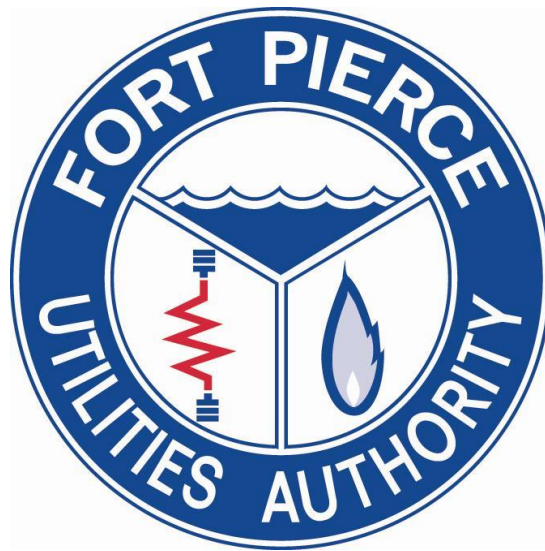


FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2016

RESOLUTION NO. UA 2017-04

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE
UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2015 AND
ENDING SEPTEMBER 30, 2016.

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 2016 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.

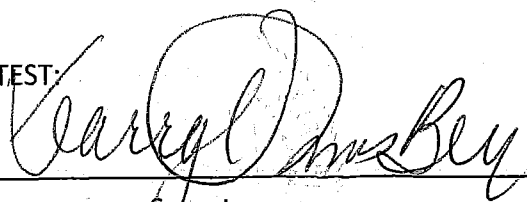
SECTION II: Attached hereto and incorporated herein by reference is the 39 page schedule referred to above.

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, 2016.

This Resolution is adopted this 21st day of March, 2017.

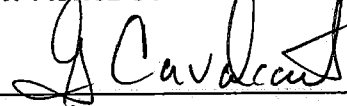
ATTEST:


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 15, 2017
Subject:	Resolution No. UA 2017-04, Final Budget Amendment for FY 2016

RECOMMENDATION:

Adopt Resolution No. UA 2017-04, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2015 and ending September 30, 2016.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2016.

The Final Budget Amendment reflects revenues in the amount of \$102,237,622, an increase of \$1,565,166 (1.55%) as compared to the Amended FY 2016 Budget, which was approved by the Board on August 2, 2016. As well, the Final Budget Amendment reflects expenses in the amount of \$100,750,476 (budget basis), a decrease of \$243,293 (.24%) from the Amended FY 2016 Budget figure of \$100,993,769. 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 2016 in the amount of \$3,022,900, as compared to the \$1,608,687 increase projected in the Amended FY 2016 Budget.

Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for all Utilities except Wastewater. All utility systems, except Natural Gas, experienced increases in unit sales as compared to FY 2015 actual results.

	<u>Budget</u>	<u>Actual</u>	<u>(Decrease)</u>	<u>Percent</u>
Electric (MWh)	540,520	555,490	14,970	2.77%
Water (*)	2,524,000	2,567,700	43,700	1.73%
Wastewater (*)	1,489,000	1,486,078	(2,922)	(0.20%)
Natural Gas (ccf)	3,919,000	4,054,857	135,857	3.47%

* Thousands of Gallons

Expenses

Lower than projected budgetary expenses, in the amount of \$243,293 (.24%), were a result of numerous variances, including:

- Higher than projected purchased power and gas costs. This did, however, impact the Change in Net Position.
- 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 include Salaries & Wages, Utilities, Professional Fees Paid to Engineers and Consultants, Operating Supplies, Chemicals, and Property & Liability Insurance.
- Retirement Expenses were higher by \$1,023,407 due to changes in actuarial assumptions and to our need to remain in compliance with GASB Statement #68.

Summary

Fiscal Year 2016 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 2017-04

**FORT PIERCE UTILITIES AUTHORITY
FY 2016 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 64,705,200	\$ 65,744,236	\$ 1,039,036
WATER	15,563,400	16,495,717	932,317
NATURAL GAS	5,051,200	4,592,445	(458,755)
WASTEWATER	12,642,100	12,733,216	91,116
MOEC	493,921	459,427	(34,494)
FPUAnet	514,167	514,042	(125)
TCEC	1,702,468	1,698,539	(3,929)
<i>TOTAL REVENUES</i>	<i>\$ 100,672,456</i>	<i>\$ 102,237,622</i>	<i>\$ 1,565,166</i>
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 61,787,437	\$ 63,658,499	\$ 1,871,062
WATER	17,182,865	16,412,302	(770,563)
NATURAL GAS	5,144,655	4,505,122	(639,533)
WASTEWATER	12,362,356	12,165,530	(196,826)
MOEC	493,921	459,427	(34,494)
FPUAnet	390,067	315,303	(74,764)
TCEC	1,702,468	1,698,539	(3,929)
<i>TOTAL EXPENSES</i>	<i>\$ 99,063,769</i>	<i>\$ 99,214,722</i>	<i>\$ 150,953</i>
INCREASE (DECREASE) IN NET ASSETS			
ELECTRIC	\$ 2,917,763	\$ 2,085,737	\$ (832,026)
WATER	(1,619,465)	83,415	1,702,880
NATURAL GAS	(93,455)	87,323	180,778
WASTEWATER	279,744	567,686	287,942
MOEC	-	-	-
FPUAnet	124,100	198,739	74,639
TCEC	-	-	-
<i>CHANGE IN NET ASSETS</i>	<i>\$ 1,608,687</i>	<i>\$ 3,022,900</i>	<i>\$ 1,414,213</i>

**ALLOCATION DISTRIBUTION
FY 2016**

DEPARTMENT		CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 459,427	\$ 459,427
02	TCEC	-	-	-	-	-	1,698,539	1,698,539
10	BOARD	5,006	39,672	23,916	4,647	21,137	-	94,378
11	DIRECTOR OF UTILITIES	22,674	136,032	82,005	15,935	72,474	-	329,120
12	ATTORNEY	7,077	48,042	28,961	5,628	25,596	-	115,304
15	HUMAN RESOURCES	49,112	113,154	104,749	17,253	80,829	-	365,097
18	SAFETY	26,216	94,832	57,168	11,109	50,524	-	239,849
21	FINANCE	72,478	641,769	386,883	75,179	341,921	-	1,518,230
22	MATERIALS MANAGEMENT	182,420	175,519	148,037	81,942	52,537	-	640,455
31	SHARED SERVICES	8,759	59,750	55,312	9,110	42,680	-	175,611
32	INFORMATION TECHNOLOGY SERVICES	146,927	843,531	780,873	128,615	602,556	-	2,502,502
35	FACILITIES	35,955	191,556	246,800	31,994	207,486	-	713,791
41	COMMUNICATIONS	9,647	55,150	33,247	6,460	29,383	-	133,887
43	CUSTOMER SOLUTIONS	-	908,833	547,879	106,464	484,206	-	2,047,382
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,245	266,254	-	-	-	-	274,499
52	POWER GENERATION	-	9,232	-	-	-	-	9,232
53	ELECTRIC PURCHASES FOR RESALE	-	42,178,674	-	-	-	-	42,178,674
54	ELECTRIC TRANSMISSION & DISTRIBUTION	453,745	7,377,817	-	-	-	-	7,831,562
55	ELECTRIC OPERATIONS	161	1,882,687	-	-	-	-	1,882,848
56	ELECTRIC & GAS ENGINEERING	12,007	1,030,840	-	-	-	-	1,042,847
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	-	-	107,809	-	71,872	-	179,681
62	WATER RESOURCES	-	-	6,076,838	-	-	-	6,076,838
64	WATER DISTRIBUTION	109,530	-	4,822,221	-	-	-	4,931,751
66	WATER/WASTEWATER ENGINEERING	203,865	-	509,992	-	339,994	-	1,053,851
74	GAS OPERATIONS	86,271	-	-	1,976,539	-	-	2,062,810
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,556,167	-	-	1,556,167
82	WATER RECLAMATION	6,660	-	-	-	3,605,708	-	3,612,368
84	WASTEWATER COLLECTION	82,700	-	-	-	4,656,318	-	4,739,018
93	FPUAnet COMMUNICATIONS	2,545	-	-	-	-	315,303	317,848
99	ADMINISTRATIVE & GENERAL	3,754	7,605,155	2,399,612	478,080	1,480,309	-	11,966,910
TOTALS		\$ 1,535,754	\$ 63,658,499	\$ 16,412,302	\$ 4,505,122	\$ 12,165,530	\$ 2,473,269	\$ 100,750,476

