





**Director of Financial Services**  
*"Committed to Quality"*

**MEMORANDUM**

TO: Fort Pierce City Commission

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

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

DATE: April 8, 2016

SUBJECT: City Commission Agenda Request for April 18, 2016 Meeting  
FY 2015 Final Budget Amendment

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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 18, 2016 City Commission meeting, of FPUA's FY 2015 Final Budget Amendment.

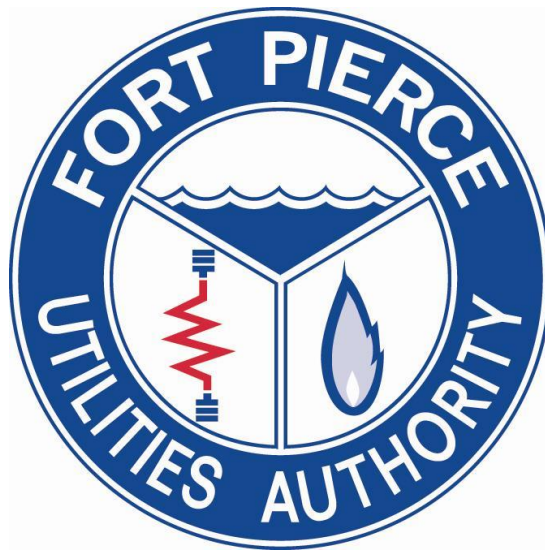
If you have any questions or are in need of additional information, please feel free to contact me.

Attachment: Final Budget Amendment  
Presentation

cc: City Manager  
City Clerk

# FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2015

RESOLUTION NO. UA 2016-05

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2014 AND ENDING SEPTEMBER 30, 2015.

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 2015 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.

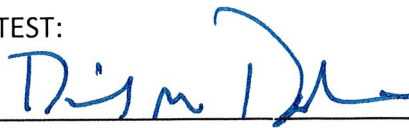
SECTION II: Attached hereto and incorporated herein by reference is the 39 page schedule referred to above.

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, 2015.

This Resolution is adopted this 15th day of March, 2016.

ATTEST:

  
\_\_\_\_\_  
Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY:   
\_\_\_\_\_  
Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY:   
\_\_\_\_\_  
Fort Pierce Utilities Authority Attorney

# Fort Pierce Utilities Authority



## Memorandum

To:	Clayton W. Lindstrom, P.E., Director of Utilities
From:	Nina B. Penick, CPA, Director of Financial Services
Date:	March 9, 2016
Subject:	<b>Resolution No. UA 2016-05, Final Budget Amendment for FY 2015</b>

### **RECOMMENDATION:**

Adopt Resolution No. UA 2016-05, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2014 and ending September 30, 2015.

### **SUMMARY/SUPPORTING INFORMATION:**

Presented for the Board's review and approval is the Final Budget Amendment for FY 2015.

The Final Budget Amendment reflects revenues in the amount of \$100,281,425, a decrease of \$553,754 (0.55%) as compared to the Amended FY 2015 Budget, which was approved by the Board on August 4, 2015. As well, the Final Budget Amendment reflects expenses in the amount of \$97,124,827 (budget basis), a decrease of \$2,750,985 (2.75%) from the Amended FY 2015 Budget figure of \$99,875,812. 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 position for FY 2015 in the amount of \$4,600,312, as compared to the \$2,915,367 increase projected in the Amended FY 2015 Budget. Lower than projected expenses more than offset the revenue shortfall.

## Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for Electric and Wastewater. All utility systems, except Water, experienced increases in unit sales as compared to FY 2014 actual results.

	<u>Amended Budget</u>	<u>Actual</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Electric (MWh)	518,550	539,158	20,608	3.97%
Water (*)	2,520,400	2,503,820	(16,580)	(0.66%)
Wastewater (*)	1,478,800	1,482,716	3,916	0.26%
Natural Gas (ccf)	4,330,400	4,188,708	(141,692)	(3.27%)

\* Thousands of Gallons

Revenues fell short of budget primarily due to lower than projected purchased power and gas cost recoveries.

## Expenses

Lower than projected budgetary expenses, in the amount of \$2,750,985 (2.75%), were a result of numerous positive variances, including:

- Lower than projected purchased power and gas costs. This did not, however, impact the Change in Net Position, due to a similar lower than projected cost recovery.
- Lower than projected Depreciation Expense. Adjustments to the estimated useful lives of FPUA's infrastructure assets is substantially complete, and is expected to remain at a similar level in the years ahead.
- Lower than projected cost of Maintenance/Service Contracts. This savings is attributable to deferring maintenance when possible and eliminating or reducing the cost of ongoing maintenance contracts.
- Other expenses which fell short of projections including Utility Bad Debt Expense, Utilities, Professional Fees paid to Consultants and Engineers, Sick and Vacation Pay Accruals, Chemicals, and Overtime.

## Summary

Fiscal Year 2015 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:

Resolution No. UA 2016-05

**FORT PIERCE UTILITIES AUTHORITY  
FY 2015 FINAL BUDGET AMENDMENT  
SUMMARY**

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b>REVENUES</b>			
ELECTRIC	\$ 63,787,700	\$ 63,094,733	\$ (692,967)
WATER	16,111,961	16,487,122	375,161
NATURAL GAS	5,039,200	4,915,128	(124,072)
WASTEWATER	13,141,300	13,121,036	(20,264)
MOEC	435,214	396,006	(39,208)
FPUAnet	468,800	458,724	(10,076)
TCEC	1,851,004	1,808,676	(42,328)
<i>TOTAL REVENUES</i>	<i>\$ 100,835,179</i>	<i>\$ 100,281,425</i>	<i>\$ (553,754)</i>
<b>EXPENSES PER THE FINANCIAL STATEMENTS</b>			
ELECTRIC	\$ 61,621,894	\$ 61,114,016	\$ (507,878)
WATER	16,614,475	15,696,437	(918,038)
NATURAL GAS	4,893,059	4,509,253	(383,806)
WASTEWATER	12,157,461	11,860,976	(296,485)
MOEC	435,214	396,006	(39,208)
FPUAnet	346,705	295,749	(50,956)
TCEC	1,851,004	1,808,676	(42,328)
<i>TOTAL EXPENSES</i>	<i>\$ 97,919,812</i>	<i>\$ 95,681,113</i>	<i>\$ (2,238,699)</i>
<b>INCREASE (DECREASE) IN NET POSITION</b>			
ELECTRIC	\$ 2,165,806	\$ 1,980,717	\$ (185,089)
WATER	(502,514)	790,685	1,293,199
NATURAL GAS	146,141	405,875	259,734
WASTEWATER	983,839	1,260,060	276,221
MOEC	-	-	-
FPUAnet	122,095	162,975	40,880
TCEC	-	-	-
<i>CHANGE IN NET POSITION</i>	<i>\$ 2,915,367</i>	<i>\$ 4,600,312</i>	<i>\$ 1,684,945</i>

**ALLOCATION DISTRIBUTION  
FY 2015**

	<b>DEPARTMENT</b>	<b>CAPITAL</b>	<b>ELECTRIC</b>	<b>WATER</b>	<b>GAS</b>	<b>WASTEWATER</b>	<b>OTHER</b>	<b>TOTAL</b>
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 396,006	\$ 396,006
02	TCEC	-	-	-	-	-	1,808,676	1,808,676
10	BOARD	4,624	41,195	24,719	4,831	21,975	-	97,344
11	DIRECTOR OF UTILITIES	20,676	142,899	85,746	16,757	76,226	-	342,304
12	ATTORNEY	6,524	52,761	31,659	6,187	28,144	-	125,275
15	HUMAN RESOURCES	48,673	111,213	100,867	17,067	83,425	-	361,245
18	RISK MANAGEMENT	23,748	137,482	82,495	16,122	73,336	-	333,183
21	FINANCE	67,062	564,830	338,924	66,234	301,293	-	1,338,343
22	MATERIALS MANAGEMENT	200,725	111,346	101,454	47,570	30,579	-	491,674
31	SHARED SERVICES	8,065	53,925	48,909	8,275	40,452	-	159,626
32	INFORMATION TECHNOLOGY SERVICES	138,195	794,270	720,379	121,886	595,814	-	2,370,544
35	FACILITIES	33,081	171,270	313,422	27,055	113,097	-	657,925
41	COMMUNICATIONS	8,589	72,266	43,362	8,474	38,548	-	171,239
43	CUSTOMER SERVICE	-	903,287	542,012	105,922	481,834	-	2,033,055
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,771	222,061	-	-	-	-	230,832
52	POWER GENERATION	-	10,303	-	-	-	-	10,303
53	ELECTRIC PURCHASES FOR RESALE	-	40,342,926	-	-	-	-	40,342,926
54	ELECTRIC TRANSMISSION & DISTRIBUTION	379,330	7,014,248	-	-	-	-	7,393,578
55	ELECTRIC OPERATIONS	1,859	1,835,396	-	-	-	-	1,837,255
56	ELECTRIC & GAS ENGINEERING	9,469	956,592	-	-	-	-	966,061
61	DIRECTOR OF WATER/ WASTEWATER SYSTEMS	-	-	99,335	-	66,223	-	165,558
62	WATER RESOURCES	-	-	5,467,740	-	-	-	5,467,740
64	WATER DISTRIBUTION	104,814	-	4,708,035	-	-	-	4,812,849
66	WATER/WASTEWATER ENGINEERING	191,354	-	503,787	-	335,858	-	1,030,999
74	GAS OPERATIONS	79,987	-	-	1,667,047	-	-	1,747,034
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,900,192	-	-	1,900,192
82	WATER RECLAMATION	29,151	-	-	-	3,588,364	-	3,617,515
84	WASTEWATER COLLECTION	68,558	-	-	-	4,548,450	-	4,617,008
93	FPUAnet COMMUNICATIONS	7,015	-	-	-	-	295,749	302,764
99	ADMINISTRATIVE & GENERAL	3,444	7,575,746	2,483,592	495,634	1,437,358	-	11,995,774
	<b>TOTALS</b>	\$ 1,443,714	\$ 61,114,016	\$ 15,696,437	\$ 4,509,253	\$ 11,860,976	\$ 2,500,431	\$ 97,124,827

## OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015
<b><u>PERSONNEL SERVICES</u></b>					
1010	SALARIES & WAGES	\$ 13,222,801	\$ 13,405,253	\$ 13,634,952	\$ 13,630,226
1020	OVERTIME	632,486	705,517	828,550	724,443
	<i>PERSONNEL SERVICES TOTAL</i>	<u>13,855,287</u>	<u>14,110,770</u>	<u>14,463,502</u>	<u>14,354,669</u>
<b><u>EMPLOYEE BENEFITS</u></b>					
4050	RETIREMENT	2,037,538	2,047,318	2,102,765	2,098,986
4060	FICA	1,011,967	1,027,370	1,099,199	1,049,791
4070	EMPLOYEES' INSURANCE	2,672,478	2,842,404	3,200,000	3,664,908
4090	VACATION PAY EXPENSE	29,443	(54,806)	-	(37,507)
4100	SICK PAY EXPENSE	43,910	157,484	-	(133,342)
4110	NET OPEB EXPENSE	55,000	58,000	59,000	59,000
4600	WORKERS' COMPENSATION	155,250	236,303	196,112	154,202
4640	UNEMPLOYMENT CLAIMS	7,177	(1,264)	25,000	2,061
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>6,012,763</u>	<u>6,312,809</u>	<u>6,682,076</u>	<u>6,858,098</u>
<b><u>CONTRACTUAL SERVICES</u></b>					
2110	ADVERTISING	44,046	29,266	39,782	32,875
2122	RENTALS	62,829	65,154	51,367	43,346
2131	MAINTENANCE OF BUILDINGS	185,786	151,012	124,040	110,888
2132	MAINTENANCE OF VEHICLES	182,393	118,570	149,420	145,020
2133	MAINTENANCE OF EQUIPMENT	158,988	74,516	134,604	113,908
2139	MAINTENANCE/SERVICE CONTRACTS	1,836,954	1,986,841	2,249,943	2,030,441
2140	POSTAGE	186,955	191,858	220,062	208,496
2151	PRINTING	50,781	59,153	73,962	57,585
2161	PROFESSIONAL FEES - AUDIT	42,890	35,630	43,044	39,544
2164	PROFESSIONAL FEES - CONS/ENG	148,987	150,227	250,653	67,490
2165	TEMPORARY LABOR	-	23,808	57,052	49,462
2166	PROFESSIONAL FEES - OTHER	231,469	255,427	359,801	266,454
2170	TRAINING	189,903	226,927	272,227	213,237
2171	TRAVEL	6,847	9,117	23,610	21,737
2172	CAR ALLOWANCE	149,361	144,236	141,000	139,543
2190	COMMUNICATIONS	175,771	159,733	192,721	151,845
2200	UTILITIES	2,045,057	2,061,596	2,047,600	1,862,448
2230	EMPLOYEE RELATIONS	23,377	34,025	36,185	31,472
2240	BUSINESS RELATIONS	2,831	3,634	6,385	4,978
2250	COMMUNITY RELATIONS	20,744	31,814	77,100	74,684
2260	MEMBERSHIPS - PROFESSIONAL	53,565	57,884	64,911	60,756
2262	MEMBERSHIPS - CIVIC	3,705	3,615	5,694	3,491
2290	BILLING - HOUSING AUTHORITY	9,133	11,361	10,000	10,339
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>5,812,372</u>	<u>5,885,404</u>	<u>6,631,163</u>	<u>5,740,038</u>
<b><u>PURCHASES FOR RESALE</u></b>					
3360	PURCHASES FOR RESALE	44,800,494	45,347,268	42,609,696	42,304,303
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>44,800,494</u>	<u>45,347,268</u>	<u>42,609,696</u>	<u>42,304,303</u>

## OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2013	ACTUAL FY 2014	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015
<b><u>COMMODITIES</u></b>					
3311	OFFICE SUPPLIES	70,461	65,707	82,934	89,144
3313	SUBSCRIPTIONS	4,695	6,111	7,017	6,816
3316	OPERATING SUPPLIES	1,296,467	1,344,354	1,532,731	1,454,115
3320	CHEMICALS	855,028	896,626	1,205,302	1,040,659
3331	VEHICLE SUPPLIES	408,331	453,905	397,346	347,491
3340	SMALL TOOLS	55,595	65,789	84,238	74,546
	<i>COMMODITIES TOTAL</i>	<u>2,690,577</u>	<u>2,832,492</u>	<u>3,309,568</u>	<u>3,012,771</u>
<b><u>FIXED &amp; SUNDRY</u></b>					
4010	COST OF GOODS SOLD	47,949	57,724	65,500	70,658
4015	SALES DISCOUNTS	7,411	11,718	10,000	14,167
4020	CASH (OVER) SHORT	(548)	(8,055)	451	158
4080	EMPLOYEE SUGGESTIONS & AWARDS	13,929	15,726	16,480	16,781
4509	OTHER TAXES	37,723	38,171	36,160	35,982
4510	GROSS RECEIPTS TAX	1,685,475	1,556,876	1,660,000	1,689,380
4520	LICENSES & PERMITS	58,580	51,566	90,246	52,013
4531	CIVIC CONTRIBUTIONS	194,941	175,033	240,662	206,255
4610	PROPERTY & LIAB./INS & UNINSUR	495,508	537,626	633,316	557,552
4666	INVENTORY ADJUSTMENTS	2,861	48,685	12,816	14,266
4700	UTILITY BAD DEBT EXPENSE	257,725	363,709	360,700	140,913
5730	BANK CHARGES	249,733	280,209	290,000	307,750
9005	DUPLICATE CHARGES	(51,308)	(50,259)	(50,300)	(51,912)
	<i>FIXED &amp; SUNDRY TOTAL</i>	<u>2,999,979</u>	<u>3,078,729</u>	<u>3,366,031</u>	<u>3,053,964</u>
<b><u>INTEREST EXPENSES</u></b>					
5721	INTEREST - BONDS & POOLED LOAN	4,249,993	3,753,740	3,731,101	3,731,101
5723	INTEREST - DEPOSITS	15,454	12,478	13,300	5,466
5725	CAPITALIZED INTEREST	189,026	(178,248)	(178,000)	(146,350)
5729	INTEREST OTHER	-	87	-	10
5731	AMORTIZAT. OF BOND DISC. & EXP.	158,115	(5,696)	4,135	4,135
	<i>INTEREST EXPENSES TOTAL</i>	<u>4,612,588</u>	<u>3,582,361</u>	<u>3,570,536</u>	<u>3,594,363</u>
<b><u>MISCELLANEOUS</u></b>					
9000	CITY DISTRIBUTION	5,365,879	5,605,157	5,735,240	5,735,240
9010	CONTINGENCY	-	-	500,000	-
9030	DEPRECIATION	15,300,043	14,991,034	13,000,000	12,461,078
9050	EXTRAORDINARY EXPENSE	761,258	427,125	8,000	10,303
	<i>MISCELLANEOUS TOTAL</i>	<u>21,427,180</u>	<u>21,023,316</u>	<u>19,243,240</u>	<u>18,206,621</u>
	<b><i>GRAND TOTAL</i></b>	<u><u>\$ 102,211,240</u></u>	<u><u>\$ 102,173,149</u></u>	<u><u>\$ 99,875,812</u></u>	<u><u>\$ 97,124,827</u></u>

## ELECTRIC REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 21,739,800	\$ 22,467,041	\$ 727,241
OUTSIDE CITY	5,288,800	5,508,098	219,298
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,573,200	29,808,939	235,739
OUTSIDE CITY	5,117,900	5,200,353	82,453
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	(392,500)	(1,135,979)	(743,479)
GENERAL SERVICE	(503,800)	(1,456,378)	(952,578)
UNBILLED SERVICE REVENUE	-	(321,400)	(321,400)
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	74,900	75,360	460
GENERAL SERVICE	1,078,000	1,079,801	1,801
STREET & TRAFFIC SIGNALS	601,400	594,548	(6,852)
<b>TOTAL</b>	<b>62,577,700</b>	<b>61,820,383</b>	<b>(757,317)</b>
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	1,024,100	1,023,695	(405)
<b>TOTAL OPERATING REVENUES</b>	<b>63,601,800</b>	<b>62,844,078</b>	<b>(757,722)</b>
<b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	36,200	60,155	23,955
REVENUE FOR CITY BILLING	76,400	83,173	6,773
MISCELLANEOUS INCOME	19,600	20,970	1,370
GAIN (LOSS) ON DISPOSITION OF PROPERTY	12,400	15,868	3,468
<b>TOTAL NON-OPERATING REVENUES</b>	<b>144,600</b>	<b>180,166</b>	<b>35,566</b>
<b>REVENUES BEFORE CAPITAL CONTRIBUTIONS</b>	<b>63,746,400</b>	<b>63,024,244</b>	<b>(722,156)</b>
<b><u>CAPITAL CONTRIBUTIONS</u></b>			
CONTRIBUTED CAPITAL - CASH	41,300	70,489	29,189
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>41,300</b>	<b>70,489</b>	<b>29,189</b>
<b>TOTAL REVENUES</b>	<b>\$ 63,787,700</b>	<b>\$ 63,094,733</b>	<b>\$ (692,967)</b>

## NATURAL GAS REVENUES

	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,083,900	\$ 1,079,945	\$ (3,955)
OUTSIDE CITY	180,400	178,330	(2,070)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,269,300	2,439,317	170,017
OUTSIDE CITY	407,100	425,887	18,787
<i>HEAT ONLY:</i>			
RESIDENTIAL	10,800	10,445	(355)
GENERAL SERVICE	2,000	1,957	(43)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	27,300	(10,760)	(38,060)
GENERAL SERVICE	939,500	663,583	(275,917)
COMPRESSED NATURAL GAS	1,600	1,660	60
UNBILLED SERVICE REVENUE	-	(25,900)	(25,900)
<b>TOTAL</b>	<u>4,921,900</u>	<u>4,764,464</u>	<u>(157,436)</u>
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	<u>79,000</u>	<u>83,829</u>	<u>4,829</u>
 <i>TOTAL OPERATING REVENUES</i>	 5,000,900	 4,848,293	 (152,607)
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	2,300	3,881	1,581
REVENUE FOR CITY BILLING	8,900	9,753	853
GAS PIPING & APPLIANCE SALES	59,400	74,961	15,561
GAS PIPING & APPLIANCE COSTS	(38,600)	(51,812)	(13,212)
MISCELLANEOUS INCOME	<u>800</u>	<u>790</u>	<u>(10)</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>32,800</u>	<u>37,573</u>	<u>4,773</u>
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 5,033,700	 4,885,866	 (147,834)
 <b><u>CONTRIBUTED CAPITAL - CASH</u></b>	 <u>5,500</u>	 <u>29,262</u>	 <u>23,762</u>
 <b>TOTAL REVENUES</b>	 <u><u>\$ 5,039,200</u></u>	 <u><u>\$ 4,915,128</u></u>	 <u><u>\$ (124,072)</u></u>

## WATER REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 4,529,900	\$ 4,556,591	\$ 26,691
OUTSIDE CITY	1,589,200	1,600,679	11,479
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	5,161,200	5,219,938	58,738
OUTSIDE CITY	2,431,700	2,342,625	(89,075)
UNBILLED SERVICE REVENUE	-	(32,500)	(32,500)
SALES FOR RESALE	898,200	873,580	(24,620)
FIRE PROTECTION	141,400	141,898	498
<b>TOTAL</b>	14,751,600	14,702,811	(48,789)
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	110,700	101,434	(9,266)
<b>TOTAL OPERATING REVENUES</b>	14,862,300	14,804,245	(58,055)
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	7,400	12,199	4,799
GRANT REVENUE	81,461	81,461	-
REVENUE FOR CITY BILLING	45,700	49,907	4,207
MISCELLANEOUS INCOME	17,300	14,907	(2,393)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	-
<b>TOTAL NON-OPERATING REVENUES</b>	151,861	158,474	6,613
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 15,014,161	 14,962,719	 (51,442)
 <b><u>CAPITAL CONTRIBUTIONS</u></b>			
CAPITAL IMPROVEMENT CHARGES	218,400	258,112	39,712
CONTRIBUTED CAPITAL - CASH	284,300	288,325	4,025
CONTRIBUTED CAPITAL - NONCASH	595,100	977,966	382,866
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	1,097,800	1,524,403	426,603
 <b>TOTAL REVENUES</b>	 \$ 16,111,961	 \$ 16,487,122	 \$ 375,161

## WASTEWATER REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,827,400	\$ 4,852,582	\$ 25,182
OUTSIDE CITY	577,700	577,849	149
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	5,252,300	5,306,500	54,200
OUTSIDE CITY	1,139,900	1,128,930	(10,970)
REVENUE FROM ST. LUCIE COUNTY	355,100	304,932	(50,168)
UNBILLED SERVICE REVENUE	-	(62,600)	(62,600)
<b>TOTAL</b>	12,152,400	12,108,193	(44,207)
 <i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	162,200	125,718	(36,482)
 <i>TOTAL OPERATING REVENUES</i>	12,314,600	12,233,911	(80,689)
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	6,500	10,429	3,929
GRANT REVENUE	-	-	-
REVENUE FOR CITY BILLING	40,600	44,366	3,766
MISCELLANEOUS INCOME	10,700	6,559	(4,141)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	1,500	36	(1,464)
 <i>TOTAL NON-OPERATING REVENUES</i>	59,300	61,390	2,090
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	12,373,900	12,295,301	(78,599)
 <b><u>CAPITAL CONTRIBUTIONS</u></b>			
CAPITAL IMPROVEMENT CHARGES	86,600	117,078	30,478
CONTRIBUTED CAPITAL - CASH	-	-	-
CONTRIBUTED CAPITAL - NONCASH	680,800	708,657	27,857
 <i>TOTAL CAPITAL CONTRIBUTIONS</i>	767,400	825,735	58,335
 <b>TOTAL REVENUES</b>	\$ 13,141,300	\$ 13,121,036	\$ (20,264)

## MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
FPUA CONTRIBUTION	\$ 230,239	\$ 186,255	\$ (43,984)
GIFT SHOP SALES	140,500	148,697	8,197
BOAT TOURS	30,000	23,063	(6,937)
DONATIONS	1,700	1,274	(426)
ADMISSIONS	15,600	16,738	1,138
TEACHING INCOME & CAMPS	11,500	13,382	1,882
MEMBERSHIPS	500	385	(115)
FUND RAISING INCOME	375	368	(7)
<i>TOTAL OPERATING REVENUES</i>	430,414	390,162	(40,252)
<b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT AND OTHER INCOME	100	268	168
GAIN (LOSS) ON DISPOSITION OF PROPERTY	4,700	5,576	876
<i>TOTAL NON-OPERATING REVENUES</i>	4,800	5,844	1,044
<b><i>TOTAL REVENUES</i></b>	<b>\$ 435,214</b>	<b>\$ 396,006</b>	<b>\$ (39,208)</b>

## FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
DEDICATED INTERNET ACCESS	\$ 201,000	\$ 193,776	\$ (7,224)
COMMON CARRIER TELECOM SERVICES	79,700	77,820	(1,880)
FIBER BANDWIDTH CONNECTIONS	125,100	125,137	37
DARK FIBER TRANSMISSION	32,800	32,833	33
WIRELESS BROADBAND INTERNET ACCESS	3,900	3,695	(205)
WIRELESS BANDWIDTH CONNECTIONS	4,200	4,213	13
<i>TOTAL OPERATING REVENUES</i>	446,700	437,474	(9,226)
<b><u>CONTRIBUTED CAPITAL - CASH</u></b>	22,100	21,250	(850)
<b><u>TOTAL REVENUES</u></b>	<b>\$ 468,800</b>	<b>\$ 458,724</b>	<b>\$ (10,076)</b>

## TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
<b><u>NON-OPERATING REVENUES</u></b>			
FMPA O&M CONTRACT INCOME	\$ 1,851,004	\$ 1,808,676	\$ (42,328)
<i>TOTAL NON-OPERATING REVENUES</i>	1,851,004	1,808,676	(42,328)
<b><u>TOTAL REVENUES</u></b>	<b>\$ 1,851,004</b>	<b>\$ 1,808,676</b>	<b>\$ (42,328)</b>

**DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 156,924	\$ 144,888	\$ (12,036)
1020	OVERTIME	350	16	(334)
2110	ADVERTISING	9,316	7,759	(1,557)
2131	MAINTENANCE OF BUILDINGS	2,500	5,584	3,084
2133	MAINTENANCE OF EQUIPMENT	600	165	(435)
2139	MAINTENANCE/SERVICE CONTRACTS	21,307	21,845	538
2140	POSTAGE	1,100	879	(221)
2151	PRINTING	1,800	479	(1,321)
2166	PROFESSIONAL FEES - OTHER	500	-	(500)
2170	TRAINING	500	240	(260)
2171	TRAVEL	350	74	(276)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	2,400	2,738	338
2200	UTILITIES	9,300	9,422	122
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,300	3,802	(498)
2260	MEMBERSHIPS - PROFESSIONAL	285	50	(235)
2262	MEMBERSHIPS - CIVIC	150	-	(150)
3311	OFFICE SUPPLIES	1,500	2,103	603
3316	OPERATING SUPPLIES	50,000	33,950	(16,050)
3331	VEHICLE SUPPLIES	350	432	82
4010	COST OF GOODS SOLD	65,500	70,658	5,158
4015	SALES DISCOUNTS	10,000	14,167	4,167
4020	CASH (OVER) SHORT	150	48	(102)
4050	RETIREMENT	26,438	15,354	(11,084)
4060	FICA	12,031	10,166	(1,865)
4070	EMPLOYEES' INSURANCE	26,579	30,119	3,540
4090	VACATION PAY EXPENSE	-	(1,465)	(1,465)
4100	SICK PAY EXPENSE	-	(2,594)	(2,594)
4110	NET OPEB EXPENSE	447	447	-
4520	LICENSES & PERMITS	100	39	(61)
4600	WORKERS' COMPENSATION	3,856	357	(3,499)
4610	PROPERTY & LIAB/INS & UNINSUR	3,600	3,328	(272)
4666	INVENTORY ADJUSTMENTS	816	254	(562)
5730	BANK CHARGES	5,000	4,767	(233)
9000	DISTRIBUTION TO CITY OF FT. PIERCE	4,865	4,865	-
9030	DEPRECIATION EXPENSE	9,000	7,770	(1,230)
	TOTALS	<u>\$ 435,214</u>	<u>\$ 396,006</u>	<u>\$ (39,208)</u>

**DEPT. 02 - TREASURE COAST ENERGY CENTER**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 973,417	\$ 1,027,432	\$ 54,015
1020	OVERTIME	350,000	259,560	(90,440)
2151	PRINTING	-	41	41
2170	TRAINING	796	-	(796)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,500	1,499	(1)
4050	RETIREMENT	208,009	183,390	(24,619)
4060	FICA	101,241	93,467	(7,774)
4070	EMPLOYEES' INSURANCE	184,075	203,916	19,841
4090	VACATION PAY EXPENSE	-	(13,542)	(13,542)
4100	SICK PAY EXPENSE	-	21,446	21,446
4110	NET OPEB EXPENSE	3,129	3,129	-
4600	WORKERS' COMPENSATION	11,760	11,430	(330)
4610	PROPERTY & LIAB/INS & UNINSUR	6,757	6,588	(169)
	TOTALS	<u>\$ 1,851,004</u>	<u>\$ 1,808,676</u>	<u>\$ (42,328)</u>

**DEPT. 10 - BOARD**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 18,075	\$ 18,074	\$ (1)
2151	PRINTING	25	-	\$ (25)
2170	TRAINING	7,000	5,953	(1,047)
2171	TRAVEL	2,500	2,889	389
2172	CAR ALLOWANCE	12,000	12,000	-
2240	BUSINESS RELATIONS	439	439	-
2262	MEMBERSHIPS - CIVIC	1,315	1,303	(12)
4060	FICA	1,383	1,785	402
4070	EMPLOYEES' INSURANCE	47,565	54,552	6,987
4600	WORKERS' COMPENSATION	264	250	(14)
4610	PROPERTY & LIAB/INS & UNINSUR	102	99	(3)
	TOTALS	<u>\$ 90,668</u>	<u>\$ 97,344</u>	<u>\$ 6,676</u>

**DEPT. 11 - DIRECTOR OF UTILITIES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 298,905	\$ 293,856	\$ (5,049)
2139	MAINTENANCE/SERVICE CONTRACTS	1,000	870	(130)
2151	PRINTING	150	-	(150)
2164	PROFESSIONAL FEES - CONS/ENG	1,460	-	(1,460)
2170	TRAINING	3,000	1,970	(1,030)
2171	TRAVEL	10,450	10,251	(199)
2172	CAR ALLOWANCE	5,418	5,418	-
2190	COMMUNICATIONS	594	504	(90)
2230	EMPLOYEE RELATIONS	750	780	30
2240	BUSINESS RELATIONS	2,500	1,484	(1,016)
2250	COMMUNITY RELATIONS	3,100	3,002	(98)
2260	MEMBERSHIPS - PROFESSIONAL	550	184	(366)
2262	MEMBERSHIPS - CIVIC	675	-	(675)
3311	OFFICE SUPPLIES	1,326	1,506	180
3313	SUBSCRIPTIONS	136	-	(136)
3316	OPERATING SUPPLIES	-	32	32
4050	RETIREMENT	50,246	51,194	948
4060	FICA	22,866	19,709	(3,157)
4070	EMPLOYEES' INSURANCE	27,796	32,895	5,099
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,000	-	(1,000)
4090	VACATION PAY EXPENSE	-	(20,428)	(20,428)
4100	SICK PAY EXPENSE	-	(65,239)	(65,239)
4110	NET OPEB EXPENSE	447	447	-
4600	WORKERS' COMPENSATION	336	247	(89)
4610	PROPERTY & LIAB/INS & UNINSUR	2,284	2,207	(77)
9030	DEPRECIATION EXPENSE	1,000	1,415	415
	TOTALS	<u>\$ 435,989</u>	<u>\$ 342,304</u>	<u>\$ (93,685)</u>

**DEPT. 12 - ATTORNEY**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 94,874	\$ 95,240	\$ 366
2166	PROFESSIONAL FEES - OTHER	20,000	14,234	(5,766)
2171	TRAINING	200	-	(200)
4070	EMPLOYEES' INSURANCE	13,667	15,716	2,049
4600	WORKERS' COMPENSATION	84	85	1
	TOTALS	<u>\$ 128,825</u>	<u>\$ 125,275</u>	<u>\$ (3,550)</u>

**DEPT. 15 - HUMAN RESOURCES**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 170,207	\$ 170,687	\$ 480
1020	OVERTIME	500	82	(418)
2110	ADVERTISING	12,000	6,060	(5,940)
2139	MAINTENANCE/SERVICE CONTRACTS	800	448	(352)
2140	POSTAGE	200	91	(109)
2151	PRINTING	100	-	(100)
2164	PROFESSIONAL FEES - CONS/ENG	43,910	26,991	(16,919)
2166	PROFESSIONAL FEES - OTHER	40,000	30,865	(9,135)
2170	TRAINING	20,000	9,947	(10,053)
2171	TRAVEL	100	15	(85)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	801	722	(79)
2230	EMPLOYEE RELATIONS	2,500	1,758	(742)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	730	(270)
3311	OFFICE SUPPLIES	3,000	3,595	595
3313	SUBSCRIPTIONS	2,000	2,802	802
4050	RETIREMENT	28,696	29,678	982
4060	FICA	13,059	12,346	(713)
4070	EMPLOYEES' INSURANCE	40,740	46,411	5,671
4080	EMPLOYEE SUGGESTIONS & AWARDS	9,180	10,555	1,375
4090	VACATION PAY EXPENSE	-	(1,007)	(1,007)
4100	SICK PAY EXPENSE	-	746	746
4110	NET OPEB EXPENSE	670	671	1
4600	WORKERS' COMPENSATION	216	148	(68)
4610	PROPERTY & LIAB/INS & UNINSUR	2,301	2,189	(112)
9030	DEPRECIATION EXPENSE	1,000	1,415	415
	TOTALS	<u>\$ 396,280</u>	<u>\$ 361,245</u>	<u>\$ (35,035)</u>

**DEPT. 18 - RISK MANAGEMENT**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 216,555	\$ 206,097	\$ (10,458)
1020	OVERTIME	5,800	5,555	(245)
2132	MAINTENANCE OF VEHICLES	100	207	107
2140	POSTAGE	100	37	(63)
2151	PRINTING	65	41	(24)
2164	PROFESSIONAL FEES - CONS/ENG	25,000	21,505	(3,495)
2166	PROFESSIONAL FEES - OTHER	19,800	6,985	(12,815)
2170	TRAINING	4,500	4,409	(91)
2171	TRAVEL	100	33	(67)
2172	CAR ALLOWANCE	4,125	3,300	(825)
2190	COMMUNICATIONS	720	671	(49)
2230	EMPLOYEE RELATIONS	3,100	3,210	110
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,308	(192)
3311	OFFICE SUPPLIES	3,500	3,675	175
3313	SUBSCRIPTIONS	350	149	(201)
3331	VEHICLE SUPPLIES	3,400	545	(2,855)
4050	RETIREMENT	15,416	12,249	(3,167)
4060	FICA	17,010	15,188	(1,822)
4070	EMPLOYEES' INSURANCE	45,163	53,845	8,682
4080	EMPLOYEE SUGGESTIONS & AWARDS	6,300	6,226	(74)
4090	VACATION PAY EXPENSE	-	(5,255)	(5,255)
4100	SICK PAY EXPENSE	-	(11,098)	(11,098)
4110	NET OPEB EXPENSE	1,117	1,117	-
4600	WORKERS' COMPENSATION	444	347	(97)
4610	PROPERTY & LIAB/INS & UNINSUR	3,229	2,837	(392)
	TOTALS	<u>\$ 377,394</u>	<u>\$ 333,183</u>	<u>\$ (44,211)</u>

**DEPT. 21 - FINANCE**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 624,999	\$ 602,994	\$ (22,005)
1020	OVERTIME	500	2,015	1,515
2110	ADVERTISING	2,200	1,916	(284)
2139	MAINTENANCE/SERVICE CONTRACTS	1,000	666	(334)
2140	POSTAGE	100	38	(62)
2151	PRINTING	100	41	(59)
2161	PROFESSIONAL FEES - AUDIT	43,044	39,544	(3,500)
2164	PROFESSIONAL FEES - CONS/ENG	25,000	7,153	(17,847)
2166	PROFESSIONAL FEES - OTHER	21,000	34,667	13,667
2170	TRAINING	11,200	6,975	(4,225)
2171	TRAVEL	100	42	(58)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	2,000	1,689	(311)
2230	EMPLOYEE RELATIONS	-	75	75
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,300	(200)
3311	OFFICE SUPPLIES	7,000	6,262	(738)
3313	SUBSCRIPTIONS	300	290	(10)
4020	CASH (OVER) SHORT	-	(522)	(522)
4050	RETIREMENT	105,146	105,052	(94)
4060	FICA	47,851	43,266	(4,585)
4070	EMPLOYEES' INSURANCE	159,922	180,442	20,520
4090	VACATION PAY EXPENSE	-	(6,103)	(6,103)
4100	SICK PAY EXPENSE	-	(9,717)	(9,717)
4110	NET OPEB EXPENSE	2,682	2,682	-
4600	WORKERS' COMPENSATION	636	599	(37)
4610	PROPERTY & LIAB/INS & UNINSUR	7,647	7,285	(362)
4640	UNEMPLOYMENT CLAIMS	24,846	-	(24,846)
5730	BANK CHARGES	285,000	302,983	17,983
9030	DEPRECIATION EXPENSE	2,000	1,549	(451)
	<b>TOTALS</b>	<u>\$ 1,380,933</u>	<u>\$ 1,338,343</u>	<u>\$ (42,590)</u>

