



Director of Financial Services
"Committed to Quality"

MEMORANDUM

TO: Fort Pierce City Commission

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

THROUGH: John K. Tompeck, P.E. *JKT*
FPUA Director of Utilities

DATE: March 22, 2018

SUBJECT: City Commission Agenda Request for April 2, 2018 Meeting
FY 2017 Final Budget Amendment

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 2, 2018 City Commission meeting, of FPUA's FY 2017 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 2017

RESOLUTION NO. UA 2018-03

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017.

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 2017 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, 2017.

This Resolution is adopted this 20th day of March, 2018.

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:	John Tompeck, P.E., Director of Utilities
From:	Nina B. Penick, CPA, Director of Financial Services
Date:	March 12, 2018
Subject:	Resolution No. UA 2018-03, Final Budget Amendment for FY 2017

RECOMMENDATION:

Adopt Resolution No. UA 2018-03, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2016 and ending September 30, 2017.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2017.

The Final Budget Amendment reflects revenues in the amount of \$105,049,133, an increase of \$168,139 (0.16%) as compared to the Amended FY 2017 Budget, which was approved by the Board on August 7, 2017. As well, the Final Budget Amendment reflects expenses in the amount of \$103,959,954 (budget basis), a decrease of \$4,195,660 (3.88%) from the Amended FY 2017 Budget figure of \$108,155,614. 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 2017 in the amount of \$2,688,641, as compared to the \$1,180,620 decrease projected in the Amended FY 2017 Budget.

Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for all Utilities except Natural Gas. Both Water and Wastewater experienced increases in unit sales as compared to FY 2016 actual results.

	<u>Budget</u>	<u>Actual</u>	<u>(Decrease)</u>	<u>Percent</u>
Electric (MWh)	545,611	553,418	7,807	1.43%
Water (*)	2,639,000	2,665,751	26,751	1.01%
Wastewater (*)	1,506,000	1,552,361	46,361	3.08%
Natural Gas (ccf)	4,268,000	4,167,004	(100,996)	(2.37%)

* Thousands of Gallons

Expenses

Lower than projected budgetary expenses, in the amount of \$4,195,660 (3.88%), were a result of numerous variances, including:

- Lower than projected purchased power and gas costs in the amount of \$3,137,495.
- Lower than projected cost of Maintenance/Service Contracts by \$646,762. 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, Employees' Insurance, Professional Fees Paid to Engineers and Consultants, Operating Supplies, Chemicals, and Vehicle Supplies.
- Storm Expenses which were lower than expected by \$343,113.
- Retirement Expenses were higher by \$1,845,327 due to changes in actuarial assumptions and to our need to remain in compliance with GASB Statement #68.

Summary

Fiscal Year 2017 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 2018-03

**FORT PIERCE UTILITIES AUTHORITY
FY 2017 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 68,059,211	\$ 67,349,954	\$ (709,257)
WATER	16,323,301	17,018,627	695,326
NATURAL GAS	5,189,394	4,688,341	(501,053)
WASTEWATER	12,669,179	13,273,510	604,331
MOEC	468,633	452,842	(15,791)
FPUAnet	508,038	472,301	(35,737)
TCEC	1,663,238	1,793,558	130,320
TOTAL REVENUES	\$ 104,880,994	\$ 105,049,133	\$ 168,139
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 69,304,616	\$ 65,778,297	\$ (3,526,319)
WATER	17,315,464	16,971,224	(344,240)
NATURAL GAS	4,629,748	4,438,016	(191,732)
WASTEWATER	12,311,867	12,571,909	260,042
MOEC	469,412	452,842	(16,570)
FPUAnet	367,269	354,646	(12,623)
TCEC	1,663,238	1,793,558	130,320
TOTAL EXPENSES	\$ 106,061,614	\$ 102,360,492	\$ (3,701,122)
INCREASE (DECREASE) IN NET ASSETS			
ELECTRIC	\$ (1,245,405)	\$ 1,571,657	\$ 2,817,062
WATER	(992,163)	47,403	1,039,566
NATURAL GAS	559,646	250,325	(309,321)
WASTEWATER	357,312	701,601	344,289
MOEC	(779)	-	779
FPUAnet	140,769	117,655	(23,114)
TCEC	-	-	-
CHANGE IN NET ASSETS	\$ (1,180,620)	\$ 2,688,641	\$ 3,869,261

**ALLOCATION DISTRIBUTION
FY 2017**

DEPARTMENT		CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	782	\$ -	\$ -	\$ -	\$ -	\$ 452,447	\$ 453,229
02	TCEC	-	-	-	-	-	1,793,558	1,793,558
10	BOARD	5,535	40,882	24,781	4,795	21,764	-	97,757
11	DIRECTOR OF UTILITIES	17,985	208,903	126,623	24,505	111,213	-	489,229
12	ATTORNEY	7,462	60,794	36,849	7,131	32,365	-	144,601
15	HUMAN RESOURCES	46,630	121,953	110,809	18,383	85,555	-	383,330
18	SAFETY	13,881	73,155	44,342	8,581	38,946	-	178,905
21	FINANCE	87,894	601,258	364,444	70,529	320,092	-	1,444,217
22	MATERIALS MANAGEMENT	210,615	212,494	129,756	98,295	54,895	-	706,055
31	SHARED SERVICES	8,899	46,679	42,412	7,037	32,747	-	137,774
32	INFORMATION	166,368	834,020	757,804	125,725	585,104	-	2,469,021
35	FACILITIES	38,030	239,830	257,900	34,275	183,208	-	753,243
43	CUSTOMER SOLUTIONS	10,012	965,873	585,450	113,299	514,203	-	2,188,837
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	13,677	303,094	-	-	-	-	316,771
52	POWER GENERATION	-	1,886	-	-	-	-	1,886
53	ELECTRIC PURCHASES FOR RESALE	-	43,689,344	-	-	-	-	43,689,344
54	ELECTRIC TRANSMISSION & DISTRIBUTION	386,214	7,390,468	-	-	-	-	7,776,682
55	ELECTRIC OPERATIONS	26,583	1,965,756	-	-	-	-	1,992,339
56	ELECTRIC & GAS ENGINEERING	28,139	1,049,678	-	-	-	-	1,077,817
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	11,362	-	96,391	-	64,261	-	172,014
62	WATER RESOURCES	10,611	-	6,259,639	-	-	-	6,270,250
64	WATER DISTRIBUTION	157,234	-	5,108,466	-	-	-	5,265,700
66	WATER/WASTEWATER ENGINEERING	186,518	-	555,716	-	370,478	-	1,112,712
74	GAS OPERATIONS	75,684	-	-	1,702,000	-	-	1,777,684
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,773,162	-	-	1,773,162
82	WATER RECLAMATION	12,067	-	-	-	3,628,283	-	3,640,350
84	WASTEWATER COLLECTION	73,109	-	-	-	5,055,648	-	5,128,757
93	FPUAnet COMMUNICATIONS	1,176	-	-	-	-	354,645	355,821
99	ADMINISTRATIVE & GENERAL	2,995	7,972,230	2,469,842	450,299	1,473,147	396	12,368,909
TOTALS		\$ 1,599,462	\$ 65,778,297	\$ 16,971,224	\$ 4,438,016	\$ 12,571,909	\$ 2,601,046	\$ 103,959,954