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 13,405,253	\$ 13,630,226	\$ 14,143,136	\$ 13,632,308
1020	OVERTIME	705,517	724,443	753,100	764,294
	<i>PERSONNEL SERVICES TOTAL</i>	<u>14,110,770</u>	<u>14,354,669</u>	<u>14,896,236</u>	<u>14,396,602</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	2,047,318	2,098,986	2,154,706	3,178,113
4060	FICA	1,027,370	1,049,791	1,132,119	1,063,422
4070	EMPLOYEES' INSURANCE	2,842,404	3,664,908	3,400,000	3,660,567
4090	VACATION PAY EXPENSE	(54,806)	(37,507)	-	(23,822)
4100	SICK PAY EXPENSE	157,484	(133,342)	-	64,397
4110	NET OPEB EXPENSE	58,000	59,000	54,000	30,000
4600	WORKERS' COMPENSATION	236,303	154,202	233,374	222,227
4640	UNEMPLOYMENT CLAIMS	(1,264)	2,061	15,000	4,970
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>6,312,809</u>	<u>6,858,098</u>	<u>6,989,199</u>	<u>8,199,873</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	29,266	32,875	45,777	58,214
2122	RENTALS	65,154	43,346	52,728	44,653
2131	MAINTENANCE OF BUILDINGS	151,012	110,888	114,455	96,655
2132	MAINTENANCE OF VEHICLES	118,570	145,020	147,521	144,954
2133	MAINTENANCE OF EQUIPMENT	74,516	113,908	171,395	141,774
2139	MAINTENANCE/SERVICE CONTRACTS	1,986,841	2,030,441	2,582,500	2,104,366
2140	POSTAGE	191,858	208,496	218,177	176,440
2151	PRINTING	59,153	57,585	74,391	64,624
2161	PROFESSIONAL FEES - AUDIT	35,630	39,544	45,000	39,835
2164	PROFESSIONAL FEES - CONS/ENG	150,227	67,490	379,842	253,048
2165	TEMPORARY LABOR	23,808	49,462	225,762	153,009
2166	PROFESSIONAL FEES - OTHER	255,427	266,454	298,925	237,275
2170	TRAINING	226,927	213,237	291,313	221,876
2171	TRAVEL	9,117	21,737	11,154	7,198
2172	CAR ALLOWANCE	144,236	139,543	138,138	138,126
2190	COMMUNICATIONS	159,733	151,845	173,000	167,900
2200	UTILITIES	2,061,596	1,862,448	1,900,000	1,801,829
2230	EMPLOYEE RELATIONS	34,025	31,472	35,371	30,910
2240	BUSINESS RELATIONS	3,634	4,978	27,327	12,776
2250	COMMUNITY RELATIONS	31,814	74,684	80,021	64,819
2260	MEMBERSHIPS - PROFESSIONAL	57,884	60,756	67,322	60,156
2262	MEMBERSHIPS - CIVIC	3,615	3,491	6,156	1,938
2290	BILLING - HOUSING AUTHORITY	11,361	10,339	10,200	9,422
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>5,885,404</u>	<u>5,740,038</u>	<u>7,096,475</u>	<u>6,031,797</u>
<u>PURCHASES FOR RESALE</u>					
3360	PURCHASES FOR RESALE	45,347,268	42,304,303	42,192,912	43,782,977
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>45,347,268</u>	<u>42,304,303</u>	<u>42,192,912</u>	<u>43,782,977</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2014	ACTUAL FY 2015	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	65,707	89,144	77,981	74,665
3313	SUBSCRIPTIONS	6,111	6,816	12,445	7,933
3316	OPERATING SUPPLIES	1,344,354	1,454,115	1,606,717	1,415,577
3320	CHEMICALS	896,626	1,040,659	1,170,000	970,214
3331	VEHICLE SUPPLIES	453,905	347,491	413,821	285,532
3340	SMALL TOOLS	65,789	74,546	115,974	102,047
	<i>COMMODITIES TOTAL</i>	<u>2,832,492</u>	<u>3,012,771</u>	<u>3,396,938</u>	<u>2,855,968</u>
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	57,724	70,658	77,800	76,314
4015	SALES DISCOUNTS	11,718	14,167	14,200	10,868
4020	CASH (OVER) SHORT	(8,055)	158	234	303
4080	EMPLOYEE SUGGESTIONS & AWARDS	15,726	16,781	12,520	10,911
4509	OTHER TAXES	38,171	35,982	35,998	35,997
4510	GROSS RECEIPTS TAX	1,556,876	1,689,380	1,695,000	1,622,331
4520	LICENSES & PERMITS	51,566	52,013	95,748	51,522
4531	CIVIC CONTRIBUTIONS	175,033	206,255	223,431	204,683
4610	PROPERTY & LIAB./INS & UNINSUR	537,626	557,552	564,566	467,255
4666	INVENTORY ADJUSTMENTS	48,685	14,266	45,213	48,724
4700	UTILITY BAD DEBT EXPENSE	363,709	140,913	360,700	284,589
5730	BANK CHARGES	280,209	307,750	377,500	359,857
9005	DUPLICATE CHARGES	(50,259)	(51,912)	(51,395)	(51,259)
	<i>FIXED & SUNDRY TOTAL</i>	<u>3,078,729</u>	<u>3,053,963</u>	<u>3,451,515</u>	<u>3,122,095</u>
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS	3,753,740	3,731,101	3,604,781	3,604,781
5723	INTEREST - DEPOSITS	12,478	5,466	13,300	9,839
5725	CAPITALIZED INTEREST	(178,248)	(146,350)	(178,000)	(180,767)
5729	INTEREST OTHER	87	10	34	103
5731	AMORTIZATION OF BOND DISCOUNT	(5,696)	4,135	11,077	11,077
	<i>INTEREST EXPENSES TOTAL</i>	<u>3,582,361</u>	<u>3,594,363</u>	<u>3,451,192</u>	<u>3,445,033</u>
<u>MISCELLANEOUS</u>					
9000	CITY DISTRIBUTION	5,605,157	5,735,240	5,809,302	5,809,302
9010	CONTINGENCY	-	-	500,000	-
9030	DEPRECIATION	14,991,034	12,461,078	13,200,000	13,097,597
9050	EXTRAORDINARY EXPENSE	427,125	10,303	10,000	9,232
	<i>MISCELLANEOUS TOTAL</i>	<u>21,023,316</u>	<u>18,206,621</u>	<u>19,519,302</u>	<u>18,916,130</u>
	GRAND TOTAL	<u>\$ 102,173,149</u>	<u>\$ 97,124,827</u>	<u>\$ 100,993,769</u>	<u>\$ 100,750,476</u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 23,221,000	\$ 23,472,276	\$ 251,276
OUTSIDE CITY	5,704,000	5,786,344	82,344
<i>GENERAL SERVICE:</i>			
INSIDE CITY	30,141,000	30,177,880	36,880
OUTSIDE CITY	5,242,000	5,229,498	(12,502)
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	(1,250,000)	(860,124)	389,876
GENERAL SERVICE	(1,603,000)	(1,186,459)	416,541
UNBILLED SERVICE REVENUE	-	(185,400)	(185,400)
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	76,000	76,535	535
GENERAL SERVICE	1,088,000	1,093,228	5,228
STREET & TRAFFIC SIGNALS	520,000	509,778	(10,222)
TOTAL	63,139,000	64,113,556	974,556
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	1,012,000	1,042,514	30,514
 TOTAL OPERATING REVENUES	 64,151,000	 65,156,070	 1,005,070
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	44,700	52,543	7,843
REVENUE FOR CITY BILLING	83,100	83,105	5
MISCELLANEOUS INCOME	9,400	8,276	(1,124)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	14,600	11,173	(3,427)
TOTAL NON-OPERATING REVENUES	151,800	155,097	3,297
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 64,302,800	 65,311,167	 1,008,367
 <u>CONTRIBUTED CAPITAL - CASH</u>	 402,400	 402,580	 180
 <i>REVENUES BEFORE EXTRAORDINARY ITEMS</i>	 64,705,200	 65,713,747	 1,008,547
 <u>EXTRAORDINARY INCOME</u>	 -	 30,489	 30,489
 TOTAL REVENUES	 \$ 64,705,200	 \$ 65,744,236	 \$ 1,039,036

NATURAL GAS REVENUES

	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,062,500	\$ 1,059,860	\$ (2,640)
OUTSIDE CITY	173,000	173,124	124
<i>GENERAL SERVICE:</i>			
INSIDE CITY	1,947,400	1,940,246	(7,154)
OUTSIDE CITY	401,800	400,735	(1,065)
<i>CONTRACT SALES</i>			
COMMERCIAL	411,000	239,694	(171,306)
INDUSTRIAL		184,621	184,621
<i>HEAT ONLY:</i>			
RESIDENTIAL	8,900	8,800	(100)
GENERAL SERVICE	1,900	1,901	1
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	48,200	(39,655)	(87,855)
GENERAL SERVICE	724,800	350,425	(374,375)
COMPRESSED NATURAL GAS	1,000	960	(40)
UNBILLED SERVICE REVENUE	-	(10,800)	(10,800)
TOTAL	<u>4,780,500</u>	<u>4,309,911</u>	<u>(470,589)</u>
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	<u>76,100</u>	<u>68,547</u>	<u>(7,553)</u>
 <i>TOTAL OPERATING REVENUES</i>	 4,856,600	 4,378,458	 (478,142)
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	2,900	3,390	490
REVENUE FOR CITY BILLING	9,700	9,736	36
GAS PIPING & APPLIANCE SALES	64,000	66,524	2,524
GAS PIPING & APPLIANCE COSTS	(38,000)	(40,839)	(2,839)
MISCELLANEOUS INCOME		11	11
<i>TOTAL NON-OPERATING REVENUES</i>	<u>38,600</u>	<u>38,822</u>	<u>222</u>
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 4,895,200	 4,417,280	 (477,920)
 <u>CONTRIBUTED CAPITAL - CASH</u>	 <u>156,000</u>	 <u>175,165</u>	 <u>19,165</u>
 TOTAL REVENUES	 <u>\$ 5,051,200</u>	 <u>\$ 4,592,445</u>	 <u>\$ (458,755)</u>