**DEPT. 22 - MATERIALS MANAGEMENT**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 226,330	\$ 226,569	\$ 239
1020	OVERTIME	3,500	3,389	(111)
2122	RENTALS	300	235	(65)
2132	MAINTENANCE OF VEHICLES	5,000	3,219	(1,781)
2133	MAINTENANCE OF EQUIPMENT	2,500	1,855	(645)
2139	MAINTENANCE/SERVICE CONTRACTS	3,000	150	(2,850)
2140	POSTAGE	20	32	12
2151	PRINTING	1,025	554	(471)
2170	TRAINING	2,050	802	(1,248)
2171	TRAVEL	231	-	(231)
2190	COMMUNICATIONS	3,178	2,396	(782)
2200	UTILITIES	26,900	26,995	95
2260	MEMBERSHIPS - PROFESSIONAL	250	80	(170)
3311	OFFICE SUPPLIES	1,500	1,330	(170)
3316	OPERATING SUPPLIES	16,038	10,088	(5,950)
3331	VEHICLE SUPPLIES	12,000	10,732	(1,268)
3340	SMALL TOOLS	8,500	8,665	165
4050	RETIREMENT	38,634	34,171	(4,463)
4060	FICA	17,582	14,154	(3,428)
4070	EMPLOYEES' INSURANCE	60,529	69,069	8,540
4090	VACATION PAY EXPENSE	-	(599)	(599)
4100	SICK PAY EXPENSE	-	1,521	1,521
4110	NET OPEB EXPENSE	894	894	-
4520	LICENSES & PERMITS	2,159	50	(2,109)
4600	WORKERS' COMPENSATION	3,780	3,967	187
4610	PROPERTY & LIAB/INS & UNINSUR	42,086	36,167	(5,919)
4666	INVENTORY ADJUSTMENTS	12,000	14,012	2,012
9030	DEPRECIATION EXPENSE	25,000	21,177	(3,823)
	TOTALS	<u>\$ 514,986</u>	<u>\$ 491,674</u>	<u>\$ (23,312)</u>

**DEPT. 31 - DIRECTOR OF SHARED SERVICES**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 105,828	\$ 105,828	\$ -
2170	TRAINING	1,500	-	(1,500)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	550	554	4
2230	EMPLOYEE RELATIONS	-	16	16
2260	MEMBERSHIPS - PROFESSIONAL	190	206	16
3311	OFFICE SUPPLIES	150	93	(57)
3316	OPERATING SUPPLIES	100	71	(29)
4050	RETIREMENT	17,790	18,550	760
4060	FICA	8,096	8,046	(50)
4070	EMPLOYEES' INSURANCE	17,877	20,388	2,511
4090	VACATION PAY EXPENSE	-	332	332
4100	SICK PAY EXPENSE	-	(738)	(738)
4110	NET OPEB EXPENSE	223	224	1
4600	WORKERS' COMPENSATION	51	53	2
4610	PROPERTY & LIAB/INS & UNINSUR	888	843	(45)
	TOTALS	<u>\$ 158,403</u>	<u>\$ 159,626</u>	<u>\$ 1,223</u>

**DEPT. 32 - INFORMATION TECHNOLOGY SERVICES**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 871,022	\$ 845,263	\$ (25,759)
1020	OVERTIME	1,500	548	(952)
2132	MAINTENANCE OF VEHICLES	500	491	(9)
2133	MAINTENANCE OF EQUIPMENT	5,000	415	(4,585)
2139	MAINTENANCE/SERVICE CONTRACTS	554,900	369,090	(185,810)
2140	POSTAGE	500	65	(435)
2151	PRINTING	115	20	(95)
2165	TEMPORARY LABOR	33,000	32,760	(240)
2166	PROFESSIONAL FEES - OTHER	55,500	40,768	(14,732)
2170	TRAINING	34,430	32,348	(2,082)
2171	TRAVEL	900	807	(93)
2172	CAR ALLOWANCE	8,827	8,470	(357)
2190	COMMUNICATIONS	10,500	10,645	145
2230	EMPLOYEE RELATIONS	950	583	(367)
2260	MEMBERSHIPS - PROFESSIONAL	330	330	-
3311	OFFICE SUPPLIES	3,500	4,175	675
3313	SUBSCRIPTIONS	2,100	2,296	196
3316	OPERATING SUPPLIES	387,225	380,845	(6,380)
3331	VEHICLE SUPPLIES	3,500	624	(2,876)
3340	SMALL TOOLS	300	75	(225)
4050	RETIREMENT	139,145	142,414	3,269
4060	FICA	66,748	64,406	(2,342)
4070	EMPLOYEES' INSURANCE	182,735	207,446	24,711
4090	VACATION PAY EXPENSE	-	(15,053)	(15,053)
4100	SICK PAY EXPENSE	-	(9,143)	(9,143)
4110	NET OPEB EXPENSE	3,579	3,576	(3)
4600	WORKERS' COMPENSATION	852	797	(55)
4610	PROPERTY & LIAB/INS & UNINSUR	12,144	11,757	(387)
9030	DEPRECIATION EXPENSE	210,000	233,726	23,726
	TOTALS	<u>\$ 2,589,802</u>	<u>\$ 2,370,544</u>	<u>\$ (219,258)</u>

**DEPT. 35 - FACILITIES**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 229,504	\$ 231,002	\$ 1,498
1020	OVERTIME	4,000	2,542	(1,458)
2122	RENTALS	2,000	2,953	953
2131	MAINTENANCE OF BUILDINGS	43,640	36,639	(7,001)
2132	MAINTENANCE OF VEHICLES	1,500	742	(758)
2139	MAINTENANCE/SERVICE CONTRACTS	84,252	89,993	5,741
2140	POSTAGE	12,704	10,377	(2,327)
2151	PRINTING	110	21	(89)
2170	TRAINING	150	140	(10)
2171	TRAVEL	200	444	244
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	4,027	3,050	(977)
2200	UTILITIES	93,700	89,246	(4,454)
2250	COMMUNITY RELATIONS	55,000	47,665	(7,335)
2260	MEMBERSHIPS - PROFESSIONAL	440	424	(16)
3311	OFFICE SUPPLIES	2,300	1,609	(691)
3316	OPERATING SUPPLIES	5,000	5,501	501
3331	VEHICLE SUPPLIES	3,200	8,111	4,911
3340	SMALL TOOLS	1,500	2,040	540
4050	RETIREMENT	33,324	40,741	7,417
4060	FICA	17,863	21,337	3,474
4070	EMPLOYEES' INSURANCE	41,141	46,926	5,785
4090	VACATION PAY EXPENSE	-	(2,431)	(2,431)
4100	SICK PAY EXPENSE	-	(13,826)	(13,826)
4110	NET OPEB EXPENSE	1,117	1,117	-
4520	LICENSES & PERMITS	400	160	(240)
4600	WORKERS' COMPENSATION	3,408	3,576	168
4610	PROPERTY & LIAB/INS & UNINSUR	4,204	3,982	(222)
9030	DEPRECIATION EXPENSE	17,000	18,684	1,684
	TOTALS	<u>\$ 666,844</u>	<u>\$ 657,925</u>	<u>\$ (8,919)</u>

**DEPT. 41 - COMMUNICATIONS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 56,550	\$ 55,750	\$ (800)
1020	OVERTIME	1,500	95	(1,405)
2110	ADVERTISING	8,000	14,250	6,250
2151	PRINTING	18,000	12,312	(5,688)
2170	TRAINING	3,800	1,871	(1,929)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	12,403	5,814	(6,589)
2230	EMPLOYEE RELATIONS	18,253	14,505	(3,748)
2240	BUSINESS RELATIONS	2,000	1,755	(245)
2250	COMMUNITY RELATIONS	19,000	24,017	5,017
2262	MEMBERSHIPS - CIVIC	700	675	(25)
3311	OFFICE SUPPLIES	2,000	1,857	(143)
3313	SUBSCRIPTIONS	-	130	130
3316	OPERATING SUPPLIES	1,061	1,006	(55)
4050	RETIREMENT	9,758	9,772	14
4060	FICA	4,441	4,344	(97)
4070	EMPLOYEES' INSURANCE	13,767	15,789	2,022
4090	VACATION PAY EXPENSE	-	3,158	3,158
4110	NET OPEB EXPENSE	223	224	1
4600	WORKERS' COMPENSATION	48	50	2
4610	PROPERTY & LIAB/INS & UNINSUR	607	565	(42)
	TOTALS	<u>\$ 175,411</u>	<u>\$ 171,239</u>	<u>\$ (4,172)</u>

**DEPT. 43 - CUSTOMER SERVICE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,012,887	\$ 1,006,055	\$ (6,832)
1020	OVERTIME	4,000	2,959	(1,041)
2110	ADVERTISING	250	-	(250)
2122	RENTALS	1,530	1,386	(144)
2133	MAINTENANCE OF EQUIPMENT	1,490	462	(1,028)
2139	MAINTENANCE/SERVICE CONTRACTS	23,690	18,496	(5,194)
2140	POSTAGE	200,000	195,225	(4,775)
2151	PRINTING	33,324	31,493	(1,831)
2165	TEMPORARY LABOR	17,052	15,907	(1,145)
2166	PROFESSIONAL FEES - OTHER	78,870	73,415	(5,455)
2170	TRAINING	13,000	6,005	(6,995)
2171	TRAVEL	217	223	6
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	2,506	2,432	(74)
2260	MEMBERSHIPS - PROFESSIONAL	229	-	(229)
2262	MEMBERSHIPS - CIVIC	797	668	(129)
2290	BILLING HOUSING AUTHORITY	10,000	10,339	339
3311	OFFICE SUPPLIES	11,142	10,131	(1,011)
3313	SUBSCRIPTIONS	250	226	(24)
3316	OPERATING SUPPLIES	10,954	13,755	2,801
4020	CASH (OVER) SHORT	301	631	330
4050	RETIREMENT	137,654	141,178	3,524
4060	FICA	77,792	72,098	(5,694)
4070	EMPLOYEES' INSURANCE	343,852	396,300	52,448
4090	VACATION PAY EXPENSE	-	(765)	(765)
4100	SICK PAY EXPENSE	-	(22,517)	(22,517)
4110	NET OPEB EXPENSE	5,811	5,811	-
4600	WORKERS' COMPENSATION	1,404	1,321	(83)
4610	PROPERTY & LIAB/INS & UNINSUR	14,074	13,343	(731)
9030	DEPRECIATION EXPENSE	29,000	29,878	878
	TOTALS	<u>\$ 2,038,676</u>	<u>\$ 2,033,055</u>	<u>\$ (5,621)</u>

**DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 148,373	\$ 151,429	\$ 3,056
2151	PRINTING	100	41	(59)
2164	PROFESSIONAL FEES - CONS/ENG	38,563	6,195	(32,368)
2170	TRAINING	5,000	4,651	(349)
2171	TRAVEL	4,065	5,059	994
2172	CAR ALLOWANCE	5,203	5,203	-
2190	COMMUNICATIONS	1,273	875	(398)
2240	BUSINESS RELATIONS	-	32	32
2260	MEMBERSHIPS - PROFESSIONAL	200	60	(140)
2262	MEMBERSHIPS - CIVIC	845	845	-
3311	OFFICE SUPPLIES	3,600	3,345	(255)
3313	SUBSCRIPTIONS	300	46	(254)
4050	RETIREMENT	23,982	22,329	(1,653)
4060	FICA	11,351	10,193	(1,158)
4070	EMPLOYEES' INSURANCE	20,360	22,152	1,792
4090	VACATION PAY EXPENSE	-	(3,210)	(3,210)
4110	NET OPEB EXPENSE	223	223	-
4520	LICENSES & PERMITS	200	230	30
4600	WORKERS' COMPENSATION	276	197	(79)
4610	PROPERTY & LIAB/INS & UNINSUR	966	937	(29)
	TOTALS	<u>\$ 264,880</u>	<u>\$ 230,832</u>	<u>\$ (34,048)</u>

**DEPT. 52 - POWER GENERATION**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	<u>\$ 8,000</u>	<u>\$ 10,303</u>	<u>2,303</u>
	TOTALS	<u><u>\$ 8,000</u></u>	<u><u>\$ 10,303</u></u>	<u><u>\$ 2,303</u></u>

