

FORT PIERCE UTILITIES AUTHORITY

Fort Pierce, Florida



FINAL BUDGET AMENDMENT

FISCAL YEAR 2021

RESOLUTION NO. UA 2022-03

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021.

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 2021 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 44 pages.

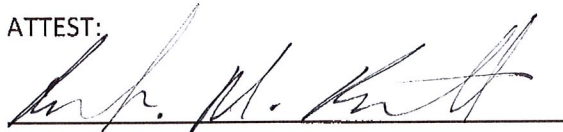
SECTION II: Attached hereto and incorporated herein by reference is the 44 page schedule referred to above.

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, 2021.

This Resolution is adopted this 15th day of March, 2022.

ATTEST:


Secretary

(FPUA Seal)

FORT PIERCE UTILITIES AUTHORITY

BY: 
Chairman

APPROVED AS TO FORM & CORRECTNESS:

BY: 
Fort Pierce Utilities Authority Attorney



Memorandum

To: Javier Cisneros, P.E., Director of Utilities

From: Barbara A. Mika, CGFO, Director of Financial Services

Date: March 11, 2022

Subject: **Resolution No. UA 2022-03, Final Budget Amendment for FY 2021**

RECOMMENDATION:

Adopt Resolution No. UA 2022-03, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2021.

The Final Budget Amendment reflects revenues in the amount of \$113,610,753, a decrease of \$2,241,906 (2.0%) as compared to the Amended FY 2021 Budget, which was approved by the Board on August 3, 2021. As well, the Final Budget Amendment reflects expenses in the amount of \$105,258,824 (budget basis), a decrease of \$8,105,401 (7.0%) from the Amended FY 2021 Budget figure of \$113,364,225. 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 2021 in the amount of \$9,997,998 as compared to the \$545,622 increase projected in the Amended FY 2021 Budget.



Memorandum

Unit Sales and Revenues

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

| | Amended Budget | Actual | Increase (Decrease) | Percent |
|-------------------|-------------------|-----------|------------------------|---------|
| Electric (MWh) | 556,800 | 576,927 | 20,127 | 3.61% |
| Water (*) | 2,909,327 | 2,968,059 | 58,732 | 2.02% |
| Wastewater (*) | 1,717,466 | 1,721,475 | 4,009 | 0.23% |
| Natural Gas (ccf) | 4,466,000 | 4,938,897 | 472,897 | 10.59% |

* Thousands of Gallons

Expenses

Overall lower than projected budgetary expenses, in the amount of \$105,258,824 (7.0%), was the result of lower than projected purchased power and gas costs in the amount of \$3,434,368. Other cost savings experienced from budget were:

- Lower costs amounting to \$2,029,076 associated with employees retirement
- Savings in contracted services not utilized during the budget year including maintenance and service contracts, training costs, and professional fees totaling \$810,042.
- Planned use of contingency budgets of \$1,000,000 which did not take place also added to the budgetary savings.

Summary

Fiscal Year 2021 was another year of maintaining effective cost controls and improving efficiency at FPUA, while continuing to respond to customer needs and providing quality service.

ALTERNATIVES (IF ANY):

None

ATTACHMENTS:

Resolution No. UA 2022-03

**FORT PIERCE UTILITIES AUTHORITY
FY 2021 FINAL BUDGET AMENDMENT
SUMMARY**

| | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|--|---------------------------------------|-------------------------------------|---|
| REVENUES | | | |
| ELECTRIC | \$ 63,480,800 | \$ 65,463,963 | \$ 1,983,163 |
| WATER | 22,152,700 | 22,487,863 | 335,163 |
| NATURAL GAS | 5,072,500 | 5,513,241 | 440,741 |
| WASTEWATER | 17,141,980 | 17,386,130 | 244,150 |
| MOEC | 452,385 | 396,225 | (56,160) |
| FPUAnet | 985,700 | 395,716 | (589,984) |
| TCEC | <u>2,082,782</u> | <u>1,967,615</u> | <u>(115,167)</u> |
| TOTAL REVENUES | \$ 111,368,847 | \$ 113,610,753 | \$ 2,241,906 |
| EXPENSES PER THE FINANCIAL STATEMENTS | | | |
| ELECTRIC | \$ 68,627,139 | \$ 63,986,859 | \$ (4,640,280) |
| WATER | 19,804,893 | 18,566,881 | (1,238,012) |
| NATURAL GAS | 5,108,336 | 4,958,396 | (149,940) |
| WASTEWATER | 13,929,282 | 13,012,001 | (917,281) |
| MOEC | 452,385 | 396,225 | (56,160) |
| FPUAnet | 818,408 | 724,778 | (93,630) |
| TCEC | <u>2,082,782</u> | <u>1,967,615</u> | <u>(115,167)</u> |
| TOTAL EXPENSES | \$ 110,823,225 | \$ 103,612,755 | \$ (7,210,470) |
| INCREASE (DECREASE) IN NET POSITION | | | |
| ELECTRIC | \$ (5,146,339) | \$ 1,477,104 | \$ 6,623,443 |
| WATER | 2,347,807 | 3,920,982 | 1,573,175 |
| NATURAL GAS | (35,836) | 554,845 | 590,681 |
| WASTEWATER | 3,212,698 | 4,374,129 | 1,161,431 |
| MOEC | - | - | - |
| FPUAnet | 167,292 | (329,062) | (496,354) |
| TCEC | <u>-</u> | <u>-</u> | <u>-</u> |
| CHANGE IN NET POSITION | <u>\$ 545,622</u> | <u>\$ 9,997,998</u> | <u>\$ 9,452,376</u> |