WATER REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 4,636,000	\$ 4,686,085	\$ 50,085
OUTSIDE CITY	1,643,000	1,671,537	28,537
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,292,000	5,365,981	73,981
OUTSIDE CITY	2,456,000	2,562,057	106,057
UNBILLED SERVICE REVENUE	-	79,800	79,800
SALES FOR RESALE	886,000	913,764	27,764
FIRE PROTECTION	145,000	147,179	2,179
TOTAL	15,058,000	15,426,403	368,403
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	103,600	110,422	6,822
TOTAL OPERATING REVENUES	15,161,600	15,536,825	375,225
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	9,100	10,644	1,544
GRANT REVENUE			-
REVENUE FOR CITY BILLING	50,100	50,079	(21)
MISCELLANEOUS INCOME	9,300	15,093	5,793
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	-
TOTAL NON-OPERATING REVENUES	68,500	75,816	7,316
REVENUES BEFORE CAPITAL CONTRIBUTIONS	15,230,100	15,612,641	382,541
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	173,200	245,297	72,097
CONTRIBUTED CAPITAL - CASH	103,300	553,542	450,242
CONTRIBUTED CAPITAL - NONCASH	56,800	84,237	27,437
TOTAL CAPITAL CONTRIBUTIONS	333,300	883,076	549,776
TOTAL REVENUES	\$ 15,563,400	\$ 16,495,717	\$ 932,317

WASTEWATER REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,869,000	\$ 4,869,177	\$ 177
OUTSIDE CITY	572,000	571,597	(403)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,536,000	5,541,983	5,983
OUTSIDE CITY	1,077,000	1,051,564	(25,436)
REVENUE FROM ST. LUCIE COUNTY	248,000	261,092	13,092
UNBILLED SERVICE REVENUE	-	11,500	11,500
<i>TOTAL</i>	12,302,000	12,306,913	4,913
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	136,700	140,879	4,179
<i>TOTAL OPERATING REVENUES</i>	12,438,700	12,447,792	9,092
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	7,800	8,973	1,173
GRANT REVENUE	-	-	-
REVENUE FOR CITY BILLING	44,300	44,281	(19)
MISCELLANEOUS INCOME	1,000	788	(212)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	2,300	64,348	62,048
<i>TOTAL NON-OPERATING REVENUES</i>	55,400	118,390	62,990
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	12,494,100	12,566,182	72,082
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	117,000	107,872	(9,128)
CONTRIBUTED CAPITAL - CASH	6,400	8,378	1,978
CONTRIBUTED CAPITAL - NONCASH	24,600	50,784	26,184
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	148,000	167,034	19,034
<i>TOTAL REVENUES</i>	<u>\$ 12,642,100</u>	<u>\$ 12,733,216</u>	<u>\$ 91,116</u>

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 208,431	\$ 189,683	\$ (18,748)
GIFT SHOP SALES	169,200	158,481	(10,719)
BOAT TOURS	17,000	18,406	1,406
DONATIONS	3,500	2,413	(1,087)
ADMISSIONS	18,500	17,754	(746)
TEACHING INCOME & CAMPS	18,000	18,150	150
MEMBERSHIPS	4,500	2,400	(2,100)
FUND RAISING INCOME	<u>4,500</u>	<u>2,583</u>	<u>(1,917)</u>
TOTAL OPERATING REVENUES	443,631	409,870	(33,761)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT AND OTHER INCOME	290	234	(56)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	<u>50,000</u>	<u>49,323</u>	<u>(677)</u>
TOTAL NON-OPERATING REVENUES	<u>50,290</u>	<u>49,557</u>	<u>(733)</u>
TOTAL REVENUES	<u><u>\$ 493,921</u></u>	<u><u>\$ 459,427</u></u>	<u><u>\$ (34,494)</u></u>

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 195,120	\$ 192,733	\$ (2,387)
COMMON CARRIER TELECOM SERVICES	129,960	130,610	650
FIBER BANDWIDTH CONNECTIONS	127,397	126,771	(626)
DARK FIBER TRANSMISSION	32,834	33,076	242
WIRELESS BROADBAND INTERNET ACCESS	4,433	4,862	429
WIRELESS BANDWIDTH CONNECTIONS	<u>4,423</u>	<u>4,244</u>	<u>(179)</u>
<i>TOTAL OPERATING REVENUES</i>	494,167	492,296	(1,871)
<u>CONTRIBUTED CAPITAL - CASH</u>	<u>20,000</u>	<u>21,746</u>	<u>1,746</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 514,167</u></u>	<u><u>\$ 514,042</u></u>	<u><u>\$ (125)</u></u>

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	<u>\$ 1,702,468</u>	<u>\$ 1,698,539</u>	<u>\$ (3,929)</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>1,702,468</u>	<u>1,698,539</u>	<u>(3,929)</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 1,702,468</u></u>	<u><u>\$ 1,698,539</u></u>	<u><u>\$ (3,929)</u></u>

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 186,739	\$ 176,049	\$ (10,690)
1020	OVERTIME	1,600	1,186	(414)
2110	ADVERTISING	10,546	8,825	(1,721)
2131	MAINTENANCE OF BUILDINGS	2,500	1,865	(635)
2132	MAINTENANCE OF VEHICLES	-	95	95
2133	MAINTENANCE OF EQUIPMENT	700	369	(331)
2139	MAINTENANCE/SERVICE CONTRACTS	22,653	21,726	(927)
2140	POSTAGE	1,200	648	(552)
2151	PRINTING	1,800	1,250	(550)
2166	PROFESSIONAL FEES - OTHER	1,000	652	(348)
2170	TRAINING	350	129	(221)
2171	TRAVEL	200	-	(200)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,200	3,079	(121)
2200	UTILITIES	9,000	8,129	(871)
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,300	4,112	(188)
2260	MEMBERSHIPS - PROFESSIONAL	160	160	-
2262	MEMBERSHIPS - CIVIC	495	395	(100)
3311	OFFICE SUPPLIES	2,400	2,362	(38)
3316	OPERATING SUPPLIES	48,827	32,510	(16,317)
3331	VEHICLE SUPPLIES	350	146	(204)
4010	COST OF GOODS SOLD	77,800	76,314	(1,486)
4015	SALES DISCOUNTS	14,200	10,868	(3,332)
4020	CASH (OVER) SHORT	150	67	(83)
4050	RETIREMENT	30,699	32,672	1,973
4060	FICA	14,408	12,987	(1,421)
4070	EMPLOYEES' INSURANCE	34,456	38,106	3,650
4090	VACATION PAY EXPENSE	-	1,212	1,212
4100	SICK PAY EXPENSE	-	(117)	(117)
4110	NET OPEB EXPENSE	400	341	(59)
4520	LICENSES & PERMITS	100	29	(71)
4600	WORKERS' COMPENSATION	480	463	(17)
4610	PROPERTY & LIAB/INS & UNINSUR	3,912	3,671	(241)
4666	INVENTORY ADJUSTMENTS	3,145	3,745	600
5730	BANK CHARGES	5,500	5,647	147
9000	DISTRIBUTION TO CITY OF FT. PIERCE	351	351	-
9030	DEPRECIATION EXPENSE	7,000	6,084	(916)
	TOTALS	<u>\$ 493,921</u>	<u>\$ 459,427</u>	<u>\$ (34,494)</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 956,179	\$ 952,743	\$ (3,436)
1020	OVERTIME	250,000	203,785	(46,215)
2151	PRINTING	-	-	-
2170	TRAINING	812	-	(812)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,530	1,287	(243)
4050	RETIREMENT	196,607	268,746	72,139
4060	FICA	92,273	83,515	(8,758)
4070	EMPLOYEES' INSURANCE	171,591	184,526	12,935
4090	VACATION PAY EXPENSE	-	(5,309)	(5,309)
4100	SICK PAY EXPENSE	-	2,890	2,890
4110	NET OPEB EXPENSE	2,900	1,477	(1,423)
4600	WORKERS' COMPENSATION	12,024	11,397	(627)
4610	PROPERTY & LIAB/INS & UNINSUR	8,232	(16,838)	(25,070)
	TOTALS	<u>\$ 1,702,468</u>	<u>\$ 1,698,539</u>	<u>\$ (3,929)</u>