**DEPT. 53 - PURCHASES FOR RESALE**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 40,339,449</u>	<u>\$ 40,342,926</u>	<u>\$ 3,477</u>
	TOTALS	<u><u>\$ 40,339,449</u></u>	<u><u>\$ 40,342,926</u></u>	<u><u>\$ 3,477</u></u>

**DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,350,069	\$ 1,489,047	\$ 138,978
1020	OVERTIME	100,000	117,303	17,303
2122	RENTALS	2,000	-	(2,000)
2132	MAINTENANCE OF VEHICLES	25,873	15,583	(10,290)
2133	MAINTENANCE OF EQUIPMENT	6,824	4,711	(2,113)
2139	MAINTENANCE/SERVICE CONTRACTS	521,082	472,244	(48,838)
2140	POSTAGE	150	122	(28)
2151	PRINTING	871	2,654	1,783
2166	PROFESSIONAL FEES - OTHER	11,000	3,121	(7,879)
2170	TRAINING	45,379	29,473	(15,906)
2171	TRAVEL	1,500	18	(1,482)
2172	CAR ALLOWANCE	275	-	(275)
2190	COMMUNICATIONS	17,980	9,501	(8,479)
2200	UTILITIES	102,100	93,875	(8,225)
2230	EMPLOYEE RELATIONS	1,426	1,426	-
2260	MEMBERSHIPS - PROFESSIONAL	2,439	2,189	(250)
3311	OFFICE SUPPLIES	1,100	1,403	303
3313	SUBSCRIPTIONS	300	-	(300)
3316	OPERATING SUPPLIES	279,332	205,725	(73,607)
3331	VEHICLE SUPPLIES	83,637	88,882	5,245
3340	SMALL TOOLS	15,069	16,576	1,507
4050	RETIREMENT	208,857	226,804	17,947
4060	FICA	110,930	113,197	2,267
4070	EMPLOYEES' INSURANCE	254,119	298,850	44,731
4090	VACATION PAY EXPENSE	-	(48,196)	(48,196)
4100	SICK PAY EXPENSE	-	(76,188)	(76,188)
4110	NET OPEB EXPENSE	4,805	4,805	-
4520	LICENSES & PERMITS	293	27	(266)
4600	WORKERS' COMPENSATION	35,172	20,617	(14,555)
4610	PROPERTY & LIAB/INS & UNINSUR	156,457	146,411	(10,046)
9005	DUPLICATE CHARGES - CREDIT	(50,300)	(51,912)	(1,612)
9030	DEPRECIATION EXPENSE	4,277,000	4,205,310	(71,690)
	TOTALS	<u>\$ 7,565,739</u>	<u>\$ 7,393,578</u>	<u>\$ (172,161)</u>

**DEPT. 55 - ELECTRIC OPERATIONS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,004,253	\$ 902,462	\$ (101,791)
1020	OVERTIME	60,000	77,020	17,020
2132	MAINTENANCE OF VEHICLES	6,905	9,195	2,290
2133	MAINTENANCE OF EQUIPMENT	4,176	3,328	(848)
2139	MAINTENANCE/SERVICE CONTRACTS	2,118	709	(1,409)
2140	POSTAGE	100	28	(72)
2151	PRINTING	1,129	156	(973)
2170	TRAINING	11,781	19,263	7,482
2171	TRAVEL	16	16	-
2172	CAR ALLOWANCE	6,021	6,021	-
2190	COMMUNICATIONS	8,536	6,882	(1,654)
2230	EMPLOYEE RELATIONS	551	444	(107)
3311	OFFICE SUPPLIES	2,317	3,259	942
3316	OPERATING SUPPLIES	40,948	27,161	(13,787)
3340	SMALL TOOLS	451	4,315	3,864
3331	VEHICLE SUPPLIES	37,585	26,135	(11,450)
4050	RETIREMENT	128,507	149,425	20,918
4060	FICA	81,415	86,545	5,130
4070	EMPLOYEES' INSURANCE	304,706	332,875	28,169
4090	VACATION PAY EXPENSE	-	57,598	57,598
4100	SICK PAY EXPENSE	-	68,394	68,394
4110	NET OPEB EXPENSE	5,475	5,475	-
4520	LICENSES & PERMITS	788	-	(788)
4600	WORKERS' COMPENSATION	17,772	19,108	1,336
4610	PROPERTY & LIAB/INS & UNINSUR	19,334	19,521	187
9030	DEPRECIATION EXPENSE	14,000	11,920	(2,080)
	TOTALS	<u>\$ 1,758,884</u>	<u>\$ 1,837,255</u>	<u>\$ 78,371</u>

**DEPT. 56 - ELECTRIC & GAS ENGINEERING**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 551,294	\$ 539,945	\$ (11,349)
1020	OVERTIME	46,500	44,539	(1,961)
2132	MAINTENANCE OF VEHICLES	1,200	527	(673)
2139	MAINTENANCE/SERVICE CONTRACTS	500	391	(109)
2140	POSTAGE	75	14	(61)
2151	PRINTING	300	165	(135)
2164	PROFESSIONAL FEES - CONS/ENG	15,500	-	(15,500)
2170	TRAINING	24,700	20,195	(4,505)
2171	TRAVEL	250	-	(250)
2172	CAR ALLOWANCE	13,198	13,199	1
2190	COMMUNICATIONS	7,219	5,072	(2,147)
2230	EMPLOYEE RELATIONS	200	-	(200)
2240	BUSINESS RELATIONS	45	243	198
2260	MEMBERSHIPS - PROFESSIONAL	1,200	458	(742)
3311	OFFICE SUPPLIES	9,272	11,899	2,627
3313	SUBSCRIPTIONS	500	377	(123)
3316	OPERATING SUPPLIES	7,000	7,623	623
3331	VEHICLE SUPPLIES	2,500	3,851	1,351
4050	RETIREMENT	100,489	96,274	(4,215)
4060	FICA	45,731	41,484	(4,247)
4070	EMPLOYEES' INSURANCE	117,559	140,242	22,683
4090	VACATION PAY EXPENSE	-	6,500	6,500
4100	SICK PAY EXPENSE	-	7,758	7,758
4110	NET OPEB EXPENSE	2,011	2,011	-
4520	LICENSES & PERMITS	500	99	(401)
4600	WORKERS' COMPENSATION	3,036	2,259	(777)
4610	PROPERTY & LIAB/INS & UNINSUR	6,903	6,721	(182)
9030	DEPRECIATION EXPENSE	9,000	14,215	5,215
	TOTALS	<u>\$ 966,682</u>	<u>\$ 966,061</u>	<u>\$ (621)</u>

**DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 129,229	\$ 129,229	\$ -
2170	TRAINING	1,650	1,653	3
2171	TRAVEL	300	-	(300)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	563	600	37
2260	MEMBERSHIPS - PROFESSIONAL	4,458	2,402	(2,056)
3311	OFFICE SUPPLIES	1,200	1,182	(18)
3313	SUBSCRIPTIONS	250	-	(250)
4060	FICA	9,886	9,285	(601)
4070	EMPLOYEES' INSURANCE	13,898	15,851	1,953
4090	VACATION PAY EXPENSE	-	(973)	(973)
4110	NET OPEB EXPENSE	223	223	-
4520	LICENSES & PERMITS	130	-	(130)
4600	WORKERS' COMPENSATION	57	47	(10)
4610	PROPERTY & LIAB/INS & UNINSUR	934	899	(35)
	TOTALS	<u>\$ 167,938</u>	<u>\$ 165,558</u>	<u>\$ (2,380)</u>

**DEPT. 62 - WATER RESOURCES**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,051,469	\$ 1,060,769	\$ 9,300
1020	OVERTIME	103,000	92,135	(10,865)
2122	RENTALS	3,248	2,834	(414)
2131	MAINTENANCE OF BUILDINGS	3,830	-	(3,830)
2132	MAINTENANCE OF VEHICLES	13,000	20,527	7,527
2133	MAINTENANCE OF EQUIPMENT	54,866	47,917	(6,949)
2139	MAINTENANCE/SERVICE CONTRACTS	245,750	216,472	(29,278)
2140	POSTAGE	400	164	(236)
2151	PRINTING	5,906	5,058	(848)
2164	PROFESSIONAL FEES - CONS/ENG	37,200	-	(37,200)
2165	TEMPORARY LABOR	4,000	-	(4,000)
2166	PROFESSIONAL FEES - OTHER	21,648	17,165	(4,483)
2170	TRAINING	8,058	12,403	4,345
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	17,603	12,702	(4,901)
2200	UTILITIES	987,400	889,962	(97,438)
2230	EMPLOYEE RELATIONS	408	882	474
2240	BUSINESS RELATIONS	79	79	-
2260	MEMBERSHIPS - PROFESSIONAL	750	594	(156)
2262	MEMBERSHIPS - CIVIC	612	-	(612)
3311	OFFICE SUPPLIES	4,872	6,461	1,589
3313	SUBSCRIPTIONS	306	219	(87)
3316	OPERATING SUPPLIES	260,000	264,102	4,102
3320	CHEMICALS	885,302	747,206	(138,096)
3331	VEHICLE SUPPLIES	30,849	19,265	(11,584)
3340	SMALL TOOLS	4,500	4,096	(404)
3360	PURCHASES FOR RESALE	10,247	6,691	(3,556)
4050	RETIREMENT	178,791	179,082	291
4060	FICA	88,317	86,241	(2,076)
4070	EMPLOYEES' INSURANCE	232,643	272,001	39,358
4090	VACATION PAY EXPENSE	-	8,135	8,135
4100	SICK PAY EXPENSE	-	1,213	1,213
4110	NET OPEB EXPENSE	5,140	5,140	-
4520	LICENSES & PERMITS	9,201	4,786	(4,415)
4600	WORKERS' COMPENSATION	22,008	19,767	(2,241)
4610	PROPERTY & LIAB/INS & UNINSUR	156,231	133,257	(22,974)
4640	UNEMPLOYMENT CLAIMS	-	201	201
9030	DEPRECIATION EXPENSE	1,943,000	1,325,054	(617,946)
	TOTALS	<u>\$ 6,395,794</u>	<u>\$ 5,467,740</u>	<u>\$ (928,054)</u>

**DEPT. 64 - WATER DISTRIBUTION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,209,368	\$ 1,201,466	\$ (7,902)
1020	OVERTIME	65,000	37,210	(27,790)
2110	ADVERTISING	116	-	(116)
2122	RENTALS	1,061	879	(182)
2132	MAINTENANCE OF VEHICLES	30,900	28,517	(2,383)
2133	MAINTENANCE OF EQUIPMENT	13,550	13,934	384
2139	MAINTENANCE/SERVICE CONTRACTS	50,800	91,022	40,222
2140	POSTAGE	45	27	(18)
2151	PRINTING	1,530	487	(1,043)
2166	PROFESSIONAL FEES - OTHER	7,429	5,126	(2,303)
2170	TRAINING	18,959	17,332	(1,627)
2171	TRAVEL	229	162	(67)
2190	COMMUNICATIONS	17,654	12,142	(5,512)
2200	UTILITIES	28,000	25,042	(2,958)
2230	EMPLOYEE RELATIONS	557	596	39
2260	MEMBERSHIPS - PROFESSIONAL	477	546	69
3311	OFFICE SUPPLIES	5,306	4,767	(539)
3313	SUBSCRIPTIONS	106	-	(106)
3316	OPERATING SUPPLIES	139,248	173,336	34,088
3331	VEHICLE SUPPLIES	91,901	72,584	(19,317)
3340	SMALL TOOLS	24,114	16,631	(7,483)
4050	RETIREMENT	192,540	194,001	1,461
4060	FICA	97,489	92,522	(4,967)
4070	EMPLOYEES' INSURANCE	318,176	372,742	54,566
4090	VACATION PAY EXPENSE	-	(6,844)	(6,844)
4100	SICK PAY EXPENSE	-	(21,657)	(21,657)
4110	NET OPEB EXPENSE	6,258	6,258	-
4520	LICENSES & PERMITS	6,426	6,989	563
4600	WORKERS' COMPENSATION	38,676	27,917	(10,759)
4610	PROPERTY & LIAB/INS & UNINSUR	54,839	26,132	(28,707)
9030	DEPRECIATION EXPENSE	2,225,000	2,412,983	187,983
	TOTALS	<u>\$ 4,645,754</u>	<u>\$ 4,812,849</u>	<u>\$ 167,095</u>

