

Director of Financial Services
"Committed to Quality"

MEMORANDUM

TO: Fort Pierce City Commission

FROM: Nina B. Hurtubise, CPA
FPUA Director of Financial Services

THROUGH: Clayton W. Lindstrom, P.E.
FPUA Director of Utilities

DATE: March 20, 2015

SUBJECT: City Commission Agenda Request for April 6, 2015 Meeting
FY 2014 Final Budget Amendment

A handwritten signature in blue ink, appearing to be "Nina B. Hurtubise", is written over the "FROM" field of the memorandum.

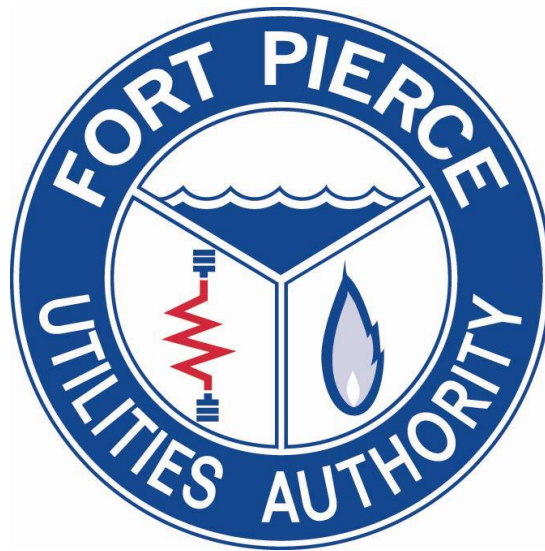
In accordance with the provisions of the City of Fort Pierce Charter, Article XII, Section 176 (12), I am requesting approval by the City Commission during the April 6, 2015 City Commission meeting, of FPUA's FY 2014 Final Budget Amendment.

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



REVISED FINAL BUDGET AMENDMENT

FISCAL YEAR 2014

RESOLUTION NO. UA 2015-08

A RESOLUTION AMENDING, SUPERSEDING AND RESCINDING RESOLUTION NO. UA 2015-05 AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014.

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 2014 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, 2014.

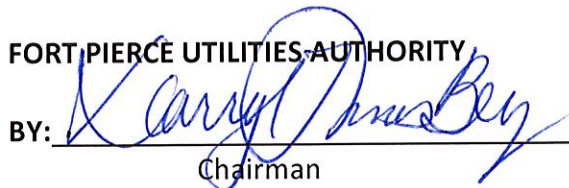
This Resolution is adopted this 17th day of March, 2015.

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. Thiess, P.E., Director of Utilities

FROM: Nina B. Hurtubise, CPA, Director of Financial Services 

DATE: March 11, 2015

SUBJECT: Resolution No. UA 2015-08, Revising the Final Budget Amendment for FY 2014

RECOMMENDATION:

Adopt as presented.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Revised Final Budget Amendment for FY 2014.

The Final Budget Amendment reflects revenues in the amount of \$102,250,385, an increase of \$1,633,563 (1.6%) as compared to the Amended FY 2014 Budget, which was approved by the Board on July 1, 2014. As well, the Final Budget Amendment reflects expenses in the amount of \$102,173,149 (budget basis), a decrease of \$3,899,708 (3.7%) from the Amended FY 2014 Budget figure of \$106,072,857. 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 Position. 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.

Increase in Net Position

FPUA's financial statements reflect an increase in net assets for FY 2014 in the amount of \$1,589,690, as compared to the \$3,505,035 decrease projected in the Amended FY 2014 Budget. The contributing factors to this variance were the company-wide reduction in expenses and higher than expected revenues in all four utility 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 increases in unit sales as compared to FY 2013 actual results. Sales revenues were above budgetary expectations in all utility systems.

	<u>Budget</u>	<u>Actual</u>	<u>(Decrease)</u>	<u>Percent</u>
Electric (MWh)	521,623	521,328	(295)	(0.06%)
Water (*)	2,458,375	2,506,826	48,451	1.97%
Wastewater (*)	1,459,447	1,460,019	572	0.04%
Natural Gas (ccf)	3,917,537	4,129,030	211,493	5.40%

* Thousands of Gallons

Expenses

The 3.7% decrease in budgetary expenses, in the amount of \$3,899,708 from the Amended FY 2014 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 for providing Employees' Insurance. Contracts with local healthcare providers for wellness checks and office visits for employees have contributed to this cost savings.
- Lower than projected Depreciation Expense. In recent years we have been updating the useful lives of our infrastructure assets. The need for these adjustments has leveled off in FY 2014.
- 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 Information Technology, Water Reclamation and Wastewater Collection departments made the largest impact in this area.

Summary

Fiscal Year 2014 was another year of maintaining effective cost controls and improving efficiency at 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

RevenuesDetail Expenses by Department

**FORT PIERCE UTILITIES AUTHORITY
FY 2014 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 65,862,200	\$ 66,665,469	\$ 803,269
WATER	14,416,030	15,048,345	632,315
NATURAL GAS	5,217,770	5,277,208	59,438
WASTEWATER	12,512,200	12,706,298	194,098
MOEC	470,191	431,207	(38,984)
FPUAnet	455,398	454,406	(992)
TCEC	1,683,033	1,667,452	(15,581)
<i>TOTAL REVENUES</i>	<i>\$ 100,616,822</i>	<i>\$ 102,250,385</i>	<i>\$ 1,633,563</i>
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 66,344,984	\$ 64,268,848	\$ (2,076,136)
WATER	15,551,553	15,605,959	54,406
NATURAL GAS	5,832,088	5,606,031	(226,057)
WASTEWATER	13,885,785	12,775,148	(1,110,637)
MOEC	470,191	431,207	(38,984)
FPUAnet	354,223	306,050	(48,173)
TCEC	1,683,033	1,667,452	(15,581)
<i>TOTAL EXPENSES</i>	<i>\$ 104,121,857</i>	<i>\$ 100,660,695</i>	<i>\$ (3,461,162)</i>
INCREASE (DECREASE) IN NET POSITION			
ELECTRIC	\$ (482,784)	\$ 2,396,621	\$ 2,879,405
WATER	(1,135,523)	(557,614)	577,909
NATURAL GAS	(614,318)	(328,823)	285,495
WASTEWATER	(1,373,585)	(68,850)	1,304,735
MOEC	-	-	-
FPUAnet	101,175	148,356	47,181
TCEC	-	-	-
<i>CHANGE IN NET POSITION</i>	<i>\$ (3,505,035)</i>	<i>\$ 1,589,690</i>	<i>\$ 5,094,725</i>

**ALLOCATION DISTRIBUTION
FY 2014**

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 431,207	\$ 431,207
02	TCEC	-	-	-	-	-	1,667,452	1,667,452
10	BOARD	5,782	33,953	20,168	3,971	17,985	-	81,859
11	DIRECTOR OF UTILITIES	17,477	128,854	76,539	15,071	68,252	-	306,193
12	ATTORNEY	7,175	44,845	26,638	5,245	23,754	-	107,657
15	HUMAN RESOURCES	49,521	132,054	113,459	19,630	91,758	-	406,422
18	RISK MANAGEMENT	30,226	179,467	106,602	20,991	95,062	-	432,348
21	FINANCE	66,122	540,815	321,241	63,255	286,464	-	1,277,897
22	MATERIALS MANAGEMENT	205,428	111,511	82,976	45,114	26,091	-	471,120
31	SHARED SERVICES	8,981	56,093	48,194	8,338	38,977	-	160,583
32	INFORMATION TECHNOLOGY SERVICES	137,335	746,956	641,777	111,034	519,034	-	2,156,136
33	FEDERAL BUILDING	-	48,296	7,189	3,452	8,752	-	67,689
35	FACILITIES	36,278	157,454	288,139	24,873	103,974	-	610,718
41	COMMUNICATIONS	9,302	72,910	43,308	8,528	38,619	-	172,667
43	CUSTOMER SERVICE	-	847,979	503,695	99,181	449,164	-	1,900,019
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,867	179,290	-	-	-	-	188,157
52	POWER GENERATION	-	427,125	-	-	-	-	427,125
53	ELECTRIC PURCHASES FOR RESALE	-	43,005,947	-	-	-	-	43,005,947
54	ELECTRIC TRANSMISSION & DISTRIBUTION	368,148	9,140,484	-	-	-	-	9,508,632
56	ELECTRIC & GAS ENGINEERING	55,011	800,354	-	-	-	-	855,365
61	DIRECTOR OF WATER/ WASTEWATER SYSTEMS	-	-	94,974	-	63,316	-	158,290
62	WATER RESOURCES	869	-	5,600,573	-	-	-	5,601,442
64	WATER DISTRIBUTION	135,947	-	4,750,023	-	-	-	4,885,970
66	WATER/WASTEWATER ENGINEERING	177,021	-	466,973	-	311,316	-	955,310
74	GAS OPERATIONS	78,093	-	-	2,417,621	-	-	2,495,714
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	2,274,450	-	-	2,274,450
82	WATER RECLAMATION	35,181	-	-	-	4,139,822	-	4,175,003
84	WASTEWATER COLLECTION	72,031	-	-	-	5,061,177	-	5,133,208
93	FPUAnet COMMUNICATIONS	2,946	-	-	-	-	306,050	308,996
99	ADMINISTRATIVE & GENERAL	4,713	7,614,461	2,413,491	485,277	1,431,631	-	11,949,573
	TOTALS	\$ 1,512,454	\$ 64,268,848	\$ 15,605,959	\$ 5,606,031	\$ 12,775,148	\$ 2,404,709	\$ 102,173,149

