

FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2018

RESOLUTION NO. UA 2019-01

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2017 AND ENDING SEPTEMBER 30, 2018.

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 2018 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, 2018.

This Resolution is adopted this 19th day of March, 2019.

ATTEST:



Deputy Secretary
(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY


BY: _____
Chairman

APPROVED AS TO FORM & CORRECTNESS:


BY: _____
Fort Pierce Utilities Authority Attorney



Memorandum

To: John K. Tompeck, P.E., Director of Utilities

From: Nina B. Penick, CPA, Director of Financial Services

Date: March 13, 2019

Subject: **Resolution No. UA 2019-01, Final Budget Amendment for FY 2018**

RECOMMENDATION:

Adopt Resolution No. UA 2019-01, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2018.

The Final Budget Amendment reflects revenues in the amount of \$103,490,573, a decrease of \$4,412,331 (4.1%) as compared to the Amended FY 2018 Budget, which was approved by the Board on July 3, 2018. As well, the Final Budget Amendment reflects expenses in the amount of \$102,813,578 (budget basis), a decrease of \$7,757,138 (7.0%) from the Amended FY 2018 Budget figure of \$110,570,716. 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 2018 in the amount of \$2,147,110 as compared to the \$110,812 decrease projected in the Amended FY 2018 Budget. Lower than projected expenses more than offset the revenue shortfall.

Unit Sales and Revenues

As shown in the table below, unit sales were below the amended projections for all Utilities except Natural Gas. Natural Gas experienced unit sales which were slightly higher than the amended projections for FY 2018.

	<u>Amended Budget</u>	<u>Actual</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Electric (MWh)	556,800	547,319	(9,481)	(1.7%)
Water (*)	2,678,500	2,591,643	(86,857)	(3.2%)
Wastewater (*)	1,558,500	1,534,354	(24,146)	(1.5%)
Natural Gas (ccf)	4,268,000	4,302,063	34,063	0.8%

* Thousands of Gallons

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

Expenses

Lower than projected budgetary expenses, in the amount of \$7,757,138 (7.0%), was the result of the following variances:

- Lower than projected purchased power and gas costs in the amount of \$6,880,558.
- Retirement was higher than projected by \$1,360,674 due to changes in actuarial assumptions and our need to remain in compliance with GASB Statement #68.
- Contingency of \$1,000,000 was budgeted but not expended in FY 2018.
- Other expenses which fell short of projections include Depreciation, Maintenance/Service Contracts, Salaries & Wages, Utility Bad Debt Expense, and Chemicals of \$506,857, \$244,732, \$229,212, \$160,601 and \$115,474 respectively.

Summary

Fiscal Year 2018 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 2019-01

**FORT PIERCE UTILITIES AUTHORITY
FY 2018 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 71,201,984	\$ 64,884,346	\$ (6,317,638)
WATER	17,100,959	17,692,411	591,452
NATURAL GAS	5,092,566	4,790,379	(302,187)
WASTEWATER	11,766,002	13,357,912	1,591,910
MOEC	477,282	464,567	(12,715)
FPUAnet	517,500	473,026	(44,474)
TCEC	1,746,611	1,827,932	81,321
<i>TOTAL REVENUES</i>	<i>\$ 107,902,904</i>	<i>\$ 103,490,573</i>	<i>\$ (4,412,331)</i>
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 70,076,028	\$ 62,561,959	\$ (7,514,069)
WATER	18,017,183	18,903,543	886,360
NATURAL GAS	4,910,320	4,629,723	(280,597)
WASTEWATER	12,364,343	12,598,316	233,973
MOEC	477,282	464,567	(12,715)
FPUAnet	421,949	357,423	(64,526)
TCEC	1,746,611	1,827,932	81,321
<i>TOTAL EXPENSES</i>	<i>\$ 108,013,716</i>	<i>\$ 101,343,463</i>	<i>\$ (6,670,253)</i>
INCREASE (DECREASE) IN NET POSITION			
ELECTRIC	\$ 1,125,956	\$ 2,322,387	\$ 1,196,431
WATER	(916,224)	(1,211,132)	(294,908)
NATURAL GAS	182,246	160,656	(21,590)
WASTEWATER	(598,341)	759,596	1,357,937
MOEC	-	-	-
FPUAnet	95,551	115,603	20,052
TCEC	-	-	-
<i>CHANGE IN NET POSITION</i>	<i>\$ (110,812)</i>	<i>\$ 2,147,110</i>	<i>\$ 2,257,922</i>

**ALLOCATION DISTRIBUTION
FY 2018**

DEPARTMENT		CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,567	\$ 464,567
02	TCEC	-	-	-	-	-	1,827,932	1,827,932
10	BOARD	5,773	47,113	28,795	5,531	25,129		112,341
11	DIRECTOR OF UTILITIES	17,393	158,588	96,924	18,617	84,585		376,107
12	ATTORNEY	7,783	54,662	33,408	6,417	29,155		131,425
15	HUMAN RESOURCES	48,301	115,267	106,704	17,575	82,338		370,185
18	SAFETY	13,739	73,446	44,888	8,623	39,174		179,870
21	FINANCE	93,925	683,319	417,627	80,218	364,457		1,639,546
22	MATERIALS MANAGEMENT	227,222	184,789	165,981	79,537	50,521		708,050
31	UTILITY SUPPORT SERVICES	9,281	55,619	51,487	8,480	39,730		164,597
32	INFORMATION TECHNOLOGY SERVICES	161,721	924,046	855,407	140,891	660,069		2,742,134
35	FACILITIES	37,235	221,751	403,113	34,927	144,525		841,551
41	COMMUNITY RELATIONS	-	81,974	50,101	9,623	43,722		185,420
43	CUSTOMER SERVICE	-	894,147	546,480	104,968	476,906		2,022,501
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	8,467	301,784					310,251
52	POWER GENERATION	-	654					654
53	ELECTRIC PURCHASES FOR RESALE	-	41,402,405					41,402,405
54	ELECTRIC TRANSMISSION & DISTRIBUTION	408,813	6,778,684					7,187,497
55	ELECTRIC OPERATIONS	37,559	2,015,140					2,052,699
56	ELECTRIC & GAS ENGINEERING	7,454	970,595					978,049
61	DIRECTOR OF WATER/ WASTEWATER SYSTEMS	-		117,645		78,430		196,075
62	WATER RESOURCES	10		7,435,060				7,435,070
64	WATER DISTRIBUTION	104,669		5,462,143				5,566,812
66	WATER/WASTEWATER ENGINEERING	162,409		630,399		420,266		1,213,074
74	GAS OPERATIONS	58,835			1,839,992			1,898,827
75	NATURAL GAS PURCHASES FOR RESALE	-			1,817,037			1,817,037
82	WATER RECLAMATION	3,568				3,697,882		3,701,450
84	WASTEWATER COLLECTION	51,803				4,897,907		4,949,710
93	FPUAnet COMMUNICATIONS	684					357,423	358,107
99	ADMINISTRATIVE & GENERAL	3,471	7,597,976	2,457,381	457,287	1,463,520		11,979,635
TOTALS		\$ 1,470,115	\$ 62,561,959	\$ 18,903,543	\$ 4,629,723	\$ 12,598,316	\$ 2,649,922	\$ 102,813,578

