

FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2019

RESOLUTION NO. UA 2020-04

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018 AND ENDING SEPTEMBER 30, 2019.

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 2019 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 45 pages.

SECTION II: Attached hereto and incorporated herein by reference is the 45 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, 2019.

This Resolution is adopted this 17th day of March, 2020.

ATTEST:


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 11, 2020

Subject: **Resolution No. UA 2020-04, Final Budget Amendment for FY 2019**

RECOMMENDATION:

Adopt Resolution No. UA 2020-04, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2019.

The Final Budget Amendment reflects revenues in the amount of \$106,489,538, a decrease of \$6,374,349 (5.7%) as compared to the Amended FY 2019 Budget, which was approved by the Board on July 2, 2019. As well, the Final Budget Amendment reflects expenses in the amount of \$107,516,679 (budget basis), a decrease of \$3,611,555 (3.2%) from the Amended FY 2019 Budget figure of \$111,128,234. 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 2019 in the amount of \$276,462 as compared to the \$3,838,653 increase projected in the Amended FY 2019 Budget.



Memorandum

Unit Sales and Revenues

As shown in the table below, unit sales were above the amended projections for all utilities except Water.

	Amended Budget	Actual	Increase (Decrease)	Percent
Electric (MWh)	552,000	568,643	16,643	3.02%
Water (*)	2,750,400	2,734,275	(16,125)	(0.59%)
Wastewater (*)	1,564,400	1,584,386	19,986	1.28%
Natural Gas (ccf)	4,485,459	4,658,023	172,564	3.85%

* Thousands of Gallons

Expenses

Overall lower than projected budgetary expenses, in the amount of \$3,611,555 (3.2%), was the result of lower than projected purchased power and gas costs in the amount of \$5,288,298. This decrease was offset in part by increases in:

- Retirement expenses, in the amount of \$2,134,882, due to recording pension liability accruals required by Governmental Accounting Standards Board Statement No. 68.
- Depreciation expense, in the amount of \$958,501, primarily due to the reduction of the useful lives of some Water Treatment Plant assets.
- Storm expenses, in the amount of \$264,249, as a result of preparing for Hurricane Dorian.

Summary

Fiscal Year 2019 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 2020-04

**FORT PIERCE UTILITIES AUTHORITY
FY 2019 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 70,930,228	\$ 65,190,831	\$ (5,739,397)
WATER	18,362,623	18,655,668	293,045
NATURAL GAS	4,930,607	5,021,822	91,215
WASTEWATER	15,554,652	14,350,931	(1,203,721)
MOEC	507,747	494,319	(13,428)
FPUAnet	589,729	491,170	(98,559)
TCEC	1,988,301	2,284,797	296,496
TOTAL REVENUES	\$ 112,863,887	\$ 106,489,538	\$ (6,374,349)

EXPENSES PER THE FINANCIAL STATEMENTS

ELECTRIC	\$ 69,843,893	\$ 65,436,667	\$ (4,407,226)
WATER	18,599,103	19,807,253	1,208,150
NATURAL GAS	5,027,433	4,967,768	(59,665)
WASTEWATER	12,428,573	12,675,368	246,795
MOEC	507,747	494,319	(13,428)
FPUAnet	630,184	546,904	(83,280)
TCEC	1,988,301	2,284,797	296,496
TOTAL EXPENSES	\$ 109,025,234	\$ 106,213,076	\$ (2,812,158)

INCREASE (DECREASE) IN NET POSITION

ELECTRIC	\$ 1,086,335	\$ (245,836)	\$ (1,332,171)
WATER	(236,480)	(1,151,585)	(915,105)
NATURAL GAS	(96,826)	54,054	150,880
WASTEWATER	3,126,079	1,675,563	(1,450,516)
MOEC	-	-	-
FPUAnet	(40,455)	(55,734)	(15,279)
TCEC	-	-	-
CHANGE IN NET POSITION	\$ 3,838,653	\$ 276,462	\$ (3,562,191)

**ALLOCATION DISTRIBUTION
FY 2019**

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	OTHER	TOTAL
01	MOEC	-	-	-	-	-	493,939	493,939
02	TCEC	-	-	-	-	-	2,284,797	2,284,797
10	BOARD	4,488	42,553	30,645	6,174	22,743	102	106,705
11	DIRECTOR OF UTILITIES	13,522	149,710	107,814	21,721	80,016	360	373,143
12	ATTORNEY	6,051	49,840	35,892	7,231	26,638	120	125,772
15	HUMAN RESOURCES	49,310	117,816	112,237	28,068	78,556	5,614	391,601
18	SAFETY	10,682	77,435	73,768	18,447	51,631	3,689	235,652
21	FINANCE	68,975	709,526	510,967	102,943	379,220	1,704	1,773,335
22	MATERIALS MANAGEMENT	294,214	183,425	131,771	77,877	46,164	-	733,451
31	UTILITY SUPPORT SERVICES	7,612	112,777	107,436	26,867	75,195	5,374	335,261
32	INFORMATION TECHNOLOGY SERVICES	127,543	980,222	933,803	233,522	653,576	46,704	2,975,370
35	FACILITIES	28,951	253,283	323,832	39,143	157,032	-	802,241
39	ADMINISTRATIVE & GENERAL	-	-	-	-	-	380	380
41	COMMUNITY RELATIONS	282	82,388	59,332	11,954	44,033	198	198,187
43	CUSTOMER SERVICE	1,293	931,657	670,936	135,172	497,943	2,238	2,239,239
49	ADMINISTRATIVE & GENERAL	2,699	14,320	13,642	3,412	9,548	682	44,303
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	10,508	323,756	-	-	-	-	334,264
52	POWER GENERATION	-	176	-	-	-	-	176
53	ELECTRIC PURCHASES FOR RESALE	-	41,923,532	-	-	-	-	41,923,532
54	ELECTRIC TRANSMISSION & DISTRIBUTION	310,429	8,236,129	-	-	-	-	8,546,558
55	ELECTRIC OPERATIONS	2,946	2,171,786	-	-	-	-	2,174,732
56	ELECTRIC & GAS ENGINEERING	3,213	1,409,613	-	-	-	-	1,412,826
59	ADMINISTRATIVE & GENERAL	-	7,666,723	-	-	-	-	7,666,723
61	DIRECTOR OF WATER/ WASTEWATER SYSTEMS	5,186	-	134,360	-	89,574	-	229,120
62	WATER RESOURCES	1,950	-	8,036,831	-	-	-	8,038,781
64	WATER DISTRIBUTION	87,876	-	5,393,492	-	-	-	5,481,368
66	WATER/WASTEWATER ENGINEERING	135,648	-	682,487	-	454,991	-	1,273,126
69	ADMINISTRATIVE & GENERAL	-	-	2,448,008	-	-	-	2,448,008
74	GAS OPERATIONS	44,954	-	-	1,992,330	-	-	2,037,284
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	1,788,170	-	-	1,788,170
79	ADMINISTRATIVE & GENERAL	-	-	-	474,737	-	-	474,737
82	WATER RECLAMATION	6,652	-	-	-	3,809,490	-	3,816,142
84	WASTEWATER COLLECTION	76,773	-	-	-	4,726,268	-	4,803,041
89	ADMINISTRATIVE &	-	-	-	-	1,472,750	-	1,472,750
93	FPUAnet COMMUNICATIONS	1,846	-	-	-	-	451,870	453,716
99	ADMINISTRATIVE & GENERAL	-	-	-	-	-	28,249	28,249
	TOTALS	1,303,603	65,436,667	19,807,253	4,967,768	12,675,368	3,326,020	107,516,679

