





Director of Finance
"Committed to Quality"

MEMORANDUM

TO: Fort Pierce City Commission

FROM: Nina B. Hurtubise, CPA 
FPUA Director of Finance

THROUGH: William G. Thiess, P.E. 
FPUA Director of Utilities

DATE: March 24, 2014

SUBJECT: City Commission Agenda Request for April 7, 2014 Meeting
FY 2013 Final Budget Amendment

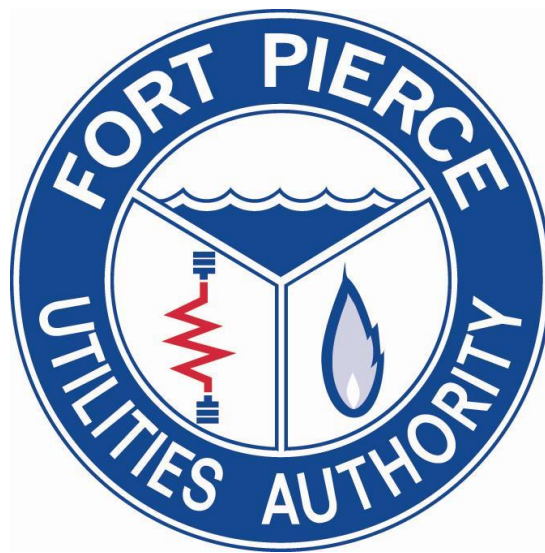
In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 176 (12), I am forwarding for consideration by the City Commission during the April 7, 2014 City Commission meeting, FPUA's FY 2013 Final Budget Amendment.

If you have any questions or are in need of additional information, please feel free to contact me.

cc: City Manager
City Clerk

FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2013

RESOLUTION NO. UA 2014-07

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012 AND ENDING SEPTEMBER 30, 2013.

BE IT RESOLVED BY FORT PIERCE UTILITIES AUTHORITY:

SECTION I: That in accordance with City of Fort Pierce Charter, Article XII, Section 176 and Section 178, Fort Pierce Utilities Authority of the City of Fort Pierce, Florida, hereby amends its budget for fiscal year 2013 for the operation of the utilities systems for the City of Fort Pierce, Florida, by adjusting various budget items as set forth in the attached schedule consisting of 39 pages.

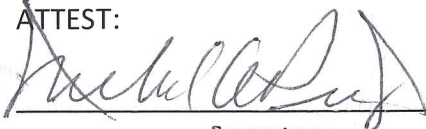
SECTION II: Attached hereto and incorporated herein by reference is the 39 page schedule referred to above.

SECTION III: That it shall be the duty of the Director of Fort Pierce Utilities Authority to adjust the accounts and perform necessary transfers among the accounts to conform to the amended budget.

SECTION IV: That this Resolution shall be in full force and effect upon adoption by the Fort Pierce Utilities Authority Board and the City Commission of the City of Fort Pierce, Florida, and shall be effective retroactive to September 30, 2013.

This Resolution is adopted this 4th day of February, 2014.

ATTEST:



Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: 

Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: 

Fort Pierce Utilities Authority Attorney

MEMORANDUM

TO: William G. Thies, P.E., Director of Utilities
FROM: Nina B. Hurtubise, CPA, Director of Finance *NBH*
DATE: January 29, 2014
SUBJECT: Resolution No. UA 2014-07, Final Budget Amendment for FY 2013

RECOMMENDATION:

Adopt as presented.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2013.

The Final Budget Amendment reflects revenues in the amount of \$100,399,222, an increase of \$3,170,851 (3.3%) as compared to the Amended FY 2013 Budget, which was approved by the Board on July 3, 2013. As well, the Final Budget Amendment reflects expenses in the amount of \$102,211,240 (budget basis), a decrease of \$3,798,919 (3.6%) from the Amended FY 2013 Budget figure of \$106,010,159. Also presented in the budget amendment summary is a recap of FPUA's expenses as presented in the financial statements and the calculation of the Change in Net Assets. The difference between the two presentations is that capitalized salary, benefit and overhead costs are included in the budgeted expenditures, but are excluded from expenses for financial statement reporting purposes, in accordance with Generally Accepted Accounting Principles.

Decrease in Net Assets

FPUA's financial statements reflect a decrease in net assets for FY 2013 in the amount of \$289,301, which was less than the \$6,752,788 decrease projected in the Amended FY 2013 Budget. The contributing factors to this variance were the company-wide reduction in expenses and higher than expected revenues in the Electric, Water and Wastewater systems.

Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for all systems with the exception of Electric. All utility systems also experienced decreases in unit sales as compared to FY 2012 actual results except for Natural Gas. Sales revenues were above budgetary expectations in all utility systems except Natural Gas.

	<u>Amended Budget</u>	<u>Actual</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Electric (MWh)	518,571	509,244	(9,327)	(1.80%)
Water (*)	2,462,354	2,466,037	3,683	0.15%
Wastewater (*)	1,411,921	1,434,439	22,518	1.59%
Natural Gas (ccf)	3,854,600	3,995,826	141,226	3.66%

* Thousands of Gallons

Expenses

The 3.6% decrease in budgetary expenses, in the amount of \$3,798,919 from the Amended FY 2013 Budget is primarily attributable to:

- Lower than expected purchased power and gas costs. This did not, however, impact the Change In Net Assets, due to a similar decrease in cost recovered from customers.
- Lower than projected cost of Maintenance Contracts. This savings is attributable to deferring maintenance when possible and eliminating or reducing the cost of ongoing maintenance contracts. The Water Resources, Water Reclamation and Water Distribution departments made the largest impact in this area.
- Lower than projected cost for providing Employees' Insurance. This cost savings can be attributed to the contract with local healthcare providers for wellness checks and office visits for employees.

Summary

Fiscal Year 2013 was another year of tightening cost controls for FPUA, while continuing to respond to public needs and providing quality service.

ALTERNATIVES (IF ANY):

None

ATTACHMENTS:

Summary
Allocation Distribution
Operations and Maintenance Expense Analysis by Object Code
Revenues
Detail Expenses by Department

**FORT PIERCE UTILITIES AUTHORITY
FY 2013 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 65,077,988	\$ 67,025,255	\$ 1,947,267
WATER	13,415,022	14,362,513	947,491
NATURAL GAS	4,830,898	4,538,049	(292,849)
WASTEWATER	11,456,295	12,017,449	561,154
MOEC	374,774	358,074	(16,700)
FPUAnet	412,299	444,202	31,903
TCEC	1,661,095	1,653,680	(7,415)
<i>TOTAL REVENUES</i>	<i>\$ 97,228,371</i>	<i>\$ 100,399,222</i>	<i>\$ 3,170,851</i>
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 66,728,590	\$ 64,900,900	\$ (1,827,690)
WATER	16,348,012	15,628,191	(719,821)
NATURAL GAS	4,979,085	4,000,314	(978,771)
WASTEWATER	13,554,725	13,868,765	314,040
MOEC	374,774	358,074	(16,700)
FPUAnet	334,878	278,599	(56,279)
TCEC	1,661,095	1,653,680	(7,415)
<i>TOTAL EXPENSES</i>	<i>\$ 103,981,159</i>	<i>\$ 100,688,523</i>	<i>\$ (3,292,636)</i>
INCREASE (DECREASE) IN NET ASSETS			
ELECTRIC	\$ (1,650,602)	\$ 2,124,355	\$ 3,774,957
WATER	(2,932,990)	(1,265,678)	1,667,312
NATURAL GAS	(148,187)	537,735	685,922
WASTEWATER	(2,098,430)	(1,851,316)	247,114
MOEC	-	-	-
FPUAnet	77,421	165,603	88,182
TCEC	-	-	-
<i>CHANGE IN NET ASSETS</i>	<i>\$ (6,752,788)</i>	<i>\$ (289,301)</i>	<i>\$ 6,463,487</i>