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2016	ACTUAL FY 2017	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 13,632,308	\$ 13,540,823	\$ 14,304,997	\$ 14,075,785
1020	OVERTIME	764,294	725,485	783,900	780,338
	<i>PERSONNEL SERVICES TOTAL</i>	<u>14,396,602</u>	<u>14,266,308</u>	<u>15,088,897</u>	<u>14,856,123</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	3,178,113	4,183,259	2,507,460	3,868,134
4060	FICA	1,063,422	1,082,848	1,146,292	1,097,382
4070	EMPLOYEES' INSURANCE	3,660,567	3,340,076	3,550,000	4,020,275
4090	VACATION PAY EXPENSE	(23,822)	38,747	-	11,322
4100	SICK PAY EXPENSE	64,397	127,292	-	35,227
4110	NET OPEB EXPENSE	30,000	31,000	31,000	157,890
4600	WORKERS' COMPENSATION	222,227	238,467	275,032	252,061
4640	UNEMPLOYMENT CLAIMS	4,970	5,516	10,000	4,967
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>8,199,874</u>	<u>9,047,205</u>	<u>7,519,784</u>	<u>9,447,258</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	58,214	35,218	45,395	33,876
2122	RENTALS	44,653	59,426	69,067	60,056
2131	MAINTENANCE OF BUILDINGS	96,655	86,488	109,615	59,976
2132	MAINTENANCE OF VEHICLES	144,954	102,185	157,218	140,999
2133	MAINTENANCE OF EQUIPMENT	141,774	92,926	170,980	172,343
2139	MAINTENANCE/SERVICE CONTRACTS	2,104,366	2,828,595	3,099,670	2,854,938
2140	POSTAGE	176,440	202,148	218,209	173,096
2151	PRINTING	64,624	62,952	84,330	59,993
2161	PROFESSIONAL FEES - AUDIT	39,835	53,100	45,400	40,900
2164	PROFESSIONAL FEES - CONS/ENG	253,048	320,279	184,309	182,815
2165	TEMPORARY LABOR	153,009	20,008	40,856	49,531
2166	PROFESSIONAL FEES - OTHER	237,275	258,205	264,703	225,397
2170	TRAINING	221,876	235,956	316,849	237,079
2171	TRAVEL	7,198	16,460	19,565	14,130
2172	CAR ALLOWANCE	138,126	133,213	141,401	132,726
2190	COMMUNICATIONS	167,900	169,550	171,100	175,106
2200	UTILITIES	1,801,829	1,914,679	2,060,450	1,995,670
2230	EMPLOYEE RELATIONS	30,910	41,274	46,670	45,089
2240	BUSINESS RELATIONS	12,776	5,545	6,757	3,134
2250	COMMUNITY RELATIONS	64,819	89,000	126,395	114,266
2260	MEMBERSHIPS - PROFESSIONAL	60,156	61,125	69,480	63,175
2262	MEMBERSHIPS - CIVIC	1,938	3,553	7,287	3,821
2290	BILLING - HOUSING AUTHORITY	9,422	6,765	6,000	3,935
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>6,031,797</u>	<u>6,798,650</u>	<u>7,461,706</u>	<u>6,842,051</u>
<u>PURCHASES FOR RESALE</u>					
3360	PURCHASES FOR RESALE	43,782,977	45,522,831	50,206,446	43,288,650
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>43,782,977</u>	<u>45,522,831</u>	<u>50,206,446</u>	<u>43,288,650</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2016	ACTUAL FY 2017	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018
	<u>COMMODITIES</u>				
3311	OFFICE SUPPLIES	74,665	85,047	81,003	74,967
3313	SUBSCRIPTIONS	7,933	6,122	8,968	14,440
3316	OPERATING SUPPLIES	1,415,577	1,377,429	1,708,647	1,629,610
3320	CHEMICALS	970,214	780,576	1,038,000	922,526
3331	VEHICLE SUPPLIES	285,532	310,022	376,376	406,225
3340	SMALL TOOLS	102,047	88,300	119,568	114,065
	<i>COMMODITIES TOTAL</i>	<u>2,855,968</u>	<u>2,647,496</u>	<u>3,332,562</u>	<u>3,161,833</u>
	<u>FIXED & SUNDRY</u>				
4010	COST OF GOODS SOLD	76,314	64,294	75,000	68,328
4015	SALES DISCOUNTS	10,868	8,844	10,000	6,738
4020	CASH (OVER) SHORT	302	(211)	150	(3,130)
4080	EMPLOYEE SUGGESTIONS & AWARDS	10,911	11,981	14,965	8,699
4509	OTHER TAXES	35,997	36,097	38,104	38,104
4510	GROSS RECEIPTS TAX	1,622,331	1,632,499	1,742,000	1,687,560
4520	LICENSES & PERMITS	51,522	166,445	38,928	57,824
4531	CIVIC CONTRIBUTIONS	204,683	253,919	208,082	223,944
4610	PROPERTY & LIAB./INS & UNINSUR	467,255	586,976	472,779	462,152
4666	INVENTORY ADJUSTMENTS	48,724	23,043	4,000	(3,421)
4700	UTILITY BAD DEBT EXPENSE	284,589	261,696	320,400	159,799
5730	BANK CHARGES	359,857	316,234	342,000	331,173
9005	DUPLICATE CHARGES	(51,259)	(51,768)	(52,000)	(48,866)
	<i>FIXED & SUNDRY TOTAL</i>	<u>3,122,094</u>	<u>3,310,049</u>	<u>3,214,408</u>	<u>2,988,904</u>
	<u>INTEREST EXPENSES</u>				
5721	INTEREST - BONDS	3,604,781	3,416,642	3,205,293	3,205,293
5723	INTEREST - DEPOSITS	9,839	10,857	12,600	23,083
5725	CAPITALIZED INTEREST	(180,767)	(126,355)	(135,000)	(174,683)
5729	INTEREST OTHER	103	-	-	359
5731	AMORTIZATION OF BOND DISCOUNT	11,077	23,950	23,337	23,337
	<i>INTEREST EXPENSES TOTAL</i>	<u>3,445,033</u>	<u>3,325,094</u>	<u>3,106,230</u>	<u>3,077,389</u>
	<u>MISCELLANEOUS</u>				
5710	STORM EXPENSES	-	297,236	-	18,928
9000	CITY DISTRIBUTION	5,809,302	5,968,785	6,138,783	6,138,645
9010	CONTINGENCY	-	-	1,000,000	-
9030	DEPRECIATION	13,097,597	12,774,414	13,500,000	12,993,143
9050	EXTRAORDINARY EXPENSE	9,232	1,886	1,900	654
	<i>MISCELLANEOUS TOTAL</i>	<u>18,916,131</u>	<u>19,042,321</u>	<u>20,640,683</u>	<u>19,151,370</u>
	<u>GRAND TOTAL</u>	<u>\$ 100,750,476</u>	<u>\$ 103,959,954</u>	<u>\$ 110,570,716</u>	<u>\$ 102,813,578</u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 23,355,000	\$ 22,957,381	\$ (397,619)
OUTSIDE CITY	5,817,000	5,648,497	(168,503)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,692,500	29,398,665	(293,835)
OUTSIDE CITY	5,275,000	5,268,471	(6,529)
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	1,693,000	(968,116)	(2,661,116)
GENERAL SERVICE	2,029,000	(1,209,331)	(3,238,331)
UNBILLED SERVICE REVENUE	-	414,200	414,200
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	74,000	75,531	1,531
GENERAL SERVICE	1,105,000	1,128,004	23,004
STREET & TRAFFIC SIGNALS	497,000	508,296	11,296
<i>TOTAL</i>	69,537,500	63,221,598	(6,315,902)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	994,000	1,064,936	70,936
<i>TOTAL OPERATING REVENUES</i>	70,531,500	64,286,534	(6,244,966)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	203,000	227,625	24,625
GRANT REVENUE	4,723	4,724	1
REVENUE FOR CITY BILLING	82,761	82,761	-
MISCELLANEOUS INCOME	270,000	270,401	401
GAIN (LOSS) ON DISPOSITION OF PROPERTY	10,000	(134,464)	(144,464)
<i>TOTAL NON-OPERATING REVENUES</i>	570,484	451,047	(119,437)
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	71,101,984	64,737,581	(6,364,403)
<u>CONTRIBUTED CAPITAL - CASH</u>	100,000	146,765	46,765
<u>TOTAL REVENUES</u>	<u>\$ 71,201,984</u>	<u>\$ 64,884,346</u>	<u>\$ (6,317,638)</u>

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,105,000	\$ 1,060,094	\$ (44,906)
OUTSIDE CITY	173,000	174,178	1,178
<i>GENERAL SERVICE:</i>			
INSIDE CITY	1,986,000	2,033,761	47,761
OUTSIDE CITY	480,000	478,871	(1,129)
<i>CONTRACT SALES</i>			
COMMERCIAL	425,000	211,518	(213,482)
INDUSTRIAL		187,191	187,191
<i>HEAT ONLY:</i>			
RESIDENTIAL	8,000	6,968	(1,032)
GENERAL SERVICE	2,000	2,088	88
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	46,000	(24,591)	(70,591)
GENERAL SERVICE	745,000	512,147	(232,853)
COMPRESSED NATURAL GAS	-	-	-
UNBILLED SERVICE REVENUE	-	7,500	7,500
TOTAL	4,970,000	4,649,725	(320,275)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	61,000	61,343	343
TOTAL OPERATING REVENUES	5,031,000	4,711,068	(319,932)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	12,000	14,684	2,684
REVENUE FOR CITY BILLING	9,716	9,716	-
GAS PIPING & APPLIANCE SALES	56,500	73,086	16,586
GAS PIPING & APPLIANCE COSTS	(30,000)	(44,776)	(14,776)
MISCELLANEOUS INCOME	350	317	(33)
GAIN ON DISPOSITION OF PROPERTY	7,000	7,000	-
TOTAL NON-OPERATING REVENUES	55,566	60,027	4,461
REVENUES BEFORE CAPITAL CONTRIBUTIONS	5,086,566	4,771,095	(315,471)
<u>CONTRIBUTED CAPITAL - CASH</u>	6,000	19,284	13,284
TOTAL REVENUES	\$ 5,092,566	\$ 4,790,379	\$ (302,187)