**ALLOCATION DISTRIBUTION
FY 2021**

| | DEPARTMENT | CAPITAL | ELECTRIC | WATER | GAS | WASTEWATER | FPUAnet | OTHER | TOTAL |
|----|--------------------------------------|--------------|---------------|---------------|--------------|---------------|------------|--------------|----------------|
| 01 | MOEC | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 395,990 | 395,990 |
| 02 | TCEC | - | - | - | - | - | - | 1,967,615 | 1,967,615 |
| 10 | BOARD | 4,954 | 38,966 | 28,622 | 5,577 | 21,120 | 85 | - | 99,324 |
| 11 | DIRECTOR OF UTILITIES | 15,610 | 120,522 | 88,531 | 17,251 | 65,325 | 263 | - | 307,502 |
| 12 | ATTORNEY | 6,515 | 52,469 | 38,540 | 7,510 | 28,439 | 115 | - | 133,588 |
| 15 | HUMAN RESOURCES | 52,387 | 113,785 | 108,368 | 27,083 | 75,868 | 7,211 | - | 384,702 |
| 14 | REGULATORY AFFAIRS | 53 | 124,093 | 118,187 | 29,539 | 82,741 | 7,865 | - | 362,478 |
| 18 | SAFETY | 11,232 | 53,302 | 50,764 | 12,687 | 35,540 | 3,378 | - | 166,903 |
| 21 | FINANCE | 83,343 | 599,920 | 440,678 | 85,869 | 325,169 | 1,307 | - | 1,536,286 |
| 22 | MATERIALS MANAGEMENT | 430,400 | 80,756 | 57,460 | 45,495 | 17,265 | 785 | - | 632,161 |
| 31 | UTILITY SUPPORT SERVICES | 14,117 | 93,927 | 89,456 | 22,357 | 62,628 | 5,948 | - | 288,433 |
| 32 | INFORMATION TECHNOLOGY SERVICES | 133,052 | 995,199 | 947,822 | 236,883 | 663,563 | 63,072 | - | 3,039,591 |
| 35 | FACILITIES | 39,194 | 298,552 | 225,335 | 52,554 | 167,546 | - | - | 783,181 |
| 39 | ADMINISTRATIVE & GENERAL | - | - | - | - | - | - | 235 | 235 |
| 41 | COMMUNITY RELATIONS | 9,366 | 71,765 | 52,716 | 10,272 | 38,898 | 156 | - | 183,173 |
| 43 | CUSTOMER SERVICE | - | 866,833 | 636,729 | 124,075 | 469,833 | 1,890 | - | 2,099,360 |
| 49 | ADMINISTRATIVE & GENERAL | 2,273 | 36,040 | 34,324 | 8,578 | 24,030 | 2,284 | - | 107,529 |
| 51 | DIRECTOR OF ELECTRIC & GAS SYSTEMS | 10,867 | 267,371 | - | - | - | - | - | 278,238 |
| 53 | RESALE | - | 41,320,086 | - | - | - | - | - | 41,320,086 |
| 54 | DISTRIBUTION | 496,963 | 7,819,196 | - | - | - | - | - | 8,316,159 |
| 55 | ELECTRIC OPERATIONS | - | 2,125,817 | - | - | - | - | - | 2,125,817 |
| 56 | ELECTRIC & GAS ENGINEERING | 694 | 1,163,443 | - | - | - | - | - | 1,164,137 |
| 59 | ADMINISTRATIVE & GENERAL | - | 7,744,817 | - | - | - | - | - | 7,744,817 |
| 61 | DIRECTOR OF WATER/WASTEWATER SYSTEMS | 1,457 | - | 127,555 | - | 85,037 | - | - | 214,049 |
| 62 | WATER RESOURCES | - | - | 7,240,432 | - | - | - | - | 7,240,432 |
| 64 | WATER DISTRIBUTION | 127,024 | - | 5,233,290 | - | - | - | - | 5,360,314 |
| 66 | WATER/WASTEWATER ENGINEERING | 47,742 | - | 620,247 | - | 413,497 | - | - | 1,081,486 |
| 69 | ADMINISTRATIVE & GENERAL | - | - | 2,427,825 | - | - | - | - | 2,427,825 |
| 74 | GAS OPERATIONS | 89,419 | - | - | 1,817,524 | - | - | - | 1,906,943 |
| 75 | NATURAL GAS PURCHASES FOR RESALE | - | - | - | 1,970,546 | - | - | - | 1,970,546 |
| 79 | ADMINISTRATIVE & GENERAL | - | - | - | 484,596 | - | - | - | 484,596 |
| 82 | WATER RECLAMATION | 2,648 | - | - | - | 3,720,547 | - | - | 3,723,195 |
| 84 | WASTEWATER COLLECTION | 47,343 | - | - | - | 5,219,195 | - | - | 5,266,538 |
| 89 | ADMINISTRATIVE & GENERAL | - | - | - | - | 1,495,760 | - | - | 1,495,760 |
| 93 | FPUAnet COMMUNICATIONS | 19,416 | - | - | - | - | 529,251 | - | 548,667 |
| 95 | FPUAnet PURCHASES FOR RESALE | - | - | - | - | - | 78,191 | - | 78,191 |
| 99 | ADMINISTRATIVE & GENERAL | - | - | - | - | - | 22,977 | - | 22,977 |
| | TOTALS | \$ 1,646,069 | \$ 63,986,859 | \$ 18,566,881 | \$ 4,958,396 | \$ 13,012,001 | \$ 724,778 | \$ 2,363,840 | \$ 105,258,824 |