DEPT. 10 - BOARD

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 18,145	\$ 18,143	\$ (2)
2151	PRINTING	26	-	(26)
2170	TRAINING	15,500	5,439	(10,061)
2171	TRAVEL	2,600	807	(1,793)
2172	CAR ALLOWANCE	12,000	12,000	-
2240	BUSINESS RELATIONS	500	-	(500)
2262	MEMBERSHIPS - CIVIC	1,341	1,303	(38)
4060	FICA	1,388	1,760	372
4070	EMPLOYEES' INSURANCE	50,923	54,533	3,610
4600	WORKERS' COMPENSATION	288	273	(15)
4610	PROPERTY & LIAB/INS & UNINSUR	120	120	-
	TOTALS	<u>\$ 102,831</u>	<u>\$ 94,378</u>	<u>\$ (8,453)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 206,424	\$ 204,445	\$ (1,979)
2139	MAINTENANCE/SERVICE CONTRACTS	1,200	1,219	19
2140	POSTAGE	-	33	33
2151	PRINTING	-	-	-
2164	PROFESSIONAL FEES - CONS/ENG	2,500	-	(2,500)
2170	TRAINING	4,050	2,091	(1,959)
2171	TRAVEL	1,649	1,879	230
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	600	648	48
2230	EMPLOYEE RELATIONS	100	83	(17)
2240	BUSINESS RELATIONS	3,000	546	(2,454)
2250	COMMUNITY RELATIONS	21	21	-
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-
2262	MEMBERSHIPS - CIVIC	1,000	-	(1,000)
3311	OFFICE SUPPLIES	2,500	2,066	(434)
3313	SUBSCRIPTIONS	-	56	56
3316	OPERATING SUPPLIES	76	75	(1)
4050	RETIREMENT	33,647	53,291	19,644
4060	FICA	15,791	15,432	(359)
4070	EMPLOYEES' INSURANCE	29,604	32,753	3,149
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,020	-	(1,020)
4090	VACATION PAY EXPENSE	-	2,827	2,827
4100	SICK PAY EXPENSE	-	2,736	2,736
4110	NET OPEB EXPENSE	400	227	(173)
4600	WORKERS' COMPENSATION	300	284	(16)
4610	PROPERTY & LIAB/INS & UNINSUR	1,933	1,829	(104)
9030	DEPRECIATION EXPENSE	2,000	1,419	(581)
	TOTALS	<u>\$ 312,975</u>	<u>\$ 329,120</u>	<u>\$ 16,145</u>

DEPT. 12 - ATTORNEY

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 97,281	\$ 98,014	\$ 733
2166	PROFESSIONAL FEES - OTHER	25,000	1,496	(23,504)
2171	TRAINING	200	-	(200)
4070	EMPLOYEES' INSURANCE	14,648	15,694	1,046
4600	WORKERS' COMPENSATION	108	100	(8)
	TOTALS	<u>\$ 137,237</u>	<u>\$ 115,304</u>	<u>\$ (21,933)</u>

DEPT. 15 - HUMAN RESOURCES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 176,957	\$ 177,995	\$ 1,038
1020	OVERTIME	500	163	(337)
2110	ADVERTISING	12,240	3,968	(8,272)
2139	MAINTENANCE/SERVICE CONTRACTS	824	822	(2)
2140	POSTAGE	200	24	(176)
2151	PRINTING	102	21	(81)
2164	PROFESSIONAL FEES - CONS/ENG	55,000	3,052	(51,948)
2166	PROFESSIONAL FEES - OTHER	30,000	31,191	1,191
2170	TRAINING	20,400	7,655	(12,745)
2171	TRAVEL	102	10	(92)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	900	875	(25)
2230	EMPLOYEE RELATIONS	2,550	1,184	(1,366)
2260	MEMBERSHIPS - PROFESSIONAL	1,020	433	(587)
3311	OFFICE SUPPLIES	3,060	3,731	671
3313	SUBSCRIPTIONS	2,040	2,862	822
4050	RETIREMENT	28,925	45,441	16,516
4060	FICA	13,575	12,904	(671)
4070	EMPLOYEES' INSURANCE	43,696	46,482	2,786
4080	EMPLOYEE SUGGESTIONS & AWARDS	11,500	10,911	(589)
4090	VACATION PAY EXPENSE	-	(1,705)	(1,705)
4100	SICK PAY EXPENSE	-	9,777	9,777
4110	NET OPEB EXPENSE	600	341	(259)
4600	WORKERS' COMPENSATION	168	163	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	2,227	2,078	(149)
9030	DEPRECIATION EXPENSE	2,000	1,419	(581)
	TOTALS	<u>\$ 411,886</u>	<u>\$ 365,097</u>	<u>\$ (46,789)</u>

DEPT. 18 - SAFETY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 139,732	\$ 139,154	\$ (578)
1020	OVERTIME	200	-	(200)
2132	MAINTENANCE OF VEHICLES	100	35	(65)
2139	MAINTNEANCE/SERVICE CONTRACTS	1,500	650	(850)
2140	POSTAGE	200	7	(193)
2151	PRINTING	50	-	(50)
2164	PROFESSIONAL FEES - CONS/ENG	25,000	8,573	(16,427)
2166	PROFESSIONAL FEES - OTHER	7,000	11,520	4,520
2170	TRAINING	12,600	8,463	(4,137)
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	752	752	-
2190	COMMUNICATIONS	800	770	(30)
2230	EMPLOYEE RELATIONS	4,100	2,406	(1,694)
2260	MEMBERSHIPS - PROFESSIONAL	1,500	270	(1,230)
3311	OFFICE SUPPLIES	1,500	1,977	477
3313	SUBSCRIPTIONS	350	34	(316)
3316	OPERATING SUPPLIES	9,540	3,958	(5,582)
3331	VEHICLE SUPPLIES	3,700	1,179	(2,521)
4050	RETIREMENT	11,863	18,275	6,412
4060	FICA	10,705	9,988	(717)
4070	EMPLOYEES' INSURANCE	49,846	44,155	(5,691)
4080	EMPLOYEE SUGGESTIONS & AWARDS	-	-	-
4090	VACATION PAY EXPENSE	-	(12,865)	(12,865)
4100	SICK PAY EXPENSE	-	(2,543)	(2,543)
4110	NET OPEB EXPENSE	400	227	(173)
4520	LICENSES & PERMITS	65	-	(65)
4600	WORKERS' COMPENSATION	414	394	(20)
4610	PROPERTY & LIAB/INS & UNINSUR	2,655	2,470	(185)
	TOTALS	<u>\$ 284,672</u>	<u>\$ 239,849</u>	<u>\$ (44,823)</u>

DEPT. 21 - FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 702,774	\$ 604,542	\$ (98,232)
1020	OVERTIME	500	373	(127)
2110	ADVERTISING	5,300	8,805	3,505
2139	MAINTENANCE/SERVICE CONTRACTS	1,000	686	(314)
2140	POSTAGE	100	47	(53)
2151	PRINTING	100	21	(79)
2161	PROFESSIONAL FEES - AUDIT	45,000	39,835	(5,165)
2164	PROFESSIONAL FEES - CONS/ENG	43,000	48,442	5,442
2165	TEMPORARY LABOR		7,432	7,432
2166	PROFESSIONAL FEES - OTHER	47,000	49,072	2,072
2170	TRAINING	12,000	13,653	1,653
2171	TRAVEL	66	45	(21)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,900	1,866	(34)
2230	EMPLOYEE RELATIONS	-	490	490
2260	MEMBERSHIPS - PROFESSIONAL	1,500	615	(885)
3311	OFFICE SUPPLIES	6,300	6,833	533
3313	SUBSCRIPTIONS	300	290	(10)
4020	CASH (OVER) SHORT	62	55	(7)
4050	RETIREMENT	114,634	152,575	37,941
4060	FICA	53,800	43,788	(10,012)
4070	EMPLOYEES' INSURANCE	168,804	172,484	3,680
4090	VACATION PAY EXPENSE	-	(4,259)	(4,259)
4100	SICK PAY EXPENSE	-	(71)	(71)
4110	NET OPEB EXPENSE	2,500	1,477	(1,023)
4520	LICENSES & PERMITS	105	105	-
4600	WORKERS' COMPENSATION	750	714	(36)
4610	PROPERTY & LIAB/INS & UNINSUR	8,245	8,656	411
4640	UNEMPLOYMENT CLAIMS	11,091	-	(11,091)
5730	BANK CHARGES	372,000	354,210	(17,790)
9030	DEPRECIATION EXPENSE	1,000	289	(711)
	TOTALS	<u>\$ 1,604,991</u>	<u>\$ 1,518,230</u>	<u>\$ (86,761)</u>

DEPT. 22 - MATERIALS MANAGEMENT

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 233,633	\$ 283,536	\$ 49,903
1020	OVERTIME	3,500	4,229	729
2122	RENTALS	295	717	422
2132	MAINTENANCE OF VEHICLES	4,900	10,850	5,950
2133	MAINTENANCE OF EQUIPMENT	2,000	2,303	303
2139	MAINTENANCE/SERVICE CONTRACTS	3,000	3,150	150
2140	POSTAGE	20	9	(11)
2151	PRINTING	1,046	1,323	277
2170	TRAINING	1,638	1,029	(609)
2171	TRAVEL	236	-	(236)
2190	COMMUNICATIONS	2,900	2,961	61
2200	UTILITIES	26,600	24,918	(1,682)
2230	EMPLOYEE RELATIONS	-	142	142
2260	MEMBERSHIPS - PROFESSIONAL	250	-	(250)
3311	OFFICE SUPPLIES	2,015	2,764	749
3316	OPERATING SUPPLIES	10,705	11,537	832
3331	VEHICLE SUPPLIES	13,000	12,796	(204)
3340	SMALL TOOLS	14,000	11,605	(2,395)
4050	RETIREMENT	38,653	66,275	27,622
4060	FICA	18,141	19,080	939
4070	EMPLOYEES' INSURANCE	64,219	76,928	12,709
4090	VACATION PAY EXPENSE	-	2,229	2,229
4100	SICK PAY EXPENSE	-	(1,971)	(1,971)
4110	NET OPEB EXPENSE	800	682	(118)
4520	LICENSES & PERMITS	2,202	50	(2,152)
4600	WORKERS' COMPENSATION	5,439	5,458	19
4610	PROPERTY & LIAB/INS & UNINSUR	34,742	30,114	(4,628)
4666	INVENTORY ADJUSTMENTS	42,068	44,979	2,911
9030	DEPRECIATION EXPENSE	22,000	22,762	762
	TOTALS	<u>\$ 548,002</u>	<u>\$ 640,455</u>	<u>\$ 92,453</u>