WATER REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 4,893,000	\$ 4,833,809	\$ (59,191)
OUTSIDE CITY	1,816,000	1,820,473	4,473
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,797,000	5,726,499	(70,501)
OUTSIDE CITY	2,600,000	2,485,777	(114,223)
UNBILLED SERVICE REVENUE	-	154,700	154,700
SALES FOR RESALE	953,000	893,884	(59,116)
FIRE PROTECTION	153,000	155,552	2,552
TOTAL	16,212,000	16,070,694	(141,306)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	249,000	276,059	27,059
TOTAL OPERATING REVENUES	16,461,000	16,346,753	(114,247)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	38,700	46,271	7,571
GRANT REVENUE	11,178	146,271	135,093
REVENUE FOR CITY BILLING	50,581	50,581	-
MISCELLANEOUS INCOME	1,500	11,648	10,148
TOTAL NON-OPERATING REVENUES	101,959	254,771	152,812
REVENUES BEFORE CAPITAL CONTRIBUTIONS	16,562,959	16,601,524	38,565
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	150,000	300,035	150,035
CONTRIBUTED CAPITAL - CASH	275,000	420,076	145,076
CONTRIBUTED CAPITAL - NONCASH	113,000	370,776	257,776
TOTAL CAPITAL CONTRIBUTIONS	538,000	1,090,887	552,887
 TOTAL REVENUES	 \$ 17,100,959	 \$ 17,692,411	 \$ 591,452

WASTEWATER REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 4,947,000	\$ 4,891,994	\$ (55,006)
OUTSIDE CITY	588,000	583,072	(4,928)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,666,000	5,594,298	(71,702)
OUTSIDE CITY	1,081,000	1,076,983	(4,017)
REVENUE FROM ST. LUCIE COUNTY	436,000	421,171	(14,829)
UNBILLED SERVICE REVENUE	-	95,000	95,000
TOTAL	12,718,000	12,662,518	(55,482)
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	52,000	1,298,104	1,246,104
TOTAL OPERATING REVENUES	12,770,000	13,960,622	1,190,622
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	31,000	38,212	7,212
GRANT REVENUE	58,515	295,945	237,430
REVENUE FOR CITY BILLING	44,142	44,142	-
MISCELLANEOUS INCOME	1,000	1,095	95
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	-	-
TOTAL NON-OPERATING REVENUES	134,657	379,394	244,737
REVENUES BEFORE CAPITAL CONTRIBUTIONS	12,904,657	14,340,016	1,435,359
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	(955,000)	(859,083)	95,917
CONTRIBUTED CAPITAL - CASH	(202,000)	(202,079)	(79)
CONTRIBUTED CAPITAL - NONCASH	18,345	79,058	60,713
TOTAL CAPITAL CONTRIBUTIONS	(1,138,655)	(982,104)	156,551
TOTAL REVENUES	\$ 11,766,002	\$ 13,357,912	\$ 1,591,910

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 208,082	\$ 208,944	\$ 862
GIFT SHOP SALES	160,000	143,029	(16,971)
BOAT TOURS	35,000	34,051	(949)
DONATIONS	5,000	3,631	(1,369)
ADMISSIONS	19,500	18,706	(794)
TEACHING INCOME & CAMPS	23,000	24,446	1,446
MEMBERSHIPS	5,000	80	(4,920)
FUND RAISING INCOME	5,000	2,193	(2,807)
<i>TOTAL OPERATING REVENUES</i>	460,582	435,080	(25,502)
<u>NON-OPERATING REVENUES</u>			
GRANTS	10,000	9,580	(420)
INVESTMENT AND OTHER INCOME	1,200	1,014	(186)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	5,500	5,319	(181)
<i>TOTAL NON-OPERATING REVENUES</i>	16,700	15,913	(787)
<u>CONTRIBUTED CAPITAL - NONCASH</u>	-	13,574	13,574
<u>TOTAL REVENUES</u>	\$ 477,282	\$ 464,567	\$ (12,715)

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 180,000	\$ 158,195	\$ (21,805)
COMMON CARRIER TELECOM SERVICES	133,000	133,222	222
FIBER BANDWIDTH CONNECTIONS	140,000	120,050	(19,950)
DARK FIBER TRANSMISSION	34,000	33,926	(74)
WIRELESS BROADBAND INTERNET ACCESS	21,000	19,095	(1,905)
WIRELESS BANDWIDTH CONNECTIONS	<u>5,500</u>	<u>5,501</u>	<u>1</u>
<i>TOTAL OPERATING REVENUES</i>	513,500	469,989	(43,511)
<u>CONTRIBUTED CAPITAL - CASH</u>	<u>4,000</u>	<u>3,037</u>	<u>(963)</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 517,500</u></u>	<u><u>\$ 473,026</u></u>	<u><u>\$ (44,474)</u></u>

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	<u>\$ 1,746,611</u>	<u>\$ 1,827,932</u>	<u>\$ 81,321</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>1,746,611</u>	<u>1,827,932</u>	<u>81,321</u>
<i>TOTAL REVENUES</i>	<u><u>\$ 1,746,611</u></u>	<u><u>\$ 1,827,932</u></u>	<u><u>\$ 81,321</u></u>

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 170,853	\$ 162,749	\$ (8,104)
1020	OVERTIME	700	225	(475)
2110	ADVERTISING	9,600	10,016	416
2131	MAINTENANCE OF BUILDINGS	2,300	2,311	11
2133	MAINTENANCE OF EQUIPMENT	700	1,099	399
2139	MAINTENANCE/SERVICE CONTRACTS	22,850	23,200	350
2140	POSTAGE	850	265	(585)
2151	PRINTING	1,700	1,677	(23)
2166	PROFESSIONAL FEES - OTHER	400	210	(190)
2170	TRAINING	300	75	(225)
2172	CAR ALLOWANCE	3,575	3,575	-
2190	COMMUNICATIONS	2,700	2,463	(237)
2200	UTILITIES	8,900	8,646	(254)
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,350	4,347	(3)
2260	MEMBERSHIPS - PROFESSIONAL	545	525	(20)
2262	MEMBERSHIPS - CIVIC	130	75	(55)
3311	OFFICE SUPPLIES	2,300	1,093	(1,207)
3316	OPERATING SUPPLIES	57,500	50,542	(6,958)
3331	VEHICLE SUPPLIES	350	191	(159)
4010	COST OF GOODS SOLD	75,000	68,328	(6,672)
4015	SALES DISCOUNTS	10,000	6,738	(3,262)
4020	CASH (OVER) SHORT	150	(338)	(488)
4050	RETIREMENT	30,742	43,643	12,901
4060	FICA	13,124	12,236	(888)
4070	EMPLOYEES' INSURANCE	35,770	41,162	5,392
4090	VACATION PAY EXPENSE	-	854	854
4100	SICK PAY EXPENSE	-	(5,541)	(5,541)
4110	NET OPEB EXPENSE	354	1,803	1,449
4520	LICENSES & PERMITS	50	50	-
4600	WORKERS' COMPENSATION	318	294	(24)
4610	PROPERTY & LIAB/INS & UNINSUR	3,826	3,653	(173)
4666	INVENTORY ADJUSTMENTS	3,000	1,181	(1,819)
5730	BANK CHARGES	7,000	9,072	2,072
9000	DISTRIBUTION TO CITY OF FT. PIERCE	345	207	(138)
9030	DEPRECIATION EXPENSE	7,000	7,941	941
	TOTALS	\$ 477,282	\$ 464,567	\$ (12,715)

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,022,618	\$ 996,064	\$ (26,554)
1020	OVERTIME	206,900	224,777	17,877
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,530	1,128	(402)
4050	RETIREMENT	208,144	289,363	81,219
4060	FICA	94,058	87,959	(6,099)
4070	EMPLOYEES' INSURANCE	162,031	184,970	22,939
4090	VACATION PAY EXPENSE	-	(13,268)	(13,268)
4100	SICK PAY EXPENSE	-	(1,206)	(1,206)
4110	NET OPEB EXPENSE	1,532	7,803	6,271
4600	WORKERS' COMPENSATION	37,053	36,222	(831)
4610	PROPERTY & LIAB./INS. & UNINSUR.	500	500	-
4640	UNEMPLOYMENT CLAIMS	1,925	3,300	1,375
		<u>\$ 1,746,611</u>	<u>\$ 1,827,932</u>	<u>\$ 81,321</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,005	\$ 18,005	\$ -
2170	TRAINING	16,000	12,103	(3,897)
2171	TRAVEL	7,500	4,399	(3,101)
2172	CAR ALLOWANCE	12,000	12,000	-
2240	BUSINESS RELATIONS	520	528	8
2262	MEMBERSHIPS - CIVIC	1,395	1,318	(77)
4060	FICA	1,377	1,658	281
4070	EMPLOYEES' INSURANCE	54,574	61,914	7,340
4600	WORKERS' COMPENSATION	318	296	(22)
4610	PROPERTY & LIAB./INS. & UNINSUR.	120	120	-
	TOTALS	<u>\$ 111,809</u>	<u>\$ 112,341</u>	<u>\$ 532</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 237,669	\$ 237,831	\$ 162
2139	MAINTENANCE/SERVICE CONTRACTS	1,200	1,821	621
2140	POSTAGE	-	43	43
2164	PROFESSIONAL FEES - CONSULT/ENG.	2,500	-	(2,500)
2170	TRAINING	5,826	5,114	(712)
2171	TRAVEL	2,800	2,730	(70)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	800	67	(733)
2230	EMPLOYEE RELATIONS	9,100	8,299	(801)
2240	BUSINESS RELATIONS	2,000	730	(1,270)
2250	COMMUNITY RELATIONS	50	23	(27)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	105	(895)
2262	MEMBERSHIPS - CIVIC	1,000	-	(1,000)
3311	OFFICE SUPPLIES	1,500	1,239	(261)
3313	SUBSCRIPTIONS	100	57	(43)
4050	RETIREMENT	42,590	59,640	17,050
4060	FICA	18,182	16,071	(2,111)
4070	EMPLOYEES' INSURANCE	26,912	29,497	2,585
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,000	-	(1,000)
4090	VACATION PAY EXPENSE	-	550	550
4100	SICK PAY EXPENSE	-	2,363	2,363
4110	NET OPEB EXPENSE	236	1,202	966
4600	WORKERS' COMPENSATION	377	351	(26)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,851	1,799	(52)
9030	DEPRECIATION EXPENSE	2,000	1,415	(585)
	TOTALS	<u>\$ 363,853</u>	<u>\$ 376,107</u>	<u>\$ 12,254</u>