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2017	ACTUAL FY 2018	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019
<u>PERSONNEL SERVICES</u>					
1010	SALARIES & WAGES	\$ 13,540,823	\$ 14,075,785	\$ 15,442,849	\$ 15,369,222
1020	OVERTIME	725,485	780,338	893,900	907,492
	<i>PERSONNEL SERVICES TOTAL</i>	<u>14,266,308</u>	<u>14,856,123</u>	<u>16,336,749</u>	<u>16,276,714</u>
<u>EMPLOYEE BENEFITS</u>					
4050	RETIREMENT	4,183,259	3,868,134	2,786,365	4,921,247
4060	FICA	1,082,848	1,097,382	1,241,552	1,196,984
4070	EMPLOYEES' INSURANCE	3,340,076	4,020,275	4,070,000	4,274,678
4090	VACATION PAY EXPENSE	38,747	11,322	-	61,139
4100	SICK PAY EXPENSE	127,292	35,227	-	134,361
4110	NET OPEB EXPENSE	31,000	157,890	(12,435)	11,823
4600	WORKERS' COMPENSATION	238,467	252,061	260,448	236,912
4640	UNEMPLOYMENT CLAIMS	5,516	4,967	10,000	-
	<i>EMPLOYEE BENEFITS TOTAL</i>	<u>9,047,205</u>	<u>9,447,258</u>	<u>8,355,930</u>	<u>10,837,144</u>
<u>CONTRACTUAL SERVICES</u>					
2110	ADVERTISING	35,218	33,876	49,820	46,605
2122	RENTALS	59,426	60,056	70,380	61,970
2131	MAINTENANCE OF STRUCTURES	86,488	59,976	109,500	63,569
2132	MAINTENANCE OF VEHICLES	102,185	140,999	162,250	191,317
2133	MAINTENANCE OF EQUIPMENT	92,926	172,343	161,307	83,342
2139	MAINTENANCE/SERVICE CONTRACTS	2,828,595	2,854,938	3,448,458	3,049,060
2140	POSTAGE	202,148	173,096	214,419	188,584
2151	PRINTING	62,952	59,993	91,126	58,723
2161	PROFESSIONAL FEES - AUDIT	53,100	40,900	50,600	41,620
2164	PROFESSIONAL FEES - CONS/ENG	320,279	182,815	235,014	191,956
2165	TEMPORARY LABOR	20,008	49,531	21,550	18,434
2166	PROFESSIONAL FEES - OTHER	258,205	225,397	182,127	70,630
2170	TRAINING	235,956	237,079	384,256	252,668
2171	TRAVEL	16,460	14,130	17,494	4,845
2172	CAR ALLOWANCE	133,213	132,726	145,125	140,236
2190	COMMUNICATIONS	169,550	175,106	183,300	180,889
2200	UTILITIES	1,914,679	1,995,670	1,799,148	1,855,321
2230	EMPLOYEE RELATIONS	41,274	45,089	57,528	49,317
2240	BUSINESS RELATIONS	5,545	3,134	5,269	2,651
2250	COMMUNITY RELATIONS	89,000	114,266	125,000	77,761
2260	MEMBERSHIPS - PROFESSIONAL	61,125	63,175	75,393	68,753
2262	MEMBERSHIPS - CIVIC	3,553	3,821	22,840	18,713
2290	BILLING - HOUSING AUTHORITY	6,765	3,935	2,500	2,398
	<i>CONTRACTUAL SERVICES TOTAL</i>	<u>6,798,650</u>	<u>6,842,051</u>	<u>7,614,404</u>	<u>6,719,362</u>
<u>PURCHASES FOR RESALE</u>					
3360	PURCHASES FOR RESALE	45,522,831	43,288,650	49,133,000	43,795,513
	<i>PURCHASES FOR RESALE TOTAL</i>	<u>45,522,831</u>	<u>43,288,650</u>	<u>49,133,000</u>	<u>43,795,513</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE		ACTUAL FY 2017	ACTUAL FY 2018	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019
<u>COMMODITIES</u>					
3311	OFFICE SUPPLIES	85,047	74,967	99,854	87,249
3313	SUBSCRIPTIONS	6,122	14,440	13,066	12,734
3316	OPERATING SUPPLIES	1,377,429	1,629,610	1,734,425	1,674,428
3320	CHEMICALS	780,576	922,526	1,128,000	1,056,283
3331	VEHICLE SUPPLIES	310,022	406,225	406,527	365,528
3340	SMALL TOOLS	88,300	114,065	102,036	83,954
	<i>COMMODITIES TOTAL</i>	<u>2,647,496</u>	<u>3,161,833</u>	<u>3,483,908</u>	<u>3,280,176</u>
<u>FIXED & SUNDRY</u>					
4010	COST OF GOODS SOLD	64,294	68,328	75,000	64,561
4015	SALES DISCOUNTS	8,844	6,738	10,000	5,695
4020	CASH (OVER) SHORT	(211)	(3,130)	150	5
4080	EMPLOYEE SUGGESTIONS & AWARDS	11,981	8,699	14,026	6,186
4509	OTHER TAXES	36,097	38,104	38,845	36,479
4510	GROSS RECEIPTS TAX	1,632,499	1,687,560	1,659,500	1,681,194
4520	LICENSES & PERMITS	166,445	57,824	68,850	65,654
4531	CIVIC CONTRIBUTIONS	253,919	223,944	207,747	221,608
4610	PROPERTY & LIAB./INS & UNINSUR	586,976	462,152	493,916	573,093
4666	INVENTORY ADJUSTMENTS	23,043	(3,421)	28,000	226,475
4700	UTILITY BAD DEBT EXPENSE	261,696	159,799	150,000	41,034
5730	BANK CHARGES	316,234	331,173	341,000	342,880
9005	DUPLICATE CHARGES	(51,768)	(48,866)	(49,300)	(49,184)
	<i>FIXED & SUNDRY TOTAL</i>	<u>3,310,049</u>	<u>2,988,904</u>	<u>3,037,734</u>	<u>3,215,680</u>
<u>INTEREST EXPENSES</u>					
5721	INTEREST - BONDS	3,416,642	3,205,293	2,979,168	2,979,169
5723	INTEREST - DEPOSITS	10,857	23,083	39,000	41,247
5725	CAPITALIZED INTEREST	(126,355)	(174,683)	-	-
5729	INTEREST OTHER	-	359	-	583
5731	AMORTIZATION OF BOND DISCOUNT	23,950	23,337	22,711	22,711
	<i>INTEREST EXPENSES TOTAL</i>	<u>3,325,094</u>	<u>3,077,389</u>	<u>3,040,879</u>	<u>3,043,710</u>
<u>MISCELLANEOUS</u>					
5710	STORM EXPENSES	297,236	18,928	-	264,249
9000	CITY DISTRIBUTION	5,968,785	6,138,645	6,125,454	6,125,454
9010	CONTINGENCY	-	-	1,000,000	-
9030	DEPRECIATION	12,774,414	12,993,143	13,000,000	13,958,501
9050	EXTRAORDINARY EXPENSE	1,886	654	176	176
	<i>MISCELLANEOUS TOTAL</i>	<u>19,042,321</u>	<u>19,151,370</u>	<u>20,125,630</u>	<u>20,348,380</u>
	GRAND TOTAL	<u>\$ 103,959,954</u>	<u>\$ 102,813,578</u>	<u>\$ 111,128,234</u>	<u>\$ 107,516,679</u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 23,734,000	\$ 24,237,597	\$ 503,597
OUTSIDE CITY	5,783,000	5,955,105	172,105
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,459,000	29,973,214	514,214
OUTSIDE CITY	5,400,000	5,455,701	55,701
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	1,334,677	(1,582,038)	(2,916,715)
GENERAL SERVICE	1,769,223	(1,748,390)	(3,517,613)
UNBILLED SERVICE REVENUE	-	(872,500)	(872,500)
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	75,000	75,257	257
GENERAL SERVICE	1,091,000	1,097,820	6,820
STREET & TRAFFIC SIGNALS	516,000	515,225	(775)
<i>TOTAL</i>	69,161,900	63,106,991	(6,054,909)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	974,000	1,024,696	50,696
<i>TOTAL OPERATING REVENUES</i>	70,135,900	64,131,687	(6,004,213)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	321,000	336,691	15,691
GRANT REVENUE	-	371,085	371,085
REVENUE FOR CITY BILLING	77,931	77,931	-
MISCELLANEOUS INCOME	6,000	7,715	1,715
GAIN (LOSS) ON DISPOSITION OF PROPERTY	34,000	(33,025)	(67,025)
<i>TOTAL NON-OPERATING REVENUES</i>	438,931	760,397	321,466
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	70,574,831	64,892,084	(5,682,747)
<u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	177,000	198,111	21,111
CONTRIBUTED CAPITAL - NONCASH	-	3,153	3,153
<i>REVENUES BEFORE EXTRAORINARY ITEMS</i>	70,751,831	65,093,348	(5,658,483)
<u>EXTRAORDINARY INCOME</u>	178,397	97,483	(80,914)
<u>TOTAL REVENUES</u>	<u>\$ 70,930,228</u>	<u>\$ 65,190,831</u>	<u>\$ (5,739,397)</u>

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,049,000	\$ 1,062,375	\$ 13,375
OUTSIDE CITY	165,000	176,253	11,253
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,257,000	2,314,606	57,606
OUTSIDE CITY	484,000	518,438	34,438
<i>CONTRACT SALES</i>			
COMMERCIAL	219,000	218,731	(269)
INDUSTRIAL	170,000	190,177	20,177
<i>HEAT ONLY:</i>			
RESIDENTIAL	6,000	6,343	343
GENERAL SERVICE	2,000	1,695	(305)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	(51,000)	(44,610)	6,390
GENERAL SERVICE	384,000	347,822	(36,178)
COMPRESSED NATURAL GAS	1,000	7,282	6,282
UNBILLED SERVICE REVENUE	-	29,500	29,500
TOTAL	4,686,000	4,828,612	142,612
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	62,000	59,393	(2,607)
 <i>TOTAL OPERATING REVENUES</i>	 4,748,000	 4,888,005	 140,005
 <u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	24,000	25,126	1,126
REVENUE FOR CITY BILLING	11,307	11,307	-
GAS PIPING & APPLIANCE SALES	189,000	183,216	(5,784)
GAS PIPING & APPLIANCE COSTS	(77,000)	(124,404)	(47,404)
MISCELLANEOUS INCOME	300	26	(274)
GAIN ON DISPOSITION OF PROPERTY	-	-	-
 <i>TOTAL NON-OPERATING REVENUES</i>	 147,607	 95,271	 (52,336)
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 4,895,607	 4,983,276	 87,669
 <u>CONTRIBUTED CAPITAL - CASH</u>	 35,000	 38,546	 3,546
 TOTAL REVENUES	 \$ 4,930,607	 \$ 5,021,822	 \$ 91,215

WATER REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 5,021,000	\$ 5,063,018	\$ 42,018
OUTSIDE CITY	1,948,000	1,964,062	16,062
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	5,920,000	5,964,169	44,169
OUTSIDE CITY	2,920,000	2,877,613	(42,387)
UNBILLED SERVICE REVENUE	-	13,000	13,000
SALES FOR RESALE	957,000	1,061,407	104,407
FIRE PROTECTION	166,000	164,872	(1,128)
TOTAL	16,932,000	17,108,141	176,141
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	435,500	526,326	90,826
TOTAL OPERATING REVENUES	17,367,500	17,634,467	266,967
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	77,000	80,603	3,603
GRANT REVENUE	-	27,296	27,296
REVENUE FOR CITY BILLING	56,123	56,123	-
MISCELLANEOUS INCOME	2,000	950	(1,050)
TOTAL NON-OPERATING REVENUES	135,123	164,972	29,849
REVENUES BEFORE CAPITAL CONTRIBUTIONS	17,502,623	17,799,439	296,816
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	425,900	374,268	(51,632)
CAPACITY REDUCTIONS	(275,900)	-	275,900
CONTRIBUTED CAPITAL - CASH	495,000	421,557	(73,443)
CONTRIBUTED CAPITAL - NONCASH	215,000	60,404	(154,596)
TOTAL CAPITAL CONTRIBUTIONS	860,000	856,229	(3,771)
 TOTAL REVENUES	 \$ 18,362,623	 \$ 18,655,668	 \$ 293,045