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017
	<u>PERSONNEL SERVICES</u>				
1010	SALARIES & WAGES	\$ 13,630,226	\$ 13,632,308	\$ 13,761,000	\$ 13,540,823
1020	OVERTIME	724,443	764,294	771,000	725,485
	<i>PERSONNEL SERVICES TOTAL</i>	<u>14,354,669</u>	<u>14,396,602</u>	<u>14,532,000</u>	<u>14,266,308</u>
	<u>EMPLOYEE BENEFITS</u>				
4050	RETIREMENT	2,098,986	3,178,113	2,337,932	4,183,259
4060	FICA	1,049,791	1,063,422	1,103,365	1,082,848
4070	EMPLOYEES' INSURANCE	3,664,908	3,660,567	3,500,000	3,340,076
4090	VACATION PAY EXPENSE	(37,507)	(23,822)	-	38,747
4100	SICK PAY EXPENSE	(133,342)	64,397	-	127,292
4110	NET OPEB EXPENSE	59,000	30,000	31,000	31,000
4600	WORKERS' COMPENSATION	154,202	222,227	273,756	238,467
4640	UNEMPLOYMENT CLAIMS	2,060	4,970	15,775	5,516
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>6,858,098</u>	<u>8,199,874</u>	<u>7,261,828</u>	<u>9,047,205</u>
	<u>CONTRACTUAL SERVICES</u>				
2110	ADVERTISING	32,875	58,214	52,062	35,218
2122	RENTALS	43,346	44,653	63,966	59,426
2131	MAINTENANCE OF BUILDINGS	110,888	96,655	111,941	86,488
2132	MAINTENANCE OF VEHICLES	145,019	144,954	157,695	102,185
2133	MAINTENANCE OF EQUIPMENT	113,908	141,774	139,608	92,926
2139	MAINTENANCE/SERVICE CONTRACTS	2,030,441	2,104,366	3,475,357	2,828,595
2140	POSTAGE	208,496	176,440	215,483	202,148
2151	PRINTING	57,585	64,624	69,328	62,952
2161	PROFESSIONAL FEES - AUDIT	39,544	39,835	47,600	53,100
2164	PROFESSIONAL FEES - CONS/ENG	67,490	253,048	433,756	320,279
2165	TEMPORARY LABOR	49,462	153,009	12,307	20,008
2166	PROFESSIONAL FEES - OTHER	266,454	237,275	329,854	258,205
2170	TRAINING	213,237	221,876	300,912	235,956
2171	TRAVEL	21,737	7,198	17,835	16,460
2172	CAR ALLOWANCE	139,543	138,126	131,480	133,213
2190	COMMUNICATIONS	151,845	167,900	176,900	169,550
2200	UTILITIES	1,862,448	1,801,829	1,900,000	1,914,679
2230	EMPLOYEE RELATIONS	31,473	30,910	47,216	41,274
2240	BUSINESS RELATIONS	4,978	12,776	10,777	5,545
2250	COMMUNITY RELATIONS	74,684	64,819	131,600	89,000
2260	MEMBERSHIPS - PROFESSIONAL	60,756	60,156	63,942	61,125
2262	MEMBERSHIPS - CIVIC	3,491	1,938	5,996	3,553
2290	BILLING - HOUSING AUTHORITY	10,339	9,422	10,200	6,765
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>5,740,039</u>	<u>6,031,797</u>	<u>7,905,815</u>	<u>6,798,650</u>
	<u>PURCHASES FOR RESALE</u>				
3360	PURCHASES FOR RESALE	42,304,303	43,782,977	48,673,378	45,522,831
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>42,304,303</u>	<u>43,782,977</u>	<u>48,673,378</u>	<u>45,522,831</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2015	ACTUAL FY 2016	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017
<u>COMMODITIES</u>				
3311	89,144	74,665	81,971	85,047
3313	6,817	7,933	15,000	6,122
3316	1,454,114	1,415,577	1,594,716	1,377,429
3320	1,040,659	970,214	1,003,000	780,576
3331	347,491	285,532	397,385	310,022
3340	74,546	102,047	90,166	88,300
COMMODITIES TOTAL	3,012,771	2,855,968	3,182,238	2,647,496
<u>FIXED & SUNDRY</u>				
4010	70,658	76,314	74,000	64,294
4015	14,167	10,868	10,000	8,844
4020	157	302	150	(211)
4080	16,781	10,911	15,270	11,981
4509	35,982	35,997	36,322	36,097
4510	1,689,380	1,622,331	1,695,000	1,632,499
4520	52,013	51,522	165,178	166,445
4531	206,255	204,683	225,000	253,919
4610	557,552	467,255	521,531	586,976
4666	14,266	48,724	23,000	23,043
4700	140,914	284,589	251,000	261,696
5730	307,750	359,857	345,500	316,234
9005	(51,912)	(51,259)	(51,673)	(51,768)
FIXED & SUNDRY TOTAL	3,053,963	3,122,094	3,310,278	3,310,049
<u>INTEREST EXPENSES</u>				
5721	3,731,101	3,604,781	3,416,643	3,416,642
5723	5,466	9,839	13,300	10,857
5725	(146,349)	(180,767)	(178,000)	(126,355)
5729	10	103	50	-
5731	4,135	11,077	23,950	23,950
INTEREST EXPENSES TOTAL	3,594,363	3,445,033	3,275,943	3,325,094
<u>MISCELLANEOUS</u>				
5710	-	-	640,349	297,236
9000	5,735,240	5,809,302	5,968,785	5,968,785
9010	-	-	500,000	-
9030	12,461,078	13,097,597	12,900,000	12,774,414
9050	10,303	9,232	5,000	1,886
MISCELLANEOUS TOTAL	18,206,621	18,916,131	20,014,134	19,042,321
GRAND TOTAL	\$ 97,124,827	\$ 100,750,476	\$ 108,155,614	\$ 103,959,954

ELECTRIC REVENUES

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 22,387,000	\$ 23,248,266	\$ 861,266
OUTSIDE CITY	5,533,000	5,676,094	143,094
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,133,000	29,975,136	842,136
OUTSIDE CITY	4,980,000	5,160,159	180,159
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	1,399,000	(304,177)	(1,703,177)
GENERAL SERVICE	1,709,000	(76,266)	(1,785,266)
UNBILLED SERVICE REVENUE	-	275,700	275,700
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	75,000	76,107	1,107
GENERAL SERVICE	1,105,000	1,126,973	21,973
STREET & TRAFFIC SIGNALS	492,000	507,876	15,876
TOTAL	66,813,000	65,665,868	(1,147,132)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	985,000	1,021,593	36,593
TOTAL OPERATING REVENUES	67,798,000	66,687,461	(1,110,539)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	113,000	131,178	18,178
REVENUE FOR CITY BILLING	82,986	82,985	(1)
MISCELLANEOUS INCOME	13,000	15,703	2,703
GAIN (LOSS) ON DISPOSITION OF PROPERTY	16,225	17,376	1,151
TOTAL NON-OPERATING REVENUES	225,211	247,242	22,031
REVENUES BEFORE CAPITAL CONTRIBUTIONS	68,023,211	66,934,703	(1,088,508)
<u>CONTRIBUTED CAPITAL - CASH</u>	36,000	415,251	379,251
TOTAL REVENUES	\$ 68,059,211	\$ 67,349,954	\$ (709,257)

NATURAL GAS REVENUES

	<u>AMENDED BUDGET FY 2017</u>	<u>FINAL BUDGET FY 2017</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,113,000	\$ 1,050,157	\$ (62,843)
OUTSIDE CITY	182,000	169,300	(12,700)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,037,000	1,939,146	(97,854)
OUTSIDE CITY	421,000	468,392	47,392
<i>CONTRACT SALES</i>			
COMMERCIAL	446,000	215,600	(230,400)
INDUSTRIAL		199,268	199,268
<i>HEAT ONLY:</i>			
RESIDENTIAL	9,000	7,490	(1,510)
GENERAL SERVICE	2,000	1,746	(254)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	(22,000)	(24,760)	(2,760)
GENERAL SERVICE	725,000	539,325	(185,675)
COMPRESSED NATURAL GAS	360	360	-
UNBILLED SERVICE REVENUE	-	6,200	6,200
TOTAL	4,913,360	4,572,224	(341,136)
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	63,000	72,534	9,534
TOTAL OPERATING REVENUES	4,976,360	4,644,758	(331,602)
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	7,000	8,463	1,463
REVENUE FOR CITY BILLING	9,734	9,734	-
GAS PIPING & APPLIANCE SALES	74,000	59,484	(14,516)
GAS PIPING & APPLIANCE COSTS	(53,000)	(44,694)	8,306
MISCELLANEOUS INCOME	300	305	5
TOTAL NON-OPERATING REVENUES	38,034	33,292	(4,742)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	5,014,394	4,678,050	(336,344)
 <u>CONTRIBUTED CAPITAL - CASH</u>			
	175,000	10,291	(164,709)
TOTAL REVENUES	\$ 5,189,394	\$ 4,688,341	\$ (501,053)

WATER REVENUES

	<u>AMENDED BUDGET FY 2017</u>	<u>FINAL BUDGET FY 2017</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 4,852,000	\$ 4,883,274	\$ 31,274
OUTSIDE CITY	1,814,000	1,792,893	(21,107)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,794,000	5,772,487	(21,513)
OUTSIDE CITY	2,737,000	2,595,443	(141,557)
UNBILLED SERVICE REVENUE	-	(24,500)	(24,500)
SALES FOR RESALE	834,000	952,803	118,803
FIRE PROTECTION	<u>152,000</u>	<u>152,273</u>	<u>273</u>
TOTAL	16,183,000	16,124,673	(58,327)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	<u>669,000</u>	<u>689,502</u>	<u>20,502</u>
TOTAL OPERATING REVENUES	16,852,000	16,814,175	(37,825)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	23,000	26,575	3,575
GRANT REVENUE		415,593	415,593
REVENUE FOR CITY BILLING	50,301	50,301	-
MISCELLANEOUS INCOME	3,000	12,842	9,842
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	-
TOTAL NON-OPERATING REVENUES	<u>76,301</u>	<u>505,311</u>	<u>429,010</u>
REVENUES BEFORE CAPITAL CONTRIBUTIONS	16,928,301	17,319,486	391,185
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	(667,000)	(497,984)	169,016
CONTRIBUTED CAPITAL - CASH	62,000	76,789	14,789
CONTRIBUTED CAPITAL - NONCASH	-	120,336	120,336
TOTAL CAPITAL CONTRIBUTIONS	<u>(605,000)</u>	<u>(300,859)</u>	<u>304,141</u>
TOTAL REVENUES	<u>\$ 16,323,301</u>	<u>\$ 17,018,627</u>	<u>\$ 695,326</u>