**ALLOCATION DISTRIBUTION
FY 2013**

DEPARTMENT		CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 358,074	\$ 358,074
02	TCEC	-	-	-	-	-	1,653,680	1,653,680
10	BOARD	5,416	36,824	25,570	525	19,168	-	87,503
11	DIRECTOR OF UTILITIES	17,539	125,165	86,913	1,786	65,150	-	296,553
12	ATTORNEY	7,181	43,695	30,341	623	22,744	-	104,584
15	HUMAN RESOURCES	48,107	140,410	128,918	3,393	92,074	-	412,902
18	RISK MANAGEMENT	27,386	204,559	142,042	2,918	106,474	-	483,379
21	FINANCE	66,141	474,910	329,769	6,775	247,194	-	1,124,789
22	MATERIALS MANAGEMENT	200,888	78,219	42,772	31,541	15,863	-	369,283
31	SHARED SERVICES	9,530	55,892	51,317	1,351	36,651	-	154,741
32	INFORMATION TECHNOLOGY SERVICES	136,052	735,894	675,669	17,781	482,566	-	2,047,962
33	FEDERAL BUILDING	-	51,239	10,941	329	8,954	-	71,463
35	FACILITIES	36,721	221,098	203,508	27,495	89,143	-	577,965
41	COMMUNICATIONS	10,139	62,609	43,475	893	32,589	-	149,705
43	CUSTOMER SERVICE	-	819,519	569,060	11,692	426,566	-	1,826,837
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,624	170,466	-	-	-	-	179,090
52	POWER GENERATION	-	761,258	-	-	-	-	761,258
53	ELECTRIC PURCHASES FOR RESALE	-	42,947,570	-	-	-	-	42,947,570
54	ELECTRIC TRANSMISSION & DISTRIBUTION	435,586	9,088,650	-	-	-	-	9,524,236
56	ELECTRIC & GAS ENGINEERING	27,369	802,097	-	-	-	-	829,466
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	-	-	92,875	-	61,917	-	154,792
62	WATER RESOURCES	657	-	5,494,396	-	-	-	5,495,053
64	WATER DISTRIBUTION	152,155	-	4,491,228	-	-	-	4,643,383
66	WATER/WASTEWATER ENGINEERING	166,172	-	451,747	-	301,165	-	919,084
74	GAS OPERATIONS	64,833	-	-	1,599,036	-	-	1,663,869
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,815,812	-	-	1,815,812
82	WATER RECLAMATION	29,517	-	-	-	3,644,867	-	3,674,384
84	WASTEWATER COLLECTION	63,650	-	-	-	6,697,008	-	6,760,658
93	FPUAnet COMMUNICATIONS	1,957	-	-	-	-	278,599	280,556
99	ADMINISTRATIVE & GENERAL	7,097	8,080,826	2,757,650	478,364	1,518,672	-	12,842,609
TOTALS		\$ 1,522,717	\$ 64,900,900	\$ 15,628,191	\$ 4,000,314	\$ 13,868,765	\$ 2,290,353	\$ 102,211,240

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2011	ACTUAL FY 2012	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 13,326,032	\$ 12,954,085	\$ 13,233,418	\$ 13,222,801
1020	OVERTIME	534,809	605,215	624,900	632,486
	<i>PERSONNEL SERVICES TOTAL</i>	<u>13,860,841</u>	<u>13,559,300</u>	<u>13,858,318</u>	<u>13,855,287</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	1,540,784	1,695,258	2,265,944	2,037,538
4060	FICA	1,045,285	982,833	1,053,219	1,011,967
4070	EMPLOYEES' INSURANCE	3,035,123	2,885,216	3,140,000	2,672,478
4090	VACATION PAY EXPENSE	17,877	33,103	-	29,443
4100	SICK PAY EXPENSE	(62,391)	78,010	-	43,910
4110	NET OPEB EXPENSE	307,676	53,000	55,000	55,000
4600	WORKERS' COMPENSATION	208,150	218,669	188,562	155,250
4640	UNEMPLOYMENT CLAIMS	34,392	15,489	35,000	7,177
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>6,126,896</u>	<u>5,961,578</u>	<u>6,737,725</u>	<u>6,012,763</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	48,964	74,021	67,633	44,046
2122	RENTALS	288,568	60,012	66,873	62,829
2131	MAINTENANCE OF BUILDINGS	214,623	181,565	221,505	185,786
2132	MAINTENANCE OF VEHICLES	158,650	188,449	186,451	182,393
2133	MAINTENANCE OF EQUIPMENT	107,634	118,990	185,790	158,988
2139	MAINTENANCE CONTRACTS	1,776,326	1,848,628	2,282,444	1,836,954
2140	POSTAGE	161,690	206,189	208,826	186,955
2151	PRINTING	70,906	44,824	69,202	50,781
2161	PROFESSIONAL FEES - AUDIT	45,430	52,080	36,200	42,890
2164	PROFESSIONAL FEES - CONS/ENG	187,999	324,372	250,496	148,987
2165	TEMPORARY LABOR	72,478	13,900	520	-
2166	PROFESSIONAL FEES - OTHER	263,744	332,010	317,650	231,469
2170	TRAINING	160,329	153,649	241,143	189,903
2171	TRAVEL	4,424	4,382	8,205	6,847
2172	CAR ALLOWANCE	163,326	159,159	150,880	149,361
2190	COMMUNICATIONS	173,577	155,550	168,200	175,771
2200	UTILITIES	2,227,861	2,177,537	2,100,560	2,045,057
2230	EMPLOYEE RELATIONS	41,043	35,423	27,531	23,377
2240	BUSINESS RELATIONS	3,193	3,793	5,162	2,831
2250	COMMUNITY RELATIONS	9,495	12,832	15,005	20,744
2260	MEMBERSHIPS - PROFESSIONAL	55,612	51,065	58,828	53,565
2262	MEMBERSHIPS - CIVIC	3,741	3,698	6,507	3,705
2290	BILLING - HOUSING AUTHORITY	18,875	6,547	15,000	9,133
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>6,258,488</u>	<u>6,208,675</u>	<u>6,690,611</u>	<u>5,812,372</u>
<u>PURCHASES FOR RESALE</u>					
3360	PURCHASES FOR RESALE	45,694,689	44,326,528	46,996,508	44,800,494
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>45,694,689</u>	<u>44,326,528</u>	<u>46,996,508</u>	<u>44,800,494</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2011	ACTUAL FY 2012	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	59,915	70,488	66,930	70,461
3313	SUBSCRIPTIONS	5,096	5,486	8,363	4,695
3316	OPERATING SUPPLIES	1,201,106	1,184,536	1,307,627	1,296,467
3320	CHEMICALS	852,990	844,436	1,073,400	855,028
3331	GAS, OIL & LUBRICANTS	401,580	404,318	375,025	408,331
3340	SMALL TOOLS	47,510	52,962	77,776	55,595
	COMMODITIES TOTAL	2,568,197	2,562,226	2,909,121	2,690,577
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	54,188	54,737	52,000	47,949
4015	SALES DISCOUNTS	3,810	8,474	6,000	7,411
4020	CASH (OVER) SHORT	529	361	503	(548)
4080	EMPLOYEE SUGGESTIONS & AWARDS	19,182	15,198	16,520	13,929
4509	OTHER TAXES	37,773	36,295	37,723	37,723
4510	GROSS RECEIPTS TAX	1,934,368	1,749,468	1,707,156	1,685,475
4520	LICENSES & PERMITS	77,278	102,187	67,588	58,580
4531	CIVIC CONTRIBUTIONS	152,546	127,972	194,824	194,941
4610	PROPERTY & LIAB./INS & UNINSUR	400,607	501,862	632,108	495,508
4666	INVENTORY ADJUSTMENTS	11,170	(20,890)	10,800	2,861
4700	UTILITY BAD DEBT EXPENSE	279,843	358,769	350,000	257,725
5730	BANK CHARGES	153,071	216,131	238,200	249,733
6100	ADMINISTRATIVE CHARGES - CITY	86,991	62,156	-	-
9005	DUPLICATE CHARGES	(46,331)	(49,728)	(51,633)	(51,308)
	FIXED & SUNDRY TOTAL	3,165,025	3,162,992	3,261,789	2,999,979
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS & POOLED LOAN	5,361,435	5,145,328	4,249,993	4,249,993
5723	INTEREST - DEPOSITS	31,642	14,704	12,100	15,454
5725	CAPITALIZED INTEREST	(27,409)	(97,542)	(55,000)	189,026
5729	INTEREST OTHER	35,201	441	-	-
5731	AMORTIZAT. OF BOND DISC. & EXP.	(417,177)	(339,045)	158,115	158,115
	INTEREST EXPENSES TOTAL	4,983,692	4,723,886	4,365,208	4,612,588
<u>MISCELLANEOUS</u>					
9000	CITY DISTRIBUTION	5,125,280	4,767,268	5,365,879	5,365,879
9010	CONTINGENCY	-	-	500,000	-
9030	DEPRECIATION	15,558,060	15,253,516	15,300,000	15,300,043
9050	EXTRAORDINARY EXPENSE	9,465	1,200,000	25,000	761,258
	MISCELLANEOUS TOTAL	20,692,805	21,220,784	21,190,879	21,427,180
	GRAND TOTAL	\$ 103,350,633	\$ 101,725,969	\$ 106,010,159	\$ 102,211,240

ELECTRIC REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 20,377,000	\$ 20,601,270	\$ 224,270
OUTSIDE CITY	5,058,700	5,102,064	43,364
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,551,700	30,040,608	488,908
OUTSIDE CITY	4,948,700	5,008,574	59,874
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	608,728	860,700	251,972
GENERAL SERVICE	1,040,360	1,661,716	621,356
UNBILLED SERVICE REVENUE	-	100,900	100,900
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	81,600	81,856	256
GENERAL SERVICE	1,084,000	1,086,721	2,721
STREET & TRAFFIC SIGNALS	843,000	843,403	403
TOTAL	63,593,788	65,387,812	1,794,024
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	1,153,800	1,114,500	(39,300)
 TOTAL OPERATING REVENUES	 64,747,588	 66,502,312	 1,754,724
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	75,600	70,284	(5,316)
GRANT REVENUE	4,400	4,486	86
REVENUE FOR CITY BILLING	83,900	83,978	78
MISCELLANEOUS INCOME	44,300	47,599	3,299
GAIN (LOSS) ON DISPOSITION OF PROPERTY	22,200	33,275	11,075
TOTAL NON-OPERATING REVENUES	230,400	239,622	9,222
 REVENUES BEFORE CAPITAL CONTRIBUTIONS	 64,977,988	 66,741,934	 1,763,946
 <u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	100,000	283,321	183,321
TOTAL CAPITAL CONTRIBUTIONS	100,000	283,321	183,321
 TOTAL REVENUES	 \$ 65,077,988	 \$ 67,025,255	 \$ 1,947,267