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

| OBJECT CODE | ACTUAL FY 2019 | ACTUAL FY 2020 | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 |
|------------------------------------|-------------------|-------------------|------------------------------|----------------------------|
| <u>PERSONNEL SERVICES</u> | | | | |
| 1010 SALARIES & WAGES | \$ 15,369,222 | \$ 16,162,871 | \$ 16,365,921 | \$ 16,070,336 |
| 1020 OVERTIME | 907,492 | 921,944 | 1,159,100 | 1,178,324 |
| <i>PERSONNEL SERVICES TOTAL</i> | <u>16,276,714</u> | <u>17,084,815</u> | <u>17,525,021</u> | <u>17,248,660</u> |
| <u>EMPLOYEE BENEFITS</u> | | | | |
| 4050 RETIREMENT | 4,921,247 | 3,693,768 | 2,669,006 | 639,930 |
| 4060 FICA | 1,196,984 | 1,245,242 | 1,331,914 | 1,258,107 |
| 4070 EMPLOYEES' INSURANCE | 4,274,678 | 4,056,748 | 4,300,001 | 4,445,484 |
| 4090 VACATION PAY EXPENSE | 61,139 | 168,778 | - | (9,296) |
| 4100 SICK PAY EXPENSE | 134,361 | (198,225) | - | 25,799 |
| 4110 NET OPEB EXPENSE | 11,823 | 6,611 | 11,823 | 4,232 |
| 4600 WORKERS' COMPENSATION | 236,912 | 218,090 | 215,000 | 192,371 |
| 4640 UNEMPLOYMENT CLAIMS | - | 5,232 | 10,000 | 789 |
| <i>EMPLOYEE BENEFITS TOTAL</i> | <u>10,837,144</u> | <u>9,196,244</u> | <u>8,537,744</u> | <u>6,557,416</u> |
| <u>CONTRACTUAL SERVICES</u> | | | | |
| 2110 ADVERTISING | 46,605 | 70,591 | 77,809 | 62,611 |
| 2122 RENTALS | 61,970 | 66,534 | 85,991 | 75,679 |
| 2131 MAINTENANCE OF STRUCTURES | 63,569 | 53,806 | 101,430 | 77,196 |
| 2132 MAINTENANCE OF VEHICLES | 191,317 | 140,614 | 178,163 | 227,804 |
| 2133 MAINTENANCE OF EQUIPMENT | 83,342 | 105,451 | 159,102 | 234,328 |
| 2139 MAINTENANCE/SERVICE CONTRACTS | 3,049,060 | 3,403,150 | 3,864,251 | 3,482,146 |
| 2140 POSTAGE | 188,584 | 205,620 | 216,523 | 201,011 |
| 2151 PRINTING | 58,723 | 57,492 | 84,145 | 60,170 |
| 2161 PROFESSIONAL FEES - AUDIT | 41,620 | 47,880 | 48,480 | 49,470 |
| 2164 PROFESSIONAL FEES - CONS/ENG | 191,956 | 143,492 | 488,605 | 322,850 |
| 2165 TEMPORARY LABOR | 18,434 | 11,687 | 19,986 | 18,399 |
| 2166 PROFESSIONAL FEES - OTHER | 70,630 | 45,840 | 176,635 | 55,939 |
| 2170 TRAINING | 252,668 | 241,250 | 331,917 | 190,431 |
| 2171 TRAVEL | 4,845 | 6,278 | 15,998 | 2,541 |
| 2172 CAR ALLOWANCE | 140,236 | 145,716 | 146,299 | 146,244 |
| 2190 COMMUNICATIONS | 180,889 | 185,710 | 218,800 | 220,129 |
| 2200 UTILITIES | 1,855,321 | 1,877,858 | 2,273,664 | 2,057,872 |
| 2230 EMPLOYEE RELATIONS | 49,317 | 31,588 | 54,253 | 42,206 |
| 2240 BUSINESS RELATIONS | 2,651 | 944 | 4,677 | 584 |
| 2250 COMMUNITY RELATIONS | 77,761 | 43,020 | 198,340 | 51,290 |
| 2260 MEMBERSHIPS - PROFESSIONAL | 68,753 | 76,369 | 82,185 | 72,775 |
| 2262 MEMBERSHIPS - CIVIC | 18,713 | 23,755 | 32,226 | 24,370 |
| 2290 BILLING - HOUSING AUTHORITY | 2,398 | 2,457 | 2,480 | 2,473 |
| <i>CONTRACTUAL SERVICES TOTAL</i> | <u>6,719,362</u> | <u>6,987,102</u> | <u>8,861,959</u> | <u>7,678,518</u> |
| <u>PURCHASES FOR RESALE</u> | | | | |
| 3360 PURCHASES FOR RESALE | 43,795,513 | 41,924,744 | 46,828,000 | 43,368,618 |
| <i>PURCHASES FOR RESALE TOTAL</i> | <u>43,795,513</u> | <u>41,924,744</u> | <u>46,828,000</u> | <u>43,368,618</u> |