WASTEWATER REVENUES

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,873,000	\$ 4,952,158	\$ 79,158
OUTSIDE CITY	580,000	581,110	1,110
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,528,000	5,674,900	146,900
OUTSIDE CITY	1,057,000	1,071,928	14,928
REVENUE FROM ST. LUCIE COUNTY	334,000	358,040	24,040
UNBILLED SERVICE REVENUE	-	28,100	28,100
TOTAL	12,372,000	12,666,236	294,236
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	878,000	927,870	49,870
TOTAL OPERATING REVENUES	13,250,000	13,594,106	344,106
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	19,000	21,758	2,758
GRANT REVENUE	-	-	-
REVENUE FOR CITY BILLING	44,179	44,179	-
MISCELLANEOUS INCOME	2,000	1,854	(146)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	-
TOTAL NON-OPERATING REVENUES	65,179	67,791	2,612
REVENUES BEFORE CAPITAL CONTRIBUTIONS	13,315,179	13,661,897	346,718
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	(646,000)	(626,326)	19,674
CONTRIBUTED CAPITAL - CASH	-	182,454	182,454
CONTRIBUTED CAPITAL - NONCASH	-	55,485	55,485
TOTAL CAPITAL CONTRIBUTIONS	(646,000)	(388,387)	257,613
TOTAL REVENUES	\$ 12,669,179	\$ 13,273,510	\$ 604,331

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 222,783	\$ 238,919	\$ 16,136
GIFT SHOP SALES	162,000	136,668	(25,332)
BOAT TOURS	28,000	27,178	(822)
DONATIONS	3,500	7,324	3,824
ADMISSIONS	17,000	17,565	565
TEACHING INCOME & CAMPS	18,000	15,008	(2,992)
MEMBERSHIPS	3,100	205	(2,895)
FUND RAISING INCOME	3,500	1,529	(1,971)
<i>TOTAL OPERATING REVENUES</i>	457,883	444,396	(13,487)
<u>NON-OPERATING REVENUES</u>			
GRANTS	5,000	5,000	-
INVESTMENT AND OTHER INCOME	350	584	234
GAIN (LOSS) ON DISPOSITION OF PROPERTY	5,400	2,862	(2,538)
<i>TOTAL NON-OPERATING REVENUES</i>	10,750	8,446	(2,304)
<u>TOTAL REVENUES</u>	\$ 468,633	\$ 452,842	\$ (15,791)

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 156,000	\$ 151,535	\$ (4,465)
COMMON CARRIER TELECOM SERVICES	133,000	132,559	(441)
FIBER BANDWIDTH CONNECTIONS	128,000	125,086	(2,914)
DARK FIBER TRANSMISSION	33,738	33,336	(402)
WIRELESS BROADBAND INTERNET ACCESS	18,000	4,277	(13,723)
WIRELESS BANDWIDTH CONNECTIONS	<u>4,300</u>	<u>18,081</u>	<u>13,781</u>
<i>TOTAL OPERATING REVENUES</i>	473,038	464,874	(8,164)
<u>CONTRIBUTED CAPITAL - CASH</u>	<u>35,000</u>	<u>7,427</u>	<u>(27,573)</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 508,038</u></u>	<u><u>\$ 472,301</u></u>	<u><u>\$ (35,737)</u></u>

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	<u>\$ 1,663,238</u>	<u>\$ 1,793,558</u>	<u>\$ 130,320</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>1,663,238</u>	<u>1,793,558</u>	<u>130,320</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 1,663,238</u></u>	<u><u>\$ 1,793,558</u></u>	<u><u>\$ 130,320</u></u>

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 176,000	\$ 166,845	\$ (9,155)
1020	OVERTIME	2,000	1,480	(520)
2110	ADVERTISING	9,600	8,309	(1,291)
2131	MAINTENANCE OF BUILDINGS	2,300	3,269	969
2132	MAINTENANCE OF VEHICLES	-	-	-
2133	MAINTENANCE OF EQUIPMENT	700	336	(364)
2139	MAINTENANCE/SERVICE CONTRACTS	22,826	23,189	363
2140	POSTAGE	850	410	(440)
2151	PRINTING	1,650	333	(1,317)
2166	PROFESSIONAL FEES - OTHER	400	-	(400)
2170	TRAINING	300	25	(275)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	3,300	3,575	275
2190	COMMUNICATIONS	3,200	3,073	(127)
2200	UTILITIES	9,000	8,761	(239)
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,350	4,489	139
2260	MEMBERSHIPS - PROFESSIONAL	525	545	20
2262	MEMBERSHIPS - CIVIC	150	-	(150)
3311	OFFICE SUPPLIES	2,300	2,751	451
3316	OPERATING SUPPLIES	50,000	44,572	(5,428)
3331	VEHICLE SUPPLIES	350	153	(197)
4010	COST OF GOODS SOLD	74,000	64,294	(9,706)
4015	SALES DISCOUNTS	10,000	8,844	(1,156)
4020	CASH (OVER) SHORT	150	188	38
4050	RETIREMENT	28,889	39,958	11,069
4060	FICA	13,617	12,726	(891)
4070	EMPLOYEES' INSURANCE	29,940	32,524	2,584
4090	VACATION PAY EXPENSE	-	145	145
4100	SICK PAY EXPENSE	-	1,179	1,179
4110	NET OPEB EXPENSE	354	354	-
4520	LICENSES & PERMITS	100	29	(71)
4600	WORKERS' COMPENSATION	529	506	(23)
4610	PROPERTY & LIAB/INS & UNINSUR	3,780	3,576	(204)
4666	INVENTORY ADJUSTMENTS	3,000	2,044	(956)
5730	BANK CHARGES	5,500	5,990	490
9000	DISTRIBUTION TO CITY OF FT. PIERCE	2,973	2,973	-
9030	DEPRECIATION EXPENSE	6,000	5,784	(216)
	TOTALS	<u>\$ 468,633</u>	<u>\$ 453,229</u>	<u>\$ (15,404)</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 937,000	\$ 939,698	\$ 2,698
1020	OVERTIME	254,000	231,712	(22,288)
2139	MAINTENANCE/SERVICE CONTRACTS	-	3,924	3,924
2151	PRINTING	-	-	-
2170	TRAINING	828	-	(828)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,530	1,023	(507)
4050	RETIREMENT	193,299	339,059	145,760
4060	FICA	91,112	83,850	(7,262)
4070	EMPLOYEES' INSURANCE	159,912	160,700	788
4090	VACATION PAY EXPENSE	-	4,235	4,235
4100	SICK PAY EXPENSE	-	4,425	4,425
4110	NET OPEB EXPENSE	1,532	1,532	-
4600	WORKERS' COMPENSATION	13,205	12,580	(625)
4610	PROPERTY & LIAB./INS. & UNINSUR.	500	500	-
4640	UNEMPLOYMENT CLAIMS	-	-	-
		<u>\$ 1,663,238</u>	<u>\$ 1,793,558</u>	<u>\$ 130,320</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,000	\$ 18,005	\$ 5
2151	PRINTING	-	-	-
2166	PROFESSIONAL FEES - OTHER	-	4,350	4,350
2170	TRAINING	7,000	3,022	(3,978)
2171	TRAVEL	8,000	6,765	(1,235)
2172	CAR ALLOWANCE	12,000	12,000	-
2240	BUSINESS RELATIONS	500	-	(500)
2262	MEMBERSHIPS - CIVIC	1,368	1,303	(65)
3311	OFFICE SUPPLIES	-	120	120
4060	FICA	1,377	1,718	341
4070	EMPLOYEES' INSURANCE	52,638	50,053	(2,585)
4600	WORKERS' COMPENSATION	315	301	(14)
4610	PROPERTY & LIAB./INS. & UNINSUR.	120	120	-
	TOTALS	<u>\$ 101,318</u>	<u>\$ 97,757</u>	<u>\$ (3,561)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 212,000	\$ 248,633	\$ 36,633
1020	OVERTIME	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	1,200	1,199	(1)
2140	POSTAGE	-	75	75
2151	PRINTING	-	20	20
2164	PROFESSIONAL FEES - CONSULT/ENG.	2,500	11,368	8,868
2170	TRAINING	4,050	2,528	(1,522)
2171	TRAVEL	2,700	3,902	1,202
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	600	776	176
2230	EMPLOYEE RELATIONS	9,100	9,059	(41)
2240	BUSINESS RELATIONS	3,000	583	(2,417)
2250	COMMUNITY RELATIONS	100	26	(74)
2260	MEMBERSHIPS - PROFESSIONAL	200	199	(1)
2262	MEMBERSHIPS - CIVIC	1,000	-	(1,000)
3311	OFFICE SUPPLIES	1,500	1,502	2
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	-	-	-
4050	RETIREMENT	34,408	67,751	33,343
4060	FICA	16,218	16,856	638
4070	EMPLOYEES' INSURANCE	30,945	31,145	200
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,040	-	(1,040)
4090	VACATION PAY EXPENSE	-	17,242	17,242
4100	SICK PAY EXPENSE	-	67,497	67,497
4110	NET OPEB EXPENSE	236	236	-
4520	LICENSES & PERMITS	500	-	(500)
4600	WORKERS' COMPENSATION	328	312	(16)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,788	1,745	(43)
9030	DEPRECIATION EXPENSE	2,000	1,415	(585)
	TOTALS	<u>\$ 330,573</u>	<u>\$ 489,229</u>	<u>\$ 158,656</u>