WATER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 3,839,900	\$ 4,024,173	\$ 184,273
OUTSIDE CITY	1,339,000	1,357,451	18,451
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	4,657,500	4,685,675	28,175
OUTSIDE CITY	2,179,200	2,189,744	10,544
UNBILLED SERVICE REVENUE	-	99,800	99,800
SALES FOR RESALE	812,600	853,915	41,315
FIRE PROTECTION	126,300	126,045	(255)
TOTAL	12,954,500	13,336,803	382,303
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	101,700	119,259	17,559
TOTAL OPERATING REVENUES	13,056,200	13,456,062	399,862
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	12,900	14,439	1,539
GRANT REVENUE	200	230	30
REVENUE FOR CITY BILLING	58,300	58,313	13
MISCELLANEOUS INCOME	27,900	36,132	8,232
GAIN (LOSS) ON DISPOSITION OF PROPERTY	9,722	9,722	-
TOTAL NON-OPERATING REVENUES	109,022	118,836	9,814
REVENUES BEFORE CAPITAL CONTRIBUTIONS	13,165,222	13,574,898	409,676
 <u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	143,700	153,495	9,795
CONTRIBUTED CAPITAL - CASH	106,100	474,427	368,327
CONTRIBUTED CAPITAL - NONCASH	-	159,693	159,693
TOTAL CAPITAL CONTRIBUTIONS	249,800	787,615	537,815
 TOTAL REVENUES	 \$ 13,415,022	 \$ 14,362,513	 \$ 947,491

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,088,400	\$ 1,081,772	\$ (6,628)
OUTSIDE CITY	184,700	185,276	576
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,486,300	2,498,975	12,675
OUTSIDE CITY	358,800	359,334	534
<i>HEAT ONLY:</i>			
RESIDENTIAL	11,000	10,703	(297)
GENERAL SERVICE	2,300	2,199	(101)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	13,448	(20,233)	(33,681)
GENERAL SERVICE	606,728	467,063	(139,665)
COMPRESSED NATURAL GAS	1,000	1,200	200
UNBILLED SERVICE REVENUE	-	9,100	9,100
TOTAL	4,752,676	4,595,389	(157,287)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	63,600	52,588	(11,012)
TOTAL OPERATING REVENUES	4,816,276	4,647,977	(168,299)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	4,800	(136,226)	(141,026)
GRANT REVENUE	33	33	-
RENTAL INCOME	380	-	(380)
REVENUE FOR CITY BILLING	1,198	1,198	-
GAS PIPING & APPLIANCE SALES	30,500	57,844	27,344
GAS PIPING & APPLIANCE COSTS	(24,900)	(35,718)	(10,818)
MISCELLANEOUS INCOME	1,800	1,865	65
GAIN (LOSS) ON DISPOSITION OF PROPERTY	46	46	-
TOTAL NON-OPERATING REVENUES	13,857	(110,958)	(124,815)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	4,830,133	4,537,019	(293,114)
<u>CONTRIBUTED CAPITAL - CASH</u>	765	1,030	265
TOTAL REVENUES	\$ 4,830,898	\$ 4,538,049	\$ (292,849)

WASTEWATER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,508,900	\$ 4,545,949	\$ 37,049
OUTSIDE CITY	547,800	552,684	4,884
<i>GENERAL SERVICE:</i>			
INSIDE CITY	4,781,200	4,951,903	170,703
OUTSIDE CITY	1,007,700	1,070,025	62,325
REVENUE FROM ST. LUCIE COUNTY	375,100	374,293	(807)
UNBILLED SERVICE REVENUE	-	46,200	46,200
TOTAL	11,220,700	11,541,054	320,354
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	121,600	142,707	21,107
TOTAL OPERATING REVENUES	11,342,300	11,683,761	341,461
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	11,500	12,464	964
GRANT REVENUE	195	195	-
REVENUE FOR CITY BILLING	43,700	43,711	11
MISCELLANEOUS INCOME	2,100	3,297	1,197
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,800	1,857	57
TOTAL NON-OPERATING REVENUES	59,295	61,524	2,229
REVENUES BEFORE CAPITAL CONTRIBUTIONS	11,401,595	11,745,285	343,690
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	54,700	86,001	31,301
CONTRIBUTED CAPITAL - CASH	-	13,934	13,934
CONTRIBUTED CAPITAL - NONCASH	-	172,229	172,229
TOTAL CAPITAL CONTRIBUTIONS	54,700	272,164	217,464
TOTAL REVENUES	\$ 11,456,295	\$ 12,017,449	\$ 561,154

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 179,824	\$ 179,941	\$ 117
GIFT SHOP SALES	109,400	100,923	(8,477)
BOAT TOURS	36,100	35,088	(1,012)
DONATIONS	2,000	1,642	(358)
ADMISSIONS	14,500	14,282	(218)
TEACHING INCOME & CAMPS	20,300	15,641	(4,659)
MEMBERSHIPS	1,200	220	(980)
FUND RAISING INCOME	1,000	-	(1,000)
<i>TOTAL OPERATING REVENUES</i>	364,324	347,737	(16,587)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT AND OTHER INCOME	250	313	63
GRANT REVENUE	5,000	6,670	1,670
GAIN (LOSS) ON DISPOSITION OF PROPERTY	5,200	3,354	(1,846)
<i>TOTAL NON-OPERATING REVENUES</i>	10,450	10,337	(113)
<i>TOTAL REVENUES</i>	\$ 374,774	\$ 358,074	\$ (16,700)

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 198,307	\$ 188,059	\$ (10,248)
COMMON CARRIER TELECOM SERVICES	63,000	63,000	-
FIBER BANDWIDTH CONNECTIONS	107,665	111,081	3,416
DARK FIBER TRANSMISSION	18,983	24,571	5,588
WIRELESS BROADBAND INTERNET ACCESS	6,065	4,134	(1,931)
WIRELESS BANDWIDTH CONNECTIONS	<u>5,379</u>	<u>4,080</u>	<u>(1,299)</u>
<i>TOTAL OPERATING REVENUES</i>	399,399	394,925	(4,474)
<u>NON-OPERATING REVENUES</u>			
GRANT REVENUE	<u>-</u>	<u>22</u>	<u>22</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>-</u>	<u>22</u>	<u>22</u>
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	399,399	394,947	(4,452)
<u>CONTRIBUTED CAPITAL - CASH</u>	<u>12,900</u>	<u>49,255</u>	<u>36,355</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 412,299</u></u>	<u><u>\$ 444,202</u></u>	<u><u>\$ 31,903</u></u>

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	<u>\$ 1,661,095</u>	<u>\$ 1,653,680</u>	<u>\$ (7,415)</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>1,661,095</u>	<u>1,653,680</u>	<u>(7,415)</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 1,661,095</u></u>	<u><u>\$ 1,653,680</u></u>	<u><u>\$ (7,415)</u></u>