**DEPT. 66 - WATER/WASTEWATER ENGINEERING**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 618,051	\$ 624,027	\$ 5,976
1020	OVERTIME	1,000	521	(479)
2132	MAINTENANCE OF VEHICLES	2,922	1,597	(1,325)
2133	MAINTENANCE OF EQUIPMENT	3,300	-	(3,300)
2139	MAINTENANCE/SERVICE CONTRACTS	824	1,318	494
2140	POSTAGE	260	-	(260)
2151	PRINTING	-	41	41
2164	PROFESSIONAL FEES - CONS/ENG	1,020	-	(1,020)
2165	TEMPORARY LABOR	450	-	(450)
2166	PROFESSIONAL FEES - OTHER	530	37	(493)
2170	TRAINING	11,189	5,638	(5,551)
2171	TRAVEL	102	10	(92)
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	4,859	4,199	(660)
2200	UTILITIES	28,400	25,661	(2,739)
2230	EMPLOYEE RELATIONS	1,026	976	(50)
2260	MEMBERSHIPS - PROFESSIONAL	1,300	1,706	406
2262	MEMBERSHIPS - CIVIC	600	-	(600)
3311	OFFICE SUPPLIES	4,553	4,512	(41)
3313	SUBSCRIPTIONS	-	128	128
3316	OPERATING SUPPLIES	3,183	2,875	(308)
3331	VEHICLE SUPPLIES	11,424	7,945	(3,479)
3340	SMALL TOOLS	270	435	165
4050	RETIREMENT	100,101	108,007	7,906
4060	FICA	47,357	49,039	1,682
4070	EMPLOYEES' INSURANCE	131,511	151,924	20,413
4090	VACATION PAY EXPENSE	-	(763)	(763)
4100	SICK PAY EXPENSE	-	8,509	8,509
4110	NET OPEB EXPENSE	2,458	2,458	-
4520	LICENSES & PERMITS	1,061	987	(74)
4600	WORKERS' COMPENSATION	4,620	4,107	(513)
4610	PROPERTY & LIAB/INS & UNINSUR	9,435	8,819	(616)
9030	DEPRECIATION EXPENSE	1,000	806	(194)
	TOTALS	<u>\$ 1,008,286</u>	<u>\$ 1,030,999</u>	<u>\$ 22,713</u>

**DEPT. 74 - GAS OPERATIONS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 823,479	\$ 816,261	\$ (7,218)
1020	OVERTIME	16,000	10,306	(5,694)
2110	ADVERTISING	5,100	879	(4,221)
2122	RENTALS	1,082	119	(963)
2132	MAINTENANCE OF VEHICLES	8,603	5,698	(2,905)
2133	MAINTENANCE OF EQUIPMENT	6,754	3,961	(2,793)
2139	MAINTENANCE/SERVICE CONTRACTS	14,620	286	(14,334)
2140	POSTAGE	2,200	64	(2,136)
2151	PRINTING	5,412	1,966	(3,446)
2164	PROFESSIONAL FEES - CONS/ENG	5,000	-	(5,000)
2166	PROFESSIONAL FEES - OTHER	1,624	5,341	3,717
2170	TRAINING	9,435	9,906	471
2171	TRAVEL	1,500	1,525	25
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	11,081	10,545	(536)
2200	UTILITIES	14,600	13,179	(1,421)
2230	EMPLOYEE RELATIONS	489	489	-
2240	BUSINESS RELATIONS	250	-	(250)
2260	MEMBERSHIPS - PROFESSIONAL	10,000	11,624	1,624
3311	OFFICE SUPPLIES	3,706	3,531	(175)
3313	SUBSCRIPTIONS	-	49	49
3316	OPERATING SUPPLIES	130,302	114,212	(16,090)
3331	VEHICLE SUPPLIES	39,000	36,259	(2,741)
3340	SMALL TOOLS	19,593	13,602	(5,991)
4050	RETIREMENT	122,176	112,247	(9,929)
4060	FICA	64,220	55,324	(8,896)
4070	EMPLOYEES' INSURANCE	194,060	223,548	29,488
4090	VACATION PAY EXPENSE	-	3,567	3,567
4100	SICK PAY EXPENSE	-	9,099	9,099
4110	NET OPEB EXPENSE	3,352	3,352	-
4520	LICENSES & PERMITS	9,708	10,485	777
4600	WORKERS' COMPENSATION	13,688	12,172	(1,516)
4610	PROPERTY & LIAB/INS & UNINSUR	20,610	18,444	(2,166)
9030	DEPRECIATION EXPENSE	240,000	233,834	(6,166)
	<b>TOTALS</b>	<u>\$ 1,802,804</u>	<u>\$ 1,747,034</u>	<u>\$ (55,770)</u>

**DEPT. 75 - PURCHASES FOR RESALE**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 2,200,000</u>	<u>\$ 1,900,192</u>	<u>\$ (299,808)</u>
	TOTALS	<u>\$ 2,200,000</u>	<u>\$ 1,900,192</u>	<u>\$ (299,808)</u>

**DEPT. 82 - WATER RECLAMATION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2015	FINAL BUDGET FY 2015	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 646,604	\$ 657,800	\$ 11,196
1020	OVERTIME	15,000	16,833	1,833
2110	ADVERTISING	1,000	-	(1,000)
2122	RENTALS	16,000	10,404	(5,596)
2131	MAINTENANCE OF BUILDINGS	5,000	-	(5,000)
2132	MAINTENANCE OF VEHICLES	4,917	6,998	2,081
2133	MAINTENANCE OF EQUIPMENT	18,000	19,848	1,848
2139	MAINTENANCE/SERVICE CONTRACTS	451,500	460,082	8,582
2140	POSTAGE	408	131	(277)
2151	PRINTING	1,000	83	(917)
2164	PROFESSIONAL FEES - CONSULT/ENG.	51,000	2,310	(48,690)
2165	TEMPORARY LABOR	2,550	795	(1,755)
2166	PROFESSIONAL FEES - OTHER	55,000	28,712	(26,288)
2170	TRAINING	16,750	15,420	(1,330)
2171	TRAVEL	100	95	(5)
2172	CAR ALLOWANCE	4,213	6,362	2,149
2190	COMMUNICATIONS	8,611	7,424	(1,187)
2200	UTILITIES	548,100	483,370	(64,730)
2230	EMPLOYEE RELATIONS	1,225	1,309	84
2240	BUSINESS RELATIONS	572	421	(151)
2260	MEMBERSHIPS - PROFESSIONAL	330	510	180
3311	OFFICE SUPPLIES	4,590	6,870	2,280
3313	SUBSCRIPTIONS	54	-	(54)
3316	OPERATING SUPPLIES	63,864	72,500	8,636
3320	CHEMICALS	120,000	98,561	(21,439)
3331	VEHICLE SUPPLIES	10,000	11,054	1,054
3340	SMALL TOOLS	3,248	4,574	1,326
4050	RETIREMENT	92,713	110,223	17,510
4060	FICA	50,613	54,520	3,907
4070	EMPLOYEES' INSURANCE	150,299	183,041	32,742
4090	VACATION PAY EXPENSE	-	13,273	13,273
4100	SICK PAY EXPENSE	-	1,445	1,445
4110	NET OPEB EXPENSE	3,576	3,576	-
4520	LICENSES & PERMITS	26,020	1,295	(24,725)
4600	WORKERS' COMPENSATION	19,748	11,402	(8,346)
4610	PROPERTY & LIAB/INS & UNINSUR	64,931	66,523	1,592
9030	DEPRECIATION EXPENSE	1,392,000	1,259,751	(132,249)
	TOTALS	<u>\$ 3,849,536</u>	<u>\$ 3,617,515</u>	<u>\$ (232,021)</u>

**DEPT. 84 - WASTEWATER COLLECTION**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 917,318	\$ 916,573	\$ (745)
1020	OVERTIME	50,000	51,815	1,815
2122	RENTALS	24,146	24,045	(101)
2132	MAINTENANCE OF VEHICLES	48,000	51,718	3,718
2133	MAINTENANCE OF EQUIPMENT	15,277	17,072	1,795
2139	MAINTENANCE/SERVICE CONTRACTS	61,800	57,071	(4,729)
2151	PRINTING	300	-	(300)
2166	PROFESSIONAL FEES - OTHER	1,873	2,054	181
2170	TRAINING	10,500	5,631	(4,869)
2172	CAR ALLOWANCE	5,160	3,010	(2,150)
2190	COMMUNICATIONS	13,830	8,876	(4,954)
2200	UTILITIES	209,000	205,648	(3,352)
2230	EMPLOYEE RELATIONS	300	516	216
2260	MEMBERSHIPS - PROFESSIONAL	260	145	(115)
3311	OFFICE SUPPLIES	5,000	5,105	105
3316	OPERATING SUPPLIES	130,570	134,393	3,823
3320	CHEMICALS	200,000	194,892	(5,108)
3331	VEHICLE SUPPLIES	68,000	61,072	(6,928)
3340	SMALL TOOLS	6,693	3,537	(3,156)
4050	RETIREMENT	133,733	111,407	(22,326)
4060	FICA	74,000	64,021	(9,979)
4070	EMPLOYEES' INSURANCE	225,677	241,748	16,071
4090	VACATION PAY EXPENSE	-	(6,344)	(6,344)
4100	SICK PAY EXPENSE	-	(20,756)	(20,756)
4110	NET OPEB EXPENSE	4,693	4,693	-
4520	LICENSES & PERMITS	6,792	6,732	(60)
4600	WORKERS' COMPENSATION	13,812	13,283	(529)
4610	PROPERTY & LIAB/INS & UNINSUR	41,154	37,127	(4,027)
4640	UNEMPLOYMENT CLAIMS	154	1,859	1,705
9030	DEPRECIATION EXPENSE	2,342,000	2,420,065	78,065
	TOTALS	<u>\$ 4,610,042</u>	<u>\$ 4,617,008</u>	<u>\$ 6,966</u>

**DEPT. 93 - FPUAnet COMMUNICATIONS**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 129,368	\$ 111,483	\$ (17,885)
1020	OVERTIME	400	-	(400)
2110	ADVERTISING	1,800	2,011	211
2139	MAINTENANCE/SERVICE CONTRACTS	3,000	967	(2,033)
2140	POSTAGE	1,700	1,202	(498)
2151	PRINTING	2,600	1,932	(668)
2164	PROFESSIONAL FEES - CONSULT/ENG.	7,000	3,336	(3,664)
2166	PROFESSIONAL FEES - OTHER	4,200	99	(4,101)
2170	TRAINING	6,900	1,012	(5,888)
2171	TRAVEL	200	74	(126)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,400	1,295	(105)
2200	UTILITIES	100	48	(52)
2230	EMPLOYEE RELATIONS	150	106	(44)
2240	BUSINESS RELATIONS	500	525	25
3311	OFFICE SUPPLIES	500	474	(26)
3313	SUBSCRIPTIONS	65	105	40
3316	OPERATING SUPPLIES	1,900	92	(1,808)
3360	PURCHASES FOR RESALE	60,000	54,494	(5,506)
4050	RETIREMENT	10,620	5,444	(5,176)
4060	FICA	9,927	7,108	(2,819)
4070	EMPLOYEES' INSURANCE	31,584	36,120	4,536
4090	VACATION PAY EXPENSE	-	2,908	2,908
4110	NET OPEB EXPENSE	447	447	-
4520	LICENSES & PERMITS	937	650	(287)
4600	WORKERS' COMPENSATION	108	99	(9)
4610	PROPERTY & LIAB/INS & UNINSUR	1,599	1,571	(28)
4700	UTILITY BAD DEBT EXPENSE	400	42	(358)
9030	DEPRECIATION EXPENSE	69,000	65,820	(3,180)
	TOTALS	<u>\$ 349,705</u>	<u>\$ 302,764</u>	<u>\$ (46,941)</u>