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

| OBJECT CODE | ACTUAL FY 2019 | ACTUAL FY 2020 | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 |
|-------------------------------------|-----------------------|-----------------------|------------------------------|----------------------------|
| <u>COMMODITIES</u> | | | | |
| 3311 OFFICE SUPPLIES | 87,249 | 76,728 | 99,760 | 97,640 |
| 3313 SUBSCRIPTIONS | 12,734 | 14,666 | 22,979 | 24,615 |
| 3316 OPERATING SUPPLIES | 1,674,428 | 1,843,861 | 1,803,041 | 1,751,146 |
| 3320 CHEMICALS | 1,056,283 | 1,064,631 | 1,242,640 | 1,091,302 |
| 3331 VEHICLE SUPPLIES | 365,528 | 304,126 | 385,729 | 370,162 |
| 3340 SMALL TOOLS | 83,954 | 70,783 | 110,391 | 92,219 |
| COMMODITIES TOTAL | 3,280,176 | 3,374,795 | 3,664,540 | 3,427,084 |
| <u>FIXED & SUNDRY</u> | | | | |
| 4010 COST OF GOODS SOLD | 64,561 | 44,207 | 39,200 | 34,413 |
| 4015 SALES DISCOUNTS | 5,695 | 4,283 | 4,900 | 2,037 |
| 4020 CASH (OVER) SHORT | 5 | (231) | 118 | (2,302) |
| 4080 EMPLOYEE SUGGESTIONS & AWARDS | 6,186 | 9,675 | 11,270 | 9,513 |
| 4509 OTHER TAXES | 36,479 | 38,601 | 38,623 | 38,623 |
| 4510 GROSS RECEIPTS TAX | 1,681,194 | 1,567,391 | 1,709,500 | 1,664,719 |
| 4520 LICENSES & PERMITS | 65,654 | 45,012 | 67,875 | 55,050 |
| 4531 CIVIC CONTRIBUTIONS | 221,608 | 292,575 | 310,086 | 245,359 |
| 4610 PROPERTY & LIAB./INS & UNINSUR | 573,093 | 644,590 | 701,601 | 798,021 |
| 4666 INVENTORY ADJUSTMENTS | 226,475 | 812 | 60,150 | 21,452 |
| 4700 UTILITY BAD DEBT EXPENSE | 41,034 | 223,582 | 400,000 | 413,956 |
| 5730 BANK CHARGES | 342,880 | 384,458 | 503,000 | 477,558 |
| 9005 DUPLICATE CHARGES | (49,184) | (51,389) | (49,700) | (54,002) |
| FIXED & SUNDRY TOTAL | 3,215,680 | 3,203,566 | 3,796,623 | 3,704,397 |
| <u>INTEREST EXPENSES</u> | | | | |
| 5721 INTEREST - BONDS | 2,979,169 | 2,737,045 | 2,483,399 | 2,483,398 |
| 5723 INTEREST - DEPOSITS | 41,247 | 65,773 | 72,468 | 80,042 |
| 5729 INTEREST OTHER | 583 | - | 600 | - |
| 5731 AMORTIZATION OF BOND DISCOUNT | 22,711 | 22,075 | 21,426 | 21,425 |
| INTEREST EXPENSES TOTAL | 3,043,710 | 2,824,893 | 2,577,893 | 2,584,865 |
| <u>MISCELLANEOUS</u> | | | | |
| 5710 STORM EXPENSES | 264,249 | 24,817 | - | 83,311 |
| 9000 CITY DISTRIBUTION | 6,125,454 | 6,276,267 | 6,342,445 | 6,342,445 |
| 9010 CONTINGENCY | - | - | 1,000,000 | - |
| 9030 DEPRECIATION | 13,958,501 | 13,383,902 | 14,230,000 | 14,263,510 |
| 9050 EXTRAORDINARY EXPENSE | 176 | - | - | - |
| MISCELLANEOUS TOTAL | 20,348,380 | 19,684,986 | 21,572,445 | 20,689,266 |
| GRAND TOTAL | \$ 107,516,679 | \$ 104,281,145 | \$ 113,364,225 | \$ 105,258,824 |