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 127,301	\$ 125,729	\$ (1,572)
1020	OVERTIME	500	126	(374)
2110	ADVERTISING	7,564	7,939	375
2131	MAINTENANCE OF BUILDINGS	5,747	12,301	6,554
2132	MAINTENANCE OF VEHICLES	450	-	(450)
2133	MAINTENANCE OF EQUIPMENT	400	292	(108)
2139	MAINTENANCE CONTRACTS	15,000	12,503	(2,497)
2140	POSTAGE	1,600	923	(677)
2151	PRINTING	1,400	236	(1,164)
2166	PROFESSIONAL FEES - OTHER	2,700	694	(2,006)
2170	TRAINING	475	239	(236)
2171	TRAVEL	300	164	(136)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,810	3,245	(565)
2200	UTILITIES	10,600	10,262	(338)
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,200	2,967	(1,233)
2250	COMMUNITY RELATIONS	-	1,000	1,000
2260	MEMBERSHIPS - PROFESSIONAL	310	110	(200)
2262	MEMBERSHIPS - CIVIC	250	50	(200)
3311	OFFICE SUPPLIES	2,500	3,015	515
3316	OPERATING SUPPLIES	46,500	46,646	146
3331	GAS, OIL & LUBRICANTS	200	167	(33)
4010	COST OF GOODS SOLD	52,000	47,949	(4,051)
4015	SALES DISCOUNTS	6,000	7,411	1,411
4020	CASH (OVER) SHORT	125	140	15
4050	RETIREMENT	23,656	14,234	(9,422)
4060	FICA	9,777	9,216	(561)
4070	EMPLOYEES' INSURANCE	26,889	22,660	(4,229)
4090	VACATION PAY EXPENSE	-	(418)	(418)
4100	SICK PAY EXPENSE	-	3,736	3,736
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	100	88	(12)
4600	WORKERS' COMPENSATION	512	1,192	680
4610	PROPERTY & LIAB/INS & UNINSUR	3,286	2,899	(387)
4666	INVENTORY ADJUSTMENTS	800	509	(291)
5730	BANK CHARGES	4,200	3,801	(399)
9000	DISTRIBUTION TO CITY OF FT. PIERCE	2,024	2,024	-
9030	DEPRECIATION EXPENSE	9,889	10,316	427
	TOTALS	<u>\$ 374,774</u>	<u>\$ 358,074</u>	<u>\$ (16,700)</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 977,869	\$ 1,011,359	\$ 33,490
1020	OVERTIME	195,000	230,510	35,510
2170	TRAINING	765	389	(376)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	2,040	1,132	(908)
4050	RETIREMENT	182,476	150,939	(31,537)
4060	FICA	89,724	90,809	1,085
4070	EMPLOYEES' INSURANCE	183,982	153,067	(30,915)
4090	VACATION PAY EXPENSE	-	(9,158)	(9,158)
4100	SICK PAY EXPENSE	-	(3,319)	(3,319)
4110	NET OPEB EXPENSE	3,067	3,067	-
4600	WORKERS' COMPENSATION	11,148	10,101	(1,047)
4610	PROPERTY & LIAB/INS & UNINSUR	4,704	4,464	(240)
	TOTALS	<u>\$ 1,661,095</u>	<u>\$ 1,653,680</u>	<u>\$ (7,415)</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 17,936	\$ 18,005	\$ 69
2170	TRAINING	14,247	9,456	(4,791)
2171	TRAVEL	600	451	(149)
2172	CAR ALLOWANCE	11,800	11,934	134
2240	BUSINESS RELATIONS	-	426	426
2262	MEMBERSHIPS - CIVIC	1,341	1,315	(26)
4060	FICA	1,372	1,546	174
4070	EMPLOYEES' INSURANCE	51,016	44,037	(6,979)
4600	WORKERS' COMPENSATION	300	267	(33)
4610	PROPERTY & LIAB/INS & UNINSUR	72	66	(6)
	TOTALS	<u>\$ 98,684</u>	<u>\$ 87,503</u>	<u>\$ (11,181)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 200,719	\$ 201,051	\$ 332
1020	OVERTIME	1,000	817	(183)
2139	MAINTENANCE CONTRACTS	660	666	6
2151	PRINTING	500	-	(500)
2164	PROFESSIONAL FEES - CONS/ENG	4,575	-	(4,575)
2170	TRAINING	4,007	4,441	434
2171	TRAVEL	580	955	375
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	760	868	108
2230	EMPLOYEE RELATIONS	765	614	(151)
2240	BUSINESS RELATIONS	1,100	1,042	(58)
2250	COMMUNITY RELATIONS	5	5	-
2260	MEMBERSHIPS - PROFESSIONAL	510	536	26
2262	MEMBERSHIPS - CIVIC	1,530	675	(855)
3311	OFFICE SUPPLIES	1,300	1,459	159
3313	SUBSCRIPTIONS	133	150	17
3316	OPERATING SUPPLIES	-	107	107
4050	RETIREMENT	37,338	34,157	(3,181)
4060	FICA	15,432	12,498	(2,934)
4070	EMPLOYEES' INSURANCE	28,328	23,857	(4,471)
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,020	-	(1,020)
4090	VACATION PAY EXPENSE	-	2,542	2,542
4100	SICK PAY EXPENSE	-	1,393	1,393
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	130	130	-
4600	WORKERS' COMPENSATION	300	272	(28)
4610	PROPERTY & LIAB/INS & UNINSUR	1,324	1,200	(124)
9030	DEPRECIATION EXPENSE	1,387	1,549	162
	TOTALS	<u>\$ 308,972</u>	<u>\$ 296,553</u>	<u>\$ (12,419)</u>

DEPT. 12 - ATTORNEY

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 90,753	\$ 91,106	\$ 353
2166	PROFESSIONAL FEES - OTHER	20,400	847	(19,553)
2170	TRAINING	2,500	645	(1,855)
2171	TRAVEL	200	-	(200)
3311	OFFICE SUPPLIES	50	-	(50)
3313	SUBSCRIPTIONS	134	156	22
4070	EMPLOYEES' INSURANCE	13,832	11,752	(2,080)
4600	WORKERS' COMPENSATION	84	78	(6)
	TOTALS	<u>\$ 127,953</u>	<u>\$ 104,584</u>	<u>\$ (23,369)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 199,359	\$ 212,326	\$ 12,967
1020	OVERTIME	500	400	(100)
2110	ADVERTISING	10,500	14,616	4,116
2139	MAINTENANCE CONTRACTS	648	734	86
2140	POSTAGE	200	131	(69)
2151	PRINTING	100	99	(1)
2164	PROFESSIONAL FEES - CONS/ENG	28,500	16,065	(12,435)
2166	PROFESSIONAL FEES - OTHER	50,000	39,150	(10,850)
2170	TRAINING	22,000	16,305	(5,695)
2171	TRAVEL	120	13	(107)
2172	CAR ALLOWANCE	3,300	3,410	110
2190	COMMUNICATIONS	1,940	1,080	(860)
2230	EMPLOYEE RELATIONS	1,500	1,727	227
2240	BUSINESS RELATIONS	70	70	-
2260	MEMBERSHIPS - PROFESSIONAL	1,000	1,041	41
3311	OFFICE SUPPLIES	3,000	4,843	1,843
3313	SUBSCRIPTIONS	2,000	1,843	(157)
4050	RETIREMENT	36,994	36,322	(672)
4060	FICA	15,289	15,447	158
4070	EMPLOYEES' INSURANCE	46,775	38,989	(7,786)
4080	EMPLOYEE SUGGESTIONS & AWARDS	9,000	7,661	(1,339)
4090	VACATION PAY EXPENSE	-	925	925
4100	SICK PAY EXPENSE	-	(5,288)	(5,288)
4110	NET OPEB EXPENSE	818	818	-
4600	WORKERS' COMPENSATION	240	213	(27)
4610	PROPERTY & LIAB/INS & UNINSUR	1,850	1,610	(240)
9030	DEPRECIATION EXPENSE	2,105	2,352	247
	TOTALS	<u>\$ 437,808</u>	<u>\$ 412,902</u>	<u>\$ (24,906)</u>

DEPT. 18 - RISK MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 289,768	\$ 286,108	\$ (3,660)
1020	OVERTIME	300	302	2
2132	MAINTENANCE OF VEHICLES	2,500	868	(1,632)
2140	POSTAGE	100	69	(31)
2151	PRINTING	50	86	36
2164	PROFESSIONAL FEES - CONS/ENG	43,000	47,743	4,743
2166	PROFESSIONAL FEES - OTHER	9,500	5,780	(3,720)
2170	TRAINING	10,179	9,504	(675)
2171	TRAVEL	100	6	(94)
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	960	947	(13)
2230	EMPLOYEE RELATIONS	3,443	3,479	36
2260	MEMBERSHIPS - PROFESSIONAL	1,700	1,895	195
3311	OFFICE SUPPLIES	5,100	2,952	(2,148)
3313	SUBSCRIPTIONS	350	201	(149)
3331	GAS, OIL & LUBRICANTS	1,300	1,192	(108)
4050	RETIREMENT	30,517	27,459	(3,058)
4060	FICA	22,190	20,862	(1,328)
4070	EMPLOYEES' INSURANCE	67,983	57,365	(10,618)
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,500	6,268	(232)
4090	VACATION PAY EXPENSE	-	(3,273)	(3,273)
4100	SICK PAY EXPENSE	-	3,182	3,182
4110	NET OPEB EXPENSE	1,022	1,022	-
4600	WORKERS' COMPENSATION	480	432	(48)
4610	PROPERTY & LIAB/INS & UNINSUR	2,625	2,330	(295)
	TOTALS	<u>\$ 506,267</u>	<u>\$ 483,379</u>	<u>\$ (22,888)</u>

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 533,633	\$ 533,707	\$ 74
1020	OVERTIME	200	89	(111)
2110	ADVERTISING	1,400	1,513	113
2139	MAINTENANCE CONTRACTS	2,600	2,620	20
2140	POSTAGE	12	12	-
2151	PRINTING	-	(70)	(70)
2161	PROFESSIONAL FEES - AUDIT	36,200	42,890	6,690
2164	PROFESSIONAL FEES - CONS/ENG	8,300	11,567	3,267
2166	PROFESSIONAL FEES - OTHER	20,000	20,000	-
2170	TRAINING	12,575	7,686	(4,889)
2171	TRAVEL	300	281	(19)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	2,030	2,031	1
2230	EMPLOYEE RELATIONS	-	70	70
2260	MEMBERSHIPS - PROFESSIONAL	950	1,660	710
3311	OFFICE SUPPLIES	5,200	5,630	430
3313	SUBSCRIPTIONS	275	285	10
4020	CASH (OVER) SHORT	-	(1,045)	(1,045)
4050	RETIREMENT	91,689	83,963	(7,726)
4060	FICA	40,838	38,612	(2,226)
4070	EMPLOYEES' INSURANCE	130,144	114,407	(15,737)
4090	VACATION PAY EXPENSE	-	559	559
4100	SICK PAY EXPENSE	-	(1,471)	(1,471)
4110	NET OPEB EXPENSE	2,249	2,249	-
4600	WORKERS' COMPENSATION	660	594	(66)
4610	PROPERTY & LIAB/INS & UNINSUR	6,120	5,458	(662)
4640	UNEMPLOYMENT CLAIMS	28,316	-	(28,316)
5730	BANK CHARGES	234,000	245,932	11,932
9030	DEPRECIATION EXPENSE	716	400	(316)
	TOTALS	<u>\$ 1,163,567</u>	<u>\$ 1,124,789</u>	<u>\$ (38,778)</u>