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2012	ACTUAL FY 2013	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 12,954,085	\$ 13,222,801	\$ 13,412,636	\$ 13,405,253
1020	OVERTIME	605,215	632,486	683,771	705,517
	<i>PERSONNEL SERVICES TOTAL</i>	<u>13,559,300</u>	<u>13,855,287</u>	<u>14,096,407</u>	<u>14,110,770</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	1,695,258	2,037,538	2,139,583	2,047,318
4060	FICA	982,833	1,011,967	1,071,292	1,027,370
4070	EMPLOYEES' INSURANCE	2,885,216	2,672,478	3,200,000	2,842,404
4090	VACATION PAY EXPENSE	33,103	29,443	-	(54,806)
4100	SICK PAY EXPENSE	78,010	43,910	-	157,484
4110	NET OPEB EXPENSE	53,000	55,000	57,000	58,000
4600	WORKERS' COMPENSATION	218,669	155,250	238,876	236,303
4640	UNEMPLOYMENT CLAIMS	15,489	7,177	35,000	(1,264)
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>5,961,578</u>	<u>6,012,763</u>	<u>6,741,751</u>	<u>6,312,809</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	74,021	44,046	39,219	29,266
2122	RENTALS	60,012	62,829	75,405	65,154
2131	MAINTENANCE OF BUILDINGS	181,565	185,786	215,974	151,012
2132	MAINTENANCE OF VEHICLES	188,449	182,393	143,831	118,570
2133	MAINTENANCE OF EQUIPMENT	118,990	158,988	139,112	74,516
2139	MAINTENANCE CONTRACTS	1,848,628	1,836,954	2,272,257	1,986,841
2140	POSTAGE	206,189	186,955	219,654	191,858
2151	PRINTING	44,824	50,781	68,603	59,153
2161	PROFESSIONAL FEES - AUDIT	52,080	42,890	41,580	35,630
2164	PROFESSIONAL FEES - CONS/ENG	324,372	148,987	272,410	150,227
2165	TEMPORARY LABOR	13,900	-	34,430	23,808
2166	PROFESSIONAL FEES - OTHER	332,010	231,469	330,081	255,427
2170	TRAINING	153,649	189,903	274,763	226,927
2171	TRAVEL	4,382	6,847	8,420	9,117
2172	CAR ALLOWANCE	159,159	149,361	145,123	144,236
2190	COMMUNICATIONS	155,550	175,771	169,280	159,733
2200	UTILITIES	2,177,537	2,045,057	2,057,328	2,061,596
2230	EMPLOYEE RELATIONS	35,423	23,377	35,565	34,025
2240	BUSINESS RELATIONS	3,793	2,831	4,475	3,634
2250	COMMUNITY RELATIONS	12,832	20,744	75,000	31,814
2260	MEMBERSHIPS - PROFESSIONAL	51,065	53,565	61,073	57,884
2262	MEMBERSHIPS - CIVIC	3,698	3,705	4,321	3,615
2290	BILLING - HOUSING AUTHORITY	6,547	9,133	11,000	11,361
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>6,208,675</u>	<u>5,812,372</u>	<u>6,698,904</u>	<u>5,885,404</u>
<u>PURCHASES FOR RESALE</u>					
3360	PURCHASES FOR RESALE	44,326,528	44,800,494	47,297,668	45,347,268
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>44,326,528</u>	<u>44,800,494</u>	<u>47,297,668</u>	<u>45,347,268</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2012	ACTUAL FY 2013	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	70,488	70,461	67,029	65,707
3313	SUBSCRIPTIONS	5,486	4,695	8,073	6,111
3316	OPERATING SUPPLIES	1,184,536	1,296,467	1,357,108	1,344,354
3320	CHEMICALS	844,436	855,028	1,111,080	896,626
3331	GAS, OIL & LUBRICANTS	404,318	408,331	422,481	453,905
3340	SMALL TOOLS	52,962	55,595	81,215	65,789
	COMMODITIES TOTAL	<u>2,562,226</u>	<u>2,690,577</u>	<u>3,046,986</u>	<u>2,832,492</u>
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	54,737	47,949	52,000	57,724
4015	SALES DISCOUNTS	8,474	7,411	7,000	11,718
4020	CASH (OVER) SHORT	361	(548)	254	(8,055)
4080	EMPLOYEE SUGGESTIONS & AWARDS	15,198	13,929	16,300	15,726
4509	OTHER TAXES	36,295	37,723	38,171	38,171
4510	GROSS RECEIPTS TAX	1,749,468	1,685,475	1,496,000	1,556,876
4520	LICENSES & PERMITS	102,187	58,580	63,730	51,566
4531	CIVIC CONTRIBUTIONS	127,972	194,941	216,266	175,033
4610	PROPERTY & LIAB./INS & UNINSUR	501,862	495,508	572,353	537,626
4666	INVENTORY ADJUSTMENTS	(20,890)	2,861	51,195	48,685
4700	UTILITY BAD DEBT EXPENSE	358,769	257,725	300,000	363,709
5730	BANK CHARGES	216,131	249,733	266,800	280,209
6100	ADMINISTRATIVE CHARGES - CITY	62,156	-	-	-
9005	DUPLICATE CHARGES	(49,728)	(51,308)	(48,600)	(50,259)
	FIXED & SUNDRY TOTAL	<u>3,162,992</u>	<u>2,999,979</u>	<u>3,031,469</u>	<u>3,078,729</u>
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS & POOLED LOAN	5,145,328	4,249,993	3,753,740	3,753,740
5723	INTEREST - DEPOSITS	14,704	15,454	13,050	12,478
5725	CAPITALIZED INTEREST	(97,542)	189,026	(75,000)	(178,248)
5729	INTEREST OTHER	441	-	71	87
5731	AMORTIZAT. OF BOND DISC. & EXP.	(339,045)	158,115	53,954	(5,696)
	INTEREST EXPENSES TOTAL	<u>4,723,886</u>	<u>4,612,588</u>	<u>3,745,815</u>	<u>3,582,361</u>
<u>MISCELLANEOUS</u>					
9000	CITY DISTRIBUTION	4,767,268	5,365,879	5,605,157	5,605,157
9010	CONTINGENCY	-	-	500,000	-
9030	DEPRECIATION	15,253,516	15,300,043	15,300,000	14,991,034
9050	EXTRAORDINARY EXPENSE	1,200,000	761,258	8,700	427,125
	MISCELLANEOUS TOTAL	<u>21,220,784</u>	<u>21,427,180</u>	<u>21,413,857</u>	<u>21,023,316</u>
	GRAND TOTAL	<u>\$ 101,725,969</u>	<u>\$ 102,211,240</u>	<u>\$ 106,072,857</u>	<u>\$ 102,173,149</u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 20,642,800	\$ 21,177,461	\$ 534,661
OUTSIDE CITY	5,111,000	5,149,250	38,250
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,157,500	29,533,839	376,339
OUTSIDE CITY	5,068,300	5,068,280	(20)
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	944,300	534,111	(410,189)
GENERAL SERVICE	1,595,100	952,530	(642,570)
UNBILLED SERVICE REVENUE	-	333,200	333,200
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	77,900	77,198	(702)
GENERAL SERVICE	1,074,000	1,074,443	443
STREET & TRAFFIC SIGNALS	833,400	827,254	(6,146)
TOTAL	64,504,300	64,727,566	223,266
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	1,035,500	1,073,624	38,124
 TOTAL OPERATING REVENUES	 65,539,800	 65,801,190	 261,390
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	50,300	25,425	(24,875)
GRANT REVENUE	1,400	909	(491)
REVENUE FOR CITY BILLING	83,500	83,547	47
MISCELLANEOUS INCOME	16,900	16,222	(678)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	70,300	96,941	26,641
 TOTAL NON-OPERATING REVENUES	 222,400	 223,044	 644
 REVENUES BEFORE CAPITAL CONTRIBUTIONS	 65,762,200	 66,024,234	 262,034
 <u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	100,000	641,235	541,235
 TOTAL CAPITAL CONTRIBUTIONS	 100,000	 641,235	 541,235
 TOTAL REVENUES	 \$ 65,862,200	 \$ 66,665,469	 \$ 803,269