DEPT. 31 - DIRECTOR OF SHARED SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 109,809	\$ 109,084	\$ (725)
2170	TRAINING	4,000	524	(3,476)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	600	648	48
2230	EMPLOYEE RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	190	190	-
3311	OFFICE SUPPLIES	150	203	53
3316	OPERATING SUPPLIES	100	-	(100)
4050	RETIREMENT	17,899	27,894	9,995
4060	FICA	8,400	8,273	(127)
4070	EMPLOYEES' INSURANCE	19,163	20,409	1,246
4090	VACATION PAY EXPENSE	-	(74)	(74)
4100	SICK PAY EXPENSE	-	2,197	2,197
4110	NET OPEB EXPENSE	200	114	(86)
4600	WORKERS' COMPENSATION	60	55	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	970	934	(36)
	TOTALS	<u>\$ 166,701</u>	<u>\$ 175,611</u>	<u>\$ 8,910</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 961,374	\$ 824,303	\$ (137,071)
1020	OVERTIME	3,500	3,302	(198)
2110	ADVERTISING	-	20,154	20,154
2132	MAINTENANCE OF VEHICLES	4,750	3,627	(1,123)
2133	MAINTENANCE OF EQUIPMENT	3,000	4,714	1,714
2139	MAINTENANCE/SERVICE CONTRACTS	665,140	533,361	(131,779)
2140	POSTAGE	500	113	(387)
2151	PRINTING	165	143	(22)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	23,750	14,166	(9,584)
2170	TRAINING	34,430	30,727	(3,703)
2171	TRAVEL	750	785	35
2172	CAR ALLOWANCE	9,616	9,616	-
2190	COMMUNICATIONS	12,000	12,517	517
2230	EMPLOYEE RELATIONS	850	892	42
2260	MEMBERSHIPS - PROFESSIONAL	435	535	100
3311	OFFICE SUPPLIES	3,000	4,458	1,458
3313	SUBSCRIPTIONS	7,700	3,138	(4,562)
3316	OPERATING SUPPLIES	387,544	259,393	(128,151)
3331	VEHICLE SUPPLIES	1,000	417	(583)
3340	SMALL TOOLS	300	286	(14)
4050	RETIREMENT	149,874	201,836	51,962
4060	FICA	73,813	62,033	(11,780)
4070	EMPLOYEES' INSURANCE	188,623	220,821	32,198
4090	VACATION PAY EXPENSE	-	3,165	3,165
4100	SICK PAY EXPENSE	-	(9,188)	(9,188)
4110	NET OPEB EXPENSE	3,300	1,932	(1,368)
4520	LICENSES & PERMITS	1,545	1,545	-
4600	WORKERS' COMPENSATION	976	14,773	13,797
4610	PROPERTY & LIAB/INS & UNINSUR	12,758	12,194	(564)
9030	DEPRECIATION EXPENSE	269,000	266,744	(2,256)
	TOTALS	<u>\$ 2,819,693</u>	<u>\$ 2,502,502</u>	<u>\$ (317,191)</u>

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 214,265	\$ 222,289	\$ 8,024
1020	OVERTIME	4,000	3,560	(440)
2122	RENTALS	3,000	3,026	26
2131	MAINTENANCE OF BUILDINGS	41,525	51,205	9,680
2132	MAINTENANCE OF VEHICLES	2,500	1,881	(619)
2133	MAINTENANCE OF EQUIPMENT	250	249	(1)
2139	MAINTENANCE/SERVICE CONTRACTS	94,308	105,167	10,859
2140	POSTAGE	11,000	7,826	(3,174)
2151	PRINTING	110	-	(110)
2164	PROFESSIONAL FEES - CONS/ENG	1,000	200	(800)
2166	PROFESSIONAL FEES - OTHER	2,900	-	(2,900)
2170	TRAINING	2,708	2,407	(301)
2171	TRAVEL	200	142	(58)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	3,600	3,768	168
2200	UTILITIES	88,200	80,154	(8,046)
2230	EMPLOYEE RELATIONS	-	103	103
2250	COMMUNITY RELATIONS	55,000	35,771	(19,229)
2260	MEMBERSHIPS - PROFESSIONAL	567	567	-
3311	OFFICE SUPPLIES	2,300	2,516	216
3316	OPERATING SUPPLIES	20,998	24,732	3,734
3331	VEHICLE SUPPLIES	3,000	3,679	679
3340	SMALL TOOLS	1,500	1,050	(450)
4050	RETIREMENT	26,848	52,199	25,351
4060	FICA	16,697	20,380	3,683
4070	EMPLOYEES' INSURANCE	47,022	51,828	4,806
4090	VACATION PAY EXPENSE	-	2,061	2,061
4100	SICK PAY EXPENSE	-	2,708	2,708
4110	NET OPEB EXPENSE	1,000	568	(432)
4520	LICENSES & PERMITS	400	150	(250)
4600	WORKERS' COMPENSATION	3,756	3,562	(194)
4610	PROPERTY & LIAB/INS & UNINSUR	4,290	4,044	(246)
9030	DEPRECIATION EXPENSE	21,000	20,839	(161)
	TOTALS	<u>\$ 679,104</u>	<u>\$ 713,791</u>	<u>\$ 34,687</u>

DEPT. 41 - COMMUNICATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 58,232	\$ 28,299	\$ (29,933)
1020	OVERTIME	-	-	-
2110	ADVERTISING	9,271	12,858	3,587
2151	PRINTING	18,360	13,891	(4,469)
2170	TRAINING	3,000	1,538	(1,462)
2172	CAR ALLOWANCE	1,540	1,540	-
2190	COMMUNICATIONS	10,900	10,389	(511)
2230	EMPLOYEE RELATIONS	18,500	15,401	(3,099)
2240	BUSINESS RELATIONS	2,250	1,422	(828)
2250	COMMUNITY RELATIONS	25,000	29,027	4,027
2262	MEMBERSHIPS - CIVIC	-	-	-
3311	OFFICE SUPPLIES	2,040	3,700	1,660
3313	SUBSCRIPTIONS	240	399	159
3316	OPERATING SUPPLIES	1,082	1,573	491
4050	RETIREMENT	9,492	4,295	(5,197)
4060	FICA	4,455	2,082	(2,373)
4070	EMPLOYEES' INSURANCE	14,757	6,582	(8,175)
4090	VACATION PAY EXPENSE	-	-	-
4110	NET OPEB EXPENSE	200	205	5
4600	WORKERS' COMPENSATION	60	55	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	637	631	(6)
	TOTALS	<u>\$ 180,016</u>	<u>\$ 133,887</u>	<u>\$ (46,129)</u>

