lawnwood Regional Medical Center	\$3,453,540	\$3,084,503	\$2,187,624	\$2,056,901	\$2,206,155	\$2,258,463	\$2,314,948	\$2,180,638	\$2,258,826	\$2,312,398
Fort Pierce Utilities Authority	\$3,237,928	\$2,687,390	\$1,917,439	\$1,741,225	\$1,731,109	\$1,861,171	\$1,788,357	\$1,690,042	\$1,759,134	\$1,962,226
Indian River State College	\$2,944,517	\$2,655,530	\$2,242,236	\$2,218,644	\$2,553,838	\$2,638,360	\$2,621,895	\$2,557,741	\$2,702,808	\$2,814,539
City of Fort Pierce	\$2,307,680	\$2,230,530	\$1,676,754	\$1,615,567	\$1,784,209	\$1,689,401	\$1,694,029	\$1,600,311	\$1,676,693	\$2,003,072
Orchid Island Juice Company	\$1,821,060	\$1,634,864	\$1,163,927	\$1,044,870	\$914,013	\$855,736	\$729,178	-	-	\$688,275
Florida Power & Light Company	\$1,623,288	\$1,230,146	\$1,098,505	\$992,704	\$831,994	\$587,825	\$703,331	\$733,016	-	\$720,894
Florida Atlantic University	\$1,486,582	\$1,421,296	\$1,066,798	\$1,120,364	\$1,221,871	\$1,279,292	\$1,218,758	\$1,206,510	\$1,259,687	\$1,276,176
Fort Pierce Housing Authority	\$1,265,396	\$1,112,066	\$1,001,833	\$960,820	\$955,416	\$1,012,146	\$1,195,516	\$1,214,096	\$1,300,693	\$1,289,115
Walmart	-	-	-	-	-	-	-	\$634,184	\$650,734	-
Waste Pro of Florida	-	-	-	-	-	-	-	-	\$690,344	-



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

	REAL PROPERTY	PERSONAL PROPERTY	CENTRALLY ASSESSED PROPERTY	LESS: EXEMPTIONS	TOTAL TAX ASSESSED VALUE
2023	\$ 4,046,297,270	\$ 241,258,304	\$ 12,878,470	\$ 983,137,512	\$ 3,317,296,532
2022	\$ 3,559,056,411	\$ 235,951,701	\$ 11,974,438	\$ 912,398,608	\$ 2,894,583,942
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

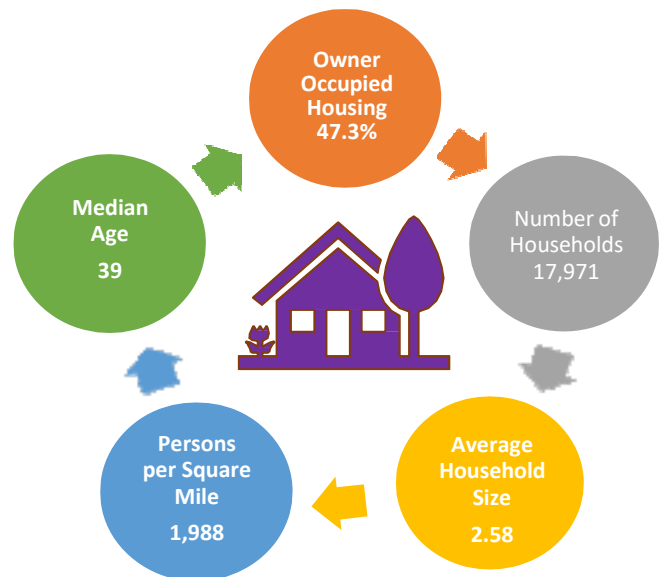
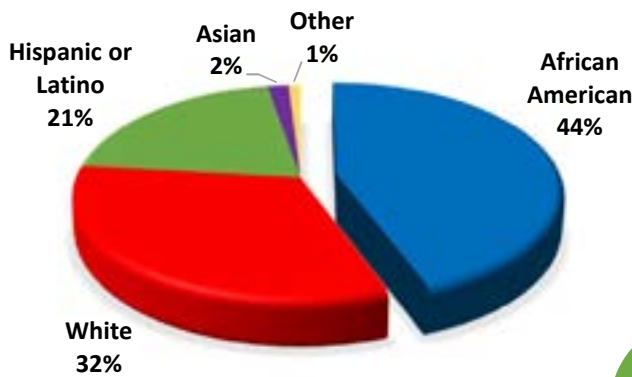
Source:
City of Fort Pierce Comprehensive Annual Financial Report

DEMOGRAPHIC STATISTICS - LAST TEN YEARS

	City of Fort Pierce Population ¹	City of Fort Pierce Median Income ²
2023	49,508	N/A
2022	47,841	45,121
2021	48,038	\$40,323
2020	47,297	\$37,624
2019	43,653	\$35,198
2018	43,326	\$30,445
2017	43,409	\$28,025
2016	42,489	\$26,506
2015	42,119	\$25,635
2014	41,888	\$25,976

	St. Lucie County Population ¹	St. Lucie County Median Income ²
	368,628	N/A
	350,518	66,154
	340,060	\$59,807
	329,226	\$55,237
	309,359	\$52,322
	302,432	\$49,373
	297,634	\$47,132
	292,826	\$44,140
	287,749	\$43,459
	282,821	\$42,359

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



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

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.

45900 **Rental Wireless Routers** – Wireless Gateway Equipment Rental

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, FEC annual Crossing fees, 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

AAFD – 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.

LPSS – Low Pressure Sewer System

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.