WATER REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 4,302,500	\$ 4,324,772	\$ 22,272
OUTSIDE CITY	1,479,900	1,484,709	4,809
<i>GENERAL SERVICE:</i>			
INSIDE CITY	4,876,800	5,044,578	167,778
OUTSIDE CITY	2,277,500	2,458,551	181,051
UNBILLED SERVICE REVENUE	-	86,400	86,400
SALES FOR RESALE	795,500	798,698	3,198
FIRE PROTECTION	134,100	134,391	291
TOTAL	13,866,300	14,332,099	465,799
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	96,400	156,256	59,856
TOTAL OPERATING REVENUES	13,962,700	14,488,355	525,655
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	10,300	5,227	(5,073)
GRANT REVENUE	230	231	1
REVENUE FOR CITY BILLING	49,600	49,627	27
MISCELLANEOUS INCOME	25,200	19,472	(5,728)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	53,000	53,000	-
TOTAL NON-OPERATING REVENUES	138,330	127,557	(10,773)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	14,101,030	14,615,912	514,882
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	48,000	158,223	110,223
CONTRIBUTED CAPITAL - CASH	57,700	75,952	18,252
CONTRIBUTED CAPITAL - NONCASH	209,300	198,258	(11,042)
TOTAL CAPITAL CONTRIBUTIONS	315,000	432,433	117,433
TOTAL REVENUES	\$ 14,416,030	\$ 15,048,345	\$ 632,315

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,053,900	\$ 1,070,920	\$ 17,020
OUTSIDE CITY	181,100	180,945	(155)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,419,000	2,413,952	(5,048)
OUTSIDE CITY	367,100	376,095	8,995
<i>HEAT ONLY:</i>			
RESIDENTIAL	10,000	10,457	457
GENERAL SERVICE	1,900	2,081	181
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	38,000	28,763	(9,237)
GENERAL SERVICE	999,800	988,563	(11,237)
COMPRESSED NATURAL GAS	800	720	(80)
UNBILLED SERVICE REVENUE	-	46,600	46,600
<i>TOTAL</i>	<u>5,071,600</u>	<u>5,119,096</u>	<u>47,496</u>
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	<u>89,000</u>	<u>81,784</u>	<u>(7,216)</u>
<i>TOTAL OPERATING REVENUES</i>	5,160,600	5,200,880	40,280
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	3,200	1,640	(1,560)
GRANT REVENUE	-	28	28
REVENUE FOR CITY BILLING	9,800	9,772	(28)
GAS PIPING & APPLIANCE SALES	52,500	70,770	18,270
GAS PIPING & APPLIANCE COSTS	(31,600)	(30,047)	1,553
MISCELLANEOUS INCOME	-	12	12
GAIN (LOSS) ON DISPOSITION OF PROPERTY	770	777	7
<i>TOTAL NON-OPERATING REVENUES</i>	<u>34,670</u>	<u>52,952</u>	<u>18,282</u>
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	5,195,270	5,253,832	58,562
<u>CONTRIBUTED CAPITAL - CASH</u>	<u>22,500</u>	<u>23,376</u>	<u>876</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 5,217,770</u></u>	<u><u>\$ 5,277,208</u></u>	<u><u>\$ 59,438</u></u>

WASTEWATER REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,708,000	\$ 4,735,794	\$ 27,794
OUTSIDE CITY	565,300	566,364	1,064
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,347,500	5,272,991	(74,509)
OUTSIDE CITY	1,112,600	1,095,168	(17,432)
REVENUE FROM ST. LUCIE COUNTY	297,100	344,523	47,423
UNBILLED SERVICE REVENUE	-	68,800	68,800
<i>TOTAL</i>	12,030,500	12,083,640	53,140
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	131,700	180,368	48,668
<i>TOTAL OPERATING REVENUES</i>	12,162,200	12,264,008	101,808
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	9,000	4,876	(4,124)
GRANT REVENUE	4,800	4,813	13
REVENUE FOR CITY BILLING	44,300	44,254	(46)
MISCELLANEOUS INCOME	3,500	3,845	345
GAIN (LOSS) ON DISPOSITION OF PROPERTY	28,300	28,343	43
<i>TOTAL NON-OPERATING REVENUES</i>	89,900	86,131	(3,769)
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	12,252,100	12,350,139	98,039
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	97,000	136,665	39,665
CONTRIBUTED CAPITAL - NONCASH	163,100	219,494	56,394
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	260,100	356,159	96,059
<i>TOTAL REVENUES</i>	<u><u>\$ 12,512,200</u></u>	<u><u>\$ 12,706,298</u></u>	<u><u>\$ 194,098</u></u>

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 201,266	\$ 160,033	\$ (41,233)
GIFT SHOP SALES	114,400	119,895	5,495
BOAT TOURS	36,100	35,777	(323)
DONATIONS	2,500	2,809	309
ADMISSIONS	16,000	14,407	(1,593)
TEACHING INCOME & CAMPS	20,300	16,477	(3,823)
MEMBERSHIPS	700	535	(165)
FUND RAISING INCOME	<u>300</u>	<u>187</u>	<u>(113)</u>
TOTAL OPERATING REVENUES	391,566	350,120	(41,446)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT AND OTHER INCOME	100	113	13
GAIN (LOSS) ON DISPOSITION OF PROPERTY	<u>78,525</u>	<u>80,974</u>	<u>2,449</u>
TOTAL NON-OPERATING REVENUES	<u>78,625</u>	<u>81,087</u>	<u>2,462</u>
TOTAL REVENUES	<u><u>\$ 470,191</u></u>	<u><u>\$ 431,207</u></u>	<u><u>\$ (38,984)</u></u>

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 210,000	\$ 201,788	\$ (8,212)
COMMON CARRIER TELECOM SERVICES	64,125	63,000	(1,125)
FIBER BANDWIDTH CONNECTIONS	127,000	122,465	(4,535)
DARK FIBER TRANSMISSION	37,000	33,856	(3,144)
WIRELESS BROADBAND INTERNET ACCESS	4,600	4,367	(233)
WIRELESS BANDWIDTH CONNECTIONS	4,673	4,148	(525)
TOTAL OPERATING REVENUES	447,398	429,624	(17,774)
<u>NON-OPERATING REVENUES</u>			
GRANT REVENUE	-	19	19
TOTAL NON-OPERATING REVENUES	-	19	19
REVENUES BEFORE CAPITAL CONTRIBUTIONS	447,398	429,643	(17,755)
<u>CONTRIBUTED CAPITAL - CASH</u>	8,000	24,763	16,763
TOTAL REVENUES	<u>\$ 455,398</u>	<u>\$ 454,406</u>	<u>\$ (992)</u>

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	\$ 1,683,033	\$ 1,667,452	\$ (15,581)
TOTAL NON-OPERATING REVENUES	1,683,033	1,667,452	(15,581)
TOTAL REVENUES	<u>\$ 1,683,033</u>	<u>\$ 1,667,452</u>	<u>\$ (15,581)</u>