DEPT. 12 - ATTORNEY

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 101,000	\$ 100,248	\$ (752)
2166	PROFESSIONAL FEES - OTHER	25,500	29,691	4,191
2170	TRAINING	2,500	-	(2,500)
2171	TRAVEL	200	-	(200)
3311	OFFICE SUPPLIES	-	24	24
3313	SUBSCRIPTIONS	-	-	-
4070	EMPLOYEES' INSURANCE	15,296	14,529	(767)
4600	WORKERS' COMPENSATION	113	109	(4)
	TOTALS	<u>\$ 144,609</u>	<u>\$ 144,601</u>	<u>\$ (8)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 180,000	\$ 179,143	\$ (857)
1020	OVERTIME	1,000	39	(961)
2110	ADVERTISING	8,000	3,094	(4,906)
2139	MAINTENANCE/SERVICE CONTRACTS	849	1,361	512
2140	POSTAGE	200	32	(168)
2151	PRINTING	100	-	(100)
2164	PROFESSIONAL FEES - CONS/ENG	40,000	18,869	(21,131)
2166	PROFESSIONAL FEES - OTHER	30,000	24,821	(5,179)
2170	TRAINING	20,000	11,304	(8,696)
2171	TRAVEL	104	24	(80)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	900	1,016	116
2230	EMPLOYEE RELATIONS	2,601	942	(1,659)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	807	(193)
3311	OFFICE SUPPLIES	3,121	1,975	(1,146)
3313	SUBSCRIPTIONS	2,081	1,773	(308)
4050	RETIREMENT	29,376	57,131	27,755
4060	FICA	13,847	12,967	(880)
4070	EMPLOYEES' INSURANCE	45,817	42,998	(2,819)
4080	EMPLOYEE SUGGESTIONS & AWARDS	11,730	9,931	(1,799)
4090	VACATION PAY EXPENSE	-	2,465	2,465
4100	SICK PAY EXPENSE	-	5,471	5,471
4110	NET OPEB EXPENSE	354	354	-
4600	WORKERS' COMPENSATION	189	180	(9)
4610	PROPERTY & LIAB/INS & UNINSUR	2,004	1,918	(86)
9030	DEPRECIATION EXPENSE	2,000	1,415	(585)
	TOTALS	<u>\$ 398,573</u>	<u>\$ 383,330</u>	<u>\$ (15,243)</u>

DEPT. 18 - SAFETY

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 78,000	\$ 76,525	\$ (1,475)
1020	OVERTIME	-	-	-
2132	MAINTENANCE OF VEHICLES	500	-	(500)
2139	MAINTENANCE/SERVICE CONTRACTS	16,000	16,413	413
2140	POSTAGE	200	89	(111)
2151	PRINTING	50	986	936
2164	PROFESSIONAL FEES - CONSULT/ENG.	-	-	-
2166	PROFESSIONAL FEES - OTHER	9,600	2,959	(6,641)
2170	TRAINING	14,000	9,736	(4,264)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	-	-	-
2190	COMMUNICATIONS	800	809	9
2230	EMPLOYEE RELATIONS	2,650	796	(1,854)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	150	140	(10)
3311	OFFICE SUPPLIES	2,000	2,547	547
3313	SUBSCRIPTIONS	1,000	178	(822)
3316	OPERATING SUPPLIES	5,000	9,830	4,830
3331	VEHICLE SUPPLIES	1,000	579	(421)
4050	RETIREMENT	12,659	21,250	8,591
4060	FICA	5,967	5,718	(249)
4070	EMPLOYEES' INSURANCE	20,319	21,158	839
4080	EMPLOYEE SUGGESTIONS & AWARDS	2,500	2,050	(450)
4090	VACATION PAY EXPENSE	-	1,937	1,937
4100	SICK PAY EXPENSE	-	-	-
4110	NET OPEB EXPENSE	118	118	-
4520	LICENSES & PERMITS	66	-	(66)
4600	WORKERS' COMPENSATION	454	433	(21)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,692	1,602	(90)
9030	DEPRECIATION EXPENSE	6,000	3,052	(2,948)
	TOTALS	<u>\$ 180,725</u>	<u>\$ 178,905</u>	<u>\$ (1,820)</u>

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 661,000	\$ 601,701	\$ (59,299)
1020	OVERTIME	2,000	1,883	(117)
2110	ADVERTISING	16,000	11,375	(4,625)
2139	MAINTENANCE/SERVICE CONTRACTS	900	862	(38)
2140	POSTAGE	200	130	(70)
2151	PRINTING	100	21	(79)
2161	PROFESSIONAL FEES - AUDIT	47,600	53,100	5,500
2164	PROFESSIONAL FEES - CONSULT/ENG.	50,000	2,945	(47,055)
2165	TEMPORARY LABOR	9,757	9,757	-
2166	PROFESSIONAL FEES - OTHER	55,000	20,000	(35,000)
2170	TRAINING	12,000	7,144	(4,856)
2171	TRAVEL	100	92	(8)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,900	1,679	(221)
2230	EMPLOYEE RELATIONS	-	-	-
2250	COMMUNITY RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,500	2,155	655
3311	OFFICE SUPPLIES	6,300	6,485	185
3313	SUBSCRIPTIONS	300	312	12
4020	CASH (OVER) SHORT	-	(615)	(615)
4050	RETIREMENT	107,605	191,479	83,874
4060	FICA	50,720	44,330	(6,390)
4070	EMPLOYEES' INSURANCE	148,767	150,225	1,458
4090	VACATION PAY EXPENSE	-	13,932	13,932
4100	SICK PAY EXPENSE	-	(265)	(265)
4110	NET OPEB EXPENSE	1,532	1,532	-
4520	LICENSES & PERMITS	-	-	-
4600	WORKERS' COMPENSATION	819	781	(38)
4610	PROPERTY & LIAB./INS. & UNINSUR.	8,063	7,773	(290)
4640	UNEMPLOYMENT CLAIMS	9,175	-	(9,175)
5730	BANK CHARGES	340,000	310,244	(29,756)
9030	DEPRECIATION EXPENSE	-	-	-
	TOTALS	<u>\$ 1,536,498</u>	<u>\$ 1,444,217</u>	<u>\$ (92,281)</u>

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 297,000	\$ 320,560	\$ 23,560
1020	OVERTIME	5,000	3,925	(1,075)
2122	RENTALS	450	418	(32)
2132	MAINTENANCE OF VEHICLES	7,120	7,850	730
2133	MAINTENANCE OF EQUIPMENT	2,060	2,219	159
2139	MAINTENANCE/SERVICE CONTRACTS	4,090	4,883	793
2140	POSTAGE	20	-	(20)
2151	PRINTING	1,067	116	(951)
2170	TRAINING	8,559	5,956	(2,603)
2171	TRAVEL	241	-	(241)
2190	COMMUNICATIONS	2,900	3,572	672
2200	UTILITIES	26,600	24,500	(2,100)
2230	EMPLOYEE RELATIONS	-	111	111
2260	MEMBERSHIPS - PROFESSIONAL	255	30	(225)
3311	OFFICE SUPPLIES	3,646	3,143	(503)
3316	OPERATING SUPPLIES	11,220	7,994	(3,226)
3331	VEHICLE SUPPLIES	20,000	29,762	9,762
3340	SMALL TOOLS	2,040	1,035	(1,005)
4050	RETIREMENT	49,015	96,178	47,163
4060	FICA	23,103	22,243	(860)
4070	EMPLOYEES' INSURANCE	87,425	81,301	(6,124)
4090	VACATION PAY EXPENSE	-	4,470	4,470
4100	SICK PAY EXPENSE	-	6,502	6,502
4110	NET OPEB EXPENSE	707	707	-
4520	LICENSES & PERMITS	2,246	313	(1,933)
4600	WORKERS' COMPENSATION	4,574	4,355	(219)
4610	PROPERTY & LIAB/INS & UNINSUR	32,296	28,335	(3,961)
4666	INVENTORY ADJUSTMENTS	20,000	20,999	999
9030	DEPRECIATION EXPENSE	25,000	24,578	(422)
	TOTALS	<u>\$ 636,634</u>	<u>\$ 706,055</u>	<u>\$ 69,421</u>

DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 112,000	\$ 105,786	\$ (6,214)
2151	PRINTING	-	-	-
2170	TRAINING	1,000	20	(980)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	5,160	3,870	(1,290)
2190	COMMUNICATIONS	800	776	(24)
2230	EMPLOYEE RELATIONS	-	-	-
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	200	199	(1)
3311	OFFICE SUPPLIES	100	72	(28)
3316	OPERATING SUPPLIES	100	-	(100)
4050	RETIREMENT	18,178	31,408	13,230
4060	FICA	8,568	8,052	(516)
4070	EMPLOYEES' INSURANCE	20,069	13,377	(6,692)
4090	VACATION PAY EXPENSE	-	(15,165)	(15,165)
4100	SICK PAY EXPENSE	-	(13,348)	(13,348)
4110	NET OPEB EXPENSE	118	118	-
4520	LICENSES	-	-	-
4600	WORKERS' COMPENSATION	63	60	(3)
4610	PROPERTY & LIAB./INS. & UNINSUR.	912	899	(13)
4640	UNEMPLOYMENT CLAIMS	-	1,650	1,650
	TOTALS	<u>\$ 167,268</u>	<u>\$ 137,774</u>	<u>\$ (29,494)</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 942,000	\$ 826,985	\$ (115,015)
1020	OVERTIME	4,000	4,517	517
2110	ADVERTISING	-	-	-
2122	RENTALS	-	-	-
2132	MAINTENANCE OF VEHICLES	3,030	2,923	(107)
2133	MAINTENANCE OF EQUIPMENT	3,000	-	(3,000)
2139	MAINTENANCE/SERVICE CONTRACTS	830,000	498,368	(331,632)
2140	POSTAGE	500	45	(455)
2151	PRINTING	100	167	67
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	17,000	10,032	(6,968)
2170	TRAINING	42,000	36,679	(5,321)
2171	TRAVEL	750	559	(191)
2172	CAR ALLOWANCE	9,900	8,635	(1,265)
2190	COMMUNICATIONS	15,500	15,110	(390)
2230	EMPLOYEE RELATIONS	850	700	(150)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	440	443	3
3311	OFFICE SUPPLIES	3,000	4,475	1,475
3313	SUBSCRIPTIONS	10,000	3,105	(6,895)
3316	OPERATING SUPPLIES	458,953	280,005	(178,948)
3331	VEHICLE SUPPLIES	1,200	1,361	161
3340	SMALL TOOLS	325	337	12
4050	RETIREMENT	153,536	255,525	101,989
4060	FICA	72,369	62,589	(9,780)
4070	EMPLOYEES' INSURANCE	235,265	215,083	(20,182)
4090	VACATION PAY EXPENSE	-	3,056	3,056
4100	SICK PAY EXPENSE	-	1,524	1,524
4110	NET OPEB EXPENSE	2,004	2,004	-
4520	LICENSES	-	-	-
4600	WORKERS' COMPENSATION	14,706	1,649	(13,057)
4610	PROPERTY & LIAB./INS. & UNINSUR.	11,052	10,716	(336)
4640	UNEMPLOYMENT CLAIMS	6,600	3,025	(3,575)
9030	DEPRECIATION EXPENSE	253,000	219,404	(33,596)
	TOTALS	<u>\$ 3,091,080</u>	<u>\$ 2,469,021</u>	<u>\$ (622,059)</u>

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 246,000	\$ 244,489	\$ (1,511)
1020	OVERTIME	4,000	5,611	1,611
2122	RENTALS	3,000	8,914	5,914
2131	MAINTENANCE OF BUILDINGS	52,451	28,495	(23,956)
2132	MAINTENANCE OF VEHICLES	2,045	642	(1,403)
2133	MAINTENANCE OF EQUIPMENT	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	108,419	106,427	(1,992)
2140	POSTAGE	9,000	2,962	(6,038)
2151	PRINTING	112	100	(12)
2164	PROFESSIONAL FEES - CONS/ENG	1,020	-	(1,020)
2166	PROFESSIONAL FEES - OTHER	1,020	800	(220)
2170	TRAINING	2,762	3,682	920
2171	TRAVEL	204	1,482	1,278
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	3,600	4,566	966
2200	UTILITIES	88,200	83,649	(4,551)
2230	EMPLOYEE RELATIONS	-	333	333
2250	COMMUNITY RELATIONS	100,000	52,821	(47,179)
2260	MEMBERSHIPS - PROFESSIONAL	449	446	(3)
3311	OFFICE SUPPLIES	2,346	2,263	(83)
3316	OPERATING SUPPLIES	15,000	23,644	8,644
3331	VEHICLE SUPPLIES	3,060	3,190	130
3340	SMALL TOOLS	1,530	616	(914)
4050	RETIREMENT	40,575	70,827	30,252
4060	FICA	19,125	22,262	3,137
4070	EMPLOYEES' INSURANCE	51,003	50,300	(703)
4090	VACATION PAY EXPENSE	-	(4,093)	(4,093)
4100	SICK PAY EXPENSE	-	4,586	4,586
4110	NET OPEB EXPENSE	589	589	-
4520	LICENSES & PERMITS	408	150	(258)
4600	WORKERS' COMPENSATION	4,133	3,931	(202)
4610	PROPERTY & LIAB/INS & UNINSUR	3,756	3,617	(139)
9030	DEPRECIATION EXPENSE	21,000	20,782	(218)
	TOTALS	<u>\$ 789,967</u>	<u>\$ 753,243</u>	<u>\$ (36,724)</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,008,000	\$ 982,089	\$ (25,911)
1020	OVERTIME	5,000	6,519	1,519
2110	ADVERTISING	10,000	9,150	(850)
2122	RENTALS	1,592	1,386	(206)
2132	MAINTENANCE OF VEHICLES	-	100	100
2133	MAINTENANCE OF EQUIPMENT	1,000	490	(510)
2139	MAINTENANCE/SERVICE CONTRACTS	43,100	22,766	(20,334)
2140	POSTAGE	200,000	195,250	(4,750)
2151	PRINTING	53,397	48,613	(4,784)
2164	PROFESSIONAL FEES - CONSULT/ENG.	-	-	-
2165	TEMPORARY LABOR	-	812	812
2166	PROFESSIONAL FEES - OTHER	77,000	70,165	(6,835)
2170	TRAINING	16,260	13,383	(2,877)
2171	TRAVEL	12	65	53
2172	CAR ALLOWANCE	6,600	9,900	3,300
2190	COMMUNICATIONS	13,600	12,405	(1,195)
2230	EMPLOYEE RELATIONS	18,500	10,144	(8,356)
2240	BUSINESS RELATIONS	2,250	661	(1,589)
2250	COMMUNITY RELATIONS	25,000	29,179	4,179
2260	MEMBERSHIPS - PROFESSIONAL	239	-	(239)
2262	MEMBERSHIPS - CIVIC	2,046	775	(1,271)
2290	BILLING HOUSING AUTHORITY	10,200	6,765	(3,435)
3311	OFFICE SUPPLIES	12,865	13,316	451
3313	SUBSCRIPTIONS	159	159	-
3316	OPERATING SUPPLIES	9,929	7,124	(2,805)
3331	VEHICLE SUPPLIES	-	60	60
4020	CASH (OVER) SHORT	-	216	216
4050	RETIREMENT	164,410	278,634	114,224
4060	FICA	77,495	73,690	(3,805)
4070	EMPLOYEES' INSURANCE	373,512	351,792	(21,720)
4090	VACATION PAY EXPENSE	-	(3,348)	(3,348)
4100	SICK PAY EXPENSE	-	(6,900)	(6,900)
4110	NET OPEB EXPENSE	3,065	3,065	-
4600	WORKERS' COMPENSATION	38,764	9,653	(29,111)
4610	PROPERTY & LIAB./INS. & UNINSUR.	13,008	12,430	(578)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	31,000	28,329	(2,671)
	TOTALS	<u>\$ 2,218,003</u>	<u>\$ 2,188,837</u>	<u>\$ (29,166)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 148,000	\$ 152,423	\$ 4,423
2151	PRINTING	-	-	-
2164	PROFESSIONAL FEES - CONSULT/ENG.	3,500	6,265	2,765
2170	TRAINING	5,300	3,581	(1,719)
2171	TRAVEL	936	640	(296)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,100	1,031	(69)
2230	EMPLOYEE RELATIONS	3,400	6,618	3,218
2240	BUSINESS RELATIONS	100	-	(100)
2250	COMMUNITY RELATIONS	500	224	(276)
2260	MEMBERSHIPS - PROFESSIONAL	39,474	39,474	-
2262	MEMBERSHIPS - CIVIC	800	1,475	675
3311	OFFICE SUPPLIES	600	1,603	1,003
3313	SUBSCRIPTIONS	300	-	(300)
4050	RETIREMENT	24,020	47,083	23,063
4060	FICA	11,322	10,305	(1,017)
4070	EMPLOYEES' INSURANCE	19,818	18,815	(1,003)
4090	VACATION PAY EXPENSE	-	2,155	2,155
4100	SICK PAY EXPENSE	-	18,401	18,401
4110	NET OPEB EXPENSE	118	118	-
4520	LICENSES & PERMITS	204	-	(204)
4600	WORKERS' COMPENSATION	265	252	(13)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,164	1,148	(16)
	TOTALS	<u>\$ 266,081</u>	<u>\$ 316,771</u>	<u>\$ 50,690</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2017</u>	<u>FINAL BUDGET FY 2017</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	<u>\$ 5,000</u>	<u>\$ 1,886</u>	<u>\$ (3,114)</u>
	TOTALS	<u><u>\$ 5,000</u></u>	<u><u>\$ 1,886</u></u>	<u><u>\$ (3,114)</u></u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2017</u>	<u>FINAL BUDGET FY 2017</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 46,600,000</u>	<u>\$ 43,689,344</u>	<u>\$ (2,910,656)</u>
	TOTALS	<u><u>\$ 46,600,000</u></u>	<u><u>\$ 43,689,344</u></u>	<u><u>\$ (2,910,656)</u></u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,533,000	\$ 1,498,603	\$ (34,397)
1020	OVERTIME	152,000	138,124	(13,876)
2122	RENTALS	12,000	4,723	(7,277)
2132	MAINTENANCE OF VEHICLES	20,600	16,516	(4,084)
2133	MAINTENANCE OF EQUIPMENT	7,240	22,121	14,881
2139	MAINTENANCE/SERVICE CONTRACTS	560,000	398,401	(161,599)
2140	POSTAGE	500	561	61
2151	PRINTING	544	20	(524)
2166	PROFESSIONAL FEES - OTHER	17,000	16,976	(24)
2170	TRAINING	40,869	50,993	10,124
2171	TRAVEL	1,051	-	(1,051)
2172	CAR ALLOWANCE	-	-	-
2190	COMMUNICATIONS	9,300	8,866	(434)
2200	UTILITIES	92,100	101,600	9,500
2230	EMPLOYEE RELATIONS	1,700	2,252	552
2260	MEMBERSHIPS - PROFESSIONAL	500	-	(500)
3311	OFFICE SUPPLIES	2,410	2,266	(144)
3313	SUBSCRIPTIONS	312	200	(112)
3316	OPERATING SUPPLIES	195,000	202,893	7,893
3331	VEHICLE SUPPLIES	90,000	45,636	(44,364)
3340	SMALL TOOLS	20,000	19,385	(615)
4050	RETIREMENT	273,476	515,484	242,008
4060	FICA	128,903	132,687	3,784
4070	EMPLOYEES' INSURANCE	286,004	268,937	(17,067)
4090	VACATION PAY EXPENSE	-	(10,200)	(10,200)
4100	SICK PAY EXPENSE	-	23,974	23,974
4110	NET OPEB EXPENSE	2,711	2,711	-
4520	LICENSES & PERMITS	305	83	(222)
4600	WORKERS' COMPENSATION	58,950	38,276	(20,674)
4610	PROPERTY & LIAB/INS & UNINSUR	136,597	175,918	39,321
9005	DUPLICATE CHARGES - CREDIT	(51,673)	(51,768)	(95)
9030	DEPRECIATION EXPENSE	4,257,000	4,150,444	(106,556)
	TOTALS	<u>\$ 7,848,399</u>	<u>\$ 7,776,682</u>	<u>\$ (71,717)</u>