DEPT. 12 - ATTORNEY

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 104,715	\$ 104,715	\$ -
2166	PROFESSIONAL FEES - OTHER	26,010	9,396	(16,614)
2170	TRAINING	100	795	695
2171	TRAVEL	208	-	(208)
4070	EMPLOYEES' INSURANCE	15,851	16,420	569
4600	WORKERS' COMPENSATION	107	99	(8)
	TOTALS	<u>\$ 146,991</u>	<u>\$ 131,425</u>	<u>\$ (15,566)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 188,327	\$ 189,798	\$ 1,471
1020	OVERTIME	100	113	13
2110	ADVERTISING	4,000	735	(3,265)
2139	MAINTENANCE/SERVICE CONTRACTS	1,400	1,338	(62)
2140	POSTAGE	200	94	(106)
2151	PRINTING	100	60	(40)
2164	PROFESSIONAL FEES - CONS/ENG	20,000	2,000	(18,000)
2166	PROFESSIONAL FEES - OTHER	40,000	26,382	(13,618)
2170	TRAINING	20,000	4,697	(15,303)
2171	TRAVEL	106	207	101
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	900	900	-
2230	EMPLOYEE RELATIONS	650	1,136	486
2260	MEMBERSHIPS - PROFESSIONAL	1,000	589	(411)
3311	OFFICE SUPPLIES	5,000	4,723	(277)
3313	SUBSCRIPTIONS	2,000	2,535	535
4050	RETIREMENT	33,766	54,452	20,686
4060	FICA	14,415	13,597	(818)
4070	EMPLOYEES' INSURANCE	47,127	55,790	8,663
4080	EMPLOYEE SUGGESTIONS & AWARDS	11,965	8,119	(3,846)
4090	VACATION PAY EXPENSE	-	(515)	(515)
4100	SICK PAY EXPENSE	-	(5,210)	(5,210)
4110	NET OPEB EXPENSE	354	1,803	1,449
4600	WORKERS' COMPENSATION	191	178	(13)
4610	PROPERTY & LIAB/INS & UNINSUR	2,043	1,949	(94)
9030	DEPRECIATION EXPENSE	2,000	1,415	(585)
	TOTALS	<u>\$ 398,944</u>	<u>\$ 370,185</u>	<u>\$ (28,759)</u>

DEPT. 18 - SAFETY

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 86,024	\$ 84,977	\$ (1,047)
2132	MAINTENANCE OF VEHICLES	100	109	9
2139	MAINTENANCE/SERVICE CONTRACTS	11,000	5,025	(5,975)
2140	POSTAGE	210	26	(184)
2151	PRINTING	50	-	(50)
2166	PROFESSIONAL FEES - OTHER	2,000	2,246	246
2170	TRAINING	12,100	15,416	3,316
2171	TRAVEL	-	15	15
2190	COMMUNICATIONS	1,000	1,344	344
2230	EMPLOYEE RELATIONS	2,000	1,068	(932)
2260	MEMBERSHIPS - PROFESSIONAL	150	140	(10)
3311	OFFICE SUPPLIES	1,500	2,225	725
3313	SUBSCRIPTIONS	1,450	-	(1,450)
3316	OPERATING SUPPLIES	28,000	9,228	(18,772)
3331	VEHICLE SUPPLIES	1,100	675	(425)
4050	RETIREMENT	15,416	19,575	4,159
4060	FICA	6,581	6,218	(363)
4070	EMPLOYEES' INSURANCE	19,677	20,328	651
4080	EMPLOYEE SUGGESTIONS & AWARDS	2,000	580	(1,420)
4090	VACATION PAY EXPENSE	-	1,906	1,906
4100	SICK PAY EXPENSE	-	2,135	2,135
4110	NET OPEB EXPENSE	118	601	483
4600	WORKERS' COMPENSATION	314	292	(22)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,458	1,373	(85)
9030	DEPRECIATION EXPENSE	5,000	4,368	(632)
	TOTALS	<u>\$ 197,248</u>	<u>\$ 179,870</u>	<u>\$ (17,378)</u>

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 692,563	\$ 684,995	\$ (7,568)
1020	OVERTIME	1,300	1,269	(31)
2110	ADVERTISING	4,000	3,452	(548)
2139	MAINTENANCE/SERVICE CONTRACTS	1,100	991	(109)
2140	POSTAGE	200	57	(143)
2151	PRINTING	100	80	(20)
2161	PROFESSIONAL FEES - AUDIT	45,400	40,900	(4,500)
2164	PROFESSIONAL FEES - CONSULT/ENG.	31,000	29,061	(1,939)
2165	TEMPORARY LABOR	24,000	17,823	(6,177)
2166	PROFESSIONAL FEES - OTHER	20,000	19,670	(330)
2170	TRAINING	12,000	11,398	(602)
2171	TRAVEL	100	165	65
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,400	1,643	243
2230	EMPLOYEE RELATIONS	500	503	3
2260	MEMBERSHIPS - PROFESSIONAL	1,500	1,163	(337)
3311	OFFICE SUPPLIES	6,500	6,880	380
3313	SUBSCRIPTIONS	320	408	88
4020	CASH (OVER) SHORT	-	(2,534)	(2,534)
4050	RETIREMENT	124,340	198,891	74,551
4060	FICA	53,081	50,387	(2,694)
4070	EMPLOYEES' INSURANCE	167,679	202,758	35,079
4090	VACATION PAY EXPENSE	-	10,487	10,487
4100	SICK PAY EXPENSE	-	14,940	14,940
4110	NET OPEB EXPENSE	1,532	7,803	6,271
4520	LICENSES & PERMITS	100	100	-
4600	WORKERS' COMPENSATION	828	1,194	366
4610	PROPERTY & LIAB./INS. & UNINSUR.	8,079	7,801	(278)
4640	UNEMPLOYMENT CLAIMS	6,413	-	(6,413)
5730	BANK CHARGES	335,000	322,101	(12,899)
	TOTALS	<u>\$ 1,544,195</u>	<u>\$ 1,639,546</u>	<u>\$ 95,351</u>

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 336,290	\$ 339,704	\$ 3,414
1020	OVERTIME	4,700	6,226	1,526
2122	RENTALS	2,450	1,531	(919)
2132	MAINTENANCE OF VEHICLES	2,520	7,071	4,551
2133	MAINTENANCE OF EQUIPMENT	3,000	23,539	20,539
2139	MAINTENANCE/SERVICE CONTRACTS	14,100	8,781	(5,319)
2140	POSTAGE	227	181	(46)
2151	PRINTING	500	569	69
2170	TRAINING	5,000	3,280	(1,720)
2171	TRAVEL	246	10	(236)
2190	COMMUNICATIONS	3,600	3,939	339
2200	UTILITIES	27,900	27,358	(542)
2230	EMPLOYEE RELATIONS	70	224	154
2260	MEMBERSHIPS - PROFESSIONAL	260	83	(177)
3311	OFFICE SUPPLIES	2,000	1,136	(864)
3316	OPERATING SUPPLIES	8,000	5,193	(2,807)
3331	VEHICLE SUPPLIES	18,000	17,561	(439)
3340	SMALL TOOLS	3,081	4,002	921
4050	RETIREMENT	61,105	88,809	27,704
4060	FICA	26,086	22,241	(3,845)
4070	EMPLOYEES' INSURANCE	88,237	101,274	13,037
4090	VACATION PAY EXPENSE	-	(512)	(512)
4100	SICK PAY EXPENSE	-	(8,030)	(8,030)
4110	NET OPEB EXPENSE	707	3,601	2,894
4520	LICENSES & PERMITS	400	50	(350)
4600	WORKERS' COMPENSATION	4,700	4,375	(325)
4610	PROPERTY & LIAB/INS & UNINSUR	30,711	27,070	(3,641)
4666	INVENTORY ADJUSTMENTS	1,000	(4,602)	(5,602)
9030	DEPRECIATION EXPENSE	24,000	23,386	(614)
	TOTALS	<u>\$ 668,890</u>	<u>\$ 708,050</u>	<u>\$ 39,160</u>

DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 95,862	\$ 93,262	\$ (2,600)
2151	PRINTING	-	40	40
2170	TRAINING	1,500	92	(1,408)
2171	TRAVEL	1,040	1,040	-
2172	CAR ALLOWANCE	5,160	3,835	(1,325)
2190	COMMUNICATIONS	700	582	(118)
2230	EMPLOYEE RELATIONS	50	90	40
2240	BUSINESS RELATIONS	-	116	116
2260	MEMBERSHIPS - PROFESSIONAL	600	347	(253)
3311	OFFICE SUPPLIES	300	1,972	1,672
3316	OPERATING SUPPLIES	100	-	(100)
4050	RETIREMENT	17,178	27,008	9,830
4060	FICA	7,333	7,039	(294)
4070	EMPLOYEES' INSURANCE	7,938	20,062	12,124
4090	VACATION PAY EXPENSE	-	5,058	5,058
4100	SICK PAY EXPENSE	-	807	807
4110	NET OPEB EXPENSE	118	601	483
4600	WORKERS' COMPENSATION	63	59	(4)
4610	PROPERTY & LIAB./INS. & UNINSUR.	954	937	(17)
4640	UNEMPLOYMENT CLAIMS	1,650	1,650	-
	TOTALS	<u>\$ 140,546</u>	<u>\$ 164,597</u>	<u>\$ 24,051</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 933,807	\$ 926,319	\$ (7,488)
1020	OVERTIME	6,000	5,914	(86)
2132	MAINTENANCE OF VEHICLES	3,680	1,148	(2,532)
2133	MAINTENANCE OF EQUIPMENT	3,000	1,805	(1,195)
2139	MAINTENANCE/SERVICE CONTRACTS	600,000	493,652	(106,348)
2140	POSTAGE	500	47	(453)
2151	PRINTING	150	88	(62)
2166	PROFESSIONAL FEES - OTHER	-	6,268	6,268
2170	TRAINING	38,000	29,103	(8,897)
2171	TRAVEL	750	663	(87)
2172	CAR ALLOWANCE	9,348	9,048	(300)
2190	COMMUNICATIONS	13,200	14,386	1,186
2230	EMPLOYEE RELATIONS	900	610	(290)
2260	MEMBERSHIPS - PROFESSIONAL	450	1,640	1,190
3311	OFFICE SUPPLIES	2,300	2,503	203
3313	SUBSCRIPTIONS	3,500	11,099	7,599
3316	OPERATING SUPPLIES	464,555	451,795	(12,760)
3331	VEHICLE SUPPLIES	1,400	1,767	367
3340	SMALL TOOLS	750	745	(5)
4050	RETIREMENT	159,561	256,409	96,848
4060	FICA	71,895	68,800	(3,095)
4070	EMPLOYEES' INSURANCE	227,279	263,293	36,014
4090	VACATION PAY EXPENSE	-	9,487	9,487
4100	SICK PAY EXPENSE	-	1,257	1,257
4110	NET OPEB EXPENSE	2,004	10,207	8,203
4600	WORKERS' COMPENSATION	1,044	969	(75)
4610	PROPERTY & LIAB./INS. & UNINSUR.	11,313	11,781	468
9030	DEPRECIATION EXPENSE	220,000	161,331	(58,669)
	TOTALS	<u>\$ 2,775,386</u>	<u>\$ 2,742,134</u>	<u>\$ (33,252)</u>

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 224,653	\$ 233,830	\$ 9,177
1020	OVERTIME	6,100	4,676	(1,424)
2122	RENTALS	3,000	2,407	(593)
2131	MAINTENANCE OF BUILDINGS	54,024	23,389	(30,635)
2132	MAINTENANCE OF VEHICLES	2,100	1,799	(301)
2139	MAINTENANCE/SERVICE CONTRACTS	160,000	159,094	(906)
2140	POSTAGE	10,000	5,127	(4,873)
2151	PRINTING	114	40	(74)
2170	TRAINING	6,000	993	(5,007)
2171	TRAVEL	1,150	1,258	108
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	4,000	4,032	32
2200	UTILITIES	83,800	78,364	(5,436)
2230	EMPLOYEE RELATIONS	100	13	(87)
2250	COMMUNITY RELATIONS	100,000	91,758	(8,242)
2260	MEMBERSHIPS - PROFESSIONAL	458	452	(6)
3311	OFFICE SUPPLIES	2,393	2,881	488
3316	OPERATING SUPPLIES	15,000	18,535	3,535
3331	VEHICLE SUPPLIES	5,000	7,285	2,285
3340	SMALL TOOLS	1,561	718	(843)
4050	RETIREMENT	41,351	78,807	37,456
4060	FICA	17,653	21,282	3,629
4070	EMPLOYEES' INSURANCE	52,739	59,534	6,795
4090	VACATION PAY EXPENSE	-	7,191	7,191
4100	SICK PAY EXPENSE	-	4,587	4,587
4110	NET OPEB EXPENSE	589	3,000	2,411
4520	LICENSES & PERMITS	-	150	150
4600	WORKERS' COMPENSATION	3,773	3,513	(260)
4610	PROPERTY & LIAB/INS & UNINSUR	4,084	3,953	(131)
9030	DEPRECIATION EXPENSE	21,000	17,723	(3,277)
	TOTALS	\$ 825,802	\$ 841,551	\$ 15,749