DEPT. 43 - CUSTOMER SOLUTIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,052,666	\$ 965,782	\$ (86,884)
1020	OVERTIME	4,000	3,187	(813)
2110	ADVERTISING	-	-	-
2122	RENTALS	1,561	1,386	(175)
2133	MAINTENANCE OF EQUIPMENT	1,000	541	(459)
2139	MAINTENANCE/SERVICE CONTRACTS	34,400	21,934	(12,466)
2140	POSTAGE	200,000	165,215	(34,785)
2151	PRINTING	33,990	38,759	4,769
2164	PROFESSIONAL FEES - CONS/ENG	-	2,000	2,000
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	77,000	71,205	(5,795)
2170	TRAINING	13,000	11,211	(1,789)
2171	TRAVEL	11	24	13
2172	CAR ALLOWANCE	6,710	7,773	1,063
2190	COMMUNICATIONS	2,700	2,726	26
2240	BUSINESS RELATIONS	22	111	89
2260	MEMBERSHIPS - PROFESSIONAL	355	355	-
2262	MEMBERSHIPS - CIVIC	1,300	-	(1,300)
2290	BILLING HOUSING AUTHORITY	10,200	9,422	(778)
3311	OFFICE SUPPLIES	11,142	9,577	(1,565)
3313	SUBSCRIPTIONS	120	15	(105)
3316	OPERATING SUPPLIES	8,754	5,428	(3,326)
4020	CASH (OVER) SHORT	22	180	158
4050	RETIREMENT	144,799	214,055	69,256
4060	FICA	80,835	71,328	(9,507)
4070	EMPLOYEES' INSURANCE	370,823	389,946	19,123
4090	VACATION PAY EXPENSE	-	1,209	1,209
4100	SICK PAY EXPENSE	-	5,448	5,448
4110	NET OPEB EXPENSE	5,400	2,750	(2,650)
4600	WORKERS' COMPENSATION	1,548	1,479	(69)
4610	PROPERTY & LIAB/INS & UNINSUR	14,168	13,333	(835)
4640	UNEMPLOYMENT CLAIMS	2,247	2,385	138
9030	DEPRECIATION EXPENSE	30,000	28,618	(1,382)
	TOTALS	<u>\$ 2,108,773</u>	<u>\$ 2,047,382</u>	<u>\$ (61,391)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 150,757	\$ 148,231	\$ (2,526)
2151	PRINTING	102	-	(102)
2164	PROFESSIONAL FEES - CONS/ENG	10,000	8,849	(1,151)
2170	TRAINING	5,100	4,188	(912)
2171	TRAVEL	918	455	(463)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,100	1,050	(50)
2230	EMPLOYEES RELATIONS	500	219	(281)
2240	BUSINESS RELATIONS	100	30	(70)
2260	MEMBERSHIPS - PROFESSIONAL	38,298	38,098	(200)
2262	MEMBERSHIPS - CIVIC	800	240	(560)
3311	OFFICE SUPPLIES	600	-	(600)
3313	SUBSCRIPTIONS	300	100	(200)
4050	RETIREMENT	24,573	34,304	9,731
4060	FICA	11,533	9,831	(1,702)
4070	EMPLOYEES' INSURANCE	19,018	20,343	1,325
4090	VACATION PAY EXPENSE	-	1,876	1,876
4110	NET OPEB EXPENSE	200	114	(86)
4520	LICENSES & PERMITS	200	-	(200)
4600	WORKERS' COMPENSATION	240	230	(10)
4610	PROPERTY & LIAB/INS & UNINSUR	1,234	1,181	(53)
	TOTALS	<u>\$ 270,733</u>	<u>\$ 274,499</u>	<u>\$ 3,766</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	\$ 10,000	\$ 9,232	\$ (768)
	TOTALS	<u>\$ 10,000</u>	<u>\$ 9,232</u>	<u>\$ (768)</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 40,129,600	\$ 42,178,674	\$ 2,049,074
	TOTALS	<u>\$ 40,129,600</u>	<u>\$ 42,178,674</u>	<u>\$ 2,049,074</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,489,068	\$ 1,590,226	\$ 101,158
1020	OVERTIME	104,800	153,328	48,528
2122	RENTALS	2,040	-	(2,040)
2132	MAINTENANCE OF VEHICLES	20,000	29,040	9,040
2133	MAINTENANCE OF EQUIPMENT	7,029	5,898	(1,131)
2139	MAINTENANCE/SERVICE CONTRACTS	560,000	434,615	(125,385)
2140	POSTAGE	153	418	265
2151	PRINTING	1,433	1,177	(256)
2166	PROFESSIONAL FEES - OTHER	6,000	3,614	(2,386)
2170	TRAINING	40,068	28,776	(11,292)
2171	TRAVEL	1,030	286	(744)
2172	CAR ALLOWANCE	-	-	-
2190	COMMUNICATIONS	9,300	8,769	(531)
2200	UTILITIES	92,100	84,644	(7,456)
2230	EMPLOYEE RELATIONS	1,147	970	(177)
2260	MEMBERSHIPS - PROFESSIONAL	2,439	135	(2,304)
3311	OFFICE SUPPLIES	2,363	1,204	(1,159)
3313	SUBSCRIPTIONS	306	53	(253)
3316	OPERATING SUPPLIES	218,937	227,290	8,353
3331	VEHICLE SUPPLIES	98,525	50,011	(48,514)
3340	SMALL TOOLS	15,162	18,246	3,084
4050	RETIREMENT	230,326	366,707	136,381
4060	FICA	121,931	128,298	6,367
4070	EMPLOYEES' INSURANCE	285,581	301,942	16,361
4090	VACATION PAY EXPENSE	-	2,461	2,461
4100	SICK PAY EXPENSE	-	22,626	22,626
4110	NET OPEB EXPENSE	4,500	2,614	(1,886)
4520	LICENSES & PERMITS	299	-	(299)
4600	WORKERS' COMPENSATION	40,462	46,294	5,832
4610	PROPERTY & LIAB/INS & UNINSUR	133,961	128,966	(4,995)
9005	DUPLICATE CHARGES - CREDIT	(51,395)	(51,259)	136
9030	DEPRECIATION EXPENSE	4,261,000	4,244,213	(16,787)
	TOTALS	<u>\$ 7,698,565</u>	<u>\$ 7,831,562</u>	<u>\$ 132,997</u>

DEPT. 55 - ELECTRIC OPERATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,082,688	\$ 936,389	\$ (146,299)
1020	OVERTIME	60,000	90,921	30,921
2132	MAINTENANCE OF VEHICLES	10,000	10,323	323
2133	MAINTENANCE OF EQUIPMENT	4,301	4,247	(54)
2139	MAINTENANCE/SERVICE CONTRACTS	2,182	393	(1,789)
2140	POSTAGE	102	15	(87)
2151	PRINTING	1,591	866	(725)
2170	TRAINING	20,479	15,889	(4,590)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	8,460	8,460	-
2190	COMMUNICATIONS	10,000	9,636	(364)
2230	EMPLOYEE RELATIONS	573	889	316
2240	BUSINESS RELATIONS	121	122	1
2260	MEMBERSHIPS - PROFESSIONAL	50	50	-
3311	OFFICE SUPPLIES	9,000	7,307	(1,693)
3316	OPERATING SUPPLIES	58,038	41,527	(16,511)
3340	SMALL TOOLS	1,484	1,176	(308)
3331	VEHICLE SUPPLIES	44,275	35,953	(8,322)
4050	RETIREMENT	136,719	243,311	106,592
4060	FICA	87,416	91,072	3,656
4070	EMPLOYEES' INSURANCE	285,695	315,145	29,450
4090	VACATION PAY EXPENSE	-	1,254	1,254
4100	SICK PAY EXPENSE	-	3,386	3,386
4110	NET OPEB EXPENSE	5,100	2,726	(2,374)
4520	LICENSES & PERMITS	804	625	(179)
4600	WORKERS' COMPENSATION	25,468	27,881	2,413
4610	PROPERTY & LIAB/INS & UNINSUR	17,233	17,114	(119)
4640	UNEMPLOYMENT CLAIMS	1,662	1,533	(129)
9030	DEPRECIATION EXPENSE	16,000	14,638	(1,362)
	TOTALS	<u>\$ 1,889,941</u>	<u>\$ 1,882,848</u>	<u>\$ (7,093)</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 577,610	\$ 582,443	\$ 4,833
1020	OVERTIME	10,000	-	(10,000)
2132	MAINTENANCE OF VEHICLES	100	530	430
2139	MAINTENANCE/SERVICE CONTRACTS	153	377	224
2140	POSTAGE	25	69	44
2151	PRINTING	25	-	(25)
2164	PROFESSIONAL FEES - CONS/ENG	68,000	29,213	(38,787)
2170	TRAINING	23,200	29,405	6,205
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	13,620	13,620	-
2190	COMMUNICATIONS	5,500	5,012	(488)
2230	EMPLOYEE RELATIONS	300	98	(202)
2240	BUSINESS RELATIONS	150	230	80
2260	MEMBERSHIPS - PROFESSIONAL	1,200	1,701	501
3311	OFFICE SUPPLIES	2,000	2,626	626
3313	SUBSCRIPTIONS	300	419	119
3316	OPERATING SUPPLIES	5,000	1,372	(3,628)
3331	VEHICLE SUPPLIES	1,800	3,832	2,032
4050	RETIREMENT	95,780	150,157	54,377
4060	FICA	44,952	44,315	(637)
4070	EMPLOYEES' INSURANCE	136,269	145,584	9,315
4090	VACATION PAY EXPENSE	-	2,307	2,307
4100	SICK PAY EXPENSE	-	4,573	4,573
4110	NET OPEB EXPENSE	1,900	1,023	(877)
4520	LICENSES & PERMITS	300	-	(300)
4600	WORKERS' COMPENSATION	2,460	2,339	(121)
4610	PROPERTY & LIAB/INS & UNINSUR	7,675	7,348	(327)
9030	DEPRECIATION EXPENSE	15,000	14,254	(746)
	TOTALS	<u>\$ 1,013,419</u>	<u>\$ 1,042,847</u>	<u>\$ 29,428</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 128,753	\$ 109,518	\$ (19,235)
2133	MAINTENANCE OF EQUIPMENT		376	376
2164	PROFESSIONAL FEES - CONS/ENG	1,000	1,000	-
2170	TRAINING	1,500	-	(1,500)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	5,160	4,515	(645)
2190	COMMUNICATIONS	700	692	(8)
2260	MEMBERSHIPS - PROFESSIONAL	3,500	1,846	(1,654)
3311	OFFICE SUPPLIES	1,000	343	(657)
3313	SUBSCRIPTIONS	299	299	-
4050	RETIREMENT	-	5,418	5,418
4060	FICA	9,850	9,260	(590)
4070	EMPLOYEES' INSURANCE	14,902	15,784	882
4090	VACATION PAY EXPENSE	-	5,706	5,706
4100	SICK PAY EXPENSE	-	23,734	23,734
4110	NET OPEB EXPENSE	200	114	(86)
4520	LICENSES & PERMITS	-	-	-
4600	WORKERS' COMPENSATION	60	55	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	1,069	1,021	(48)
	TOTALS	<u>\$ 167,993</u>	<u>\$ 179,681</u>	<u>\$ 11,688</u>