DEPT. 55 - ELECTRIC OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,138,000	\$ 930,593	\$ (207,407)
1020	OVERTIME	90,000	83,022	(6,978)
2122	RENTALS	5,000	2,074	(2,926)
2132	MAINTENANCE OF VEHICLES	5,000	3,261	(1,739)
2133	MAINTENANCE OF EQUIPMENT	4,430	2,123	(2,307)
2139	MAINTENANCE/SERVICE CONTRACTS	500	512	12
2140	POSTAGE	100	4	(96)
2151	PRINTING	900	436	(464)
2170	TRAINING	34,000	34,561	561
2171	TRAVEL	510	-	(510)
2172	CAR ALLOWANCE	8,460	8,460	-
2190	COMMUNICATIONS	10,000	10,101	101
2230	EMPLOYEE RELATIONS	573	929	356
2240	BUSINESS RELATIONS	-	21	21
2260	MEMBERSHIPS - PROFESSIONAL	150	50	(100)
3311	OFFICE SUPPLIES	2,000	2,790	790
3316	OPERATING SUPPLIES	50,000	32,460	(17,540)
3331	VEHICLE SUPPLIES	45,161	39,146	(6,015)
3340	SMALL TOOLS	2,000	1,185	(815)
4050	RETIREMENT	198,006	356,464	158,458
4060	FICA	93,330	94,429	1,099
4070	EMPLOYEES' INSURANCE	334,530	304,013	(30,517)
4090	VACATION PAY EXPENSE	-	2,719	2,719
4100	SICK PAY EXPENSE	-	32,532	32,532
4110	NET OPEB EXPENSE	2,829	2,829	-
4520	LICENSES & PERMITS	1,000	968	(32)
4600	WORKERS' COMPENSATION	27,478	18,483	(8,995)
4610	PROPERTY & LIAB./INS. & UNINSUR.	15,288	15,699	411
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	27,000	12,475	(14,525)
	TOTALS	<u>\$ 2,096,245</u>	<u>\$ 1,992,339</u>	<u>\$ (103,906)</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 604,000	\$ 590,614	\$ (13,386)
1020	OVERTIME	1,000	-	(1,000)
2132	MAINTENANCE OF VEHICLES	800	-	(800)
2139	MAINTENANCE/SERVICE CONTRACTS	350	484	134
2140	POSTAGE	-	-	-
2151	PRINTING	-	20	20
2164	PROFESSIONAL FEES - CONS/ENG	53,500	54,079	579
2170	TRAINING	18,200	11,242	(6,958)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	13,620	13,620	-
2190	COMMUNICATIONS	5,700	4,952	(748)
2230	EMPLOYEE RELATIONS	400	1,148	748
2240	BUSINESS RELATIONS	100	139	39
2260	MEMBERSHIPS - PROFESSIONAL	1,200	1,251	51
3311	OFFICE SUPPLIES	8,000	9,320	1,320
3313	SUBSCRIPTIONS	100	-	(100)
3316	OPERATING SUPPLIES	5,500	9,294	3,794
3331	VEHICLE SUPPLIES	4,000	881	(3,119)
4050	RETIREMENT	98,192	194,456	96,264
4060	FICA	46,283	46,514	231
4070	EMPLOYEES' INSURANCE	135,476	128,058	(7,418)
4090	VACATION PAY EXPENSE	-	3,999	3,999
4100	SICK PAY EXPENSE	-	(17,897)	(17,897)
4110	NET OPEB EXPENSE	1,061	1,061	-
4520	LICENSES & PERMITS	300	198	(102)
4600	WORKERS' COMPENSATION	4,554	3,963	(591)
4610	PROPERTY & LIAB/INS & UNINSUR	8,233	7,054	(1,179)
9030	DEPRECIATION EXPENSE	15,000	13,367	(1,633)
	TOTALS	<u>\$ 1,025,569</u>	<u>\$ 1,077,817</u>	<u>\$ 52,248</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 87,000	\$ 92,442	\$ 5,442
2133	MAINTENANCE OF EQUIPMENT	-	-	-
2151	PRINTING	-	20	20
2164	PROFESSIONAL FEES - CONSULT/ENG.	38,175	29,585	(8,590)
2166	PROFESSIONAL FEES - OTHER	-	170	170
2170	TRAINING	1,500	-	(1,500)
2171	TRAVEL	500	527	27
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	700	620	(80)
2240	BUSINESS RELATIONS	-	29	29
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,018	(482)
3311	OFFICE SUPPLIES	1,000	443	(557)
3313	SUBSCRIPTIONS	250	58	(192)
4050	RETIREMENT	14,120	36,619	22,499
4060	FICA	6,656	8,792	2,136
4070	EMPLOYEES' INSURANCE	15,598	15,654	56
4090	VACATION PAY EXPENSE	-	(1,970)	(1,970)
4100	SICK PAY EXPENSE	-	(18,330)	(18,330)
4110	NET OPEB EXPENSE	118	118	-
4600	WORKERS' COMPENSATION	63	60	(3)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,020	999	(21)
	TOTALS	<u>\$ 173,360</u>	<u>\$ 172,014</u>	<u>\$ (1,346)</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,172,000	\$ 1,136,004	\$ (35,996)
1020	OVERTIME	102,000	109,355	7,355
2122	RENTALS	3,570	1,241	(2,329)
2131	MAINTENANCE OF BUILDINGS	-	594	594
2132	MAINTENANCE OF VEHICLES	17,000	16,076	(924)
2133	MAINTENANCE OF EQUIPMENT	50,000	20,195	(29,805)
2139	MAINTENANCE/SERVICE CONTRACTS	265,000	224,705	(40,295)
2140	POSTAGE	416	126	(290)
2151	PRINTING	2,815	2,907	92
2164	PROFESSIONAL FEES - CONS/ENG	80,000	76,600	(3,400)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	22,523	17,752	(4,771)
2170	TRAINING	12,240	9,987	(2,253)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	14,000	11,616	(2,384)
2200	UTILITIES	877,800	926,999	49,199
2230	EMPLOYEE RELATIONS	860	973	113
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	800	434	(366)
2262	MEMBERSHIPS - CIVIC	632	-	(632)
3311	OFFICE SUPPLIES	5,304	5,893	589
3313	SUBSCRIPTIONS	318	272	(46)
3316	OPERATING SUPPLIES	280,000	288,648	8,648
3320	CHEMICALS	885,000	690,896	(194,104)
3331	VEHICLE SUPPLIES	25,000	25,967	967
3340	SMALL TOOLS	5,100	3,715	(1,385)
3360	PURCHASES FOR RESALE	3,378	2,387	(991)
4050	RETIREMENT	206,770	326,038	119,268
4060	FICA	97,461	94,978	(2,483)
4070	EMPLOYEES' INSURANCE	292,956	274,657	(18,299)
4090	VACATION PAY EXPENSE	-	6,305	6,305
4100	SICK PAY EXPENSE	-	29,567	29,567
4110	NET OPEB EXPENSE	2,829	2,829	-
4520	LICENSES & PERMITS	9,573	4,517	(5,056)
4600	WORKERS' COMPENSATION	26,245	24,711	(1,534)
4610	PROPERTY & LIAB/INS & UNINSUR	117,910	103,564	(14,346)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	1,923,000	1,824,582	(98,418)
	TOTALS	<u>\$ 6,507,660</u>	<u>\$ 6,270,250</u>	<u>\$ (237,410)</u>