WASTEWATER REVENUES

	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 5,101,000	\$ 5,137,620	\$ 36,620
OUTSIDE CITY	593,000	604,543	11,543
<i>GENERAL SERVICE:</i>			
INSIDE CITY	5,808,000	5,554,729	(253,271)
OUTSIDE CITY	1,130,000	1,154,742	24,742
REVENUE FROM ST. LUCIE COUNTY	432,000	578,916	146,916
UNBILLED SERVICE REVENUE	<u>-</u>	<u>(81,600)</u>	<u>(81,600)</u>
<i>TOTAL</i>	13,064,000	12,948,950	(115,050)
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	<u>1,521,000</u>	<u>898,161</u>	<u>(622,839)</u>
<i>TOTAL OPERATING REVENUES</i>	14,585,000	13,847,111	(737,889)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	58,000	61,063	3,063
GRANT REVENUE	-	21,030	21,030
REVENUE FOR CITY BILLING	41,652	41,652	-
MISCELLANEOUS INCOME	<u>2,000</u>	<u>1,454</u>	<u>(546)</u>
<i>TOTAL NON-OPERATING REVENUES</i>	<u>101,652</u>	<u>125,199</u>	<u>23,547</u>
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	14,686,652	13,972,310	(714,342)
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	973,500	276,217	(697,283)
CAPITAL IMPROVEMENT CHARGES-MWRF	-	97,732	97,732
CAPACITY REDUCTIONS	(625,500)	-	625,500
CONTRIBUTED CAPITAL - NONCASH	<u>520,000</u>	<u>4,672</u>	<u>(515,328)</u>
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	<u>868,000</u>	<u>378,621</u>	<u>(489,379)</u>
 <i>TOTAL REVENUES</i>	 <u><u>\$ 15,554,652</u></u>	 <u><u>\$ 14,350,931</u></u>	 <u><u>\$ (1,203,721)</u></u>

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 207,747	\$ 221,606	\$ 13,859
GIFT SHOP SALES	155,000	141,114	(13,886)
BOAT TOURS	23,000	20,693	(2,307)
DONATIONS	6,500	6,912	412
ADMISSIONS	19,000	19,354	354
TEACHING INCOME & CAMPS	21,500	16,676	(4,824)
MEMBERSHIPS	5,000	1	(4,999)
FUND RAISING INCOME	5,000	2,504	(2,496)
<i>TOTAL OPERATING REVENUES</i>	442,747	428,860	(13,887)
<u>NON-OPERATING REVENUES</u>			
GRANTS	10,000	3,570	(6,430)
INVESTMENT AND OTHER INCOME	-	-	-
GAIN (LOSS) ON DISPOSITION OF PROPERTY	55,000	61,889	6,889
<i>TOTAL NON-OPERATING REVENUES</i>	65,000	65,459	459
<i>TOTAL REVENUES</i>	\$ 507,747	\$ 494,319	\$ (13,428)

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 172,112	\$ 177,199	\$ 5,087
COMMON CARRIER TELECOM SERVICES	135,210	103,374	(31,836)
FIBER BANDWIDTH CONNECTIONS	122,410	124,377	1,967
DARK FIBER TRANSMISSION	34,362	33,300	(1,062)
WIRELESS BROADBAND INTERNET ACCESS	20,012	19,012	(1,000)
WIRELESS BANDWIDTH CONNECTIONS	5,436	5,287	(149)
OTHER OPERATING REVENUES	-	2,323	2,323
TOTAL OPERATING REVENUES	489,542	464,872	(24,670)
<u>NON-OPERATING REVENUES</u>			
REVENUES FOR CITY BILLING	187	187	-
TOTAL NON-OPERATING REVENUES	187	187	-
REVENUES BEFORE CAPITAL CONTRIBUTIONS	489,729	465,059	(24,670)
<u>CONTRIBUTED CAPITAL - CASH</u>	100,000	26,111	(73,889)
TOTAL REVENUES	\$ 589,729	\$ 491,170	\$ (98,559)

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA O&M CONTRACT INCOME	\$ 1,988,301	\$ 2,284,797	\$ 296,496
TOTAL NON-OPERATING REVENUES	1,988,301	2,284,797	296,496
TOTAL REVENUES	\$ 1,988,301	\$ 2,284,797	\$ 296,496

DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 180,969	\$ 174,106	\$ (6,863)
1020	OVERTIME	700	1,729	1,029
2110	ADVERTISING	10,100	10,415	315
2131	MAINTENANCE OF STRUCTURES	2,500	3,716	1,216
2133	MAINTENANCE OF EQUIPMENT	700	499	(201)
2139	MAINTENANCE/SERVICE CONTRACTS	23,500	24,805	1,305
2140	POSTAGE	500	246	(254)
2151	PRINTING	1,800	1,178	(622)
2166	PROFESSIONAL FEES - OTHER	400	225	(175)
2170	TRAINING	1,000	885	(115)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	3,200	3,111	(89)
2200	UTILITIES	8,500	9,194	694
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,550	3,823	(727)
2260	MEMBERSHIPS - PROFESSIONAL	545	505	(40)
2262	MEMBERSHIPS - CIVIC	350	330	(20)
3311	OFFICE SUPPLIES	2,400	1,769	(631)
3316	OPERATING SUPPLIES	58,000	33,319	(24,681)
3331	VEHICLE SUPPLIES	300	166	(134)
4010	COST OF GOODS SOLD	75,000	64,561	(10,439)
4015	SALES DISCOUNTS	10,000	5,695	(4,305)
4020	CASH (OVER) SHORT	150	17	(133)
4050	RETIREMENT	32,900	56,712	23,812
4060	FICA	13,898	12,979	(919)
4070	EMPLOYEES' INSURANCE	48,000	49,634	1,634
4090	VACATION PAY EXPENSE	-	6,242	6,242
4100	SICK PAY EXPENSE	-	1,758	1,758
4110	NET OPEB EXPENSE	(180)	718	898
4520	LICENSES & PERMITS	50	30	(20)
4600	WORKERS' COMPENSATION	564	558	(6)
4610	PROPERTY & LIAB/INS & UNINSUR	4,001	3,989	(12)
4666	INVENTORY ADJUSTMENTS	3,000	1,201	(1,799)
5730	BANK CHARGES	6,000	5,627	(373)
9030	DEPRECIATION EXPENSE	11,050	10,897	(153)
	TOTALS	<u>\$ 507,747</u>	<u>\$ 493,939</u>	<u>\$ (13,808)</u>

DEPT. 39 - MANATEE OBSERVATION & EDUCATION CENTER ADMINISTRATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9000	CITY DISTRIBUTION	\$ 380	\$ 380	\$ -
	TOTALS	<u>\$ 380</u>	<u>\$ 380</u>	<u>\$ -</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,130,280	\$ 1,167,875	\$ 37,595
1020	OVERTIME	295,000	339,349	44,349
2170	TRAINING	750	315	(435)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,530	675	(855)
4050	RETIREMENT	238,992	399,268	160,276
4060	FICA	109,034	109,480	446
4070	EMPLOYEES' INSURANCE	188,000	197,428	9,428
4090	VACATION PAY EXPENSE	-	26,065	26,065
4100	SICK PAY EXPENSE	-	18,876	18,876
4110	NET OPEB EXPENSE	(673)	169	842
4600	WORKERS' COMPENSATION	14,568	14,473	(95)
4610	PROPERTY & LIAB/INS & UNINSUR	500	504	4
		<u>\$ 1,988,301</u>	<u>\$ 2,284,797</u>	<u>\$ 296,496</u>

DEPT. 10 - BOARD

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 18,103	\$ 18,088	\$ (15)
2151	PRINTING	20	20	-
2166	PROFESSIONAL FEES - OTHER	8,079	8,079	-
2170	TRAINING	16,000	4,466	(11,534)
2171	TRAVEL	6,000	-	(6,000)
2172	CAR ALLOWANCE	9,600	9,600	-
2240	BUSINESS RELATIONS	520	636	116
2262	MEMBERSHIPS - CIVIC	1,395	1,318	(77)
3311	OFFICE SUPPLIES	55	55	-
4060	FICA	1,385	1,450	65
4070	EMPLOYEES' INSURANCE	60,000	62,445	2,445
4600	WORKERS' COMPENSATION	384	380	(4)
4610	PROPERTY & LIAB/INS & UNINSUR	168	168	-
	TOTALS	<u>\$ 121,709</u>	<u>\$ 106,705</u>	<u>\$ (15,004)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 224,008	\$ 224,007	\$ (1)
2139	MAINTENANCE/SERVICE CONTRACTS	1,200	1,894	694
2140	POSTAGE	40	36	(4)
2151	PRINTING	20	20	-
2164	PROFESS. FEES - CONSULTING/ENG	2,500	-	(2,500)
2170	TRAINING	4,000	2,409	(1,591)
2171	TRAVEL	5,000	1,096	(3,904)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	500	375	(125)
2230	EMPLOYEE RELATIONS	9,400	9,396	(4)
2240	BUSINESS RELATIONS	1,500	319	(1,181)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	-	(1,000)
2262	MEMBERSHIPS - CIVIC	1,000	-	(1,000)
3311	OFFICE SUPPLIES	1,500	886	(614)
3313	SUBSCRIPTIONS	148	-	(148)
4050	RETIREMENT	40,568	71,982	31,414
4060	FICA	17,137	15,085	(2,052)
4070	EMPLOYEES' INSURANCE	29,000	29,455	455
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,061	-	(1,061)
4090	VACATION PAY EXPENSE	-	1,793	1,793
4100	SICK PAY EXPENSE	-	5,846	5,846
4110	NET OPEB EXPENSE	(90)	84	174
4520	LICENSES & PERMITS	500	89	(411)
4600	WORKERS' COMPENSATION	468	463	(5)
4610	PROPERTY & LIAB/INS & UNINSUR	2,280	2,279	(1)
9030	DEPRECIATION EXPENSE	500	469	(31)
	TOTALS	<u>\$ 348,400</u>	<u>\$ 373,143</u>	<u>\$ 24,743</u>