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 165,079	\$ 164,386	\$ (693)
1020	OVERTIME	2,000	3,918	1,918
2132	MAINTENANCE OF VEHICLES	1,000	1,661	661
2133	MAINTENANCE OF EQUIPMENT	3,150	4,087	937
2139	MAINTENANCE CONTRACTS	6,500	150	(6,350)
2140	POSTAGE	300	37	(263)
2151	PRINTING	985	552	(433)
2170	TRAINING	1,620	2,257	637
2171	TRAVEL	226	193	(33)
2190	COMMUNICATIONS	2,860	2,765	(95)
2200	UTILITIES	28,750	26,935	(1,815)
2260	MEMBERSHIPS - PROFESSIONAL	300	25	(275)
3311	OFFICE SUPPLIES	1,395	1,415	20
3316	OPERATING SUPPLIES	15,415	5,055	(10,360)
3331	GAS, OIL & LUBRICANTS	1,821	2,949	1,128
3340	SMALL TOOLS	940	1,038	98
4050	RETIREMENT	30,926	23,262	(7,664)
4060	FICA	12,782	9,825	(2,957)
4070	EMPLOYEES' INSURANCE	47,793	42,755	(5,038)
4090	VACATION PAY EXPENSE	-	5,955	5,955
4100	SICK PAY EXPENSE	-	761	761
4110	NET OPEB EXPENSE	1,022	1,022	-
4520	LICENSES & PERMITS	2,075	50	(2,025)
4600	WORKERS' COMPENSATION	2,934	2,526	(408)
4610	PROPERTY & LIAB/INS & UNINSUR	39,662	30,803	(8,859)
4666	INVENTORY ADJUSTMENTS	10,000	2,352	(7,648)
9030	DEPRECIATION EXPENSE	32,797	32,549	(248)
	TOTALS	<u>\$ 412,332</u>	<u>\$ 369,283</u>	<u>\$ (43,049)</u>

DEPT. 31 - DIRECTOR OF SHARED SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 100,937	\$ 100,938	\$ 1
2122	RENTALS	-	(23)	(23)
2151	PRINTING	-	21	21
2170	TRAINING	1,300	708	(592)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	940	872	(68)
2240	BUSINESS RELATIONS	-	31	31
2260	MEMBERSHIPS - PROFESSIONAL	165	-	(165)
3311	OFFICE SUPPLIES	50	53	3
3316	OPERATING SUPPLIES	100	49	(51)
4050	RETIREMENT	18,683	17,381	(1,302)
4060	FICA	7,722	7,646	(76)
4070	EMPLOYEES' INSURANCE	18,089	15,297	(2,792)
4090	VACATION PAY EXPENSE	-	4,886	4,886
4100	SICK PAY EXPENSE	-	893	893
4110	NET OPEB EXPENSE	204	205	1
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	640	571	(69)
	TOTALS	<u>\$ 154,050</u>	<u>\$ 154,741</u>	<u>\$ 691</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 812,036	\$ 779,570	\$ (32,466)
1020	OVERTIME	1,500	715	(785)
2110	ADVERTISING	35,000	10,504	(24,496)
2132	MAINTENANCE OF VEHICLES	2,000	1,573	(427)
2139	MAINTENANCE CONTRACTS	509,000	453,293	(55,707)
2140	POSTAGE	500	613	113
2151	PRINTING	100	57	(43)
2166	PROFESSIONAL FEES - OTHER	5,451	10,600	5,149
2170	TRAINING	25,871	23,181	(2,690)
2171	TRAVEL	825	946	121
2172	CAR ALLOWANCE	9,900	9,900	-
2190	COMMUNICATIONS	15,100	13,779	(1,321)
2230	EMPLOYEE RELATIONS	500	500	-
2260	MEMBERSHIPS - PROFESSIONAL	350	350	-
3311	OFFICE SUPPLIES	3,800	3,689	(111)
3313	SUBSCRIPTIONS	150	156	6
3316	OPERATING SUPPLIES	240,000	239,195	(805)
3331	GAS, OIL & LUBRICANTS	4,080	2,529	(1,551)
3340	SMALL TOOLS	300	247	(53)
4050	RETIREMENT	150,586	135,649	(14,937)
4060	FICA	62,236	60,117	(2,119)
4070	EMPLOYEES' INSURANCE	158,988	132,408	(26,580)
4090	VACATION PAY EXPENSE	-	118	118
4100	SICK PAY EXPENSE	-	(8,859)	(8,859)
4110	NET OPEB EXPENSE	3,476	3,476	-
4520	LICENSES	1,125	844	(281)
4600	WORKERS' COMPENSATION	972	853	(119)
4610	PROPERTY & LIAB/INS & UNINSUR	14,985	10,273	(4,712)
4640	UNEMPLOYMENT CLAIMS	1,650	1,925	275
9030	DEPRECIATION EXPENSE	148,884	159,761	10,877
	TOTALS	<u>\$ 2,209,365</u>	<u>\$ 2,047,962</u>	<u>\$ (161,403)</u>

DEPT. 33 - FEDERAL BUILDING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,000	\$ -	\$ (1,000)
2131	MAINTENANCE OF BUILDINGS	15,000	9,880	(5,120)
2133	MAINTENANCE OF EQUIPMENT	-	(201)	(201)
2139	MAINTENANCE CONTRACTS	13,000	5,267	(7,733)
2166	PROFESSIONAL FEES - OTHER	8,000	-	(8,000)
2200	UTILITIES	16,060	14,828	(1,232)
3316	OPERATING SUPPLIES	364	-	(364)
4509	OTHER TAXES	1,757	1,757	-
4520	LICENSES & PERMITS	78	-	(78)
4610	PROPERTY & LIAB/INS & UNINSUR	13,296	10,275	(3,021)
9030	DEPRECIATION EXPENSE	26,694	29,657	2,963
	TOTALS	<u>\$ 95,249</u>	<u>\$ 71,463</u>	<u>\$ (23,786)</u>

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 203,474	\$ 208,660	\$ 5,186
1020	OVERTIME	4,000	1,438	(2,562)
2122	RENTALS	3,068	7,575	4,507
2131	MAINTENANCE OF BUILDINGS	46,620	21,770	(24,850)
2132	MAINTENANCE OF VEHICLES	6,000	5,957	(43)
2133	MAINTENANCE OF EQUIPMENT	200	-	(200)
2139	MAINTENANCE CONTRACTS	79,415	77,177	(2,238)
2140	POSTAGE	5,000	6,542	1,542
2151	PRINTING	260	-	(260)
2164	PROFESSIONAL FEES - CONS/ENG	4,000	-	(4,000)
2166	PROFESSIONAL FEES - OTHER	7,121	2,805	(4,316)
2170	TRAINING	3,395	1,994	(1,401)
2171	TRAVEL	400	202	(198)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,910	3,945	35
2200	UTILITIES	98,460	94,236	(4,224)
2260	MEMBERSHIPS - PROFESSIONAL	606	1,082	476
3311	OFFICE SUPPLIES	1,560	2,476	916
3316	OPERATING SUPPLIES	6,120	6,185	65
3331	GAS, OIL & LUBRICANTS	6,500	6,876	376
3340	SMALL TOOLS	2,041	2,730	689
4050	RETIREMENT	38,589	40,908	2,319
4060	FICA	15,948	18,632	2,684
4070	EMPLOYEES' INSURANCE	41,661	35,308	(6,353)
4090	VACATION PAY EXPENSE	-	323	323
4100	SICK PAY EXPENSE	-	7,434	7,434
4110	NET OPEB EXPENSE	1,022	1,022	-
4520	LICENSES & PERMITS	156	170	14
4600	WORKERS' COMPENSATION	3,228	2,924	(304)
4610	PROPERTY & LIAB/INS & UNINSUR	3,099	2,799	(300)
9030	DEPRECIATION EXPENSE	12,471	13,495	1,024
	TOTALS	<u>\$ 601,624</u>	<u>\$ 577,965</u>	<u>\$ (23,659)</u>