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 135,302	\$ 129,767	\$ (5,535)
1020	OVERTIME	1,600	1,338	(262)
2110	ADVERTISING	8,975	8,790	(185)
2131	MAINTENANCE OF BUILDINGS	36,500	14,682	(21,818)
2132	MAINTENANCE OF VEHICLES	700	-	(700)
2133	MAINTENANCE OF EQUIPMENT	4,900	4,764	(136)
2139	MAINTENANCE CONTRACTS	39,000	40,142	1,142
2140	POSTAGE	1,500	1,059	(441)
2151	PRINTING	1,800	1,039	(761)
2166	PROFESSIONAL FEES - OTHER	1,000	110	(890)
2170	TRAINING	550	258	(292)
2171	TRAVEL	300	279	(21)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	2,694	2,728	34
2200	UTILITIES	8,906	9,917	1,011
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,200	4,470	270
2250	COMMUNITY RELATIONS	1,000	1,000	-
2260	MEMBERSHIPS - PROFESSIONAL	310	235	(75)
2262	MEMBERSHIPS - CIVIC	250	-	(250)
3311	OFFICE SUPPLIES	2,500	2,336	(164)
3313	SUBSCRIPTIONS	-	10	10
3316	OPERATING SUPPLIES	65,200	58,771	(6,429)
3331	GAS, OIL & LUBRICANTS	350	810	460
4010	COST OF GOODS SOLD	52,000	57,724	5,724
4015	SALES DISCOUNTS	7,000	11,718	4,718
4020	CASH (OVER) SHORT	150	(113)	(263)
4050	RETIREMENT	23,835	14,689	(9,146)
4060	FICA	10,473	8,938	(1,535)
4070	EMPLOYEES' INSURANCE	26,860	23,691	(3,169)
4090	VACATION PAY EXPENSE	-	2,532	2,532
4100	SICK PAY EXPENSE	-	2,577	2,577
4110	NET OPEB EXPENSE	430	433	3
4520	LICENSES & PERMITS	100	29	(71)
4600	WORKERS' COMPENSATION	9,685	4,932	(4,753)
4610	PROPERTY & LIAB/INS & UNINSUR	3,401	3,065	(336)
4666	INVENTORY ADJUSTMENTS	800	1,067	267
5730	BANK CHARGES	4,800	4,431	(369)
9000	DISTRIBUTION TO CITY OF FT. PIERCE	220	220	-
9030	DEPRECIATION EXPENSE	9,600	9,469	(131)
	TOTALS	<u>\$ 470,191</u>	<u>\$ 431,207</u>	<u>\$ (38,984)</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 951,132	\$ 994,956	\$ 43,824
1020	OVERTIME	250,000	209,404	(40,596)
2170	TRAINING	780	-	(780)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,500	1,865	365
4050	RETIREMENT	179,752	155,208	(24,544)
4060	FICA	91,887	87,366	(4,521)
4070	EMPLOYEES' INSURANCE	176,952	162,160	(14,792)
4090	VACATION PAY EXPENSE	-	9,385	9,385
4100	SICK PAY EXPENSE	-	16,696	16,696
4110	NET OPEB EXPENSE	3,226	3,243	17
4600	WORKERS' COMPENSATION	12,072	11,520	(552)
4610	PROPERTY & LIAB/INS & UNINSUR	5,412	5,218	(194)
4640	UNEMPLOYMENT CLAIMS	-	111	111
	TOTALS	<u>\$ 1,683,033</u>	<u>\$ 1,667,452</u>	<u>\$ (15,581)</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2014	FINAL BUDGET FY 2014	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,005	\$ 18,074	\$ 69
2151	PRINTING	25	21	\$ (4)
2170	TRAINING	12,000	6,945	(5,055)
2171	TRAVEL	400	254	(146)
2172	CAR ALLOWANCE	12,000	12,000	-
2262	MEMBERSHIPS - CIVIC	1,315	1,303	(12)
4060	FICA	1,377	1,730	353
4070	EMPLOYEES' INSURANCE	44,090	41,195	(2,895)
4600	WORKERS' COMPENSATION	276	257	(19)
4610	PROPERTY & LIAB/INS & UNINSUR	84	80	(4)
	TOTALS	<u>\$ 89,572</u>	<u>\$ 81,859</u>	<u>\$ (7,713)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 206,420	\$ 207,166	\$ 746
1020	OVERTIME	71	71	-
2139	MAINTENANCE CONTRACTS	1,660	663	(997)
2151	PRINTING	250	213	(37)
2164	PROFESSIONAL FEES - CONS/ENG	2,600	-	(2,600)
2170	TRAINING	4,500	3,418	(1,082)
2171	TRAVEL	385	127	(258)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	594	588	(6)
2230	EMPLOYEE RELATIONS	765	321	(444)
2240	BUSINESS RELATIONS	1,000	325	(675)
2260	MEMBERSHIPS - PROFESSIONAL	550	554	4
2262	MEMBERSHIPS - CIVIC	675	700	25
3311	OFFICE SUPPLIES	1,300	1,663	363
3313	SUBSCRIPTIONS	133	53	(80)
4050	RETIREMENT	35,950	35,538	(412)
4060	FICA	15,797	12,892	(2,905)
4070	EMPLOYEES' INSURANCE	28,095	24,874	(3,221)
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,000	200	(800)
4090	VACATION PAY EXPENSE	-	678	678
4100	SICK PAY EXPENSE	-	7,046	7,046
4110	NET OPEB EXPENSE	430	433	3
4520	LICENSES & PERMITS	105	144	39
4600	WORKERS' COMPENSATION	336	326	(10)
4610	PROPERTY & LIAB/INS & UNINSUR	1,546	1,449	(97)
9030	DEPRECIATION EXPENSE	1,600	1,591	(9)
	TOTALS	<u>\$ 310,922</u>	<u>\$ 306,193</u>	<u>\$ (4,729)</u>

DEPT. 12 - ATTORNEY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 92,576	\$ 92,944	\$ 368
2166	PROFESSIONAL FEES - OTHER	20,000	265	(19,735)
2170	TRAINING	2,500	1,514	(986)
3311	OFFICE SUPPLIES	50	503	453
3313	SUBSCRIPTIONS	160	22	(138)
4070	EMPLOYEES' INSURANCE	13,815	12,323	(1,492)
4600	WORKERS' COMPENSATION	96	86	(10)
	TOTALS	<u>\$ 129,197</u>	<u>\$ 107,657</u>	<u>\$ (21,540)</u>

DEPT. 15 - HUMAN RESOURCES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 202,899	\$ 211,643	\$ 8,744
1020	OVERTIME	500	17	(483)
2110	ADVERTISING	12,000	9,216	(2,784)
2139	MAINTENANCE CONTRACTS	800	705	(95)
2140	POSTAGE	200	-	(200)
2151	PRINTING	100	62	(38)
2164	PROFESSIONAL FEES - CONS/ENG	32,500	34,908	2,408
2166	PROFESSIONAL FEES - OTHER	30,000	27,091	(2,909)
2170	TRAINING	20,000	11,413	(8,587)
2171	TRAVEL	100	29	(71)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	801	800	(1)
2230	EMPLOYEE RELATIONS	2,500	2,263	(237)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	581	(419)
3311	OFFICE SUPPLIES	3,000	2,884	(116)
3313	SUBSCRIPTIONS	2,000	2,553	553
4050	RETIREMENT	35,412	35,509	97
4060	FICA	15,560	15,446	(114)
4070	EMPLOYEES' INSURANCE	41,943	37,182	(4,761)
4080	EMPLOYEE SUGGESTIONS & AWARDS	9,000	9,308	308
4090	VACATION PAY EXPENSE	-	(3,032)	(3,032)
4100	SICK PAY EXPENSE	-	539	539
4110	NET OPEB EXPENSE	860	862	2
4600	WORKERS' COMPENSATION	216	206	(10)
4610	PROPERTY & LIAB/INS & UNINSUR	2,001	1,821	(180)
9030	DEPRECIATION EXPENSE	1,100	1,116	16
	TOTALS	<u>\$ 417,792</u>	<u>\$ 406,422</u>	<u>\$ (11,370)</u>

DEPT. 18 - RISK MANAGEMENT

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 240,242	\$ 244,962	\$ 4,720
1020	OVERTIME	3,000	15,492	12,492
2132	MAINTENANCE OF VEHICLES	100	154	54
2140	POSTAGE	200	179	(21)
2151	PRINTING	175	164	(11)
2164	PROFESSIONAL FEES - CONS/ENG	40,000	40,756	756
2166	PROFESSIONAL FEES - OTHER	7,000	6,734	(266)
2170	TRAINING	8,600	8,606	6
2171	TRAVEL	100	20	(80)
2172	CAR ALLOWANCE	3,713	3,712	(1)
2190	COMMUNICATIONS	623	647	24
2230	EMPLOYEE RELATIONS	7,560	7,408	(152)
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,260	(240)
3311	OFFICE SUPPLIES	2,500	2,797	297
3313	SUBSCRIPTIONS	250	149	(101)
3331	GAS, OIL & LUBRICANTS	2,200	1,785	(415)
4050	RETIREMENT	19,255	18,985	(270)
4060	FICA	18,608	19,014	406
4070	EMPLOYEES' INSURANCE	58,300	49,341	(8,959)
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,300	6,218	(82)
4090	VACATION PAY EXPENSE	-	(1,957)	(1,957)
4100	SICK PAY EXPENSE	-	1,309	1,309
4110	NET OPEB EXPENSE	984	1,082	98
4520	LICENSES & PERMITS	117	117	-
4600	WORKERS' COMPENSATION	456	426	(30)
4610	PROPERTY & LIAB/INS & UNINSUR	3,234	2,988	(246)
	TOTALS	<u>\$ 425,017</u>	<u>\$ 432,348</u>	<u>\$ 7,331</u>

DEPT. 21 - FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 597,180	\$ 592,314	\$ (4,866)
1020	OVERTIME	200	260	60
2110	ADVERTISING	2,200	1,896	(304)
2139	MAINTENANCE CONTRACTS	1,400	1,257	(143)
2140	POSTAGE	100	75	(25)
2161	PROFESSIONAL FEES - AUDIT	41,580	35,630	(5,950)
2164	PROFESSIONAL FEES - CONS/ENG	22,500	21,886	(614)
2166	PROFESSIONAL FEES - OTHER	18,000	17,056	(944)
2170	TRAINING	13,300	8,040	(5,260)
2171	TRAVEL	300	81	(219)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,712	1,754	42
2230	EMPLOYEE RELATIONS	-	497	497
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,205	(295)
3311	OFFICE SUPPLIES	6,500	6,379	(121)
3313	SUBSCRIPTIONS	444	444	-
4020	CASH (OVER) SHORT	-	(8,102)	(8,102)
4050	RETIREMENT	99,071	96,821	(2,250)
4060	FICA	45,700	42,651	(3,049)
4070	EMPLOYEES' INSURANCE	138,871	130,118	(8,753)
4090	VACATION PAY EXPENSE	-	4,812	4,812
4100	SICK PAY EXPENSE	-	31,453	31,453
4110	NET OPEB EXPENSE	2,581	2,598	17
4520	LICENSES & PERMITS	85	85	-
4600	WORKERS' COMPENSATION	648	620	(28)
4610	PROPERTY & LIAB/INS & UNINSUR	6,755	6,225	(530)
4640	UNEMPLOYMENT CLAIMS	35,000	-	(35,000)
5730	BANK CHARGES	262,000	275,778	13,778
9030	DEPRECIATION EXPENSE	800	904	104
	TOTALS	<u>\$ 1,303,587</u>	<u>\$ 1,277,897</u>	<u>\$ (25,690)</u>