DEPT. 12 - ATTORNEY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 107,328	\$ 107,740	\$ 412
2166	PROFESSIONAL FEES - OTHER	13,000	-	(13,000)
2170	TRAINING	100	(695)	(795)
2171	TRAVEL	208	-	(208)
4070	EMPLOYEES' INSURANCE	18,000	18,596	596
4600	WORKERS' COMPENSATION	<u>132</u>	<u>131</u>	<u>(1)</u>
	TOTALS	<u>\$ 138,768</u>	<u>\$ 125,772</u>	<u>\$ (12,996)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 199,522	\$ 200,414	\$ 892
1020	OVERTIME	100	-	(100)
2110	ADVERTISING	2,500	1,985	(515)
2139	MAINTENANCE/SERVICE CONTRACTS	15,674	17,383	1,709
2140	POSTAGE	200	32	(168)
2151	PRINTING	200	153	(47)
2164	PROFESS. FEES - CONSULTING/ENG	25,000	19,500	(5,500)
2166	PROFESSIONAL FEES - OTHER	10,200	4,621	(5,579)
2170	TRAINING	30,000	4,127	(25,873)
2171	TRAVEL	106	10	(96)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	800	808	8
2230	EMPLOYEE RELATIONS	2,653	1,800	(853)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	531	(469)
3311	OFFICE SUPPLIES	5,000	4,477	(523)
3313	SUBSCRIPTIONS	2,122	2,162	40
4050	RETIREMENT	25,586	46,264	20,678
4060	FICA	15,271	14,185	(1,086)
4070	EMPLOYEES' INSURANCE	60,000	61,617	1,617
4080	EMPLOYEE SUGGESTIONS & AWARDS	11,965	5,326	(6,639)
4090	VACATION PAY EXPENSE	-	(4)	(4)
4100	SICK PAY EXPENSE	-	(1,274)	(1,274)
4110	NET OPEB EXPENSE	(135)	127	262
4600	WORKERS' COMPENSATION	228	226	(2)
4610	PROPERTY & LIAB/INS & UNINSUR	2,472	2,463	(9)
9030	DEPRECIATION EXPENSE	2,011	1,368	(643)
	TOTALS	<u>\$ 415,775</u>	<u>\$ 391,601</u>	<u>\$ (24,174)</u>

DEPT. 18 - SAFETY

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 90,143	\$ 89,444	\$ (699)
2132	MAINTENANCE OF VEHICLES	120	75	(45)
2139	MAINTENANCE/SERVICE CONTRACTS	8,000	8,388	388
2140	POSTAGE	100	130	30
2151	PRINTING	200	675	475
2166	PROFESSIONAL FEES - OTHER	6,500	4,077	(2,423)
2170	TRAINING	25,500	18,998	(6,502)
2171	TRAVEL	50	23	(27)
2190	COMMUNICATIONS	1,300	1,278	(22)
2230	EMPLOYEE RELATIONS	2,000	888	(1,112)
2260	MEMBERSHIPS - PROFESSIONAL	200	170	(30)
3311	OFFICE SUPPLIES	2,500	723	(1,777)
3313	SUBSCRIPTIONS	3,500	3,325	(175)
3316	OPERATING SUPPLIES	65,000	47,169	(17,831)
3331	VEHICLE SUPPLIES	1,350	2,893	1,543
4050	RETIREMENT	16,325	23,191	6,866
4060	FICA	6,896	6,548	(348)
4070	EMPLOYEES' INSURANCE	18,000	18,725	725
4080	EMPLOYEE SUGGESTIONS & AWARDS	1,000	860	(140)
4090	VACATION PAY EXPENSE	-	(1,175)	(1,175)
4100	SICK PAY EXPENSE	-	2,810	2,810
4110	NET OPEB EXPENSE	(45)	42	87
4600	WORKERS' COMPENSATION	432	428	(4)
4610	PROPERTY & LIAB/INS & UNINSUR	1,608	1,599	(9)
9030	DEPRECIATION EXPENSE	5,026	4,368	(658)
	TOTALS	<u>\$ 255,705</u>	<u>\$ 235,652</u>	<u>\$ (20,053)</u>

DEPT. 21 - FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 758,108	\$ 753,985	\$ (4,123)
1020	OVERTIME	500	-	(500)
2110	ADVERTISING	4,300	3,745	(555)
2139	MAINTENANCE/SERVICE CONTRACTS	1,200	1,139	(61)
2140	POSTAGE	100	18	(82)
2151	PRINTING	100	20	(80)
2161	PROFESSIONAL FEES - AUDIT	50,600	41,620	(8,980)
2164	PROFESS. FEES - CONSULTING/ENG	35,000	12,414	(22,586)
2165	TEMPORARY LABOR	7,000	6,951	(49)
2166	PROFESSIONAL FEES - OTHER	25,400	21,450	(3,950)
2170	TRAINING	12,000	18,514	6,514
2171	TRAVEL	100	63	(37)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,600	1,577	(23)
2230	EMPLOYEE RELATIONS	600	560	(40)
2260	MEMBERSHIPS - PROFESSIONAL	1,600	1,601	1
3311	OFFICE SUPPLIES	6,900	6,743	(157)
3313	SUBSCRIPTIONS	500	478	(22)
4020	CASH (OVER) SHORT	-	189	189
4050	RETIREMENT	137,384	243,767	106,383
4060	FICA	58,034	54,193	(3,841)
4070	EMPLOYEES' INSURANCE	215,000	224,341	9,341
4090	VACATION PAY EXPENSE	-	9,694	9,694
4100	SICK PAY EXPENSE	-	15,227	15,227
4110	NET OPEB EXPENSE	(584)	507	1,091
4520	LICENSES & PERMITS	-	325	325
4600	WORKERS' COMPENSATION	1,925	2,056	131
4610	PROPERTY & LIAB/INS & UNINSUR	9,767	9,745	(22)
4640	UNEMPLOYMENT CLAIMS	10,000	-	(10,000)
5730	BANK CHARGES	335,000	337,253	2,253
	TOTALS	<u>\$ 1,677,294</u>	<u>\$ 1,773,335</u>	<u>\$ 96,041</u>

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 354,379	\$ 347,352	\$ (7,027)
1020	OVERTIME	6,500	4,347	(2,153)
2122	RENTALS	2,450	2,139	(311)
2132	MAINTENANCE OF VEHICLES	7,250	10,422	3,172
2133	MAINTENANCE OF EQUIPMENT	2,000	2,514	514
2139	MAINTENANCE/SERVICE CONTRACTS	5,600	2,553	(3,047)
2140	POSTAGE	150	-	(150)
2151	PRINTING	1,200	209	(991)
2170	TRAINING	3,000	3,289	289
2171	TRAVEL	100	-	(100)
2190	COMMUNICATIONS	4,800	4,423	(377)
2200	UTILITIES	30,600	29,895	(705)
2230	EMPLOYEE RELATIONS	250	-	(250)
2260	MEMBERSHIPS - PROFESSIONAL	300	83	(217)
3311	OFFICE SUPPLIES	2,000	1,492	(508)
3313	SUBSCRIPTIONS	1,300	1,802	502
3316	OPERATING SUPPLIES	19,000	7,330	(11,670)
3331	VEHICLE SUPPLIES	18,000	17,153	(847)
3340	SMALL TOOLS	2,000	2,818	818
4050	RETIREMENT	65,355	100,263	34,908
4060	FICA	27,607	22,224	(5,383)
4070	EMPLOYEES' INSURANCE	107,000	108,292	1,292
4090	VACATION PAY EXPENSE	-	(7,198)	(7,198)
4100	SICK PAY EXPENSE	-	(1,313)	(1,313)
4110	NET OPEB EXPENSE	(269)	253	522
4520	LICENSES & PERMITS	400	78	(322)
4600	WORKERS' COMPENSATION	5,075	5,060	(15)
4610	PROPERTY & LIAB/INS & UNINSUR	34,618	34,338	(280)
4666	INVENTORY ADJUSTMENTS	25,000	10,347	(14,653)
9030	DEPRECIATION EXPENSE	24,123	23,286	(837)
	TOTALS	<u>\$ 749,788</u>	<u>\$ 733,451</u>	<u>\$ (16,337)</u>

DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 177,674	\$ 178,030	\$ 356
2151	PRINTING	200	132	(68)
2164	PROFESS. FEES - CONSULTING/ENG	5,000	-	(5,000)
2170	TRAINING	3,200	2,533	(667)
2172	CAR ALLOWANCE	9,235	8,460	(775)
2190	COMMUNICATIONS	500	466	(34)
2230	EMPLOYEE RELATIONS	240	60	(180)
2240	BUSINESS RELATIONS	150	156	6
2260	MEMBERSHIPS - PROFESSIONAL	1,365	785	(580)
2262	MEMBERSHIPS - CIVIC	17,500	15,520	(1,980)
3311	OFFICE SUPPLIES	5,700	5,263	(437)
3313	SUBSCRIPTIONS	120	120	-
4050	RETIREMENT	32,177	58,076	25,899
4060	FICA	13,592	13,618	26
4070	EMPLOYEES' INSURANCE	40,000	41,569	1,569
4090	VACATION PAY EXPENSE	-	221	221
4100	SICK PAY EXPENSE	-	56	56
4110	NET OPEB EXPENSE	(90)	84	174
4520	LICENSES & PERMITS	99	99	-
4600	WORKERS' COMPENSATION	144	71	(73)
4610	PROPERTY & LIAB/INS & UNINSUR	1,776	1,775	(1)
9030	DEPRECIATION EXPENSE	-	8,167	8,167
	TOTALS	<u>\$ 308,582</u>	<u>\$ 335,261</u>	<u>\$ 26,679</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,072,864	\$ 1,047,246	\$ (25,618)
1020	OVERTIME	6,000	5,067	(933)
2132	MAINTENANCE OF VEHICLES	3,680	1,910	(1,770)
2133	MAINTENANCE OF EQUIPMENT	3,000	2,019	(981)
2139	MAINTENANCE/SERVICE CONTRACTS	626,931	568,905	(58,026)
2140	POSTAGE	500	37	(463)
2151	PRINTING	111	111	-
2166	PROFESSIONAL FEES - OTHER	10,000	1,120	(8,880)
2170	TRAINING	48,875	46,599	(2,276)
2171	TRAVEL	600	904	304
2172	CAR ALLOWANCE	9,900	9,900	-
2190	COMMUNICATIONS	15,900	15,989	89
2230	EMPLOYEE RELATIONS	1,690	875	(815)
2260	MEMBERSHIPS - PROFESSIONAL	1,750	1,540	(210)
3311	OFFICE SUPPLIES	2,300	1,442	(858)
3313	SUBSCRIPTIONS	3,500	3,380	(120)
3316	OPERATING SUPPLIES	348,788	343,726	(5,062)
3331	VEHICLE SUPPLIES	1,400	1,604	204
3340	SMALL TOOLS	750	646	(104)
4050	RETIREMENT	186,460	334,919	148,459
4060	FICA	82,533	79,032	(3,501)
4070	EMPLOYEES' INSURANCE	278,000	284,884	6,884
4090	VACATION PAY EXPENSE	-	6,411	6,411
4100	SICK PAY EXPENSE	-	30,510	30,510
4110	NET OPEB EXPENSE	(763)	718	1,481
4600	WORKERS' COMPENSATION	1,296	1,283	(13)
4610	PROPERTY & LIAB/INS & UNINSUR	25,202	26,083	881
9030	DEPRECIATION EXPENSE	159,811	158,510	(1,301)
	TOTALS	<u>\$ 2,891,078</u>	<u>\$ 2,975,370</u>	<u>\$ 84,292</u>

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 237,790	\$ 250,614	\$ 12,824
1020	OVERTIME	7,500	10,785	3,285
2122	RENTALS	2,500	3,533	1,033
2131	MAINTENANCE OF STRUCTURES	54,000	18,383	(35,617)
2132	MAINTENANCE OF VEHICLES	2,000	852	(1,148)
2139	MAINTENANCE/SERVICE CONTRACTS	132,000	159,533	27,533
2140	POSTAGE	7,500	5,139	(2,361)
2151	PRINTING	120	-	(120)
2166	PROFESSIONAL FEES - OTHER	25,000	-	(25,000)
2170	TRAINING	4,000	3,848	(152)
2171	TRAVEL	200	176	(24)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	3,300	3,215	(85)
2200	UTILITIES	75,100	76,110	1,010
2230	EMPLOYEE RELATIONS	300	-	(300)
2250	COMMUNITY RELATIONS	100,000	49,969	(50,031)
2260	MEMBERSHIPS - PROFESSIONAL	500	329	(171)
3311	OFFICE SUPPLIES	2,500	2,689	189
3316	OPERATING SUPPLIES	6,500	6,676	176
3331	VEHICLE SUPPLIES	5,500	5,526	26
3340	SMALL TOOLS	1,250	951	(299)
4050	RETIREMENT	44,422	97,299	52,877
4060	FICA	18,765	23,000	4,235
4070	EMPLOYEES' INSURANCE	60,000	61,569	1,569
4090	VACATION PAY EXPENSE	-	(399)	(399)
4100	SICK PAY EXPENSE	-	1,679	1,679
4110	NET OPEB EXPENSE	(224)	211	435
4520	LICENSES & PERMITS	200	150	(50)
4600	WORKERS' COMPENSATION	3,900	3,860	(40)
4610	PROPERTY & LIAB/INS & UNINSUR	3,924	3,914	(10)
9030	DEPRECIATION EXPENSE	11,057	7,470	(3,587)
	TOTALS	<u>\$ 814,764</u>	<u>\$ 802,241</u>	<u>\$ (12,523)</u>

DEPT. 41 - COMMUNITY RELATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 69,743	\$ 70,169	\$ 426
2110	ADVERTISING	10,570	4,505	(6,065)
2151	PRINTING	23,074	13,587	(9,487)
2166	PROFESSIONAL FEES - OTHER	800	799	(1)
2170	TRAINING	2,300	2,306	6
2172	CAR ALLOWANCE	4,075	3,300	(775)
2190	COMMUNICATIONS	1,000	967	(33)
2230	EMPLOYEE RELATIONS	16,420	13,026	(3,394)
2240	BUSINESS RELATIONS	1,100	548	(552)
2250	COMMUNITY RELATIONS	25,000	27,792	2,792
2260	MEMBERSHIPS - PROFESSIONAL	300	363	63
2262	MEMBERSHIPS - CIVIC	900	630	(270)
3311	OFFICE SUPPLIES	2,000	1,529	(471)
3313	SUBSCRIPTIONS	120	120	-
3316	OPERATING SUPPLIES	12,500	6,226	(6,274)
4050	RETIREMENT	12,630	23,409	10,779
4060	FICA	5,335	5,267	(68)
4070	EMPLOYEES' INSURANCE	18,000	18,725	725
4090	VACATION PAY EXPENSE	-	1,208	1,208
4100	SICK PAY EXPENSE	-	2,819	2,819
4110	NET OPEB EXPENSE	(45)	42	87
4600	WORKERS' COMPENSATION	72	71	(1)
4610	PROPERTY & LIAB/INS & UNINSUR	780	779	(1)
	TOTALS	<u>\$ 206,674</u>	<u>\$ 198,187</u>	<u>\$ (8,487)</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,010,256	\$ 1,005,301	\$ (4,955)
1020	OVERTIME	6,000	2,775	(3,225)
2122	RENTALS	1,600	1,470	(130)
2133	MAINTENANCE OF EQUIPMENT	3,000	530	(2,470)
2139	MAINTENANCE/SERVICE CONTRACTS	93,100	119,870	26,770
2140	POSTAGE	200,000	180,332	(19,668)
2151	PRINTING	50,000	30,673	(19,327)
2165	TEMPORARY LABOR	12,000	11,483	(517)
2166	PROFESSIONAL FEES - OTHER	34,500	16,061	(18,439)
2170	TRAINING	25,000	16,833	(8,167)
2171	TRAVEL	200	88	(112)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	6,000	6,164	164
2230	EMPLOYEE RELATIONS	6,500	5,558	(942)
2260	MEMBERSHIPS - PROFESSIONAL	200	219	19
2262	MEMBERSHIPS - CIVIC	200	-	(200)
2290	BILLING HOUSING AUTHORITY	2,500	2,398	(102)
3311	OFFICE SUPPLIES	25,000	25,548	548
3313	SUBSCRIPTIONS	200	-	(200)
3316	OPERATING SUPPLIES	3,000	2,292	(708)
4020	CASH (OVER) SHORT	-	(201)	(201)
4050	RETIREMENT	165,763	294,945	129,182
4060	FICA	77,744	72,896	(4,848)
4070	EMPLOYEES' INSURANCE	365,000	377,912	12,912
4090	VACATION PAY EXPENSE	-	274	274
4100	SICK PAY EXPENSE	-	15,422	15,422
4110	NET OPEB EXPENSE	(1,167)	1,098	2,265
4600	WORKERS' COMPENSATION	1,980	1,960	(20)
4610	PROPERTY & LIAB/INS & UNINSUR	13,332	13,296	(36)
9030	DEPRECIATION EXPENSE	31,159	30,742	(417)
	TOTALS	<u>\$ 2,136,367</u>	<u>\$ 2,239,239</u>	<u>\$ 102,872</u>

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 250	\$ 111	\$ (139)
2131	MAINTENANCE OF STRUCTURES	10,000	5,211	(4,789)
2139	MAINTENANCE/SERVICE CONTRACTS	9,000	8,999	(1)
2190	COMMUNICATIONS	13,500	13,727	227
3316	OPERATING SUPPLIES	4,000	3,539	(461)
4509	OTHER TAXES	13,200	10,851	(2,349)
4520	LICENSES & PERMITS	85	75	(10)
4700	UTILITY BAD DEBT EXPENSE	7,000	1,790	(5,210)
9010	STORM EXPENSES	<u>1,000,000</u>	<u>-</u>	<u>(1,000,000)</u>
	TOTALS	<u>\$ 1,057,035</u>	<u>\$ 44,303</u>	<u>\$ (1,012,732)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 149,408	\$ 153,291	\$ 3,883
2140	POSTAGE	-	16	16
2151	PRINTING	20	20	-
2164	PROFESS. FEES - CONSULTING/ENG	85,050	33,791	(51,259)
2170	TRAINING	6,000	6,025	25
2171	TRAVEL	950	(114)	(1,064)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,000	971	(29)
2230	EMPLOYEE RELATIONS	3,500	3,205	(295)
2240	BUSINESS RELATIONS	100	101	1
2260	MEMBERSHIPS - PROFESSIONAL	40,816	40,816	-
2262	MEMBERSHIPS - CIVIC	850	915	65
3311	OFFICE SUPPLIES	600	63	(537)
3313	SUBSCRIPTIONS	300	-	(300)
4050	RETIREMENT	27,058	48,009	20,951
4060	FICA	11,430	10,422	(1,008)
4070	EMPLOYEES' INSURANCE	23,000	24,090	1,090
4090	VACATION PAY EXPENSE	-	1,469	1,469
4100	SICK PAY EXPENSE	-	4,004	4,004
4110	NET OPEB EXPENSE	(45)	42	87
4520	LICENSES & PERMITS	100	89	(11)
4600	WORKERS' COMPENSATION	396	392	(4)
4610	PROPERTY & LIAB/INS & UNINSUR	1,488	1,487	(1)
	TOTALS	<u>\$ 357,181</u>	<u>\$ 334,264</u>	<u>\$ (22,917)</u>