DEPT. 41 - COMMUNITY RELATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 65,280	\$ 65,280	\$ -
2110	ADVERTISING	16,120	8,735	(7,385)
2151	PRINTING	17,400	16,022	(1,378)
2166	PROFESSIONAL FEES - OTHER	1,000	-	(1,000)
2170	TRAINING	1,500	308	(1,192)
2172	CAR ALLOWANCE	3,025	3,025	-
2190	COMMUNICATIONS	1,000	968	(32)
2230	EMPLOYEE RELATIONS	14,800	14,290	(510)
2240	BUSINESS RELATIONS	2,000	924	(1,076)
2250	COMMUNITY RELATIONS	25,000	21,190	(3,810)
2260	MEMBERSHIPS - PROFESSIONAL	300	-	(300)
2262	MEMBERSHIPS - CIVIC	1,943	845	(1,098)
3311	OFFICE SUPPLIES	1,800	1,540	(260)
3316	OPERATING SUPPLIES	1,100	4,861	3,761
4050	RETIREMENT	11,698	18,898	7,200
4060	FICA	4,994	4,834	(160)
4070	EMPLOYEES' INSURANCE	15,439	17,731	2,292
4090	VACATION PAY EXPENSE	-	526	526
4100	SICK PAY EXPENSE	-	4,821	4,821
4110	NET OPEB EXPENSE	118	-	(118)
4600	WORKERS' COMPENSATION	63	59	(4)
4610	PROPERTY & LIAB/INS & UNINSUR	559	563	4
	TOTALS	<u>\$ 185,139</u>	<u>\$ 185,420</u>	<u>\$ 281</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 939,562	\$ 913,671	\$ (25,891)
1020	OVERTIME	11,200	13,514	2,314
2122	RENTALS	1,600	1,449	(151)
2133	MAINTENANCE OF EQUIPMENT	2,000	657	(1,343)
2139	MAINTENANCE/SERVICE CONTRACTS	25,000	41,514	16,514
2140	POSTAGE	200,000	166,323	(33,677)
2151	PRINTING	50,000	30,584	(19,416)
2165	TEMPORARY LABOR	14,306	14,305	(1)
2166	PROFESSIONAL FEES - OTHER	80,000	90,653	10,653
2170	TRAINING	7,000	2,136	(4,864)
2171	TRAVEL	200	23	(177)
2172	CAR ALLOWANCE	8,525	6,444	(2,081)
2190	COMMUNICATIONS	11,700	11,316	(384)
2230	EMPLOYEE RELATIONS	1,800	4,903	3,103
2250	COMMUNITY RELATIONS	1,300	1,250	(50)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	380	(620)
2262	MEMBERSHIPS - CIVIC	700	668	(32)
2290	BILLING HOUSING AUTHORITY	6,000	3,935	(2,065)
3311	OFFICE SUPPLIES	18,000	16,888	(1,112)
3313	SUBSCRIPTIONS	120	-	(120)
3316	OPERATING SUPPLIES	9,000	1,195	(7,805)
4020	CASH (OVER) SHORT	-	(258)	(258)
4050	RETIREMENT	149,785	233,445	83,660
4060	FICA	72,733	67,103	(5,630)
4070	EMPLOYEES' INSURANCE	324,363	354,826	30,463
4090	VACATION PAY EXPENSE	-	(4,765)	(4,765)
4100	SICK PAY EXPENSE	-	(10,295)	(10,295)
4110	NET OPEB EXPENSE	2,947	15,610	12,663
4600	WORKERS' COMPENSATION	1,654	1,541	(113)
4610	PROPERTY & LIAB./INS. & UNINSUR.	11,980	13,335	1,355
4640	UNEMPLOYMENT CLAIMS	12	17	5
9030	DEPRECIATION EXPENSE	49,000	30,134	(18,866)
	TOTALS	<u>\$ 2,001,487</u>	<u>\$ 2,022,501</u>	<u>\$ 21,014</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 143,746	\$ 146,989	\$ 3,243
2151	PRINTING	-	20	20
2164	PROFESSIONAL FEES - CONSULT/ENG.	30,000	32,544	2,544
2170	TRAINING	5,500	5,132	(368)
2171	TRAVEL	950	326	(624)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,100	1,048	(52)
2230	EMPLOYEE RELATIONS	3,500	317	(3,183)
2240	BUSINESS RELATIONS	100	115	15
2250	COMMUNITY RELATIONS	45	45	-
2260	MEMBERSHIPS - PROFESSIONAL	40,000	39,879	(121)
2262	MEMBERSHIPS - CIVIC	850	915	65
3311	OFFICE SUPPLIES	600	-	(600)
3313	SUBSCRIPTIONS	300	-	(300)
4050	RETIREMENT	25,759	40,661	14,902
4060	FICA	10,997	9,662	(1,335)
4070	EMPLOYEES' INSURANCE	20,549	23,266	2,717
4090	VACATION PAY EXPENSE	-	(2,506)	(2,506)
4100	SICK PAY EXPENSE	-	4,722	4,722
4110	NET OPEB EXPENSE	118	601	483
4600	WORKERS' COMPENSATION	313	292	(21)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,081	1,063	(18)
	TOTALS	<u>\$ 290,668</u>	<u>\$ 310,251</u>	<u>\$ 19,583</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2018</u>	<u>FINAL BUDGET FY 2018</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	\$ 1,900	\$ 654	\$ (1,246)
	TOTALS	<u>\$ 1,900</u>	<u>\$ 654</u>	<u>\$ (1,246)</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2018</u>	<u>FINAL BUDGET FY 2018</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 48,000,000	\$ 41,402,405	\$ (6,597,595)
	TOTALS	<u>\$ 48,000,000</u>	<u>\$ 41,402,405</u>	<u>\$ (6,597,595)</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,731,792	\$ 1,642,696	\$ (89,096)
1020	OVERTIME	171,000	181,135	10,135
2122	RENTALS	15,000	10,018	(4,982)
2132	MAINTENANCE OF VEHICLES	31,218	42,313	11,095
2133	MAINTENANCE OF EQUIPMENT	18,000	13,861	(4,139)
2139	MAINTENANCE/SERVICE CONTRACTS	619,675	420,941	(198,734)
2140	POSTAGE	500	519	19
2151	PRINTING	555	20	(535)
2164	PROFESSIONAL FEES - CONSULT/ENG.	1,200	1,200	-
2166	PROFESSIONAL FEES - OTHER	20,000	17,567	(2,433)
2170	TRAINING	41,687	50,165	8,478
2171	TRAVEL	1,072	329	(743)
2190	COMMUNICATIONS	8,000	9,036	1,036
2200	UTILITIES	101,100	101,195	95
2230	EMPLOYEE RELATIONS	3,500	3,338	(162)
2260	MEMBERSHIPS - PROFESSIONAL	500	-	(500)
3311	OFFICE SUPPLIES	2,458	3,048	590
3313	SUBSCRIPTIONS	318	-	(318)
3316	OPERATING SUPPLIES	257,700	220,805	(36,895)
3331	VEHICLE SUPPLIES	80,000	73,487	(6,513)
3340	SMALL TOOLS	20,000	20,982	982
4050	RETIREMENT	337,051	486,561	149,510
4060	FICA	145,564	147,533	1,969
4070	EMPLOYEES' INSURANCE	315,339	341,635	26,296
4090	VACATION PAY EXPENSE	-	(8,573)	(8,573)
4100	SICK PAY EXPENSE	-	(19,839)	(19,839)
4110	NET OPEB EXPENSE	2,711	13,808	11,097
4520	LICENSES & PERMITS	-	40	40
4600	WORKERS' COMPENSATION	59,395	53,722	(5,673)
4610	PROPERTY & LIAB/INS & UNINSUR	114,739	118,776	4,037
9005	DUPLICATE CHARGES - CREDIT	(52,000)	(48,866)	3,134
9030	DEPRECIATION EXPENSE	4,209,000	3,290,045	(918,955)
	TOTALS	\$ 8,257,074	\$ 7,187,497	\$ (1,069,577)

DEPT. 55 - ELECTRIC OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 921,368	\$ 956,377	\$ 35,009
1020	OVERTIME	82,000	72,529	(9,471)
2122	RENTALS	5,000	4,295	(705)
2132	MAINTENANCE OF VEHICLES	5,500	9,514	4,014
2133	MAINTENANCE OF EQUIPMENT	3,000	1,293	(1,707)
2139	MAINTENANCE/SERVICE CONTRACTS	1,000	866	(134)
2140	POSTAGE	100	-	(100)
2151	PRINTING	900	645	(255)
2165	TEMPORARY LABOR	-	17,403	17,403
2170	TRAINING	34,000	37,555	3,555
2172	CAR ALLOWANCE	8,708	8,707	(1)
2190	COMMUNICATIONS	10,300	11,469	1,169
2230	EMPLOYEE RELATIONS	600	348	(252)
2240	BUSINESS RELATIONS	100	27	(73)
2260	MEMBERSHIPS - PROFESSIONAL	150	75	(75)
3311	OFFICE SUPPLIES	2,000	1,511	(489)
3316	OPERATING SUPPLIES	45,000	25,895	(19,105)
3331	VEHICLE SUPPLIES	40,000	45,164	5,164
3340	SMALL TOOLS	2,000	5,968	3,968
4050	RETIREMENT	151,837	304,462	152,625
4060	FICA	76,758	89,850	13,092
4070	EMPLOYEES' INSURANCE	319,663	360,392	40,729
4090	VACATION PAY EXPENSE	-	9,454	9,454
4100	SICK PAY EXPENSE	-	(11,626)	(11,626)
4110	NET OPEB EXPENSE	2,829	14,408	11,579
4520	LICENSES & PERMITS	1,000	650	(350)
4600	WORKERS' COMPENSATION	20,567	19,290	(1,277)
4610	PROPERTY & LIAB./INS. & UNINSUR.	16,176	15,726	(450)
9030	DEPRECIATION EXPENSE	59,000	50,452	(8,548)
	TOTALS	<u>\$ 1,809,556</u>	<u>\$ 2,052,699</u>	<u>\$ 243,143</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 574,308	\$ 561,501	\$ (12,807)
2132	MAINTENANCE OF VEHICLES	1,000	1,500	500
2139	MAINTENANCE/SERVICE CONTRACTS	500	556	56
2140	POSTAGE	50	17	(33)
2151	PRINTING	100	120	20
2164	PROFESSIONAL FEES - CONS/ENG	25,000	2,288	(22,712)
2170	TRAINING	25,000	16,781	(8,219)
2171	TRAVEL	600	546	(54)
2172	CAR ALLOWANCE	13,000	10,811	(2,189)
2190	COMMUNICATIONS	4,800	5,454	654
2230	EMPLOYEE RELATIONS	600	352	(248)
2240	BUSINESS RELATIONS	100	34	(66)
2260	MEMBERSHIPS - PROFESSIONAL	1,200	620	(580)
3311	OFFICE SUPPLIES	5,000	2,965	(2,035)
3313	SUBSCRIPTIONS	100	281	181
3316	OPERATING SUPPLIES	4,500	2,917	(1,583)
3331	VEHICLE SUPPLIES	4,000	5,709	1,709
4050	RETIREMENT	100,211	155,966	55,755
4060	FICA	43,935	41,664	(2,271)
4070	EMPLOYEES' INSURANCE	132,173	143,027	10,854
4090	VACATION PAY EXPENSE	-	(5,788)	(5,788)
4100	SICK PAY EXPENSE	-	8,370	8,370
4110	NET OPEB EXPENSE	1,061	5,404	4,343
4600	WORKERS' COMPENSATION	3,413	3,178	(235)
4610	PROPERTY & LIAB/INS & UNINSUR	6,669	6,466	(203)
9030	DEPRECIATION EXPENSE	13,000	7,310	(5,690)
	TOTALS	<u>\$ 960,320</u>	<u>\$ 978,049</u>	<u>\$ 17,729</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 118,477	\$ 118,477	\$ -
2164	PROFESSIONAL FEES - CONSULT/ENG.	2,500	1,138	(1,362)
2170	TRAINING	2,000	1,434	(566)
2171	TRAVEL	500	240	(260)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	800	1,000	200
2240	BUSINESS RELATIONS	-	26	26
2260	MEMBERSHIPS - PROFESSIONAL	1,500	347	(1,153)
3311	OFFICE SUPPLIES	1,000	595	(405)
3313	SUBSCRIPTIONS	250	-	(250)
4050	RETIREMENT	21,231	34,341	13,110
4060	FICA	9,063	9,256	193
4070	EMPLOYEES' INSURANCE	15,904	18,010	2,106
4090	VACATION PAY EXPENSE	-	1,123	1,123
4100	SICK PAY EXPENSE	-	3,356	3,356
4110	NET OPEB EXPENSE	118	601	483
4600	WORKERS' COMPENSATION	63	59	(4)
4610	PROPERTY & LIAB./INS. & UNINSUR.	931	912	(19)
	TOTALS	<u>\$ 179,497</u>	<u>\$ 196,075</u>	<u>\$ 16,578</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,214,842	\$ 1,218,577	\$ 3,735
1020	OVERTIME	114,200	99,297	(14,903)
2110	ADVERTISING	-	210	210
2122	RENTALS	3,641	2,395	(1,246)
2131	MAINTENANCE OF BUILDINGS	-	1,000	1,000
2132	MAINTENANCE OF VEHICLES	15,000	11,407	(3,593)
2133	MAINTENANCE OF EQUIPMENT	50,000	42,777	(7,223)
2139	MAINTENANCE/SERVICE CONTRACTS	276,834	261,344	(15,490)
2140	POSTAGE	424	270	(154)
2151	PRINTING	2,872	1,727	(1,145)
2164	PROFESSIONAL FEES - CONS/ENG	40,000	29,116	(10,884)
2166	PROFESSIONAL FEES - OTHER	22,973	12,884	(10,089)
2170	TRAINING	15,000	3,255	(11,745)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	9,400	10,898	1,498
2200	UTILITIES	991,600	957,817	(33,783)
2230	EMPLOYEE RELATIONS	800	971	171
2240	BUSINESS RELATIONS	100	36	(64)
2260	MEMBERSHIPS - PROFESSIONAL	800	370	(430)
2262	MEMBERSHIPS - CIVIC	645	-	(645)
3311	OFFICE SUPPLIES	5,410	4,894	(516)
3313	SUBSCRIPTIONS	325	-	(325)
3316	OPERATING SUPPLIES	310,000	306,255	(3,745)
3320	CHEMICALS	910,000	803,729	(106,271)
3331	VEHICLE SUPPLIES	30,000	35,090	5,090
3340	SMALL TOOLS	10,000	4,578	(5,422)
3360	PURCHASES FOR RESALE	3,446	-	(3,446)
4050	RETIREMENT	214,827	329,978	115,151
4060	FICA	101,672	97,029	(4,643)
4070	EMPLOYEES' INSURANCE	294,308	340,780	46,472
4090	VACATION PAY EXPENSE	-	7,369	7,369
4100	SICK PAY EXPENSE	-	11,308	11,308
4110	NET OPEB EXPENSE	2,829	14,409	11,580
4520	LICENSES & PERMITS	350	20,198	19,848
4600	WORKERS' COMPENSATION	24,318	22,888	(1,430)
4610	PROPERTY & LIAB/INS & UNINSUR	112,837	99,908	(12,929)
9030	DEPRECIATION EXPENSE	2,237,000	2,677,146	440,146
	TOTALS	<u>\$ 7,021,613</u>	<u>\$ 7,435,070</u>	<u>\$ 413,457</u>