DEPT. 22 - MATERIALS MANAGEMENT

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 223,391	\$ 221,511	\$ (1,880)
1020	OVERTIME	2,000	3,721	1,721
2122	RENTALS	200	201	1
2132	MAINTENANCE OF VEHICLES	1,500	2,479	979
2133	MAINTENANCE OF EQUIPMENT	3,150	2,064	(1,086)
2139	MAINTENANCE CONTRACTS	-	3,000	3,000
2140	POSTAGE	306	-	(306)
2151	PRINTING	1,005	669	(336)
2170	TRAINING	200	300	100
2171	TRAVEL	226	-	(226)
2190	COMMUNICATIONS	2,638	2,433	(205)
2200	UTILITIES	26,067	24,823	(1,244)
2260	MEMBERSHIPS - PROFESSIONAL	306	200	(106)
3311	OFFICE SUPPLIES	1,015	1,779	764
3316	OPERATING SUPPLIES	10,000	9,033	(967)
3331	GAS, OIL & LUBRICANTS	8,857	10,641	1,784
3340	SMALL TOOLS	7,551	8,545	994
4050	RETIREMENT	39,241	33,387	(5,854)
4060	FICA	17,242	13,992	(3,250)
4070	EMPLOYEES' INSURANCE	60,804	54,058	(6,746)
4090	VACATION PAY EXPENSE	-	1,496	1,496
4100	SICK PAY EXPENSE	-	6,522	6,522
4110	NET OPEB EXPENSE	736	653	(83)
4520	LICENSES & PERMITS	2,117	50	(2,067)
4600	WORKERS' COMPENSATION	3,876	3,743	(133)
4610	PROPERTY & LIAB/INS & UNINSUR	40,346	32,804	(7,542)
4666	INVENTORY ADJUSTMENTS	50,395	12,016	(38,379)
9030	DEPRECIATION EXPENSE	20,300	21,000	700
	TOTALS	<u>\$ 523,469</u>	<u>\$ 471,120</u>	<u>\$ (52,349)</u>

DEPT. 31 - DIRECTOR OF SHARED SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 107,625	\$ 104,159	\$ (3,466)
2170	TRAINING	5,947	6,134	187
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	597	588	(9)
2260	MEMBERSHIPS - PROFESSIONAL	170	170	-
3311	OFFICE SUPPLIES	150	60	(90)
3316	OPERATING SUPPLIES	100	-	(100)
4050	RETIREMENT	18,738	18,106	(632)
4060	FICA	8,233	7,895	(338)
4070	EMPLOYEES' INSURANCE	18,070	15,988	(2,082)
4090	VACATION PAY EXPENSE	-	1,955	1,955
4100	SICK PAY EXPENSE	-	(779)	(779)
4110	NET OPEB EXPENSE	215	217	2
4520	LICENSES	-	200	200
4600	WORKERS' COMPENSATION	51	52	1
4610	PROPERTY & LIAB/INS & UNINSUR	721	678	(43)
	TOTALS	<u>\$ 165,777</u>	<u>\$ 160,583</u>	<u>\$ (5,194)</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 810,249	\$ 798,351	\$ (11,898)
1020	OVERTIME	1,500	29	(1,471)
2132	MAINTENANCE OF VEHICLES	750	313	(437)
2133	MAINTENANCE OF EQUIPMENT	5,000	3,302	(1,698)
2139	MAINTENANCE CONTRACTS	554,900	439,830	(115,070)
2140	POSTAGE	500	504	4
2151	PRINTING	100	104	4
2165	TEMPORARY LABOR	23,400	8,320	(15,080)
2166	PROFESSIONAL FEES - OTHER	29,550	18,912	(10,638)
2170	TRAINING	27,250	30,407	3,157
2171	TRAVEL	1,200	1,068	(132)
2172	CAR ALLOWANCE	9,900	9,900	-
2190	COMMUNICATIONS	10,485	10,593	108
2240	BUSINESS RELATIONS	55	55	-
2260	MEMBERSHIPS - PROFESSIONAL	350	305	(45)
3311	OFFICE SUPPLIES	3,500	2,967	(533)
3313	SUBSCRIPTIONS	2,100	1,365	(735)
3316	OPERATING SUPPLIES	244,953	236,293	(8,660)
3331	GAS, OIL & LUBRICANTS	4,080	2,584	(1,496)
3340	SMALL TOOLS	300	449	149
4050	RETIREMENT	141,326	142,514	1,188
4060	FICA	62,099	61,091	(1,008)
4070	EMPLOYEES' INSURANCE	174,940	162,238	(12,702)
4090	VACATION PAY EXPENSE	-	4,605	4,605
4100	SICK PAY EXPENSE	-	26,345	26,345
4110	NET OPEB EXPENSE	3,350	3,464	114
4600	WORKERS' COMPENSATION	876	822	(54)
4610	PROPERTY & LIAB/INS & UNINSUR	10,433	9,735	(698)
9030	DEPRECIATION EXPENSE	160,000	179,671	19,671
	TOTALS	<u>\$ 2,283,146</u>	<u>\$ 2,156,136</u>	<u>\$ (127,010)</u>

DEPT. 33 - FEDERAL BUILDING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2131	MAINTENANCE OF BUILDINGS	\$ 2,169	\$ 2,169	\$ -
2139	MAINTENANCE CONTRACTS	2,599	2,599	-
2166	PROFESSIONAL FEES - OTHER	36,594	36,593	(1)
2200	UTILITIES	7,279	8,323	1,044
4509	OTHER TAXES	2,189	2,189	-
4610	PROPERTY & LIAB/INS & UNINSUR	6,678	1,068	(5,610)
9030	DEPRECIATION EXPENSE	14,748	14,748	-
	TOTALS	<u>\$ 72,256</u>	<u>\$ 67,689</u>	<u>\$ (4,567)</u>

DEPT. 35 - FACILITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 203,926	\$ 206,335	\$ 2,409
1020	OVERTIME	4,000	1,947	(2,053)
2122	RENTALS	3,129	2,363	(766)
2131	MAINTENANCE OF BUILDINGS	40,000	31,456	(8,544)
2132	MAINTENANCE OF VEHICLES	6,180	3,835	(2,345)
2133	MAINTENANCE OF EQUIPMENT	199	199	-
2139	MAINTENANCE CONTRACTS	81,798	97,522	15,724
2140	POSTAGE	10,200	8,094	(2,106)
2151	PRINTING	265	41	(224)
2164	PROFESSIONAL FEES - CONS/ENG	1,000	-	(1,000)
2166	PROFESSIONAL FEES - OTHER	3,183	25	(3,158)
2170	TRAINING	7,000	4,108	(2,892)
2171	TRAVEL	250	393	143
2172	CAR ALLOWANCE	4,230	4,230	-
2190	COMMUNICATIONS	3,307	3,140	(167)
2200	UTILITIES	92,958	93,088	130
2230	EMPLOYEE RELATIONS	-	70	70
2250	COMMUNITY RELATIONS	55,000	14,033	(40,967)
2260	MEMBERSHIPS - PROFESSIONAL	618	-	(618)
3311	OFFICE SUPPLIES	1,591	1,773	182
3316	OPERATING SUPPLIES	6,243	5,913	(330)
3331	GAS, OIL & LUBRICANTS	6,630	6,765	135
3340	SMALL TOOLS	1,062	1,875	813
4050	RETIREMENT	36,200	42,509	6,309
4060	FICA	15,906	19,253	3,347
4070	EMPLOYEES' INSURANCE	41,561	36,952	(4,609)
4090	VACATION PAY EXPENSE	-	1,415	1,415
4100	SICK PAY EXPENSE	-	1,900	1,900
4110	NET OPEB EXPENSE	1,075	1,082	7
4520	LICENSES & PERMITS	159	324	165
4600	WORKERS' COMPENSATION	3,504	3,343	(161)
4610	PROPERTY & LIAB/INS & UNINSUR	3,524	3,223	(301)
9030	DEPRECIATION EXPENSE	12,200	13,512	1,312
	TOTALS	<u>\$ 646,898</u>	<u>\$ 610,718</u>	<u>\$ (36,180)</u>

DEPT. 41 - COMMUNICATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 67,295	\$ 66,274	\$ (1,021)
1020	OVERTIME	1,500	-	(1,500)
2110	ADVERTISING	7,000	7,441	441
2140	POSTAGE	24	23	(1)
2151	PRINTING	18,000	24,580	6,580
2166	PROFESSIONAL FEES - OTHER	-	100	100
2170	TRAINING	3,000	3,165	165
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	3,600	3,465	(135)
2190	COMMUNICATIONS	12,403	10,170	(2,233)
2230	EMPLOYEE RELATIONS	15,500	12,546	(2,954)
2240	BUSINESS RELATIONS	2,000	2,202	202
2250	COMMUNITY RELATIONS	19,000	16,781	(2,219)
2260	MEMBERSHIPS - PROFESSIONAL	208	-	(208)
2262	MEMBERSHIPS - CIVIC	700	952	252
3311	OFFICE SUPPLIES	2,000	2,254	254
3313	SUBSCRIPTIONS	520	74	(446)
3316	OPERATING SUPPLIES	1,040	2,462	1,422
4050	RETIREMENT	11,977	10,348	(1,629)
4060	FICA	5,263	5,164	(99)
4070	EMPLOYEES' INSURANCE	11,364	11,372	8
4090	VACATION PAY EXPENSE	-	(4,239)	(4,239)
4100	SICK PAY EXPENSE	-	(3,284)	(3,284)
4110	NET OPEB EXPENSE	215	217	2
4600	WORKERS' COMPENSATION	51	51	-
4610	PROPERTY & LIAB/INS & UNINSUR	591	549	(42)
	TOTALS	<u>\$ 183,351</u>	<u>\$ 172,667</u>	<u>\$ (10,684)</u>