DEPT. 52 - POWER GENERATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
9050	EXTRAORDINARY EXPENSE	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ -</u>
	TOTALS	<u><u>\$ 176</u></u>	<u><u>\$ 176</u></u>	<u><u>\$ -</u></u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	<u>\$ 47,000,000</u>	<u>\$ 41,923,532</u>	<u>\$ (5,076,468)</u>
	TOTALS	<u><u>\$ 47,000,000</u></u>	<u><u>\$ 41,923,532</u></u>	<u><u>\$ (5,076,468)</u></u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 1,817,704	\$ 1,802,806	\$ (14,898)
1020	OVERTIME	185,000	190,286	5,286
2122	RENTALS	15,000	11,721	(3,279)
2132	MAINTENANCE OF VEHICLES	30,000	29,445	(555)
2133	MAINTENANCE OF EQUIPMENT	14,000	9,293	(4,707)
2139	MAINTENANCE/SERVICE CONTRACTS	580,000	486,303	(93,697)
2140	POSTAGE	600	584	(16)
2151	PRINTING	555	1,702	1,147
2166	PROFESSIONAL FEES - OTHER	20,000	2,239	(17,761)
2170	TRAINING	48,000	39,302	(8,698)
2171	TRAVEL	1,000	400	(600)
2190	COMMUNICATIONS	13,300	12,629	(671)
2200	UTILITIES	94,900	94,208	(692)
2230	EMPLOYEE RELATIONS	3,500	4,186	686
2260	MEMBERSHIPS - PROFESSIONAL	100	-	(100)
3311	OFFICE SUPPLIES	2,458	2,788	330
3313	SUBSCRIPTIONS	100	-	(100)
3316	OPERATING SUPPLIES	285,000	303,554	18,554
3331	VEHICLE SUPPLIES	80,000	26,798	(53,202)
3340	SMALL TOOLS	22,000	25,311	3,311
4050	RETIREMENT	362,690	638,968	276,278
4060	FICA	153,207	149,469	(3,738)
4070	EMPLOYEES' INSURANCE	330,000	357,213	27,213
4090	VACATION PAY EXPENSE	-	12,097	12,097
4100	SICK PAY EXPENSE	-	12,552	12,552
4110	NET OPEB EXPENSE	(1,122)	1,056	2,178
4520	LICENSES & PERMITS	200	138	(62)
4600	WORKERS' COMPENSATION	34,664	21,989	(12,675)
4610	PROPERTY & LIAB/INS & UNINSUR	122,379	199,513	77,134
4666	INVENTORY ADJUSTMENTS	-	133,096	133,096
9005	DUPLICATE CHARGES - CREDIT	(49,300)	(49,184)	116
9030	DEPRECIATION EXPENSE	4,055,122	4,026,096	(29,026)
	TOTALS	<u>\$ 8,221,057</u>	<u>\$ 8,546,558</u>	<u>\$ 325,501</u>

DEPT. 55 - ELECTRIC OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,015,894	\$ 1,045,173	\$ 29,279
1020	OVERTIME	92,000	95,505	3,505
2122	RENTALS	5,000	4,483	(517)
2132	MAINTENANCE OF VEHICLES	9,000	7,064	(1,936)
2133	MAINTENANCE OF EQUIPMENT	6,000	7,527	1,527
2139	MAINTENANCE/SERVICE CONTRACTS	1,000	193	(807)
2140	POSTAGE	100	197	97
2151	PRINTING	1,000	1,060	60
2166	PROFESSIONAL FEES - OTHER	100	242	142
2170	TRAINING	34,000	9,446	(24,554)
2171	TRAVEL	100	-	(100)
2172	CAR ALLOWANCE	8,460	6,625	(1,835)
2190	COMMUNICATIONS	11,500	12,481	981
2230	EMPLOYEE RELATIONS	585	868	283
2240	BUSINESS RELATIONS	100	-	(100)
2260	MEMBERSHIPS - PROFESSIONAL	100	-	(100)
3311	OFFICE SUPPLIES	2,000	1,344	(656)
3316	OPERATING SUPPLIES	30,000	24,041	(5,959)
3331	VEHICLE SUPPLIES	40,000	47,129	7,129
3340	SMALL TOOLS	2,000	3,762	1,762
4050	RETIREMENT	173,850	372,833	198,983
4060	FICA	84,754	99,744	14,990
4070	EMPLOYEES' INSURANCE	327,000	363,005	36,005
4090	VACATION PAY EXPENSE	-	(13,703)	(13,703)
4100	SICK PAY EXPENSE	-	(37,809)	(37,809)
4110	NET OPEB EXPENSE	(1,077)	1,013	2,090
4520	LICENSES & PERMITS	1,000	400	(600)
4600	WORKERS' COMPENSATION	22,562	22,486	(76)
4610	PROPERTY & LIAB/INS & UNINSUR	16,917	18,688	1,771
9030	DEPRECIATION EXPENSE	81,413	80,935	(478)
	TOTALS	<u>\$ 1,965,358</u>	<u>\$ 2,174,732</u>	<u>\$ 209,374</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 771,760	\$ 791,360	\$ 19,600
1020	OVERTIME	100	378	278
2132	MAINTENANCE OF VEHICLES	1,000	2,087	1,087
2139	MAINTENANCE/SERVICE CONTRACTS	500	501	1
2140	POSTAGE	50	22	(28)
2151	PRINTING	100	100	-
2164	PROFESS. FEES - CONSULTING/ENG	30,000	4,350	(25,650)
2170	TRAINING	29,900	19,528	(10,372)
2172	CAR ALLOWANCE	16,200	16,186	(14)
2190	COMMUNICATIONS	4,600	4,386	(214)
2230	EMPLOYEE RELATIONS	400	525	125
2240	BUSINESS RELATIONS	200	169	(31)
2260	MEMBERSHIPS - PROFESSIONAL	1,200	1,103	(97)
3311	OFFICE SUPPLIES	10,000	6,735	(3,265)
3313	SUBSCRIPTIONS	550	1,010	460
3316	OPERATING SUPPLIES	3,500	7,552	4,052
3331	VEHICLE SUPPLIES	4,000	4,850	850
3340	SMALL TOOLS	-	25	25
4050	RETIREMENT	130,402	236,743	106,341
4060	FICA	59,047	58,033	(1,014)
4070	EMPLOYEES' INSURANCE	189,000	206,206	17,206
4090	VACATION PAY EXPENSE	-	9,834	9,834
4100	SICK PAY EXPENSE	-	8,737	8,737
4110	NET OPEB EXPENSE	(584)	549	1,133
4520	LICENSES & PERMITS	300	227	(73)
4600	WORKERS' COMPENSATION	7,464	7,388	(76)
4610	PROPERTY & LIAB/INS & UNINSUR	10,020	10,008	(12)
9030	DEPRECIATION EXPENSE	16,082	14,234	(1,848)
	TOTALS	<u>\$ 1,285,791</u>	<u>\$ 1,412,826</u>	<u>\$ 127,035</u>

DEPT. 59 - ADMINISTRATIVE & GENERAL ADMINISTRATION - ELECTRIC

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 1,000	\$ 406	\$ (594)
2131	MAINTENANCE OF STRUCTURES	17,500	11,867	(5,633)
2133	MAINTENANCE OF EQUIPMENT	150	-	(150)
2139	MAINTENANCE/SERVICE CONTRACTS	197,000	204,696	7,696
2190	COMMUNICATIONS	10,200	10,444	244
3316	OPERATING SUPPLIES	10,000	10,475	475
4509	OTHER TAXES	6,605	6,593	(12)
4510	GROSS RECEIPTS TAX	1,582,500	1,589,989	7,489
4520	LICENSES & PERMITS	10,500	10,487	(13)
4531	CONTRIBUTIONS - CIVIC	207,747	221,608	13,861
4700	UTILITY BAD DEBT EXPENSE	103,100	28,984	(74,116)
5710	STORM EXPENSES	-	200,671	200,671
5721	INTEREST - BONDS	1,228,013	1,228,013	-
5723	INTEREST - DEPOSITS	26,000	27,636	1,636
5731	AMORTIZATION-BOND DISCOUNT	11,076	11,076	-
9000	CITY DISTRIBUTION	4,017,868	4,017,868	-
9030	DEPRECIATION EXPENSE	85,434	85,910	476
	TOTALS	<u>\$ 7,514,693</u>	<u>\$ 7,666,723</u>	<u>\$ 152,030</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 123,973	\$ 123,973	\$ -
2151	PRINTING	20	20	-
2164	PROFESS. FEES - CONSULTING/ENG	19,464	20,052	588
2170	TRAINING	2,500	1,138	(1,362)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,000	940	(60)
2240	BUSINESS RELATIONS	27	110	83
2260	MEMBERSHIPS - PROFESSIONAL	1,500	309	(1,191)
3311	OFFICE SUPPLIES	1,000	138	(862)
3313	SUBSCRIPTIONS	250	-	(250)
4050	RETIREMENT	22,452	40,726	18,274
4060	FICA	9,484	9,511	27
4070	EMPLOYEES' INSURANCE	21,000	22,978	1,978
4090	VACATION PAY EXPENSE	-	1,905	1,905
4100	SICK PAY EXPENSE	-	800	800
4110	NET OPEB EXPENSE	(45)	42	87
4600	WORKERS' COMPENSATION	72	71	(1)
4610	PROPERTY & LIAB/INS & UNINSUR	1,248	1,247	(1)
	TOTALS	<u>\$ 209,605</u>	<u>\$ 229,120</u>	<u>\$ 19,515</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,279,080	\$ 1,285,901	\$ 6,821
1020	OVERTIME	110,000	89,841	(20,159)
2122	RENTALS	3,714	2,034	(1,680)
2132	MAINTENANCE OF VEHICLES	20,000	35,099	15,099
2133	MAINTENANCE OF EQUIPMENT	50,000	14,966	(35,034)
2139	MAINTENANCE/SERVICE CONTRACTS	411,700	351,222	(60,478)
2140	POSTAGE	430	314	(116)
2151	PRINTING	2,929	2,655	(274)
2164	PROFESS. FEES - CONSULTING/ENG	30,000	33,650	3,650
2166	PROFESSIONAL FEES - OTHER	11,733	897	(10,836)
2170	TRAINING	15,000	5,165	(9,835)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	12,200	12,309	109
2200	UTILITIES	885,100	921,385	36,285
2230	EMPLOYEE RELATIONS	800	580	(220)
2260	MEMBERSHIPS - PROFESSIONAL	800	563	(237)
2262	MEMBERSHIPS - CIVIC	645	-	(645)
3311	OFFICE SUPPLIES	5,500	5,206	(294)
3313	SUBSCRIPTIONS	331	329	(2)
3316	OPERATING SUPPLIES	320,000	326,526	6,526
3320	CHEMICALS	1,000,000	939,917	(60,083)
3331	VEHICLE SUPPLIES	32,500	31,605	(895)
3340	SMALL TOOLS	5,500	3,630	(1,870)
3360	PURCHASES FOR RESALE	10,000	6,244	(3,756)
4050	RETIREMENT	232,776	412,786	180,010
4060	FICA	106,265	102,569	(3,696)
4070	EMPLOYEES' INSURANCE	356,000	366,218	10,218
4090	VACATION PAY EXPENSE	-	13,688	13,688
4100	SICK PAY EXPENSE	-	15,500	15,500
4110	NET OPEB EXPENSE	(1,122)	1,056	2,178
4520	LICENSES & PERMITS	20,000	15,218	(4,782)
4600	WORKERS' COMPENSATION	42,396	41,964	(432)
4610	PROPERTY & LIAB/INS & UNINSUR	114,402	113,515	(887)
9030	DEPRECIATION EXPENSE	2,028,290	2,881,069	852,779
	TOTALS	<u>\$ 7,112,129</u>	<u>\$ 8,038,781</u>	<u>\$ 926,652</u>