DEPT. 41 - COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 57,784	\$ 56,991	\$ (793)
1020	OVERTIME	1,500	662	(838)
2110	ADVERTISING	4,696	5,956	1,260
2140	POSTAGE	2,101	18	(2,083)
2151	PRINTING	17,618	8,740	(8,878)
2164	PROFESSIONAL FEES - CONS/ENG	1,121	375	(746)
2170	TRAINING	1,110	294	(816)
2171	TRAVEL	-	17	17
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	5,540	12,321	6,781
2230	EMPLOYEE RELATIONS	13,827	10,906	(2,921)
2240	BUSINESS RELATIONS	2,757	-	(2,757)
2250	COMMUNITY RELATIONS	15,000	19,739	4,739
2260	MEMBERSHIPS - PROFESSIONAL	208	36	(172)
2262	MEMBERSHIPS - CIVIC	521	-	(521)
3311	OFFICE SUPPLIES	2,081	886	(1,195)
3313	SUBSCRIPTIONS	520	64	(456)
3316	OPERATING SUPPLIES	1,040	78	(962)
4050	RETIREMENT	10,973	9,822	(1,151)
4060	FICA	4,535	4,490	(45)
4070	EMPLOYEES' INSURANCE	10,654	10,063	(591)
4090	VACATION PAY EXPENSE	-	4,401	4,401
4100	SICK PAY EXPENSE	-	(177)	(177)
4110	NET OPEB EXPENSE	205	204	(1)
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	516	466	(50)
	TOTALS	<u>\$ 157,667</u>	<u>\$ 149,705</u>	<u>\$ (7,962)</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 952,154	\$ 957,404	\$ 5,250
1020	OVERTIME	2,000	4,333	2,333
2110	ADVERTISING	600	231	(369)
2122	RENTALS	1,637	1,476	(161)
2133	MAINTENANCE OF EQUIPMENT	3,289	449	(2,840)
2139	MAINTENANCE CONTRACTS	23,000	22,248	(752)
2140	POSTAGE	195,000	170,267	(24,733)
2151	PRINTING	30,000	27,057	(2,943)
2166	PROFESSIONAL FEES - OTHER	75,000	73,602	(1,398)
2170	TRAINING	12,892	9,485	(3,407)
2171	TRAVEL	60	39	(21)
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	4,030	3,337	(693)
2240	BUSINESS RELATIONS	41	64	23
2260	MEMBERSHIPS - PROFESSIONAL	220	401	181
2262	MEMBERSHIPS - CIVIC	766	660	(106)
2290	BILLING HOUSING AUTHORITY	15,000	9,133	(5,867)
3311	OFFICE SUPPLIES	10,710	11,101	391
3313	SUBSCRIPTIONS	600	440	(160)
3316	OPERATING SUPPLIES	7,500	7,149	(351)
4020	CASH (OVER) SHORT	378	357	(21)
4050	RETIREMENT	154,941	144,386	(10,555)
4060	FICA	72,993	68,741	(4,252)
4070	EMPLOYEES' INSURANCE	310,177	267,000	(43,177)
4090	VACATION PAY EXPENSE	-	(46)	(46)
4100	SICK PAY EXPENSE	-	(8,504)	(8,504)
4110	NET OPEB EXPENSE	5,316	5,316	-
4600	WORKERS' COMPENSATION	1,596	1,413	(183)
4610	PROPERTY & LIAB/INS & UNINSUR	13,711	12,416	(1,295)
9030	DEPRECIATION EXPENSE	14,894	30,282	15,388
	TOTALS	<u>\$ 1,915,105</u>	<u>\$ 1,826,837</u>	<u>\$ (88,268)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 128,713	\$ 126,416	\$ (2,297)
2110	ADVERTISING	500	-	(500)
2151	PRINTING	120	-	(120)
2164	PROFESSIONAL FEES - CONS/ENG	50,000	5,224	(44,776)
2170	TRAINING	3,100	1,313	(1,787)
2171	TRAVEL	600	384	(216)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,620	1,515	(105)
2260	MEMBERSHIPS - PROFESSIONAL	200	130	(70)
2262	MEMBERSHIPS - CIVIC	875	-	(875)
3311	OFFICE SUPPLIES	600	728	128
3313	SUBSCRIPTIONS	400	-	(400)
4050	RETIREMENT	10,765	9,971	(794)
4060	FICA	9,847	8,249	(1,598)
4070	EMPLOYEES' INSURANCE	18,220	15,473	(2,747)
4090	VACATION PAY EXPENSE	-	3,371	3,371
4110	NET OPEB EXPENSE	204	205	1
4600	WORKERS' COMPENSATION	240	202	(38)
4610	PROPERTY & LIAB/INS & UNINSUR	812	749	(63)
	TOTALS	<u>\$ 231,976</u>	<u>\$ 179,090</u>	<u>\$ (52,886)</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	<u>\$ 25,000</u>	<u>\$ 761,258</u>	<u>736,258</u>
	TOTALS	<u>\$ 25,000</u>	<u>\$ 761,258</u>	<u>\$ 736,258</u>

DEPT. 53 - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 44,844,423</u>	<u>\$ 42,947,570</u>	<u>\$ (1,896,853)</u>
	TOTALS	<u>\$ 44,844,423</u>	<u>\$ 42,947,570</u>	<u>\$ (1,896,853)</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 2,533,315	\$ 2,612,052	\$ 78,737
1020	OVERTIME	160,000	145,412	(14,588)
2110	ADVERTISING	520	-	(520)
2122	RENTALS	23,500	20,465	(3,035)
2132	MAINTENANCE OF VEHICLES	51,000	51,518	518
2133	MAINTENANCE OF EQUIPMENT	15,914	7,833	(8,081)
2139	MAINTENANCE CONTRACTS	388,720	368,781	(19,939)
2140	POSTAGE	1,040	184	(856)
2151	PRINTING	3,121	1,571	(1,550)
2166	PROFESSIONAL FEES - OTHER	15,200	9,746	(5,454)
2170	TRAINING	50,396	43,213	(7,183)
2171	TRAVEL	1,200	1,246	46
2172	CAR ALLOWANCE	11,470	11,900	430
2190	COMMUNICATIONS	21,860	22,519	659
2200	UTILITIES	92,700	91,023	(1,677)
2230	EMPLOYEE RELATIONS	999	918	(81)
2240	BUSINESS RELATIONS	500	568	68
2260	MEMBERSHIPS - PROFESSIONAL	220	351	131
2262	MEMBERSHIPS - CIVIC	624	405	(219)
3311	OFFICE SUPPLIES	3,121	3,267	146
3313	SUBSCRIPTIONS	639	218	(421)
3316	OPERATING SUPPLIES	287,041	282,663	(4,378)
3331	GAS, OIL & LUBRICANTS	115,591	132,376	16,785
3340	SMALL TOOLS	15,000	15,179	179
4050	RETIREMENT	466,537	448,871	(17,666)
4060	FICA	206,039	212,870	6,831
4070	EMPLOYEES' INSURANCE	595,191	502,390	(92,801)
4090	VACATION PAY EXPENSE	-	(200)	(200)
4100	SICK PAY EXPENSE	-	23,648	23,648
4110	NET OPEB EXPENSE	10,633	10,632	(1)
4520	LICENSES & PERMITS	1,470	1,054	(416)
4600	WORKERS' COMPENSATION	46,221	35,166	(11,055)
4610	PROPERTY & LIAB/INS & UNINSUR	162,951	135,085	(27,866)
9005	DUPLICATE CHARGES - CREDIT	(51,633)	(51,308)	325
9030	DEPRECIATION EXPENSE	4,645,969	4,382,620	(263,349)
	TOTALS	<u>\$ 9,877,069</u>	<u>\$ 9,524,236</u>	<u>\$ (352,833)</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 529,606	\$ 517,540	\$ (12,066)
1020	OVERTIME	9,000	8,881	(119)
2132	MAINTENANCE OF VEHICLES	1,678	1,790	112
2133	MAINTENANCE OF EQUIPMENT	1,750	63	(1,687)
2139	MAINTENANCE CONTRACTS	1,000	272	(728)
2140	POSTAGE	100	-	(100)
2151	PRINTING	1,200	952	(248)
2164	PROFESSIONAL FEES - CONS/ENG	42,000	36,418	(5,582)
2166	PROFESSIONAL FEES - OTHER	324	324	-
2170	TRAINING	22,714	19,459	(3,255)
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	15,770	13,577	(2,193)
2190	COMMUNICATIONS	4,860	5,502	642
2230	EMPLOYEE RELATIONS	165	165	-
2240	BUSINESS RELATIONS	85	127	42
2260	MEMBERSHIPS - PROFESSIONAL	1,000	130	(870)
3311	OFFICE SUPPLIES	2,300	2,956	656
3313	SUBSCRIPTIONS	1,500	139	(1,361)
3316	OPERATING SUPPLIES	3,000	1,346	(1,654)
3331	GAS, OIL & LUBRICANTS	3,500	3,644	144
4050	RETIREMENT	80,259	83,021	2,762
4060	FICA	41,203	40,076	(1,127)
4070	EMPLOYEES' INSURANCE	112,995	105,431	(7,564)
4090	VACATION PAY EXPENSE	-	5,012	5,012
4100	SICK PAY EXPENSE	-	(30,379)	(30,379)
4110	NET OPEB EXPENSE	1,636	1,636	-
4520	LICENSES & PERMITS	1,040	-	(1,040)
4600	WORKERS' COMPENSATION	2,916	2,645	(271)
4610	PROPERTY & LIAB/INS & UNINSUR	4,555	5,449	894
9030	DEPRECIATION EXPENSE	2,945	3,290	345
	TOTALS	<u>\$ 889,201</u>	<u>\$ 829,466</u>	<u>\$ (59,735)</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 119,709	\$ 122,024	\$ 2,315
2151	PRINTING	25	41	16
2170	TRAINING	1,000	50	(950)
2171	TRAVEL	500	54	(446)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,080	917	(163)
2260	MEMBERSHIPS - PROFESSIONAL	3,866	3,485	(381)
3311	OFFICE SUPPLIES	800	1,327	527
3313	SUBSCRIPTIONS	250	111	(139)
4060	FICA	9,158	8,623	(535)
4070	EMPLOYEES' INSURANCE	14,062	11,835	(2,227)
4090	VACATION PAY EXPENSE	-	(676)	(676)
4100	SICK PAY EXPENSE	-	999	999
4110	NET OPEB EXPENSE	204	204	-
4600	WORKERS' COMPENSATION	60	53	(7)
4610	PROPERTY & LIAB/INS & UNINSUR	641	585	(56)
	TOTALS	<u>\$ 156,515</u>	<u>\$ 154,792</u>	<u>\$ (1,723)</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,071,885	\$ 1,057,087	\$ (14,798)
1020	OVERTIME	103,000	105,894	2,894
2122	RENTALS	3,121	1,828	(1,293)
2131	MAINTENANCE OF BUILDINGS	5,150	27	(5,123)
2132	MAINTENANCE OF VEHICLES	12,957	13,191	234
2133	MAINTENANCE OF EQUIPMENT	51,716	48,981	(2,735)
2139	MAINTENANCE CONTRACTS	220,000	154,249	(65,751)
2140	POSTAGE	520	196	(324)
2151	PRINTING	2,601	4,335	1,734
2164	PROFESSIONAL FEES - CONS/ENG	45,000	15,095	(29,905)
2165	TEMPORARY LABOR	520	-	(520)
2166	PROFESSIONAL FEES - OTHER	20,808	17,191	(3,617)
2170	TRAINING	8,300	6,466	(1,834)
2171	TRAVEL	-	18	18
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	16,340	16,025	(315)
2200	UTILITIES	1,037,560	1,003,756	(33,804)
2230	EMPLOYEE RELATIONS	610	434	(176)
2240	BUSINESS RELATIONS	23	23	-
2260	MEMBERSHIPS - PROFESSIONAL	325	354	29
2262	MEMBERSHIPS - CIVIC	600	600	-
3311	OFFICE SUPPLIES	4,682	4,567	(115)
3313	SUBSCRIPTIONS	300	375	75
3316	OPERATING SUPPLIES	260,000	257,543	(2,457)
3320	CHEMICALS	830,000	623,864	(206,136)
3331	GAS, OIL & LUBRICANTS	29,651	28,730	(921)
3340	SMALL TOOLS	5,000	2,778	(2,222)
3360	PURCHASES FOR RESALE	4,621	9,277	4,656
4050	RETIREMENT	189,429	167,093	(22,336)
4060	FICA	89,879	85,745	(4,134)
4070	EMPLOYEES' INSURANCE	253,141	213,841	(39,300)
4090	VACATION PAY EXPENSE	-	3,782	3,782
4100	SICK PAY EXPENSE	-	21,887	21,887
4110	NET OPEB EXPENSE	4,703	4,702	(1)
4520	LICENSES & PERMITS	8,844	15,774	6,930
4600	WORKERS' COMPENSATION	28,903	24,119	(4,784)
4610	PROPERTY & LIAB/INS & UNINSUR	148,498	118,461	(30,037)
4640	UNEMPLOYMENT CLAIMS	3,575	3,575	-
9030	DEPRECIATION EXPENSE	1,392,599	1,458,030	65,431
	TOTALS	<u>\$ 5,860,021</u>	<u>\$ 5,495,053</u>	<u>\$ (364,968)</u>