DEPT. 43 - CUSTOMER SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 991,043	\$ 970,122	\$ (20,921)
1020	OVERTIME	2,000	4,633	2,633
2110	ADVERTISING	600	-	(600)
2122	RENTALS	1,500	1,386	(114)
2133	MAINTENANCE OF EQUIPMENT	3,388	449	(2,939)
2139	MAINTENANCE CONTRACTS	23,000	22,221	(779)
2140	POSTAGE	202,600	180,220	(22,380)
2151	PRINTING	30,681	25,668	(5,013)
2165	TEMPORARY LABOR	-	7,051	7,051
2166	PROFESSIONAL FEES - OTHER	77,330	70,202	(7,128)
2170	TRAINING	15,000	12,528	(2,472)
2171	TRAVEL	173	178	5
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	2,506	2,609	103
2260	MEMBERSHIPS - PROFESSIONAL	225	239	14
2262	MEMBERSHIPS - CIVIC	781	660	(121)
2290	BILLING HOUSING AUTHORITY	11,000	11,361	361
3311	OFFICE SUPPLIES	10,924	9,622	(1,302)
3313	SUBSCRIPTIONS	590	216	(374)
3316	OPERATING SUPPLIES	7,700	6,421	(1,279)
4020	CASH (OVER) SHORT	104	160	56
4050	RETIREMENT	148,958	144,593	(4,365)
4060	FICA	75,968	68,940	(7,028)
4070	EMPLOYEES' INSURANCE	335,447	296,673	(38,774)
4090	VACATION PAY EXPENSE	-	(6,045)	(6,045)
4100	SICK PAY EXPENSE	-	15,120	15,120
4110	NET OPEB EXPENSE	5,683	5,628	(55)
4600	WORKERS' COMPENSATION	1,440	1,362	(78)
4610	PROPERTY & LIAB/INS & UNINSUR	12,276	11,324	(952)
9030	DEPRECIATION EXPENSE	29,800	29,878	78
	TOTALS	<u>\$ 1,997,317</u>	<u>\$ 1,900,019</u>	<u>\$ (97,298)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 136,881	\$ 134,052	\$ (2,829)
2151	PRINTING	100	-	(100)
2164	PROFESSIONAL FEES - CONS/ENG	34,000	16,535	(17,465)
2170	TRAINING	2,750	1,737	(1,013)
2171	TRAVEL	500	2,749	2,249
2172	CAR ALLOWANCE	5,160	5,289	129
2190	COMMUNICATIONS	1,273	1,201	(72)
2230	EMPLOYEE RELATIONS	-	727	727
2240	BUSINESS RELATIONS	-	339	339
2260	MEMBERSHIPS - PROFESSIONAL	200	194	(6)
3311	OFFICE SUPPLIES	600	236	(364)
4050	RETIREMENT	4,384	566	(3,818)
4060	FICA	10,471	8,836	(1,635)
4070	EMPLOYEES' INSURANCE	18,070	16,827	(1,243)
4090	VACATION PAY EXPENSE	-	(2,390)	(2,390)
4110	NET OPEB EXPENSE	215	216	1
4600	WORKERS' COMPENSATION	288	275	(13)
4610	PROPERTY & LIAB/INS & UNINSUR	817	768	(49)
	TOTALS	<u>\$ 215,709</u>	<u>\$ 188,157</u>	<u>\$ (27,552)</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	\$ 8,700	\$ 427,125	418,425
	TOTALS	<u>\$ 8,700</u>	<u>\$ 427,125</u>	<u>\$ 418,425</u>

DEPT. 53 - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 44,940,485	\$ 43,005,947	\$ (1,934,538)
	TOTALS	<u>\$ 44,940,485</u>	<u>\$ 43,005,947</u>	<u>\$ (1,934,538)</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 2,437,568	\$ 2,468,261	\$ 30,693
1020	OVERTIME	160,000	198,859	38,859
2110	ADVERTISING	-	-	-
2122	RENTALS	16,600	13,083	(3,517)
2132	MAINTENANCE OF VEHICLES	14,000	9,721	(4,279)
2133	MAINTENANCE OF EQUIPMENT	11,000	6,551	(4,449)
2139	MAINTENANCE CONTRACTS	430,500	404,080	(26,420)
2140	POSTAGE	250	173	(77)
2151	PRINTING	2,000	696	(1,304)
2166	PROFESSIONAL FEES - OTHER	8,000	4,447	(3,553)
2170	TRAINING	58,200	43,490	(14,710)
2171	TRAVEL	1,500	1,611	111
2172	CAR ALLOWANCE	9,320	8,102	(1,218)
2190	COMMUNICATIONS	19,496	19,359	(137)
2200	UTILITIES	91,575	92,801	1,226
2230	EMPLOYEE RELATIONS	2,358	2,581	223
2240	BUSINESS RELATIONS	-	47	47
2260	MEMBERSHIPS - PROFESSIONAL	239	239	-
3311	OFFICE SUPPLIES	3,184	3,513	329
3313	SUBSCRIPTIONS	300	-	(300)
3316	OPERATING SUPPLIES	309,400	288,959	(20,441)
3331	GAS, OIL & LUBRICANTS	140,000	156,113	16,113
3340	SMALL TOOLS	16,000	16,559	559
4050	RETIREMENT	388,228	409,483	21,255
4060	FICA	198,714	206,894	8,180
4070	EMPLOYEES' INSURANCE	565,258	495,002	(70,256)
4090	VACATION PAY EXPENSE	-	(7,763)	(7,763)
4100	SICK PAY EXPENSE	-	(3,539)	(3,539)
4110	NET OPEB EXPENSE	10,174	10,596	422
4520	LICENSES & PERMITS	1,060	1,308	248
4600	WORKERS' COMPENSATION	61,724	64,930	3,206
4610	PROPERTY & LIAB/INS & UNINSUR	170,657	148,125	(22,532)
4640	UNEMPLOYMENT CLAIMS	-	4,400	4,400
9005	DUPLICATE CHARGES - CREDIT	(48,600)	(50,259)	(1,659)
9030	DEPRECIATION EXPENSE	4,583,500	4,490,210	(93,290)
	TOTALS	<u>\$ 9,662,205</u>	<u>\$ 9,508,632</u>	<u>\$ (153,573)</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 525,984	\$ 509,322	\$ (16,662)
1020	OVERTIME	10,000	28,128	18,128
2132	MAINTENANCE OF VEHICLES	1,200	700	(500)
2139	MAINTENANCE CONTRACTS	500	407	(93)
2140	POSTAGE	100	5	(95)
2151	PRINTING	300	99	(201)
2164	PROFESSIONAL FEES - CONS/ENG	43,260	15,211	(28,049)
2170	TRAINING	39,600	38,021	(1,579)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	13,620	13,929	309
2190	COMMUNICATIONS	6,679	5,940	(739)
2230	EMPLOYEE RELATIONS	200	150	(50)
2260	MEMBERSHIPS - PROFESSIONAL	1,061	1,386	325
3311	OFFICE SUPPLIES	2,500	3,640	1,140
3313	SUBSCRIPTIONS	500	640	140
3316	OPERATING SUPPLIES	2,500	2,079	(421)
3331	GAS, OIL & LUBRICANTS	3,000	4,031	1,031
4050	RETIREMENT	87,208	82,971	(4,237)
4060	FICA	41,003	37,806	(3,197)
4070	EMPLOYEES' INSURANCE	131,962	110,584	(21,378)
4090	VACATION PAY EXPENSE	-	(13,534)	(13,534)
4100	SICK PAY EXPENSE	-	(120)	(120)
4110	NET OPEB EXPENSE	1,936	1,948	12
4520	LICENSES & PERMITS	500	-	(500)
4600	WORKERS' COMPENSATION	3,120	2,974	(146)
4610	PROPERTY & LIAB/INS & UNINSUR	6,336	6,047	(289)
9030	DEPRECIATION EXPENSE	3,000	3,001	1
	TOTALS	<u>\$ 926,569</u>	<u>\$ 855,365</u>	<u>\$ (71,204)</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 122,068	\$ 126,068	\$ 4,000
2170	TRAINING	1,650	1,122	(528)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	563	700	137
2240	BUSINESS RELATIONS	-	30	30
2260	MEMBERSHIPS - PROFESSIONAL	4,370	3,483	(887)
3311	OFFICE SUPPLIES	750	837	87
3313	SUBSCRIPTIONS	250	309	59
4060	FICA	9,338	8,899	(439)
4070	EMPLOYEES' INSURANCE	14,157	12,469	(1,688)
4090	VACATION PAY EXPENSE	-	(785)	(785)
4100	SICK PAY EXPENSE	-	(999)	(999)
4110	NET OPEB EXPENSE	215	217	2
4600	WORKERS' COMPENSATION	54	52	(2)
4610	PROPERTY & LIAB/INS & UNINSUR	772	728	(44)
	TOTALS	<u>\$ 159,847</u>	<u>\$ 158,290</u>	<u>\$ (1,557)</u>