ELECTRIC REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|---------------------------------|---------------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| <i>SALES OF ELECTRICITY:</i> | | | |
| <i>RESIDENTIAL SALES:</i> | | | |
| INSIDE CITY | \$ 25,095,600 | \$ 25,042,399 | \$ (53,201) |
| OUTSIDE CITY | 6,126,200 | 6,118,544 | (7,656) |
| <i>GENERAL SERVICE:</i> | | | |
| INSIDE CITY | 29,702,100 | 30,142,633 | 440,533 |
| OUTSIDE CITY | 5,356,200 | 5,408,874 | 52,674 |
| <i>POWER COST ADJUSTMENT:</i> | | | |
| RESIDENTIAL | (2,841,300) | (2,075,851) | 765,449 |
| GENERAL SERVICE | (3,204,000) | (2,547,395) | 656,605 |
| UNBILLED SERVICE REVENUE | - | 244,400 | 244,400 |
| <i>RENTAL LIGHTS:</i> | | | |
| RESIDENTIAL | 73,600 | 72,923 | (677) |
| GENERAL SERVICE | 1,095,700 | 1,093,297 | (2,403) |
| STREET & TRAFFIC SIGNALS | 515,100 | 514,708 | (392) |
| <i>TOTAL</i> | 61,919,200 | 64,014,532 | 2,095,332 |
| <i>OTHER OPERATING REVENUES:</i> | | | |
| MISCELLANEOUS SERVICE REVENUE | 767,200 | 813,338 | 46,138 |
| <i>TOTAL OPERATING REVENUES</i> | 62,686,400 | 64,827,870 | 2,141,470 |
| <u>NON-OPERATING REVENUES</u> | | | |
| INVESTMENT INCOME | 283,200 | 120,478 | (162,722) |
| GRANT REVENUE | - | 15,874 | 15,874 |
| REVENUE FOR CITY BILLING | 77,300 | 77,295 | (5) |
| MISCELLANEOUS INCOME | 94,000 | 93,174 | (826) |
| <i>TOTAL NON-OPERATING REVENUES</i> | 454,500 | 306,821 | (147,679) |
| <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i> | 63,140,900 | 65,134,691 | 1,993,791 |
| <u>CAPITAL CONTRIBUTIONS</u> | | | |
| CONTRIBUTED CAPITAL - CASH | 245,600 | 245,259 | (341) |
| CONTRIBUTED CAPITAL - NONCASH | 94,300 | 84,013 | (10,287) |
| <i>TOTAL CAPITAL CONTRIBUTIONS</i> | 339,900 | 329,272 | (10,628) |
| <u>TOTAL REVENUES</u> | <u>\$ 63,480,800</u> | <u>\$ 65,463,963</u> | <u>\$ 1,983,163</u> |