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,122,045	\$ 1,090,727	\$ (31,318)
1020	OVERTIME	60,000	54,767	(5,233)
2110	ADVERTISING	112	-	(112)
2122	RENTALS	1,020	806	(214)
2132	MAINTENANCE OF VEHICLES	30,000	20,483	(9,517)
2133	MAINTENANCE OF EQUIPMENT	12,772	13,396	624
2139	MAINTENANCE CONTRACTS	130,000	55,851	(74,149)
2140	POSTAGE	43	28	(15)
2151	PRINTING	1,500	553	(947)
2166	PROFESSIONAL FEES - OTHER	7,140	5,872	(1,268)
2170	TRAINING	9,560	10,696	1,136
2171	TRAVEL	255	-	(255)
2190	COMMUNICATIONS	14,290	14,790	500
2200	UTILITIES	26,680	26,218	(462)
2230	EMPLOYEE RELATIONS	336	336	-
2260	MEMBERSHIPS - PROFESSIONAL	459	474	15
3311	OFFICE SUPPLIES	5,100	5,864	764
3313	SUBSCRIPTIONS	262	158	(104)
3316	OPERATING SUPPLIES	130,680	162,663	31,983
3331	GAS, OIL & LUBRICANTS	88,332	92,498	4,166
3340	SMALL TOOLS	23,177	19,859	(3,318)
4050	RETIREMENT	212,721	184,448	(28,273)
4060	FICA	90,426	81,607	(8,819)
4070	EMPLOYEES' INSURANCE	297,967	254,701	(43,266)
4090	VACATION PAY EXPENSE	-	1,494	1,494
4100	SICK PAY EXPENSE	-	14,713	14,713
4110	NET OPEB EXPENSE	5,316	5,316	-
4520	LICENSES & PERMITS	6,250	6,018	(232)
4600	WORKERS' COMPENSATION	35,639	28,912	(6,727)
4610	PROPERTY & LIAB/INS & UNINSUR	39,733	34,787	(4,946)
9030	DEPRECIATION EXPENSE	2,420,702	2,455,348	34,646
	TOTALS	<u>\$ 4,772,517</u>	<u>\$ 4,643,383</u>	<u>\$ (129,134)</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 616,427	\$ 604,484	\$ (11,943)
1020	OVERTIME	1,000	104	(896)
2132	MAINTENANCE OF VEHICLES	2,781	1,726	(1,055)
2133	MAINTENANCE OF EQUIPMENT	4,687	47	(4,640)
2139	MAINTENANCE CONTRACTS	600	200	(400)
2140	POSTAGE	510	11	(499)
2151	PRINTING	-	(6)	(6)
2164	PROFESSIONAL FEES - CONS/ENG	2,000	-	(2,000)
2166	PROFESSIONAL FEES - OTHER	510	315	(195)
2170	TRAINING	6,724	3,667	(3,057)
2171	TRAVEL	100	262	162
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	4,670	4,979	309
2200	UTILITIES	25,590	25,561	(29)
2230	EMPLOYEE RELATIONS	162	237	75
2240	BUSINESS RELATIONS	262	-	(262)
2260	MEMBERSHIPS - PROFESSIONAL	1,561	2,078	517
3311	OFFICE SUPPLIES	4,376	3,892	(484)
3316	OPERATING SUPPLIES	3,060	1,093	(1,967)
3331	GAS, OIL & LUBRICANTS	10,500	9,064	(1,436)
3340	SMALL TOOLS	260	-	(260)
4050	RETIREMENT	95,423	86,129	(9,294)
4060	FICA	47,233	46,470	(763)
4070	EMPLOYEES' INSURANCE	124,521	100,095	(24,426)
4090	VACATION PAY EXPENSE	-	(5,028)	(5,028)
4100	SICK PAY EXPENSE	-	3,138	3,138
4110	NET OPEB EXPENSE	2,249	2,249	-
4520	LICENSES & PERMITS	1,020	50	(970)
4600	WORKERS' COMPENSATION	5,340	4,786	(554)
4610	PROPERTY & LIAB/INS & UNINSUR	7,648	6,765	(883)
9030	DEPRECIATION EXPENSE	1,107	1,236	129
	TOTALS	<u>\$ 985,801</u>	<u>\$ 919,084</u>	<u>\$ (66,717)</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 815,363	\$ 797,830	\$ (17,533)
1020	OVERTIME	18,000	7,608	(10,392)
2110	ADVERTISING	3,121	1,018	(2,103)
2122	RENTALS	1,040	68	(972)
2132	MAINTENANCE OF VEHICLES	15,450	15,017	(433)
2133	MAINTENANCE OF EQUIPMENT	6,366	14,911	8,545
2139	MAINTENANCE CONTRACTS	4,000	810	(3,190)
2140	POSTAGE	1,041	7,838	6,797
2151	PRINTING	5,202	6,832	1,630
2164	PROFESSIONAL FEES - CONS/ENG	10,000	3,000	(7,000)
2166	PROFESSIONAL FEES - OTHER	1,561	1,150	(411)
2170	TRAINING	9,180	6,272	(2,908)
2171	TRAVEL	1,540	1,340	(200)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	11,630	10,066	(1,564)
2200	UTILITIES	13,120	13,112	(8)
2230	EMPLOYEE RELATIONS	515	516	1
2240	BUSINESS RELATIONS	24	36	12
2260	MEMBERSHIPS - PROFESSIONAL	8,323	3,017	(5,306)
3311	OFFICE SUPPLIES	2,601	3,366	765
3313	SUBSCRIPTIONS	312	-	(312)
3316	OPERATING SUPPLIES	114,444	82,829	(31,615)
3331	GAS, OIL & LUBRICANTS	30,000	33,629	3,629
3340	SMALL TOOLS	18,496	3,667	(14,829)
4050	RETIREMENT	136,455	108,046	(28,409)
4060	FICA	63,752	54,220	(9,532)
4070	EMPLOYEES' INSURANCE	192,920	167,426	(25,494)
4090	VACATION PAY EXPENSE	-	6,820	6,820
4100	SICK PAY EXPENSE	-	6,584	6,584
4110	NET OPEB EXPENSE	3,271	3,271	-
4520	LICENSES & PERMITS	9,331	5,462	(3,869)
4600	WORKERS' COMPENSATION	17,217	13,022	(4,195)
4610	PROPERTY & LIAB/INS & UNINSUR	38,326	9,759	(28,567)
4640	UNEMPLOYMENT CLAIMS	1,459	1,677	218
9030	DEPRECIATION EXPENSE	814,975	268,490	(546,485)
	TOTALS	<u>\$ 2,374,195</u>	<u>\$ 1,663,869</u>	<u>\$ (710,326)</u>