DEPT. 62 - WATER RESOURCES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,043,384	\$ 1,017,151	\$ (26,233)
1020	OVERTIME	103,000	114,813	11,813
2122	RENTALS	3,184	1,926	(1,258)
2131	MAINTENANCE OF BUILDINGS	5,305	1,750	(3,555)
2132	MAINTENANCE OF VEHICLES	8,196	7,339	(857)
2133	MAINTENANCE OF EQUIPMENT	53,268	14,125	(39,143)
2139	MAINTENANCE CONTRACTS	225,000	230,516	5,516
2140	POSTAGE	530	413	(117)
2151	PRINTING	2,831	2,831	-
2164	PROFESSIONAL FEES - CONS/ENG	25,000	6,630	(18,370)
2165	TEMPORARY LABOR	530	-	(530)
2166	PROFESSIONAL FEES - OTHER	21,224	25,129	3,905
2170	TRAINING	7,900	4,689	(3,211)
2171	TRAVEL	-	191	191
2172	CAR ALLOWANCE	5,160	5,189	29
2190	COMMUNICATIONS	15,623	14,537	(1,086)
2200	UTILITIES	905,764	957,802	52,038
2230	EMPLOYEE RELATIONS	400	265	(135)
2260	MEMBERSHIPS - PROFESSIONAL	720	959	239
2262	MEMBERSHIPS - CIVIC	600	-	(600)
3311	OFFICE SUPPLIES	4,776	4,301	(475)
3313	SUBSCRIPTIONS	300	241	(59)
3316	OPERATING SUPPLIES	260,000	268,178	8,178
3320	CHEMICALS	871,080	643,488	(227,592)
3331	GAS, OIL & LUBRICANTS	30,244	27,805	(2,439)
3340	SMALL TOOLS	3,653	2,925	(728)
3360	PURCHASES FOR RESALE	17,183	24,328	7,145
4050	RETIREMENT	183,912	172,544	(11,368)
4060	FICA	87,698	84,358	(3,340)
4070	EMPLOYEES' INSURANCE	234,522	202,726	(31,796)
4090	VACATION PAY EXPENSE	-	(5,180)	(5,180)
4100	SICK PAY EXPENSE	-	17,156	17,156
4110	NET OPEB EXPENSE	4,856	4,979	123
4520	LICENSES & PERMITS	9,021	4,758	(4,263)
4600	WORKERS' COMPENSATION	22,796	21,587	(1,209)
4610	PROPERTY & LIAB/INS & UNINSUR	124,741	152,369	27,628
4640	UNEMPLOYMENT CLAIMS	-	(5,775)	(5,775)
9030	DEPRECIATION EXPENSE	1,295,900	1,574,399	278,499
	TOTALS	<u>\$ 5,578,301</u>	<u>\$ 5,601,442</u>	<u>\$ 23,141</u>

DEPT. 64 - WATER DISTRIBUTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,146,157	\$ 1,133,885	\$ (12,272)
1020	OVERTIME	60,000	52,756	(7,244)
2110	ADVERTISING	114	-	(114)
2122	RENTALS	1,040	103	(937)
2132	MAINTENANCE OF VEHICLES	30,000	23,993	(6,007)
2133	MAINTENANCE OF EQUIPMENT	13,155	9,976	(3,179)
2139	MAINTENANCE CONTRACTS	52,000	67,336	15,336
2140	POSTAGE	44	39	(5)
2151	PRINTING	1,500	554	(946)
2165	TEMPORARY LABOR	8,000	6,224	(1,776)
2166	PROFESSIONAL FEES - OTHER	7,283	7,615	332
2170	TRAINING	11,725	11,146	(579)
2171	TRAVEL	225	31	(194)
2190	COMMUNICATIONS	12,614	12,727	113
2200	UTILITIES	23,843	25,450	1,607
2230	EMPLOYEE RELATIONS	352	412	60
2260	MEMBERSHIPS - PROFESSIONAL	468	449	(19)
3311	OFFICE SUPPLIES	5,202	3,997	(1,205)
3313	SUBSCRIPTIONS	104	-	(104)
3316	OPERATING SUPPLIES	141,117	174,748	33,631
3331	GAS, OIL & LUBRICANTS	90,099	89,546	(553)
3340	SMALL TOOLS	23,641	14,478	(9,163)
4050	RETIREMENT	197,221	188,051	(9,170)
4060	FICA	92,271	86,186	(6,085)
4070	EMPLOYEES' INSURANCE	306,491	277,008	(29,483)
4090	VACATION PAY EXPENSE	-	228	228
4100	SICK PAY EXPENSE	-	22,828	22,828
4110	NET OPEB EXPENSE	5,931	6,061	130
4520	LICENSES & PERMITS	6,300	5,127	(1,173)
4600	WORKERS' COMPENSATION	54,703	50,272	(4,431)
4610	PROPERTY & LIAB/INS & UNINSUR	21,565	22,216	651
4666	INVENTORY ADJUSTMENTS	-	35,602	35,602
9030	DEPRECIATION EXPENSE	2,415,952	2,556,926	140,974
	TOTALS	<u>\$ 4,729,117</u>	<u>\$ 4,885,970</u>	<u>\$ 156,853</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 607,933	\$ 597,593	\$ (10,340)
1020	OVERTIME	1,000	159	(841)
2132	MAINTENANCE OF VEHICLES	2,837	357	(2,480)
2133	MAINTENANCE OF EQUIPMENT	3,000	389	(2,611)
2139	MAINTENANCE CONTRACTS	800	133	(667)
2140	POSTAGE	200	-	(200)
2164	PROFESSIONAL FEES - CONS/ENG	450	-	(450)
2166	PROFESSIONAL FEES - OTHER	520	36	(484)
2170	TRAINING	7,000	4,270	(2,730)
2171	TRAVEL	100	10	(90)
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	4,859	4,555	(304)
2200	UTILITIES	25,877	25,926	49
2230	EMPLOYEE RELATIONS	740	978	238
2260	MEMBERSHIPS - PROFESSIONAL	1,738	1,507	(231)
3311	OFFICE SUPPLIES	4,464	3,307	(1,157)
3316	OPERATING SUPPLIES	3,121	2,172	(949)
3331	GAS, OIL & LUBRICANTS	11,200	7,481	(3,719)
3340	SMALL TOOLS	265	259	(6)
4050	RETIREMENT	92,471	90,524	(1,947)
4060	FICA	46,583	46,377	(206)
4070	EMPLOYEES' INSURANCE	125,840	108,375	(17,465)
4090	VACATION PAY EXPENSE	-	5,456	5,456
4100	SICK PAY EXPENSE	-	24,151	24,151
4110	NET OPEB EXPENSE	2,366	2,381	15
4520	LICENSES & PERMITS	1,040	50	(990)
4600	WORKERS' COMPENSATION	4,740	4,473	(267)
4610	PROPERTY & LIAB/INS & UNINSUR	8,447	7,675	(772)
9030	DEPRECIATION EXPENSE	1,200	1,236	36
	TOTALS	<u>\$ 974,271</u>	<u>\$ 955,310</u>	<u>\$ (18,961)</u>

DEPT. 74 - GAS OPERATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 846,011	\$ 840,611	\$ (5,400)
1020	OVERTIME	18,000	7,639	(10,361)
2110	ADVERTISING	5,000	655	(4,345)
2122	RENTALS	1,061	42	(1,019)
2132	MAINTENANCE OF VEHICLES	15,914	7,034	(8,880)
2133	MAINTENANCE OF EQUIPMENT	6,557	11,484	4,927
2139	MAINTENANCE CONTRACTS	4,000	430	(3,570)
2140	POSTAGE	1,500	757	(743)
2151	PRINTING	5,306	2,353	(2,953)
2164	PROFESSIONAL FEES - CONS/ENG	7,500	3,000	(4,500)
2166	PROFESSIONAL FEES - OTHER	1,592	1,771	179
2170	TRAINING	9,250	12,426	3,176
2171	TRAVEL	1,061	1,531	470
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	8,741	8,327	(414)
2200	UTILITIES	13,785	13,476	(309)
2230	EMPLOYEE RELATIONS	440	949	509
2240	BUSINESS RELATIONS	250	88	(162)
2260	MEMBERSHIPS - PROFESSIONAL	8,490	8,651	161
3311	OFFICE SUPPLIES	2,653	2,725	72
3313	SUBSCRIPTIONS	318	-	(318)
3316	OPERATING SUPPLIES	118,433	72,591	(45,842)
3331	GAS, OIL & LUBRICANTS	30,600	46,955	16,355
3340	SMALL TOOLS	18,866	12,563	(6,303)
4050	RETIREMENT	132,498	115,815	(16,683)
4060	FICA	66,097	56,862	(9,235)
4070	EMPLOYEES' INSURANCE	206,348	176,625	(29,723)
4090	VACATION PAY EXPENSE	-	(16,737)	(16,737)
4100	SICK PAY EXPENSE	-	(12,324)	(12,324)
4110	NET OPEB EXPENSE	3,350	3,460	110
4520	LICENSES & PERMITS	9,518	10,792	1,274
4600	WORKERS' COMPENSATION	10,876	12,058	1,182
4610	PROPERTY & LIAB/INS & UNINSUR	49,221	37,907	(11,314)
9030	DEPRECIATION EXPENSE	1,100,500	1,050,038	(50,462)
	TOTALS	<u>\$ 2,708,896</u>	<u>\$ 2,495,714</u>	<u>\$ (213,182)</u>