**DEPT. 99 - ADMINISTRATIVE & GENERAL**

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2015</u>	<u>FINAL BUDGET FY 2015</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ -	\$ 491	\$ 491
2131	MAINTENANCE OF BUILDINGS	69,070	68,665	(405)
2133	MAINTENANCE OF EQUIPMENT	2,267	240	(2,027)
2139	MAINTENANCE/SERVICE CONTRACTS	208,000	228,321	20,321
2166	PROFESSIONAL FEES - OTHER	20,827	3,865	(16,962)
2190	COMMUNICATIONS	42,433	40,517	(1,916)
2260	MEMBERSHIPS - PROFESSIONAL	37,223	35,910	(1,313)
3316	OPERATING SUPPLIES	4,506	5,348	842
4509	OTHER TAXES	36,160	35,982	(178)
4510	GROSS RECEIPTS TAX	1,660,000	1,689,380	29,380
4520	LICENSES & PERMITS	25,531	19,484	(6,047)
4531	CIVIC CONTRIBUTIONS	240,662	206,255	(34,407)
4700	UTILITY BAD DEBT EXPENSE	360,300	140,872	(219,428)
5721	INTEREST - BONDS & POOLED LOAN	3,731,101	3,731,101	-
5723	INTEREST - DEPOSITS	13,300	5,466	(7,834)
5725	CAPITALIZED INTEREST-WORK ORDR	(178,000)	(146,349)	31,651
5729	INTEREST - OTHER	-	10	10
5731	AMORTIZAT. OF BOND DISC. & EXP	4,135	4,135	-
9000	CITY DISTRIBUTION	5,730,375	5,730,375	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	194,000	195,706	1,706
	TOTALS	<u>\$ 12,701,890</u>	<u>\$ 11,995,774</u>	<u>\$ (706,116)</u>

# Fort Pierce Utilities Authority

Fiscal Year 2015

Final Budget Amendment  
Resolution No. UA 2016-05  
and

Comprehensive Annual Financial Report



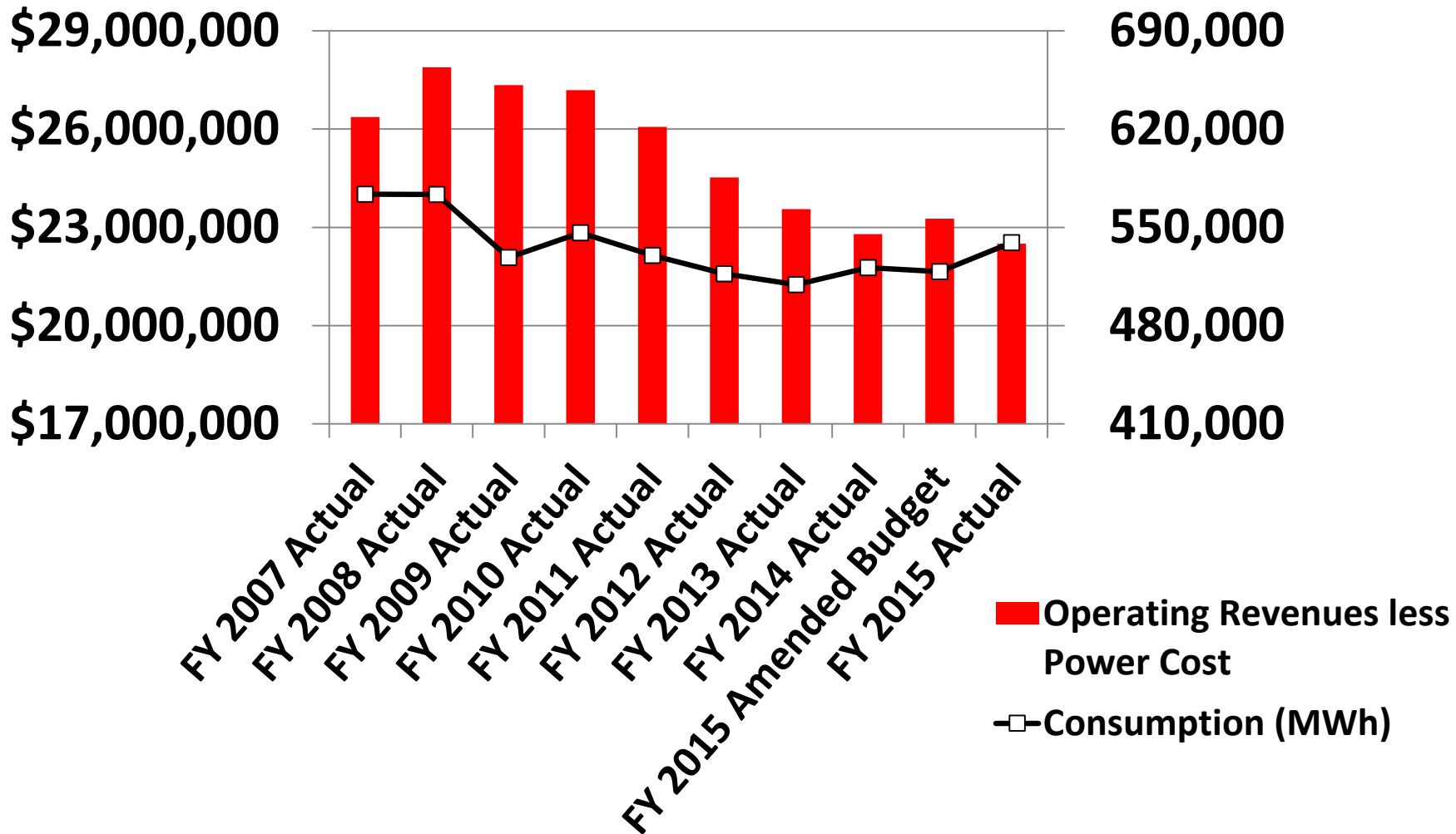


# FY 2015

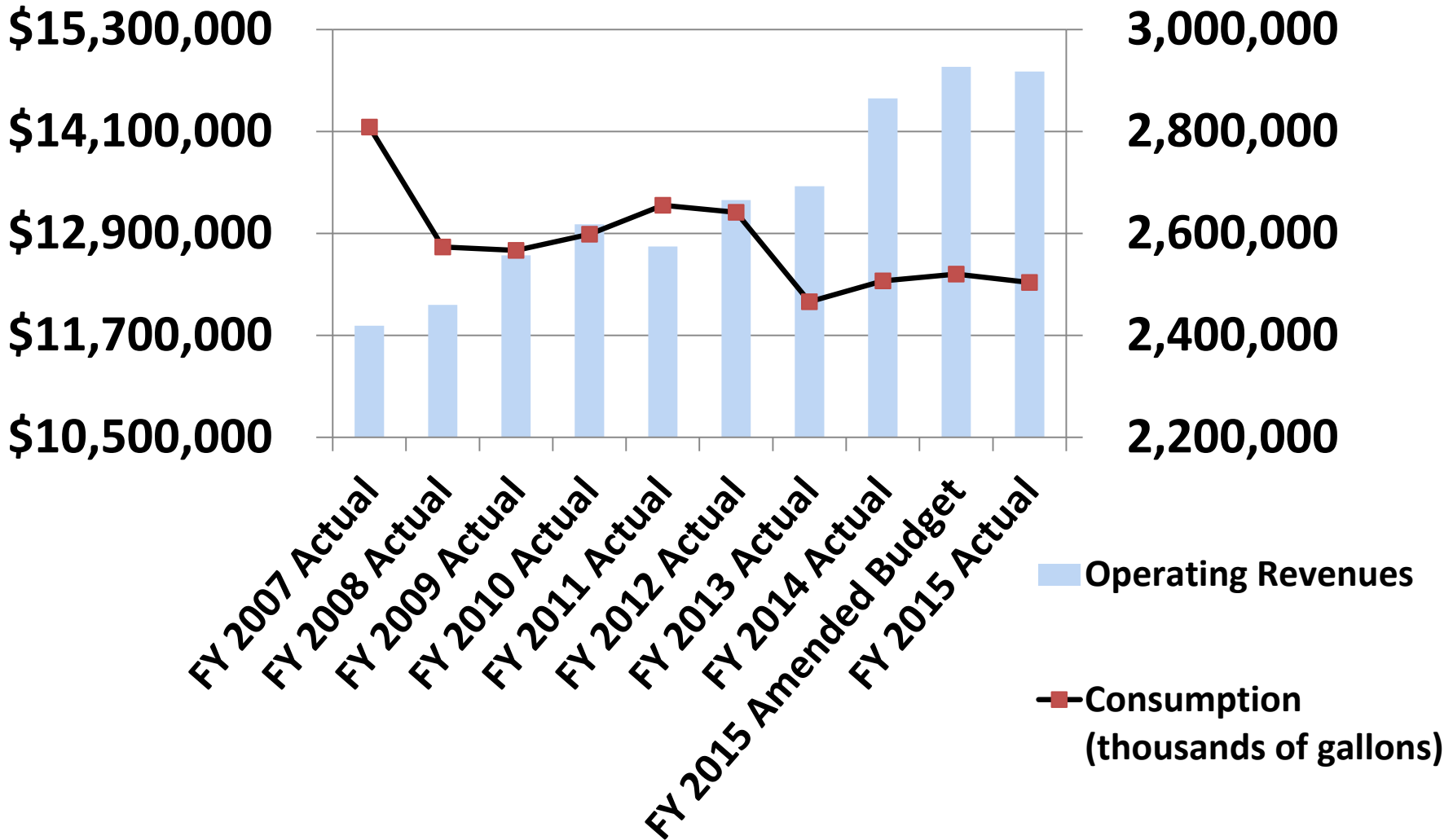
## Operations & Maintenance vs. Amended Budget (in thousands)

	<b>Actual/ Final</b>	<b>Amended</b>	<b>Increase (Decrease)</b>	<b>%</b>
Revenues	\$100,281	\$100,835	(\$ 554)	(0.5%)
Operations & Maintenance net of transfers	\$ 95,681	\$97,920	(\$2,239)	(2.3%)

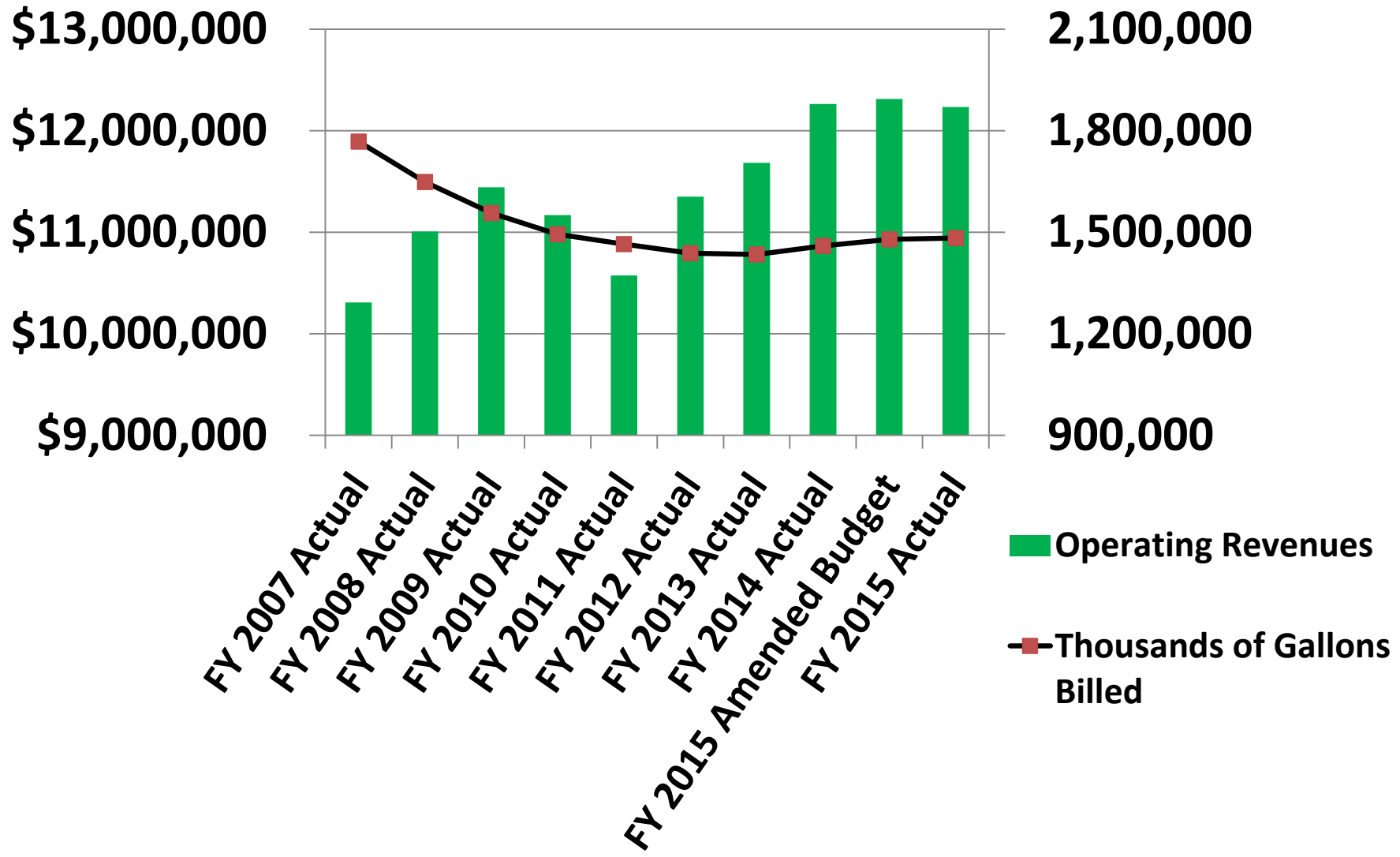
# Electric Operating Revenues less Power Cost and Consumption