DEPT. 62 - WATER RESOURCES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,120,932	\$ 1,109,707	\$ (11,225)
1020	OVERTIME	106,000	97,003	(8,997)
2122	RENTALS	3,500	3,525	25
2131	MAINTENANCE OF BUILDINGS	2,000	-	(2,000)
2132	MAINTENANCE OF VEHICLES	10,300	11,144	844
2133	MAINTENANCE OF EQUIPMENT	56,512	39,819	(16,693)
2139	MAINTENANCE/SERVICE CONTRACTS	260,000	211,328	(48,672)
2140	POSTAGE	408	303	(105)
2151	PRINTING	6,160	2,781	(3,379)
2164	PROFESSIONAL FEES - CONS/ENG	26,600	9,263	(17,337)
2165	TEMPORARY LABOR	4,080	-	(4,080)
2166	PROFESSIONAL FEES - OTHER	22,081	11,909	(10,172)
2170	TRAINING	12,000	8,071	(3,929)
2171	TRAVEL	124	158	34
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	14,000	13,520	(480)
2200	UTILITIES	877,800	827,061	(50,739)
2230	EMPLOYEE RELATIONS	416	414	(2)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,000	448	(552)
2262	MEMBERSHIPS - CIVIC	620	-	(620)
3311	OFFICE SUPPLIES	5,200	3,866	(1,334)
3313	SUBSCRIPTIONS	312	258	(54)
3316	OPERATING SUPPLIES	315,200	303,148	(12,052)
3320	CHEMICALS	850,000	703,079	(146,921)
3331	VEHICLE SUPPLIES	25,000	23,255	(1,745)
3340	SMALL TOOLS	5,000	4,671	(329)
3360	PURCHASES FOR RESALE	3,312	277	(3,035)
4050	RETIREMENT	190,824	272,874	82,050
4060	FICA	93,860	89,635	(4,225)
4070	EMPLOYEES' INSURANCE	246,986	285,955	38,969
4090	VACATION PAY EXPENSE	-	(9,792)	(9,792)
4100	SICK PAY EXPENSE	-	15,298	15,298
4110	NET OPEB EXPENSE	4,800	2,727	(2,073)
4520	LICENSES & PERMITS	9,385	3,498	(5,887)
4600	WORKERS' COMPENSATION	23,919	22,834	(1,085)
4610	PROPERTY & LIAB/INS & UNINSUR	133,963	114,540	(19,423)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	2,010,000	1,889,101	(120,899)
	TOTALS	<u>\$ 6,447,454</u>	<u>\$ 6,076,838</u>	<u>\$ (370,616)</u>

DEPT. 64 - WATER DISTRIBUTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,232,625	\$ 1,180,393	\$ (52,232)
1020	OVERTIME	65,000	42,010	(22,990)
2110	ADVERTISING	118	-	(118)
2122	RENTALS	1,082	427	(655)
2132	MAINTENANCE OF VEHICLES	30,000	18,160	(11,840)
2133	MAINTENANCE OF EQUIPMENT	13,956	10,246	(3,710)
2139	MAINTENANCE/SERVICE CONTRACTS	175,000	109,515	(65,485)
2140	POSTAGE	46	28	(18)
2151	PRINTING	1,561	446	(1,115)
2166	PROFESSIONAL FEES - OTHER	7,578	3,576	(4,002)
2170	TRAINING	21,278	17,854	(3,424)
2171	TRAVEL	234	-	(234)
2190	COMMUNICATIONS	13,400	13,075	(325)
2200	UTILITIES	23,800	22,400	(1,400)
2230	EMPLOYEE RELATIONS	435	866	431
2260	MEMBERSHIPS - PROFESSIONAL	487	398	(89)
3311	OFFICE SUPPLIES	5,412	5,575	163
3313	SUBSCRIPTIONS	108	-	(108)
3316	OPERATING SUPPLIES	180,000	142,028	(37,972)
3331	VEHICLE SUPPLIES	93,739	77,222	(16,517)
3340	SMALL TOOLS	52,000	42,819	(9,181)
4050	RETIREMENT	188,804	285,240	96,436
4060	FICA	99,268	93,166	(6,102)
4070	EMPLOYEES' INSURANCE	354,594	387,469	32,875
4090	VACATION PAY EXPENSE	-	(572)	(572)
4100	SICK PAY EXPENSE	-	(6,710)	(6,710)
4110	NET OPEB EXPENSE	5,800	3,182	(2,618)
4520	LICENSES & PERMITS	6,555	5,694	(861)
4600	WORKERS' COMPENSATION	41,424	25,053	(16,371)
4610	PROPERTY & LIAB/INS & UNINSUR	56,760	28,488	(28,272)
4640	UNEMPLOYMENT EXPENSE	-	1,052	1,052
9030	DEPRECIATION EXPENSE	2,362,000	2,422,651	60,651
	TOTALS	<u>\$ 5,033,064</u>	<u>\$ 4,931,751</u>	<u>\$ (101,313)</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 653,530	\$ 637,660	\$ (15,870)
1020	OVERTIME	1,000	-	(1,000)
2132	MAINTENANCE OF VEHICLES	3,010	277	(2,733)
2133	MAINTENANCE OF EQUIPMENT	3,399	-	(3,399)
2139	MAINTENANCE/SERVICE CONTRACTS	350	496	146
2140	POSTAGE	265	18	(247)
2151	PRINTING	50	41	(9)
2164	PROFESSIONAL FEES - CONS/ENG	1,040	-	(1,040)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	541	27	(514)
2170	TRAINING	11,000	11,175	175
2171	TRAVEL	104	-	(104)
2172	CAR ALLOWANCE	15,480	15,050	(430)
2190	COMMUNICATIONS	5,000	4,770	(230)
2200	UTILITIES	25,700	23,801	(1,899)
2230	EMPLOYEE RELATIONS	700	514	(186)
2240	BUSINESS RELATIONS	57	57	-
2260	MEMBERSHIPS - PROFESSIONAL	1,750	1,328	(422)
2262	MEMBERSHIPS - CIVIC	600	-	(600)
3311	OFFICE SUPPLIES	5,100	2,840	(2,260)
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	2,500	2,152	(348)
3331	VEHICLE SUPPLIES	11,652	5,796	(5,856)
3340	SMALL TOOLS	275	-	(275)
4050	RETIREMENT	106,688	156,161	49,473
4060	FICA	50,072	46,547	(3,525)
4070	EMPLOYEES' INSURANCE	141,413	145,603	4,190
4090	VACATION PAY EXPENSE	-	(6,579)	(6,579)
4100	SICK PAY EXPENSE	-	(11,550)	(11,550)
4110	NET OPEB EXPENSE	2,300	1,250	(1,050)
4520	LICENSES & PERMITS	1,082	14	(1,068)
4600	WORKERS' COMPENSATION	7,258	7,210	(48)
4610	PROPERTY & LIAB/INS & UNINSUR	9,522	9,193	(329)
9030	DEPRECIATION EXPENSE	-	-	-
	TOTALS	<u>\$ 1,061,438</u>	<u>\$ 1,053,851</u>	<u>\$ (7,587)</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2016	FINAL BUDGET FY 2016	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 850,818	\$ 853,381	\$ 2,563
1020	OVERTIME	73,000	73,065	65
2110	ADVERTISING	5,202	1,039	(4,163)
2122	RENTALS	1,104	81	(1,023)
2132	MAINTENANCE OF VEHICLES	8,861	8,641	(220)
2133	MAINTENANCE OF EQUIPMENT	6,957	7,024	67
2139	MAINTENANCE/SERVICE CONTRACTS	24,000	12,327	(11,673)
2140	POSTAGE	2,550	1,057	(1,493)
2151	PRINTING	5,520	3,264	(2,256)
2164	PROFESSIONAL FEES - CONS/ENG	5,000	-	(5,000)
2165	TEMPORARY LABOR	219,132	145,577	(73,555)
2166	PROFESSIONAL FEES - OTHER	1,656	2,001	345
2170	TRAINING	12,000	8,765	(3,235)
2171	TRAVEL	1,530	1,333	(197)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	11,700	11,187	(513)
2200	UTILITIES	13,200	12,255	(945)
2230	EMPLOYEE RELATIONS	225	780	555
2240	BUSINESS RELATIONS	255	-	(255)
2260	MEMBERSHIPS - PROFESSIONAL	10,000	12,783	2,783
3311	OFFICE SUPPLIES	3,000	3,093	93
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	134,026	118,932	(15,094)
3331	VEHICLE SUPPLIES	39,780	4,485	(35,295)
3340	SMALL TOOLS	18,005	14,714	(3,291)
4050	RETIREMENT	133,062	172,292	39,230
4060	FICA	70,672	60,123	(10,549)
4070	EMPLOYEES' INSURANCE	209,682	224,496	14,814
4090	VACATION PAY EXPENSE	-	(10,831)	(10,831)
4100	SICK PAY EXPENSE	-	(4,041)	(4,041)
4110	NET OPEB EXPENSE	3,100	1,705	(1,395)
4520	LICENSES & PERMITS	12,902	13,543	641
4600	WORKERS' COMPENSATION	25,028	19,220	(5,808)
4610	PROPERTY & LIAB/INS & UNINSUR	21,019	13,586	(7,433)
9030	DEPRECIATION EXPENSE	262,000	271,773	9,773
	TOTALS	<u>\$ 2,190,146</u>	<u>\$ 2,062,810</u>	<u>\$ (127,336)</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 2,000,000</u>	<u>\$ 1,556,167</u>	<u>\$ (443,833)</u>
	TOTALS	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 1,556,167</u></u>	<u><u>\$ (443,833)</u></u>