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,167,000	\$ 1,194,508	\$ 27,508
1020	OVERTIME	44,000	42,797	(1,203)
2110	ADVERTISING	120	-	(120)
2122	RENTALS	1,104	350	(754)
2132	MAINTENANCE OF VEHICLES	30,000	23,252	(6,748)
2133	MAINTENANCE OF EQUIPMENT	14,375	4,204	(10,171)
2139	MAINTENANCE/SERVICE CONTRACTS	414,300	233,218	(181,082)
2140	POSTAGE	47	50	3
2151	PRINTING	1,592	40	(1,552)
2166	PROFESSIONAL FEES - OTHER	7,730	10,467	2,737
2170	TRAINING	16,604	12,445	(4,159)
2171	TRAVEL	333	333	-
2190	COMMUNICATIONS	13,400	13,840	440
2200	UTILITIES	23,800	23,492	(308)
2230	EMPLOYEE RELATIONS	707	1,216	509
2260	MEMBERSHIPS - PROFESSIONAL	497	404	(93)
3311	OFFICE SUPPLIES	10,520	9,201	(1,319)
3313	SUBSCRIPTIONS	110	-	(110)
3316	OPERATING SUPPLIES	183,600	161,747	(21,853)
3331	VEHICLE SUPPLIES	95,614	79,305	(16,309)
3340	SMALL TOOLS	32,640	32,961	321
4050	RETIREMENT	196,545	373,184	176,639
4060	FICA	92,642	95,516	2,874
4070	EMPLOYEES' INSURANCE	378,172	365,550	(12,622)
4090	VACATION PAY EXPENSE	-	415	415
4100	SICK PAY EXPENSE	-	(1,774)	(1,774)
4110	NET OPEB EXPENSE	3,298	3,298	-
4520	LICENSES & PERMITS	7,500	5,777	(1,723)
4600	WORKERS' COMPENSATION	29,184	42,318	13,134
4610	PROPERTY & LIAB/INS & UNINSUR	31,059	77,229	46,170
4640	UNEMPLOYMENT EXPENSE	-	841	841
9030	DEPRECIATION EXPENSE	2,394,000	2,459,516	65,516
	TOTALS	<u>\$ 5,190,493</u>	<u>\$ 5,265,700</u>	<u>\$ 75,207</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 580,000	\$ 638,185	\$ 58,185
1020	OVERTIME	1,000	428	(572)
2132	MAINTENANCE OF VEHICLES	1,600	73	(1,527)
2133	MAINTENANCE OF EQUIPMENT	1,000	-	(1,000)
2139	MAINTENANCE/SERVICE CONTRACTS	523	291	(232)
2140	POSTAGE	100	30	(70)
2151	PRINTING	51	41	(10)
2164	PROFESSIONAL FEES - CONS/ENG	1,061	-	(1,061)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	552	478	(74)
2170	TRAINING	11,500	6,254	(5,246)
2171	TRAVEL	106	10	(96)
2172	CAR ALLOWANCE	14,620	12,513	(2,107)
2190	COMMUNICATIONS	5,000	4,585	(415)
2200	UTILITIES	25,700	25,012	(688)
2230	EMPLOYEE RELATIONS	550	436	(114)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,300	731	(569)
2262	MEMBERSHIPS - CIVIC	-	-	-
3311	OFFICE SUPPLIES	3,000	3,313	313
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	2,000	2,094	94
3331	VEHICLE SUPPLIES	9,000	6,955	(2,045)
3340	SMALL TOOLS	281	25	(256)
4050	RETIREMENT	94,296	193,791	99,495
4060	FICA	44,447	46,175	1,728
4070	EMPLOYEES' INSURANCE	141,209	136,883	(4,326)
4090	VACATION PAY EXPENSE	-	6,672	6,672
4100	SICK PAY EXPENSE	-	8,484	8,484
4110	NET OPEB EXPENSE	1,297	1,297	-
4520	LICENSES & PERMITS	1,000	349	(651)
4600	WORKERS' COMPENSATION	5,380	5,125	(255)
4610	PROPERTY & LIAB/INS & UNINSUR	8,532	8,159	(373)
9030	DEPRECIATION EXPENSE	4,000	4,323	323
	TOTALS	<u>\$ 959,105</u>	<u>\$ 1,112,712</u>	<u>\$ 153,607</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 736,000	\$ 785,779	\$ 49,779
1020	OVERTIME	18,000	16,627	(1,373)
2110	ADVERTISING	5,202	337	(4,865)
2122	RENTALS	1,104	1,777	673
2132	MAINTENANCE OF VEHICLES	17,000	8,627	(8,373)
2133	MAINTENANCE OF EQUIPMENT	7,166	7,683	517
2139	MAINTENANCE/SERVICE CONTRACTS	10,000	31,063	21,063
2140	POSTAGE	2,550	2,377	(173)
2151	PRINTING	5,550	8,847	3,297
2164	PROFESSIONAL FEES - CONS/ENG	5,000	-	(5,000)
2165	TEMPORARY LABOR	-	9,439	9,439
2166	PROFESSIONAL FEES - OTHER	1,656	3,757	2,101
2170	TRAINING	12,240	5,060	(7,180)
2171	TRAVEL	1,561	1,130	(431)
2172	CAR ALLOWANCE	5,160	4,300	(860)
2190	COMMUNICATIONS	11,700	10,408	(1,292)
2200	UTILITIES	13,200	12,916	(284)
2230	EMPLOYEE RELATIONS	300	297	(3)
2240	BUSINESS RELATIONS	255	-	(255)
2260	MEMBERSHIPS - PROFESSIONAL	13,000	12,679	(321)
3311	OFFICE SUPPLIES	3,060	2,746	(314)
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	115,000	88,527	(26,473)
3331	VEHICLE SUPPLIES	25,000	30,907	5,907
3340	SMALL TOOLS	18,000	21,953	3,953
4050	RETIREMENT	122,374	206,761	84,387
4060	FICA	57,681	54,033	(3,648)
4070	EMPLOYEES' INSURANCE	185,489	187,304	1,815
4090	VACATION PAY EXPENSE	-	(9,220)	(9,220)
4100	SICK PAY EXPENSE	-	(35,396)	(35,396)
4110	NET OPEB EXPENSE	1,768	1,768	-
4520	LICENSES & PERMITS	14,000	12,658	(1,342)
4600	WORKERS' COMPENSATION	12,373	15,762	3,389
4610	PROPERTY & LIAB/INS & UNINSUR	14,990	18,986	3,996
9030	DEPRECIATION EXPENSE	285,000	257,792	(27,208)
	TOTALS	<u>\$ 1,721,379</u>	<u>\$ 1,777,684</u>	<u>\$ 56,305</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2017</u>	<u>FINAL BUDGET FY 2017</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 2,000,000</u>	<u>\$ 1,773,162</u>	<u>\$ (226,838)</u>
	TOTALS	<u><u>\$ 2,000,000</u></u>	<u><u>\$ 1,773,162</u></u>	<u><u>\$ (226,838)</u></u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 713,000	\$ 672,306	\$ (40,694)
1020	OVERTIME	19,000	18,034	(966)
2110	ADVERTISING	1,000	-	(1,000)
2122	RENTALS	12,000	11,950	(50)
2131	MAINTENANCE OF BUILDINGS	2,000	-	(2,000)
2132	MAINTENANCE OF VEHICLES	5,000	2,511	(2,489)
2133	MAINTENANCE OF EQUIPMENT	13,000	2,210	(10,790)
2139	MAINTENANCE/SERVICE CONTRACTS	352,500	334,116	(18,384)
2140	POSTAGE	300	7	(293)
2151	PRINTING	100	20	(80)
2164	PROFESSIONAL FEES - CONSULT/ENG.	152,000	113,755	(38,245)
2165	TEMPORARY LABOR	2,550	-	(2,550)
2166	PROFESSIONAL FEES - OTHER	53,000	28,916	(24,084)
2170	TRAINING	4,750	2,914	(1,836)
2171	TRAVEL	327	870	543
2172	CAR ALLOWANCE	2,580	8,460	5,880
2190	COMMUNICATIONS	8,500	7,654	(846)
2200	UTILITIES	506,000	494,723	(11,277)
2230	EMPLOYEE RELATIONS	225	505	280
2240	BUSINESS RELATIONS	572	368	(204)
2260	MEMBERSHIPS - PROFESSIONAL	303	120	(183)
3311	OFFICE SUPPLIES	4,590	4,505	(85)
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	70,000	69,371	(629)
3320	CHEMICALS	90,000	68,094	(21,906)
3331	VEHICLE SUPPLIES	10,000	14,479	4,479
3340	SMALL TOOLS	3,250	2,255	(995)
4050	RETIREMENT	118,804	242,518	123,714
4060	FICA	55,998	63,405	7,407
4070	EMPLOYEES' INSURANCE	188,975	178,130	(10,845)
4090	VACATION PAY EXPENSE	-	8,669	8,669
4100	SICK PAY EXPENSE	-	3,218	3,218
4110	NET OPEB EXPENSE	1,886	1,886	-
4520	LICENSES & PERMITS	100,000	114,761	14,761
4600	WORKERS' COMPENSATION	13,583	38,014	24,431
4610	PROPERTY & LIAB/INS & UNINSUR	47,240	37,732	(9,508)
9030	DEPRECIATION EXPENSE	1,066,000	1,093,874	27,874
	TOTALS	<u>\$ 3,619,033</u>	<u>\$ 3,640,350</u>	<u>\$ 21,317</u>