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,258,165	\$ 1,256,481	\$ (1,684)
1020	OVERTIME	71,400	66,929	(4,471)
2110	ADVERTISING	123	-	(123)
2122	RENTALS	1,126	571	(555)
2132	MAINTENANCE OF VEHICLES	30,000	15,877	(14,123)
2133	MAINTENANCE OF EQUIPMENT	14,806	7,313	(7,493)
2139	MAINTENANCE/SERVICE CONTRACTS	275,000	192,345	(82,655)
2140	POSTAGE	48	58	10
2151	PRINTING	1,624	554	(1,070)
2166	PROFESSIONAL FEES - OTHER	7,884	4,616	(3,268)
2170	TRAINING	16,936	5,803	(11,133)
2171	TRAVEL	243	59	(184)
2190	COMMUNICATIONS	14,600	14,268	(332)
2200	UTILITIES	24,400	24,121	(279)
2230	EMPLOYEE RELATIONS	500	1,366	866
2260	MEMBERSHIPS - PROFESSIONAL	507	380	(127)
3311	OFFICE SUPPLIES	5,631	5,916	285
3313	SUBSCRIPTIONS	112	-	(112)
3316	OPERATING SUPPLIES	187,272	195,281	8,009
3331	VEHICLE SUPPLIES	97,526	98,392	866
3340	SMALL TOOLS	54,640	53,922	(718)
4050	RETIREMENT	210,348	337,997	127,649
4060	FICA	101,712	98,252	(3,460)
4070	EMPLOYEES' INSURANCE	397,742	451,981	54,239
4090	VACATION PAY EXPENSE	-	(5,906)	(5,906)
4100	SICK PAY EXPENSE	-	22,606	22,606
4110	NET OPEB EXPENSE	3,298	16,797	13,499
4520	LICENSES & PERMITS	7,500	5,297	(2,203)
4600	WORKERS' COMPENSATION	28,928	25,046	(3,882)
4610	PROPERTY & LIAB/INS & UNINSUR	51,850	52,759	909
9030	DEPRECIATION EXPENSE	2,537,000	2,617,731	80,731
	TOTALS	<u>\$ 5,400,921</u>	<u>\$ 5,566,812</u>	<u>\$ 165,891</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 626,209	\$ 613,277	\$ (12,932)
1020	OVERTIME	1,600	529	(1,071)
2132	MAINTENANCE OF VEHICLES	1,600	1,531	(69)
2133	MAINTENANCE OF EQUIPMENT	1,000	-	(1,000)
2139	MAINTENANCE/SERVICE CONTRACTS	12,050	12,118	68
2140	POSTAGE	100	1	(99)
2151	PRINTING	65	60	(5)
2164	PROFESSIONAL FEES - CONS/ENG	-	79,350	79,350
2166	PROFESSIONAL FEES - OTHER	563	-	(563)
2170	TRAINING	17,700	8,711	(8,989)
2171	TRAVEL	108	37	(71)
2172	CAR ALLOWANCE	14,190	13,359	(831)
2190	COMMUNICATIONS	4,500	5,569	1,069
2200	UTILITIES	25,700	24,912	(788)
2230	EMPLOYEE RELATIONS	750	612	(138)
2260	MEMBERSHIPS - PROFESSIONAL	1,300	230	(1,070)
2262	MEMBERSHIPS - CIVIC	624	-	(624)
3311	OFFICE SUPPLIES	3,000	2,364	(636)
3316	OPERATING SUPPLIES	2,100	1,661	(439)
3331	VEHICLE SUPPLIES	11,000	8,728	(2,272)
3340	SMALL TOOLS	286	28	(258)
4050	RETIREMENT	112,503	174,678	62,175
4060	FICA	48,027	44,722	(3,305)
4070	EMPLOYEES' INSURANCE	148,394	172,034	23,640
4090	VACATION PAY EXPENSE	-	2,941	2,941
4100	SICK PAY EXPENSE	-	15,569	15,569
4110	NET OPEB EXPENSE	1,297	6,606	5,309
4520	LICENSES & PERMITS	-	700	700
4600	WORKERS' COMPENSATION	4,642	4,322	(320)
4610	PROPERTY & LIAB/INS & UNINSUR	8,215	7,840	(375)
9030	DEPRECIATION EXPENSE	12,000	10,585	(1,415)
	TOTALS	<u>\$ 1,059,523</u>	<u>\$ 1,213,074</u>	<u>\$ 153,551</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 822,181	\$ 751,245	\$ (70,936)
1020	OVERTIME	15,800	18,233	2,433
2110	ADVERTISING	8,412	9,694	1,282
2122	RENTALS	1,104	1,271	167
2132	MAINTENANCE OF VEHICLES	10,000	7,658	(2,342)
2133	MAINTENANCE OF EQUIPMENT	7,381	5,640	(1,741)
2139	MAINTENANCE/SERVICE CONTRACTS	36,000	37,644	1,644
2140	POSTAGE	4,000	68	(3,932)
2151	PRINTING	6,800	7,555	755
2164	PROFESSIONAL FEES - CONS/ENG	5,000	900	(4,100)
2166	PROFESSIONAL FEES - OTHER	2,000	1,679	(321)
2170	TRAINING	15,000	10,544	(4,456)
2171	TRAVEL	1,592	908	(684)
2172	CAR ALLOWANCE	4,730	4,849	119
2190	COMMUNICATIONS	10,300	12,369	2,069
2200	UTILITIES	13,500	13,116	(384)
2230	EMPLOYEE RELATIONS	350	400	50
2240	BUSINESS RELATIONS	265	-	(265)
2260	MEMBERSHIPS - PROFESSIONAL	15,000	14,850	(150)
3311	OFFICE SUPPLIES	3,121	2,686	(435)
3316	OPERATING SUPPLIES	92,800	81,391	(11,409)
3331	VEHICLE SUPPLIES	25,000	32,105	7,105
3340	SMALL TOOLS	18,000	18,609	609
4050	RETIREMENT	133,811	175,971	42,160
4060	FICA	64,106	48,407	(15,699)
4070	EMPLOYEES' INSURANCE	205,732	236,257	30,525
4090	VACATION PAY EXPENSE	-	5,008	5,008
4100	SICK PAY EXPENSE	-	4,286	4,286
4110	NET OPEB EXPENSE	1,768	9,005	7,237
4520	LICENSES & PERMITS	1,000	3,137	2,137
4600	WORKERS' COMPENSATION	47,088	45,150	(1,938)
4610	PROPERTY & LIAB/INS & UNINSUR	11,281	10,902	(379)
9030	DEPRECIATION EXPENSE	288,000	327,290	39,290
	TOTALS	<u>\$ 1,871,122</u>	<u>\$ 1,898,827</u>	<u>\$ 27,705</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2018</u>	<u>FINAL BUDGET FY 2018</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 2,100,000	\$ 1,817,037	\$ (282,963)
	TOTALS	<u>\$ 2,100,000</u>	<u>\$ 1,817,037</u>	<u>\$ (282,963)</u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 760,666	\$ 715,837	\$ (44,829)
1020	OVERTIME	41,900	21,224	(20,676)
2110	ADVERTISING	1,040	-	(1,040)
2122	RENTALS	12,000	9,349	(2,651)
2131	MAINTENANCE OF BUILDINGS	2,000	-	(2,000)
2132	MAINTENANCE OF VEHICLES	6,500	6,141	(359)
2133	MAINTENANCE OF EQUIPMENT	27,000	23,163	(3,837)
2139	MAINTENANCE/SERVICE CONTRACTS	400,000	456,943	56,943
2140	POSTAGE	300	-	(300)
2151	PRINTING	100	20	(80)
2164	PROFESSIONAL FEES - CONSULT/ENG.	6,000	-	(6,000)
2165	TEMPORARY LABOR	2,550	-	(2,550)
2166	PROFESSIONAL FEES - OTHER	35,000	32,438	(2,562)
2170	TRAINING	7,750	4,127	(3,623)
2171	TRAVEL	-	1,166	1,166
2172	CAR ALLOWANCE	5,880	6,164	284
2190	COMMUNICATIONS	7,600	8,508	908
2200	UTILITIES	541,500	512,737	(28,763)
2230	EMPLOYEE RELATIONS	850	1,031	181
2240	BUSINESS RELATIONS	572	516	(56)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	1,000	-
3311	OFFICE SUPPLIES	4,590	2,722	(1,868)
3316	OPERATING SUPPLIES	75,000	78,684	3,684
3320	CHEMICALS	100,000	96,887	(3,113)
3331	VEHICLE SUPPLIES	10,000	11,522	1,522
3340	SMALL TOOLS	3,250	74	(3,176)
4050	RETIREMENT	127,725	214,038	86,313
4060	FICA	61,396	63,323	1,927
4070	EMPLOYEES' INSURANCE	194,758	215,586	20,828
4090	VACATION PAY EXPENSE	-	(4,275)	(4,275)
4100	SICK PAY EXPENSE	-	(93)	(93)
4110	NET OPEB EXPENSE	1,886	9,606	7,720
4520	LICENSES & PERMITS	1,000	580	(420)
4600	WORKERS' COMPENSATION	18,181	12,442	(5,739)
4610	PROPERTY & LIAB/INS & UNINSUR	39,270	35,814	(3,456)
9030	DEPRECIATION EXPENSE	1,162,000	1,164,176	2,176
	TOTALS	\$ 3,659,264	\$ 3,701,450	\$ 42,186