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,265,823	\$ 1,222,906	\$ (42,917)
1020	OVERTIME	90,000	61,072	(28,928)
2122	RENTALS	1,148	767	(381)
2131	MAINTENANCE OF STRUCTURES	-	4,838	4,838
2132	MAINTENANCE OF VEHICLES	30,000	33,667	3,667
2133	MAINTENANCE OF EQUIPMENT	15,250	4,849	(10,401)
2139	MAINTENANCE/SERVICE CONTRACTS	275,000	144,794	(130,206)
2140	POSTAGE	49	6	(43)
2151	PRINTING	1,657	816	(841)
2166	PROFESSIONAL FEES - OTHER	8,042	7,022	(1,020)
2170	TRAINING	17,274	14,355	(2,919)
2171	TRAVEL	248	88	(160)
2190	COMMUNICATIONS	15,400	14,871	(529)
2200	UTILITIES	22,200	23,109	909
2230	EMPLOYEE RELATIONS	1,250	1,504	254
2260	MEMBERSHIPS - PROFESSIONAL	517	676	159
3311	OFFICE SUPPLIES	5,743	5,654	(89)
3316	OPERATING SUPPLIES	191,017	210,321	19,304
3331	VEHICLE SUPPLIES	99,477	91,258	(8,219)
3340	SMALL TOOLS	40,000	21,510	(18,490)
4050	RETIREMENT	226,459	399,998	173,539
4060	FICA	103,720	97,172	(6,548)
4070	EMPLOYEES' INSURANCE	422,000	446,586	24,586
4090	VACATION PAY EXPENSE	-	(4,783)	(4,783)
4100	SICK PAY EXPENSE	-	3,857	3,857
4110	NET OPEB EXPENSE	(1,212)	1,140	2,352
4520	LICENSES & PERMITS	7,500	7,064	(436)
4600	WORKERS' COMPENSATION	41,165	40,277	(888)
4610	PROPERTY & LIAB/INS & UNINSUR	25,316	25,470	154
4666	INVENTORY ADJUSTMENTS	-	53,733	53,733
9030	DEPRECIATION EXPENSE	2,551,946	2,546,771	(5,175)
	TOTALS	<u>\$ 5,456,989</u>	<u>\$ 5,481,368</u>	<u>\$ 24,379</u>

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 695,529	\$ 671,183	\$ (24,346)
1020	OVERTIME	2,000	517	(1,483)
2132	MAINTENANCE OF VEHICLES	1,600	2,079	479
2139	MAINTENANCE/SERVICE CONTRACTS	553	501	(52)
2140	POSTAGE	100	-	(100)
2151	PRINTING	100	350	250
2166	PROFESSIONAL FEES - OTHER	1,000	719	(281)
2170	TRAINING	17,700	16,866	(834)
2171	TRAVEL	108	119	11
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	5,800	5,631	(169)
2200	UTILITIES	23,200	22,801	(399)
2230	EMPLOYEE RELATIONS	750	530	(220)
2260	MEMBERSHIPS - PROFESSIONAL	1,300	955	(345)
3311	OFFICE SUPPLIES	3,000	2,947	(53)
3316	OPERATING SUPPLIES	2,100	2,447	347
3331	VEHICLE SUPPLIES	11,000	7,299	(3,701)
3340	SMALL TOOLS	286	75	(211)
4050	RETIREMENT	126,323	219,384	93,061
4060	FICA	53,361	49,883	(3,478)
4070	EMPLOYEES' INSURANCE	181,000	186,048	5,048
4090	VACATION PAY EXPENSE	-	5,975	5,975
4100	SICK PAY EXPENSE	-	10,987	10,987
4110	NET OPEB EXPENSE	(584)	549	1,133
4520	LICENSES & PERMITS	1,000	300	(700)
4600	WORKERS' COMPENSATION	11,112	15,639	4,527
4610	PROPERTY & LIAB/INS & UNINSUR	10,452	11,361	909
9030	DEPRECIATION EXPENSE	23,118	22,501	(617)
	TOTALS	<u>\$ 1,187,388</u>	<u>\$ 1,273,126</u>	<u>\$ 85,738</u>

DEPT. 69 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WATER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 200	\$ 89	\$ (111)
2131	MAINTENANCE OF STRUCTURES	15,500	10,776	(4,724)
2139	MAINTENANCE/SERVICE CONTRACTS	100,000	118,450	18,450
2164	PROFESS. FEES - CONSULTING/ENG	-	26,729	26,729
2166	PROFESSIONAL FEES - OTHER	2,000	-	(2,000)
2190	COMMUNICATIONS	10,700	10,957	257
3316	OPERATING SUPPLIES	20,000	13,871	(6,129)
4509	OTHER TAXES	10,300	10,295	(5)
4520	LICENSES & PERMITS	-	75	75
4700	UTILITY BAD DEBT EXPENSE	18,800	5,189	(13,611)
5710	STORM EXPENSES	-	36,379	36,379
5721	INTEREST - BONDS	1,192,561	1,192,561	-
5723	INTEREST - DEPOSITS	6,000	6,599	599
5729	INTEREST - OTHER	-	583	583
5731	AMORTIZATION-BOND DISCOUNT	7,145	7,145	-
9000	CITY DISTRIBUTION	984,280	984,280	-
9030	DEPRECIATION EXPENSE	24,123	24,030	(93)
	TOTALS	<u>\$ 2,391,609</u>	<u>\$ 2,448,008</u>	<u>\$ 56,399</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 798,659	\$ 797,684	\$ (975)
1020	OVERTIME	11,500	18,439	6,939
2110	ADVERTISING	20,000	24,922	4,922
2122	RENTALS	1,172	-	(1,172)
2132	MAINTENANCE OF VEHICLES	11,000	10,883	(117)
2133	MAINTENANCE OF EQUIPMENT	5,000	4,899	(101)
2139	MAINTENANCE/SERVICE CONTRACTS	30,000	24,212	(5,788)
2140	POSTAGE	2,500	1,409	(1,091)
2151	PRINTING	6,500	4,955	(1,545)
2164	PROFESS. FEES - CONSULTING/ENG	1,000	-	(1,000)
2166	PROFESSIONAL FEES - OTHER	1,500	1,602	102
2170	TRAINING	15,000	4,964	(10,036)
2171	TRAVEL	1,624	1,058	(566)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	14,700	12,917	(1,783)
2200	UTILITIES	12,200	11,909	(291)
2230	EMPLOYEE RELATIONS	500	576	76
2260	MEMBERSHIPS - PROFESSIONAL	15,000	12,985	(2,015)
3311	OFFICE SUPPLIES	3,184	2,313	(871)
3316	OPERATING SUPPLIES	110,000	105,573	(4,427)
3331	VEHICLE SUPPLIES	25,000	32,476	7,476
3340	SMALL TOOLS	20,000	15,899	(4,101)
4050	RETIREMENT	139,983	219,829	79,846
4060	FICA	61,977	51,407	(10,570)
4070	EMPLOYEES' INSURANCE	224,000	240,688	16,688
4090	VACATION PAY EXPENSE	-	(4,495)	(4,495)
4100	SICK PAY EXPENSE	-	3,473	3,473
4110	NET OPEB EXPENSE	(673)	633	1,306
4520	LICENSES & PERMITS	8,000	11,982	3,982
4600	WORKERS' COMPENSATION	25,786	16,831	(8,955)
4610	PROPERTY & LIAB/INS & UNINSUR	14,333	14,089	(244)
4666	INVENTORY ADJUSTMENTS	-	10,658	10,658
9030	DEPRECIATION EXPENSE	301,530	377,354	75,824
	TOTALS	<u>\$ 1,886,135</u>	<u>\$ 2,037,284</u>	<u>\$ 151,149</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 2,000,000	\$ 1,788,170	\$ (211,830)
	TOTALS	<u>\$ 2,000,000</u>	<u>\$ 1,788,170</u>	<u>\$ (211,830)</u>