DEPT. 75 - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 2,090,000</u>	<u>\$ 1,815,812</u>	<u>\$ (274,188)</u>
	TOTALS	<u><u>\$ 2,090,000</u></u>	<u><u>\$ 1,815,812</u></u>	<u><u>\$ (274,188)</u></u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 565,633	\$ 564,604	\$ (1,029)
1020	OVERTIME	15,000	18,205	3,205
2110	ADVERTISING	1,500	-	(1,500)
2122	RENTALS	9,315	6,806	(2,509)
2131	MAINTENANCE OF BUILDINGS	10,300	349	(9,951)
2132	MAINTENANCE OF VEHICLES	4,635	4,597	(38)
2133	MAINTENANCE OF EQUIPMENT	8,000	3,503	(4,497)
2139	MAINTENANCE CONTRACTS	550,000	464,851	(85,149)
2140	POSTAGE	204	86	(118)
2151	PRINTING	2,288	(437)	(2,725)
2166	PROFESSIONAL FEES - OTHER	52,000	37,045	(14,955)
2170	TRAINING	6,642	6,500	(142)
2171	TRAVEL	49	143	94
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	4,420	4,900	480
2200	UTILITIES	544,980	533,504	(11,476)
2230	EMPLOYEE RELATIONS	210	209	(1)
2240	BUSINESS RELATIONS	-	381	381
2260	MEMBERSHIPS - PROFESSIONAL	390	390	-
3311	OFFICE SUPPLIES	3,500	4,314	814
3313	SUBSCRIPTIONS	52	-	(52)
3316	OPERATING SUPPLIES	56,884	72,963	16,079
3320	CHEMICALS	78,400	62,611	(15,789)
3331	GAS, OIL & LUBRICANTS	5,550	7,963	2,413
3340	SMALL TOOLS	6,000	7,916	1,916
4050	RETIREMENT	87,683	82,220	(5,463)
4060	FICA	44,418	44,260	(158)
4070	EMPLOYEES' INSURANCE	139,474	117,823	(21,651)
4090	VACATION PAY EXPENSE	-	6,639	6,639
4100	SICK PAY EXPENSE	-	11,894	11,894
4110	NET OPEB EXPENSE	2,862	2,863	1
4520	LICENSES & PERMITS	4,000	2,583	(1,417)
4600	WORKERS' COMPENSATION	9,516	10,152	636
4610	PROPERTY & LIAB/INS & UNINSUR	71,569	62,789	(8,780)
9030	DEPRECIATION EXPENSE	1,490,253	1,526,598	36,345
	TOTALS	<u>\$ 3,780,887</u>	<u>\$ 3,674,384</u>	<u>\$ (106,503)</u>

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 888,465	\$ 870,971	\$ (17,494)
1020	OVERTIME	50,000	48,305	(1,695)
2122	RENTALS	23,672	23,828	156
2132	MAINTENANCE OF VEHICLES	56,000	64,012	8,012
2133	MAINTENANCE OF EQUIPMENT	75,000	65,512	(9,488)
2139	MAINTENANCE CONTRACTS	60,000	25,920	(34,080)
2140	POSTAGE	55	-	(55)
2151	PRINTING	1,632	141	(1,491)
2164	PROFESSIONAL FEES - CONSULT/ENG.	-	13,500	13,500
2166	PROFESSIONAL FEES - OTHER	1,836	4,564	2,728
2170	TRAINING	6,174	4,381	(1,793)
2171	TRAVEL	-	92	92
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	10,520	11,349	829
2200	UTILITIES	206,010	205,574	(436)
2230	EMPLOYEE RELATIONS	299	299	-
2260	MEMBERSHIPS - PROFESSIONAL	255	110	(145)
3311	OFFICE SUPPLIES	2,754	2,432	(322)
3316	OPERATING SUPPLIES	128,010	126,598	(1,412)
3320	CHEMICALS	165,000	168,553	3,553
3331	GAS, OIL & LUBRICANTS	78,000	86,714	8,714
3340	SMALL TOOLS	6,562	2,181	(4,381)
4050	RETIREMENT	158,415	133,751	(24,664)
4060	FICA	71,793	64,776	(7,017)
4070	EMPLOYEES' INSURANCE	227,275	190,909	(36,366)
4090	VACATION PAY EXPENSE	-	530	530
4100	SICK PAY EXPENSE	-	975	975
4110	NET OPEB EXPENSE	4,294	4,294	-
4520	LICENSES & PERMITS	6,528	6,616	88
4600	WORKERS' COMPENSATION	19,816	15,108	(4,708)
4610	PROPERTY & LIAB/INS & UNINSUR	50,043	34,012	(16,031)
9030	DEPRECIATION EXPENSE	3,925,376	4,579,491	654,115
	TOTALS	<u>\$ 6,228,944</u>	<u>\$ 6,760,658</u>	<u>\$ 531,714</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2013	FINAL BUDGET FY 2013	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 112,455	\$ 111,726	\$ (729)
1020	OVERTIME	400	-	(400)
2110	ADVERTISING	2,120	2,269	149
2139	MAINTENANCE CONTRACTS	2,301	1,301	(1,000)
2140	POSTAGE	500	-	(500)
2151	PRINTING	500	21	(479)
2164	PROFESSIONAL FEES - CONSULT/ENG.	12,000	-	(12,000)
2166	PROFESSIONAL FEES - OTHER	99	99	-
2170	TRAINING	4,417	1,302	(3,115)
2171	TRAVEL	150	41	(109)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,660	1,561	(99)
2200	UTILITIES	50	48	(2)
2240	BUSINESS RELATIONS	300	63	(237)
3311	OFFICE SUPPLIES	350	229	(121)
3313	SUBSCRIPTIONS	486	399	(87)
3316	OPERATING SUPPLIES	1,900	1,309	(591)
3360	PURCHASES FOR RESALE	57,464	27,835	(29,629)
4050	RETIREMENT	20,889	15,506	(5,383)
4060	FICA	8,633	6,630	(2,003)
4070	EMPLOYEES' INSURANCE	27,923	23,589	(4,334)
4090	VACATION PAY EXPENSE	-	885	885
4100	SICK PAY EXPENSE	-	670	670
4110	NET OPEB EXPENSE	409	409	-
4520	LICENSES & PERMITS	900	600	(300)
4600	WORKERS' COMPENSATION	120	114	(6)
4610	PROPERTY & LIAB/INS & UNINSUR	1,442	1,437	(5)
4700	UTILITY BAD DEBT EXPENSE	300	231	(69)
9030	DEPRECIATION EXPENSE	76,810	78,982	2,172
	TOTALS	<u>\$ 337,878</u>	<u>\$ 280,556</u>	<u>\$ (57,322)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2013</u>	<u>FINAL BUDGET FY 2013</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 500	\$ -	\$ (500)
2131	MAINTENANCE OF BUILDINGS	138,688	141,459	2,771
2133	MAINTENANCE OF EQUIPMENT	2,546	115	(2,431)
2139	MAINTENANCE CONTRACTS	276,000	190,061	(85,939)
2166	PROFESSIONAL FEES - OTHER	20,000	1,685	(18,315)
2190	COMMUNICATIONS	33,370	36,458	3,088
2260	MEMBERSHIPS - PROFESSIONAL	35,910	35,910	-
3316	OPERATING SUPPLIES	3,529	1,864	(1,665)
4509	OTHER TAXES	35,966	35,966	-
4510	GROSS RECEIPTS TAX	1,707,156	1,685,475	(21,681)
4520	LICENSES & PERMITS	24,541	19,141	(5,400)
4531	CIVIC CONTRIBUTIONS	194,824	194,941	117
4700	UTILITY BAD DEBT EXPENSE	349,700	257,494	(92,206)
5721	INTEREST - BONDS & POOLED LOAN	4,249,993	4,249,993	-
5723	INTEREST - DEPOSITS	12,100	15,454	3,354
5725	CAPITALIZED INTEREST-WORK ORDR	(55,000)	189,026	244,026
5731	AMORTIZAT. OF BOND DISC. & EXP	158,115	158,115	-
9000	CITY DISTRIBUTION	5,363,855	5,363,855	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	279,427	265,597	(13,830)
	TOTALS	<u>\$ 13,331,220</u>	<u>\$ 12,842,609</u>	<u>\$ (488,611)</u>