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 904,123	\$ 937,441	\$ 33,318
1020	OVERTIME	49,000	63,748	14,748
2122	RENTALS	24,146	25,798	1,652
2132	MAINTENANCE OF VEHICLES	48,000	34,931	(13,069)
2133	MAINTENANCE OF EQUIPMENT	40,000	51,103	11,103
2139	MAINTENANCE/SERVICE CONTRACTS	340,000	357,071	17,071
2151	PRINTING	200	92	(108)
2166	PROFESSIONAL FEES - OTHER	1,873	1,289	(584)
2170	TRAINING	7,500	5,383	(2,117)
2172	CAR ALLOWANCE	5,880	4,679	(1,201)
2190	COMMUNICATIONS	8,400	9,020	620
2200	UTILITIES	242,000	247,356	5,356
2230	EMPLOYEE RELATIONS	600	684	84
2260	MEMBERSHIPS - PROFESSIONAL	260	-	(260)
3311	OFFICE SUPPLIES	3,200	3,879	679
3316	OPERATING SUPPLIES	133,000	143,867	10,867
3320	CHEMICALS	28,000	21,910	(6,090)
3331	VEHICLE SUPPLIES	53,000	68,549	15,549
3340	SMALL TOOLS	6,000	4,439	(1,561)
4050	RETIREMENT	158,371	219,647	61,276
4060	FICA	72,914	61,277	(11,637)
4070	EMPLOYEES' INSURANCE	218,497	249,424	30,927
4090	VACATION PAY EXPENSE	-	1,161	1,161
4100	SICK PAY EXPENSE	-	(2,076)	(2,076)
4110	NET OPEB EXPENSE	2,240	11,409	9,169
4520	LICENSES & PERMITS	6,928	7,061	133
4600	WORKERS' COMPENSATION	15,684	14,602	(1,082)
4610	PROPERTY & LIAB/INS & UNINSUR	30,694	35,664	4,970
9030	DEPRECIATION EXPENSE	2,400,000	2,370,302	(29,698)
	TOTALS	\$ 4,800,510	\$ 4,949,710	\$ 149,200

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 112,892	\$ 105,687	\$ (7,205)
2110	ADVERTISING	2,100	1,034	(1,066)
2139	MAINTENANCE/SERVICE CONTRACTS	8,000	8,286	286
2140	POSTAGE	500	-	(500)
2151	PRINTING	1,000	20	(980)
2164	PROFESSIONAL FEES - CONSULT/ENG.	15,000	-	(15,000)
2166	PROFESSIONAL FEES - OTHER	1,000	99	(901)
2170	TRAINING	3,450	2,679	(771)
2171	TRAVEL	400	9	(391)
2172	CAR ALLOWANCE	2,800	1,650	(1,150)
2190	COMMUNICATIONS	1,700	1,860	160
2200	UTILITIES	50	48	(2)
2230	EMPLOYEE RELATIONS	300	187	(113)
2240	BUSINESS RELATIONS	1,000	82	(918)
3311	OFFICE SUPPLIES	1,400	1,307	(93)
3313	SUBSCRIPTIONS	73	60	(13)
3316	OPERATING SUPPLIES	1,990	5,222	3,232
3360	PURCHASES FOR RESALE	103,000	69,208	(33,792)
4050	RETIREMENT	18,110	24,894	6,784
4060	FICA	8,636	6,982	(1,654)
4070	EMPLOYEES' INSURANCE	41,325	38,324	(3,001)
4090	VACATION PAY EXPENSE	-	(5,685)	(5,685)
4100	SICK PAY EXPENSE	-	(1,984)	(1,984)
4110	NET OPEB EXPENSE	236	1,202	966
4520	LICENSES & PERMITS	600	605	5
4600	WORKERS' COMPENSATION	1,637	1,628	(9)
4610	PROPERTY & LIAB./INS. & UNINSUR.	1,558	1,488	(70)
4700	UTILITY BAD DEBT EXPENSE	300	157	(143)
9000	DISTRIBUTION TO CITY OF FORT PIERCE	27,892	27,892	-
9030	DEPRECIATION EXPENSE	65,000	65,166	166
	TOTALS	<u>\$ 421,949</u>	<u>\$ 358,107</u>	<u>\$ (63,842)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

CODE	DESCRIPTION	AMENDED BUDGET FY 2018	FINAL BUDGET FY 2018	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ -	\$ 972	\$ 972
2131	MAINTENANCE OF BUILDINGS	51,291	33,276	(18,015)
2133	MAINTENANCE OF EQUIPMENT	1,093	93	(1,000)
2139	MAINTENANCE/SERVICE CONTRACTS	293,961	371,408	77,447
2164	PROFESSIONAL FEES - CONSULT/ENG.	6,109	5,218	(891)
2166	PROFESSIONAL FEES - OTHER	4,000	-	(4,000)
2190	COMMUNICATIONS	48,600	42,967	(5,633)
3316	OPERATING SUPPLIES	14,500	25,155	10,655
4509	OTHER TAXES	38,104	38,104	-
4510	GROSS RECEIPTS TAX	1,742,000	1,687,560	(54,440)
4520	LICENSES & PERMITS	20,000	19,206	(794)
4531	CIVIC CONTRIBUTIONS	208,082	223,944	15,862
4700	UTILITY BAD DEBT EXPENSE	320,100	159,642	(160,458)
5710	STORM EXPENSES	-	18,928	18,928
5721	INTEREST - BONDS & POOLED LOAN	3,205,293	3,205,293	-
5723	INTEREST - DEPOSITS	12,600	23,083	10,483
5725	CAPITALIZED INTEREST-WORK ORDR	(135,000)	(174,683)	(39,683)
5729	INTEREST - OTHER	-	359	359
5731	AMORTIZAT. OF BOND DISC. & EXP	23,337	23,337	-
9000	CITY DISTRIBUTION	6,110,546	6,110,546	-
9010	CONTINGENCY	1,000,000	-	(1,000,000)
9030	DEPRECIATION EXPENSE	188,000	165,227	(22,773)
	TOTALS	<u>\$ 13,152,616</u>	<u>\$ 11,979,635</u>	<u>\$ (1,172,981)</u>