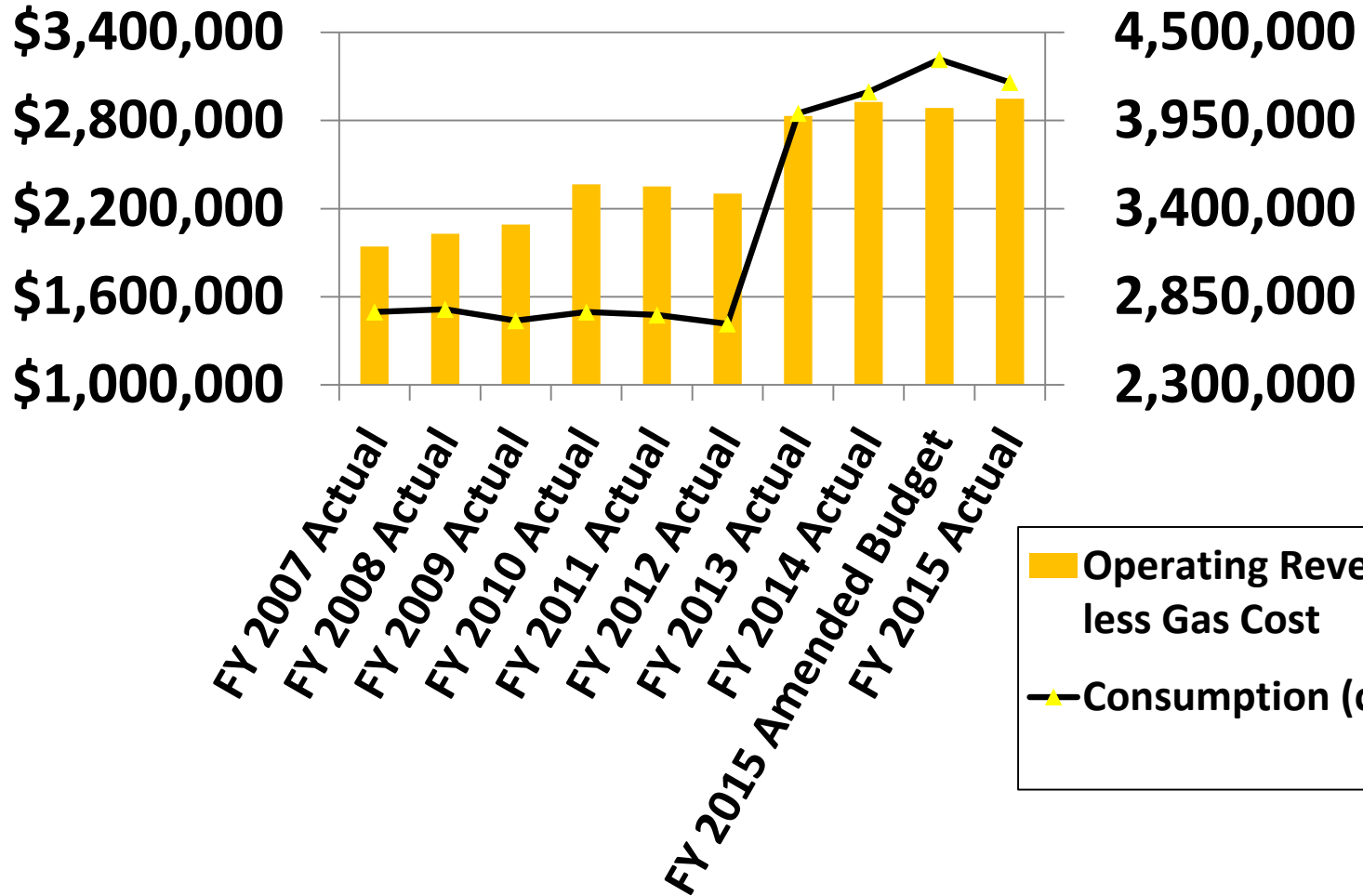
# Water Operating Revenues and Consumption



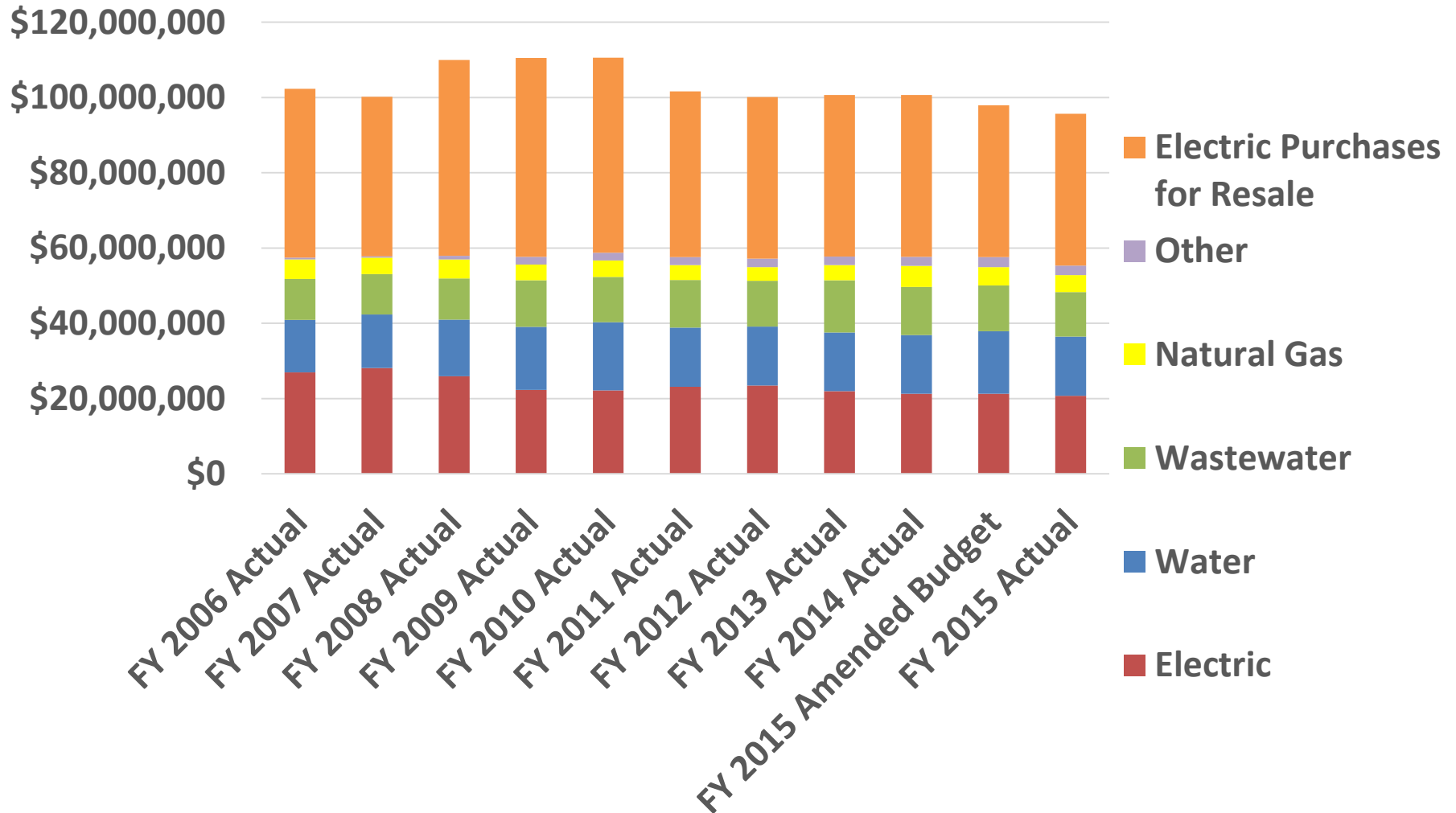
# Wastewater Operating Revenues and Gallons Billed



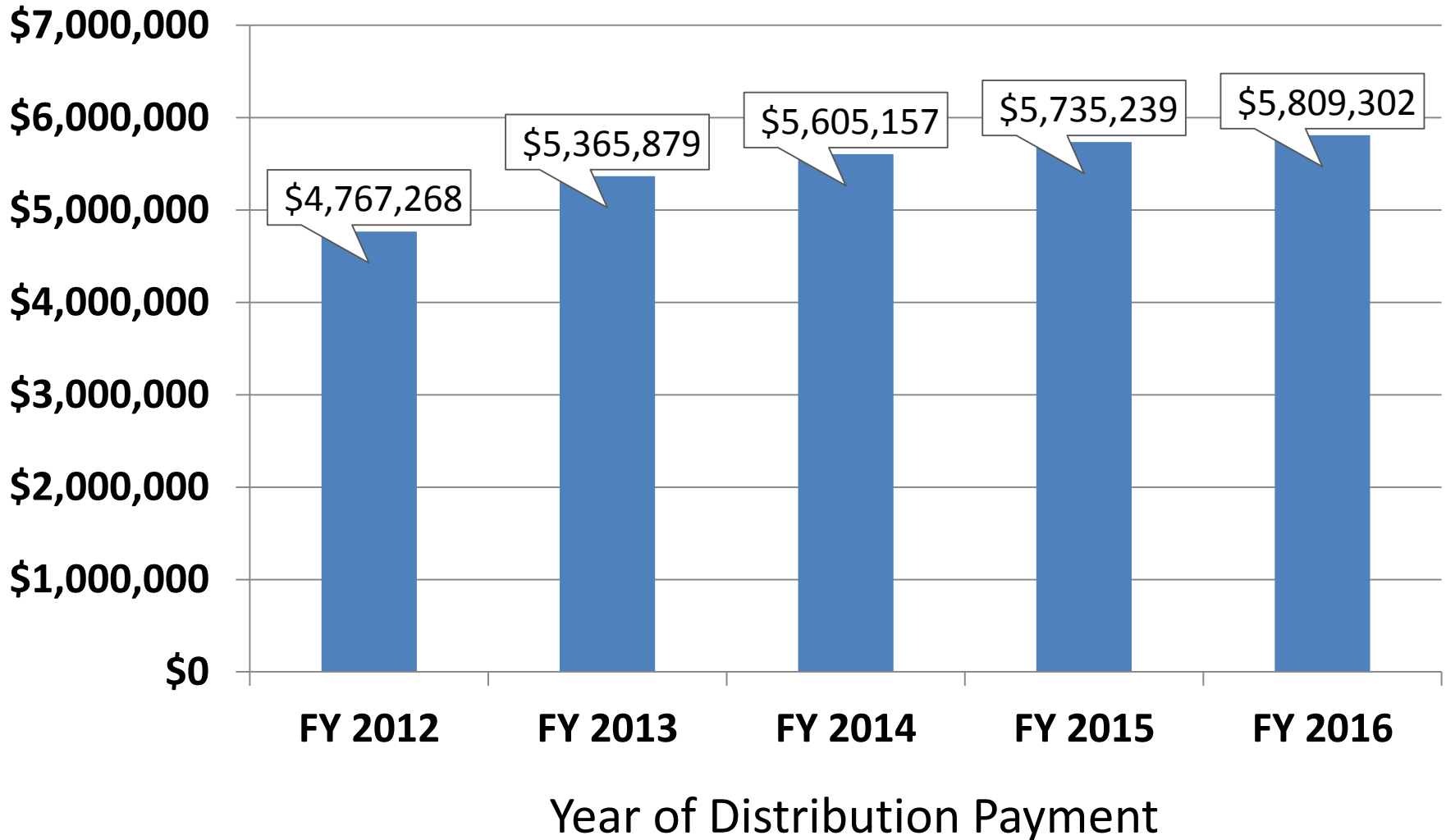
# Natural Gas Operating Revenues less Gas Cost and Consumption



# Operations and Maintenance net of transfers



# City Distribution



# Requesting approval

Resolution No. UA 2016-05

Fiscal Year 2015

**Final Budget Amendment**



**Requesting approval of the audit** as being the unqualified opinion of the auditors that FPUA's financial statements for the fiscal year ending September 30, 2015 are fairly presented in accordance with accounting principles generally accepted in the United States of America, and accept the filing of such audit with the City of Fort Pierce, the same to be kept together with the FPUA CAFR, on file with the City Clerk's office pursuant to the City Charter.