DEPT. 75 - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 2,274,000</u>	<u>\$ 2,274,450</u>	<u>\$ 450</u>
	TOTALS	<u><u>\$ 2,274,000</u></u>	<u><u>\$ 2,274,450</u></u>	<u><u>\$ 450</u></u>

DEPT. 82 - WATER RECLAMATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 633,314	\$ 627,730	\$ (5,584)
1020	OVERTIME	15,000	17,071	2,071
2110	ADVERTISING	1,530	-	(1,530)
2122	RENTALS	17,500	14,472	(3,028)
2131	MAINTENANCE OF BUILDINGS	5,000	1,295	(3,705)
2132	MAINTENANCE OF VEHICLES	4,774	10,024	5,250
2133	MAINTENANCE OF EQUIPMENT	18,000	10,497	(7,503)
2139	MAINTENANCE CONTRACTS	556,500	428,611	(127,889)
2140	POSTAGE	400	296	(104)
2151	PRINTING	1,000	38	(962)
2164	PROFESSIONAL FEES - CONSULT/ENG.	50,000	9,020	(40,980)
2165	TEMPORARY LABOR	2,500	2,213	(287)
2166	PROFESSIONAL FEES - OTHER	41,922	34,524	(7,398)
2170	TRAINING	6,228	5,746	(482)
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	7,351	6,327	(1,024)
2200	UTILITIES	636,082	600,326	(35,756)
2230	EMPLOYEE RELATIONS	250	209	(41)
2240	BUSINESS RELATIONS	150	375	225
2260	MEMBERSHIPS - PROFESSIONAL	297	270	(27)
3311	OFFICE SUPPLIES	4,500	4,851	351
3313	SUBSCRIPTIONS	53	-	(53)
3316	OPERATING SUPPLIES	52,462	80,008	27,546
3320	CHEMICALS	60,000	47,566	(12,434)
3331	GAS, OIL & LUBRICANTS	15,661	17,642	1,981
3340	SMALL TOOLS	3,184	3,745	561
4050	RETIREMENT	93,221	90,463	(2,758)
4060	FICA	49,596	48,605	(991)
4070	EMPLOYEES' INSURANCE	160,366	140,070	(20,296)
4090	VACATION PAY EXPENSE	-	(17,408)	(17,408)
4100	SICK PAY EXPENSE	-	16,962	16,962
4110	NET OPEB EXPENSE	3,226	3,251	25
4520	LICENSES & PERMITS	1,000	1,037	37
4600	WORKERS' COMPENSATION	32,700	38,437	5,737
4610	PROPERTY & LIAB/INS & UNINSUR	47,151	39,581	(7,570)
9030	DEPRECIATION EXPENSE	2,552,700	1,885,989	(666,711)
	TOTALS	<u>\$ 5,078,878</u>	<u>\$ 4,175,003</u>	<u>\$ (903,875)</u>

DEPT. 84 - WASTEWATER COLLECTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 950,772	\$ 950,852	\$ 80
1020	OVERTIME	50,000	49,166	(834)
2122	RENTALS	24,146	24,304	158
2132	MAINTENANCE OF VEHICLES	57,680	52,621	(5,059)
2133	MAINTENANCE OF EQUIPMENT	15,277	7,958	(7,319)
2139	MAINTENANCE CONTRACTS	61,800	28,983	(32,817)
2151	PRINTING	1,665	21	(1,644)
2166	PROFESSIONAL FEES - OTHER	1,873	1,359	(514)
2170	TRAINING	6,233	6,408	175
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	10,050	8,793	(1,257)
2200	UTILITIES	225,144	209,616	(15,528)
2230	EMPLOYEE RELATIONS	300	179	(121)
2260	MEMBERSHIPS - PROFESSIONAL	260	87	(173)
3311	OFFICE SUPPLIES	2,809	2,847	38
3316	OPERATING SUPPLIES	129,898	126,805	(3,093)
3320	CHEMICALS	180,000	205,572	25,572
3331	GAS, OIL & LUBRICANTS	79,560	81,747	2,187
3340	SMALL TOOLS	6,693	4,391	(2,302)
4050	RETIREMENT	150,585	130,112	(20,473)
4060	FICA	76,559	69,718	(6,841)
4070	EMPLOYEES' INSURANCE	249,056	225,429	(23,627)
4090	VACATION PAY EXPENSE	-	(44)	(44)
4100	SICK PAY EXPENSE	-	10,624	10,624
4110	NET OPEB EXPENSE	4,516	4,546	30
4520	LICENSES & PERMITS	6,659	6,807	148
4600	WORKERS' COMPENSATION	14,184	13,396	(788)
4610	PROPERTY & LIAB/INS & UNINSUR	43,891	40,273	(3,618)
9030	DEPRECIATION EXPENSE	2,805,300	2,865,478	60,178
	TOTALS	<u>\$ 5,160,070</u>	<u>\$ 5,133,208</u>	<u>\$ (26,862)</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 115,279	\$ 141,150	\$ 25,871
1020	OVERTIME	400	14	(386)
2110	ADVERTISING	1,800	1,268	(532)
2139	MAINTENANCE CONTRACTS	3,000	-	(3,000)
2140	POSTAGE	1,000	21	(979)
2151	PRINTING	1,500	-	(1,500)
2164	PROFESSIONAL FEES - CONSULT/ENG.	12,000	681	(11,319)
2166	PROFESSIONAL FEES - OTHER	3,110	1,724	(1,386)
2170	TRAINING	3,600	1,036	(2,564)
2171	TRAVEL	400	565	165
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,238	1,191	(47)
2200	UTILITIES	48	48	-
2240	BUSINESS RELATIONS	1,020	173	(847)
3311	OFFICE SUPPLIES	561	436	(125)
3313	SUBSCRIPTIONS	51	35	(16)
3316	OPERATING SUPPLIES	1,200	5,738	4,538
3360	PURCHASES FOR RESALE	66,000	42,543	(23,457)
4050	RETIREMENT	20,140	18,582	(1,558)
4060	FICA	8,849	8,457	(392)
4070	EMPLOYEES' INSURANCE	16,818	19,124	2,306
4090	VACATION PAY EXPENSE	-	(8,254)	(8,254)
4100	SICK PAY EXPENSE	-	(22,699)	(22,699)
4110	NET OPEB EXPENSE	430	433	3
4520	LICENSES & PERMITS	918	600	(318)
4600	WORKERS' COMPENSATION	108	103	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	1,753	1,710	(43)
4700	UTILITY BAD DEBT EXPENSE	1,000	371	(629)
9030	DEPRECIATION EXPENSE	90,700	90,646	(54)
	TOTALS	<u>\$ 356,223</u>	<u>\$ 308,996</u>	<u>\$ (47,227)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2014</u>	<u>FINAL BUDGET FY 2014</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 7,045	\$ 7,274	\$ 229
2131	MAINTENANCE OF BUILDINGS	127,000	99,660	(27,340)
2133	MAINTENANCE OF EQUIPMENT	2,218	2,758	540
2139	MAINTENANCE CONTRACTS	233,000	218,406	(14,594)
2164	PROFESSIONAL FEES - CONSULT/ENG.	1,600	1,600	-
2166	PROFESSIONAL FEES - OTHER	21,900	1,734	(20,166)
2190	COMMUNICATIONS	42,433	40,026	(2,407)
2260	MEMBERSHIPS - PROFESSIONAL	36,493	35,910	(583)
3316	OPERATING SUPPLIES	2,241	2,318	77
4509	OTHER TAXES	35,982	35,982	-
4510	GROSS RECEIPTS TAX	1,496,000	1,556,876	60,876
4520	LICENSES & PERMITS	25,031	20,138	(4,893)
4531	CIVIC CONTRIBUTIONS	216,266	175,033	(41,233)
4700	UTILITY BAD DEBT EXPENSE	299,000	363,338	64,338
5721	INTEREST - BONDS & POOLED LOAN	3,753,740	3,753,740	-
5723	INTEREST - DEPOSITS	13,050	12,478	(572)
5725	CAPITALIZED INTEREST-WORK ORDR	(75,000)	(178,248)	(103,248)
5729	INTEREST - OTHER	71	87	16
5731	AMORTIZAT. OF BOND DISC. & EXP	53,954	(5,696)	(59,650)
9000	CITY DISTRIBUTION	5,604,937	5,604,937	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	201,100	201,222	122
	TOTALS	<u><u>\$ 12,598,061</u></u>	<u><u>\$ 11,949,573</u></u>	<u><u>\$ (648,488)</u></u>