DEPT. 79 - ADMINISTRATIVE & GENERAL ADMINISTRATION - GAS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 100.00	\$ 74	\$ (26)
2131	MAINTENANCE OF STRUCTURES	2,500	1,672	(828)
2139	MAINTENANCE/SERVICE CONTRACTS	13,500	19,556	6,056
2190	COMMUNICATIONS	2,500	2,558	58
3316	OPERATING SUPPLIES	2,500	1,904	(596)
4509	OTHER TAXES	722	722	-
4510	GROSS RECEIPTS TAX	77,000	91,205	14,205
4520	LICENSES & PERMITS	10,000	9,259	(741)
4700	UTILITY BAD DEBT EXPENSE	2,300	364	(1,936)
5710	STORM EXPENSES	-	110	110
5721	INTEREST - BONDS	74,479	74,480	1
5723	INTEREST - DEPOSITS	2,000	2,062	62
5731	AMORTIZATION-BOND DISCOUNT	890	890	-
9000	CITY DISTRIBUTION	254,731	254,731	-
9030	DEPRECIATION EXPENSE	15,077	15,150	73
	TOTALS	<u>\$ 458,299</u>	<u>\$ 474,737</u>	<u>\$ 16,438</u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2019	FINAL BUDGET FY 2019	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 781,411	750,269	\$ (31,142)
1020	OVERTIME	35,000	19,535	(15,465)
2110	ADVERTISING	250	-	(250)
2122	RENTALS	12,000	10,220	(1,780)
2132	MAINTENANCE OF VEHICLES	6,100	8,828	2,728
2133	MAINTENANCE OF EQUIPMENT	13,000	15,051	2,051
2139	MAINTENANCE/SERVICE CONTRACTS	464,000	472,265	8,265
2140	POSTAGE	100	66	(34)
2151	PRINTING	100	130	30
2165	TEMPORARY LABOR	2,550	-	(2,550)
2166	PROFESSIONAL FEES - OTHER	1,000	(71)	(1,071)
2170	TRAINING	7,750	2,343	(5,407)
2171	TRAVEL	-	406	406
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	8,900	9,356	456
2200	UTILITIES	433,400	448,896	15,496
2230	EMPLOYEE RELATIONS	800	540	(260)
2240	BUSINESS RELATIONS	572	512	(60)
2260	MEMBERSHIPS - PROFESSIONAL	300	220	(80)
3311	OFFICE SUPPLIES	4,590	4,349	(241)
3316	OPERATING SUPPLIES	75,000	59,860	(15,140)
3320	CHEMICALS	100,000	101,575	1,575
3331	VEHICLE SUPPLIES	12,000	11,901	(99)
3340	SMALL TOOLS	3,250	3,042	(208)
4050	RETIREMENT	138,058	257,800	119,742
4060	FICA	62,455	63,773	1,318
4070	EMPLOYEES' INSURANCE	216,000	223,993	7,993
4090	VACATION PAY EXPENSE	-	(5,112)	(5,112)
4100	SICK PAY EXPENSE	-	9,884	9,884
4110	NET OPEB EXPENSE	(673)	676	1,349
4520	LICENSES & PERMITS	1,000	1,974	974
4600	WORKERS' COMPENSATION	21,896	16,723	(5,173)
4610	PROPERTY & LIAB/INS & UNINSUR	41,421	40,813	(608)
9030	DEPRECIATION EXPENSE	1,231,246	1,280,445	49,199
	TOTALS	<u>\$ 3,679,356</u>	<u>\$ 3,816,142</u>	<u>\$ 136,786</u>

DEPT. 84 - WASTEWATER COLLECTION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 936,093	949,158	\$ 13,065
1020	OVERTIME	45,000	67,867	22,867
2122	RENTALS	24,146	24,817	671
2132	MAINTENANCE OF VEHICLES	40,000	48,881	8,881
2133	MAINTENANCE OF EQUIPMENT	49,207	21,195	(28,012)
2139	MAINTENANCE/SERVICE CONTRACTS	340,000	236,805	(103,195)
2151	PRINTING	100	77	(23)
2166	PROFESSIONAL FEES - OTHER	1,873	1,269	(604)
2170	TRAINING	7,500	6,611	(889)
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	10,600	9,995	(605)
2200	UTILITIES	213,900	217,766	3,866
2230	EMPLOYEE RELATIONS	800	817	17
3311	OFFICE SUPPLIES	2,800	2,630	(170)
3316	OPERATING SUPPLIES	161,000	152,878	(8,122)
3320	CHEMICALS	28,000	14,791	(13,209)
3331	VEHICLE SUPPLIES	75,000	84,330	9,330
3340	SMALL TOOLS	5,000	6,285	1,285
4050	RETIREMENT	175,634	284,193	108,559
4060	FICA	75,054	65,900	(9,154)
4070	EMPLOYEES' INSURANCE	228,000	242,693	14,693
4090	VACATION PAY EXPENSE	-	1,699	1,699
4100	SICK PAY EXPENSE	-	9,960	9,960
4110	NET OPEB EXPENSE	(898)	845	1,743
4520	LICENSES & PERMITS	6,928	6,995	67
4600	WORKERS' COMPENSATION	21,539	21,906	367
4610	PROPERTY & LIAB/INS & UNINSUR	33,544	34,003	459
4666	INVENTORY ADJUSTMENTS	-	2,388	2,388
9030	DEPRECIATION EXPENSE	2,262,478	2,280,407	17,929
	TOTALS	<u>\$ 4,749,178</u>	<u>\$ 4,803,041</u>	<u>\$ 53,863</u>

DEPT. 89 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WASTEWATER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
2122	RENTALS	\$ 100	\$ 106	\$ 6
2131	MAINTENANCE OF STRUCTURES	7,500	7,106	(394)
2139	MAINTENANCE/SERVICE CONTRACTS	69,000	67,735	(1,265)
2164	PROFESS. FEES - CONSULTING/ENG	2,000	-	(2,000)
2190	COMMUNICATIONS	6,300	6,311	11
3316	OPERATING SUPPLIES	4,000	1,999	(2,001)
4509	OTHER TAXES	8,018	8,018	-
4700	UTILITY BAD DEBT EXPENSE	17,600	4,657	(12,943)
5721	INTEREST - BONDS	484,115	484,115	-
5723	INTEREST - DEPOSITS	5,000	4,950	(50)
5731	AMORTIZATION-BOND DISCOUNT	3,600	3,600	-
5710	STORM EXPENSES	-	27,089	27,089
9000	CITY DISTRIBUTION	839,996	839,996	-
9030	DEPRECIATION EXPENSE	17,087	17,068	(19)
	TOTALS	<u>\$ 1,464,316</u>	<u>\$ 1,472,750</u>	<u>\$ 8,434</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
1010	SALARIES & WAGES	\$ 176,348	\$ 141,147	\$ (35,201)
1020	OVERTIME	1,000	-	(1,000)
2110	ADVERTISING	2,100	1,033	(1,067)
2132	MAINTENANCE OF VEHICLES	500	25	(475)
2139	MAINTENANCE/SERVICE CONTRACTS	50,000	8,358	(41,642)
2140	POSTAGE	1,400	-	(1,400)
2151	PRINTING	1,000	60	(940)
2164	PROFESS. FEES - CONSULTING/ENG	-	41,470	41,470
2166	PROFESSIONAL FEES - OTHER	1,000	279	(721)
2170	TRAINING	7,907	2,498	(5,409)
2171	TRAVEL	400	528	128
2172	CAR ALLOWANCE	4,075	2,585	(1,490)
2190	COMMUNICATIONS	2,200	2,033	(167)
2200	UTILITIES	48	48	-
2230	EMPLOYEE RELATIONS	40	-	(40)
2240	BUSINESS RELATIONS	1,000	100	(900)
2260	MEMBERSHIPS - PROFESSIONAL	5,000	5,000	-
3311	OFFICE SUPPLIES	1,124	466	(658)
3313	SUBSCRIPTIONS	25	8	(17)
3316	OPERATING SUPPLIES	1,990	2,475	485
3331	VEHICLE SUPPLIES	1,000	540	(460)
3360	PURCHASES FOR RESALE	123,000	77,567	(45,433)
4050	RETIREMENT	32,118	39,883	7,765
4060	FICA	13,567	9,144	(4,423)
4070	EMPLOYEES' INSURANCE	49,000	39,768	(9,232)
4090	VACATION PAY EXPENSE	-	(567)	(567)
4110	NET OPEB EXPENSE	(135)	169	304
4520	LICENSES & PERMITS	988	600	(388)
4600	WORKERS' COMPENSATION	228	226	(2)
4610	PROPERTY & LIAB/INS & UNINSUR	1,968	1,967	(1)
4666	INVENTORY ADJUSTMENTS	-	15,052	15,052
4700	UTILITY BAD DEBT EXPENSE	1,200	-	(1,200)
9030	DEPRECIATION EXPENSE	62,317	61,254	(1,063)
	TOTALS	<u>\$ 542,408</u>	<u>\$ 453,716</u>	<u>\$ (88,692)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2019</u>	<u>FINAL BUDGET FY 2019</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
4700	UTILITY BAD DEBT EXPENSE	\$ -	50	\$ 50.00
9000	CITY DISTRIBUTION	<u>28,199</u>	<u>28,199</u>	<u>-</u>
	TOTALS	<u>\$ 28,199</u>	<u>\$ 28,249</u>	<u>\$ 50</u>