DEPT. 82 - WATER RECLAMATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 671,880	\$ 662,958	\$ (8,922)
1020	OVERTIME	15,000	17,462	2,462
2110	ADVERTISING	1,000	-	(1,000)
2122	RENTALS	12,000	12,300	300
2131	MAINTENANCE OF BUILDINGS	2,000	-	(2,000)
2132	MAINTENANCE OF VEHICLES	5,000	7,296	2,296
2133	MAINTENANCE OF EQUIPMENT	18,000	9,880	(8,120)
2139	MAINTENANCE/SERVICE CONTRACTS	451,500	344,926	(106,574)
2140	POSTAGE	408	171	(237)
2151	PRINTING	1,000	62	(938)
2164	PROFESSIONAL FEES - CONSULT/ENG.	120,702	135,358	14,656
2165	TEMPORARY LABOR	2,550	-	(2,550)
2166	PROFESSIONAL FEES - OTHER	30,000	27,307	(2,693)
2170	TRAINING	7,750	3,008	(4,742)
2171	TRAVEL	100	1,154	1,054
2172	CAR ALLOWANCE	8,460	8,460	-
2190	COMMUNICATIONS	8,500	8,087	(413)
2200	UTILITIES	506,000	474,573	(31,427)
2230	EMPLOYEE RELATIONS	225	428	203
2240	BUSINESS RELATIONS	572	451	(121)
2260	MEMBERSHIPS - PROFESSIONAL	303	120	(183)
3311	OFFICE SUPPLIES	4,590	4,442	(148)
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	63,864	72,497	8,633
3320	CHEMICALS	120,000	86,238	(33,762)
3331	VEHICLE SUPPLIES	10,000	10,584	584
3340	SMALL TOOLS	3,248	1,690	(1,558)
4050	RETIREMENT	102,658	182,755	80,097
4060	FICA	52,546	58,770	6,224
4070	EMPLOYEES' INSURANCE	176,526	188,391	11,865
4090	VACATION PAY EXPENSE	-	7,217	7,217
4100	SICK PAY EXPENSE	-	10,229	10,229
4110	NET OPEB EXPENSE	3,300	1,818	(1,482)
4520	LICENSES & PERMITS	26,020	362	(25,658)
4600	WORKERS' COMPENSATION	23,060	13,849	(9,211)
4610	PROPERTY & LIAB/INS & UNINSUR	43,814	39,290	(4,524)
9030	DEPRECIATION EXPENSE	1,413,000	1,220,235	(192,765)
	TOTALS	<u>\$ 3,905,576</u>	<u>\$ 3,612,368</u>	<u>\$ (293,208)</u>

DEPT. 84 - WASTEWATER COLLECTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 929,562	\$ 904,248	\$ (25,314)
1020	OVERTIME	50,000	70,720	20,720
2122	RENTALS	28,146	23,191	(4,955)
2132	MAINTENANCE OF VEHICLES	48,000	43,055	(4,945)
2133	MAINTENANCE OF EQUIPMENT	52,000	56,108	4,108
2139	MAINTENANCE/SERVICE CONTRACTS	50,800	35,212	(15,588)
2151	PRINTING	200	-	(200)
2166	PROFESSIONAL FEES - OTHER	2,299	2,940	641
2170	TRAINING	7,500	8,591	1,091
2172	CAR ALLOWANCE	-	-	-
2190	COMMUNICATIONS	9,900	9,414	(486)
2200	UTILITIES	237,500	243,846	6,346
2230	EMPLOYEE RELATIONS	300	809	509
2260	MEMBERSHIPS - PROFESSIONAL	260	124	(136)
3311	OFFICE SUPPLIES	2,809	2,592	(217)
3316	OPERATING SUPPLIES	133,182	157,012	23,830
3320	CHEMICALS	200,000	180,897	(19,103)
3331	VEHICLE SUPPLIES	68,000	56,177	(11,823)
3340	SMALL TOOLS	5,000	5,790	790
4050	RETIREMENT	129,324	163,152	33,828
4060	FICA	74,936	61,575	(13,361)
4070	EMPLOYEES' INSURANCE	227,306	238,490	11,184
4090	VACATION PAY EXPENSE	-	(5,358)	(5,358)
4100	SICK PAY EXPENSE	-	(5,014)	(5,014)
4110	NET OPEB EXPENSE	4,300	2,159	(2,141)
4520	LICENSES & PERMITS	6,792	6,620	(172)
4600	WORKERS' COMPENSATION	17,504	17,982	478
4610	PROPERTY & LIAB/INS & UNINSUR	41,506	41,432	(74)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	2,238,000	2,417,254	179,254
	TOTALS	<u>\$ 4,565,126</u>	<u>\$ 4,739,018</u>	<u>\$ 173,892</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 140,703	\$ 112,776	\$ (27,927)
1020	OVERTIME	500	-	(500)
2110	ADVERTISING	2,100	2,565	465
2139	MAINTENANCE/SERVICE CONTRACTS	7,090	8,003	913
2140	POSTAGE	1,000	439	(561)
2151	PRINTING	1,000	579	(421)
2164	PROFESSIONAL FEES - CONSULT/ENG.	20,000	6,098	(13,902)
2166	PROFESSIONAL FEES - OTHER	4,200	99	(4,101)
2170	TRAINING	4,950	1,288	(3,662)
2171	TRAVEL	400	120	(280)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,300	1,412	112
2200	UTILITIES	100	48	(52)
2230	EMPLOYEE RELATIONS	150	110	(40)
2240	BUSINESS RELATIONS	300	341	41
3311	OFFICE SUPPLIES	500	590	90
3313	SUBSCRIPTIONS	70	10	(60)
3316	OPERATING SUPPLIES	1,950	3,802	1,852
3360	PURCHASES FOR RESALE	60,000	47,859	(12,141)
4050	RETIREMENT	12,008	8,188	(3,820)
4060	FICA	10,802	7,280	(3,522)
4070	EMPLOYEES' INSURANCE	33,853	36,118	2,265
4090	VACATION PAY EXPENSE	-	(2)	(2)
4110	NET OPEB EXPENSE	400	227	(173)
4520	LICENSES & PERMITS	950	1,000	50
4600	WORKERS' COMPENSATION	120	110	(10)
4610	PROPERTY & LIAB/INS & UNINSUR	1,921	1,860	(61)
4700	UTILITY BAD DEBT EXPENSE	400	257	(143)
9030	DEPRECIATION EXPENSE	85,000	73,371	(11,629)
	TOTALS	<u>\$ 395,067</u>	<u>\$ 317,848</u>	<u>\$ (77,219)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2016</u>	<u>FINAL BUDGET FY 2016</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2131	MAINTENANCE OF BUILDINGS	\$ 66,430	\$ 43,585	\$ (22,845)
2133	MAINTENANCE OF EQUIPMENT	2,291	-	(2,291)
2139	MAINTENANCE/SERVICE CONTRACTS	227,400	258,459	31,059
2164	PROFESSIONAL FEES - CONSULT/ENG.	1,000	1,000	-
2166	PROFESSIONAL FEES - OTHER	10,920	6,500	(4,420)
2190	COMMUNICATIONS	42,500	41,029	(1,471)
2240	BUSINESS RELATIONS	20,000	9,466	(10,534)
2260	MEMBERSHIPS - PROFESSIONAL	2,058	-	(2,058)
3316	OPERATING SUPPLIES	4,864	5,324	460
4509	OTHER TAXES	35,998	35,997	(1)
4510	GROSS RECEIPTS TAX	1,695,000	1,622,331	(72,669)
4520	LICENSES & PERMITS	26,042	18,287	(7,755)
4531	CIVIC CONTRIBUTIONS	223,431	204,683	(18,748)
4700	UTILITY BAD DEBT EXPENSE	360,300	284,332	(75,968)
5721	INTEREST - BONDS & POOLED LOAN	3,604,781	3,604,782	1
5723	INTEREST - DEPOSITS	13,300	9,838	(3,462)
5725	CAPITALIZED INTEREST-WORK ORDR	(178,000)	(180,767)	(2,767)
5729	INTEREST - OTHER	34	103	69
5731	AMORTIZAT. OF BOND DISC. & EXP	11,077	11,077	-
9000	CITY DISTRIBUTION	5,808,951	5,808,951	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	184,000	181,933	(2,067)
	TOTALS	<u>\$ 12,662,377</u>	<u>\$ 11,966,910</u>	<u>\$ (695,467)</u>