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 788,000	\$ 906,376	\$ 118,376
1020	OVERTIME	67,000	61,412	(5,588)
2122	RENTALS	24,146	24,782	636
2132	MAINTENANCE OF VEHICLES	48,000	20,354	(27,646)
2133	MAINTENANCE OF EQUIPMENT	33,277	31,345	(1,932)
2139	MAINTENANCE/SERVICE CONTRACTS	558,800	651,127	92,327
2151	PRINTING	200	225	25
2166	PROFESSIONAL FEES - OTHER	1,873	12,230	10,357
2170	TRAINING	7,500	4,065	(3,435)
2172	CAR ALLOWANCE	3,300	-	(3,300)
2190	COMMUNICATIONS	9,900	9,073	(827)
2200	UTILITIES	237,500	212,979	(24,521)
2230	EMPLOYEE RELATIONS	300	239	(61)
2260	MEMBERSHIPS - PROFESSIONAL	260	-	(260)
3311	OFFICE SUPPLIES	2,809	2,804	(5)
3316	OPERATING SUPPLIES	133,182	137,562	4,380
3320	CHEMICALS	28,000	21,586	(6,414)
3331	VEHICLE SUPPLIES	68,000	31,641	(36,359)
3340	SMALL TOOLS	5,000	4,833	(167)
4050	RETIREMENT	138,767	224,579	85,812
4060	FICA	65,408	60,105	(5,303)
4070	EMPLOYEES' INSURANCE	215,252	207,328	(7,924)
4090	VACATION PAY EXPENSE	-	1,867	1,867
4100	SICK PAY EXPENSE	-	11,858	11,858
4110	NET OPEB EXPENSE	2,240	2,240	-
4520	LICENSES & PERMITS	6,928	6,838	(90)
4600	WORKERS' COMPENSATION	17,363	16,533	(830)
4610	PROPERTY & LIAB/INS & UNINSUR	58,931	65,713	6,782
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	2,328,000	2,399,063	71,063
	TOTALS	<u>\$ 4,849,936</u>	<u>\$ 5,128,757</u>	<u>\$ 278,821</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 127,000	\$ 132,283	\$ 5,283
1020	OVERTIME	-	-	-
2110	ADVERTISING	2,140	2,953	813
2139	MAINTENANCE/SERVICE CONTRACTS	7,000	10,470	3,470
2140	POSTAGE	500	-	(500)
2151	PRINTING	1,000	20	(980)
2164	PROFESSIONAL FEES - CONSULT/ENG.	7,000	223	(6,777)
2166	PROFESSIONAL FEES - OTHER	4,000	2,068	(1,932)
2170	TRAINING	4,950	1,375	(3,575)
2171	TRAVEL	200	61	(139)
2172	CAR ALLOWANCE	2,200	3,300	1,100
2190	COMMUNICATIONS	1,300	1,919	619
2200	UTILITIES	100	48	(52)
2230	EMPLOYEE RELATIONS	150	87	(63)
2240	BUSINESS RELATIONS	1,000	744	(256)
3311	OFFICE SUPPLIES	1,500	1,490	(10)
3313	SUBSCRIPTIONS	70	65	(5)
3316	OPERATING SUPPLIES	1,990	1,659	(331)
3360	PURCHASES FOR RESALE	70,000	57,938	(12,062)
4050	RETIREMENT	20,612	17,082	(3,530)
4060	FICA	9,716	8,908	(808)
4070	EMPLOYEES' INSURANCE	35,613	39,562	3,949
4090	VACATION PAY EXPENSE	-	2,460	2,460
4100	SICK PAY EXPENSE	-	1,984	1,984
4110	NET OPEB EXPENSE	236	236	-
4520	LICENSES & PERMITS	970	600	(370)
4600	WORKERS' COMPENSATION	126	120	(6)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,596	1,544	(52)
4700	UTILITY BAD DEBT EXPENSE	300	232	(68)
9030	DEPRECIATION EXPENSE	68,000	66,390	(1,610)
	TOTALS	<u>\$ 369,269</u>	<u>\$ 355,821</u>	<u>\$ (13,448)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

CODE	DESCRIPTION	AMENDED BUDGET FY 2017	FINAL BUDGET FY 2017	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ -	\$ 1,811	\$ 1,811
2131	MAINTENANCE OF BUILDINGS	55,190	54,130	(1,060)
2133	MAINTENANCE OF EQUIPMENT	2,360	-	(2,360)
2139	MAINTENANCE/SERVICE CONTRACTS	279,000	264,816	(14,184)
2164	PROFESSIONAL FEES - CONSULT/ENG.	-	6,590	6,590
2166	PROFESSIONAL FEES - OTHER	6,000	2,573	(3,427)
2190	COMMUNICATIONS	42,500	41,103	(1,397)
2240	BUSINESS RELATIONS	3,000	3,000	-
2250	COMMUNITY RELATIONS	6,000	6,750	750
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-
3316	OPERATING SUPPLIES	6,712	8,982	2,270
4509	OTHER TAXES	36,322	36,097	(225)
4510	GROSS RECEIPTS TAX	1,695,000	1,632,499	(62,501)
4520	LICENSES & PERMITS	20,078	19,204	(874)
4531	CIVIC CONTRIBUTIONS	225,000	253,919	28,919
4700	UTILITY BAD DEBT EXPENSE	250,700	261,464	10,764
5710	STORM EXPENSES	640,349	297,236	(343,113)
5721	INTEREST - BONDS & POOLED LOAN	3,416,643	3,416,642	(1)
5723	INTEREST - DEPOSITS	13,300	10,857	(2,443)
5725	CAPITALIZED INTEREST-WORK ORDR	(178,000)	(126,355)	51,645
5729	INTEREST - OTHER	50	-	(50)
5731	AMORTIZAT. OF BOND DISC. & EXP	23,950	23,950	-
6100	ADMINISTRATIVE CHARGES - CITY	-	-	-
9000	CITY DISTRIBUTION	5,965,812	5,965,812	-
9010	CONTINGENCY	500,000	-	(500,000)
9030	DEPRECIATION EXPENSE	187,000	187,829	829
	TOTALS	<u>\$ 13,196,966</u>	<u>\$ 12,368,909</u>	<u>\$ (828,057)</u>