NATURAL GAS REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|------------------------------|----------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| <i>SALES OF GAS:</i> | | | |
| <i>RESIDENTIAL SALES:</i> | | | |
| INSIDE CITY | \$ 1,089,000 | \$ 1,093,894 | \$ 4,894 |
| OUTSIDE CITY | 184,100 | 185,123 | 1,023 |
| <i>GENERAL SERVICE:</i> | | | |
| INSIDE CITY | 2,330,500 | 2,435,954 | 105,454 |
| OUTSIDE CITY | 638,200 | 673,868 | 35,668 |
| <i>CONTRACT SALES</i> | | | |
| COMMERCIAL | 225,400 | 241,625 | 16,225 |
| INDUSTRIAL | 174,300 | 167,992 | (6,308) |
| <i>HEAT ONLY:</i> | | | |
| RESIDENTIAL | 6,500 | 6,373 | (127) |
| GENERAL SERVICE | 2,300 | 2,328 | 28 |
| <i>PURCHASED GAS ADJUSTMENT:</i> | | | |
| RESIDENTIAL | (108,600) | (41,924) | 66,676 |
| GENERAL SERVICE | 355,700 | 378,310 | 22,610 |
| COMPRESSED NATURAL GAS | 18,700 | 19,368 | 668 |
| UNBILLED SERVICE REVENUE | - | 58,500 | 58,500 |
| TOTAL | 4,916,100 | 5,221,411 | 305,311 |
| <i>OTHER OPERATING REVENUES:</i> | | | |
| MISCELLANEOUS SERVICE REVENUE | 39,400 | 39,812 | 412 |
| TOTAL OPERATING REVENUES | 4,955,500 | 5,261,223 | 305,723 |
| <u>NON-OPERATING REVENUES</u> | | | |
| INVESTMENT INCOME | 13,600 | 8,991 | (4,609) |
| GRANT REVENUE | - | 6,451 | 6,451 |
| REVENUE FOR CITY BILLING | 11,100 | 11,064 | (36) |
| GAS PIPING & APPLIANCE SALES | 175,400 | 173,664 | (1,736) |
| GAS PIPING & APPLIANCE COSTS | (114,200) | (127,378) | (13,178) |
| MISCELLANEOUS INCOME | 100 | 10 | (90) |
| TOTAL NON-OPERATING REVENUES | 86,000 | 72,802 | (13,198) |
| REVENUES BEFORE CAPITAL CONTRIBUTIONS | 5,041,500 | 5,334,025 | 292,525 |
| <u>CONTRIBUTED CAPITAL - CASH</u> | 31,000 | 179,216 | 148,216 |
| TOTAL REVENUES | \$ 5,072,500 | \$ 5,513,241 | \$ 440,741 |

WATER REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|------------------------------|----------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| <i>SALES OF WATER:</i> | | | |
| <i>RESIDENTIAL SALES:</i> | | | |
| INSIDE CITY | \$ 5,397,800 | \$ 5,631,350 | \$ 233,550 |
| OUTSIDE CITY | 2,185,800 | 2,207,831 | 22,031 |
| <i>GENERAL SERVICE:</i> | | | |
| INSIDE CITY | 5,924,500 | 6,145,423 | 220,923 |
| OUTSIDE CITY | 3,202,200 | 3,205,899 | 3,699 |
| UNBILLED SERVICE REVENUE | - | 75,200 | 75,200 |
| SALES FOR RESALE | 2,387,900 | 2,185,553 | (202,347) |
| FIRE PROTECTION | 172,600 | 177,377 | 4,777 |
| TOTAL | 19,270,800 | 19,628,633 | 357,833 |
| <i>OTHER OPERATING REVENUES:</i> | | | |
| MISCELLANEOUS SERVICE REVENUE | 123,100 | 193,108 | 70,008 |
| TOTAL OPERATING REVENUES | 19,393,900 | 19,821,741 | 427,841 |
| <u>NON-OPERATING REVENUES</u> | | | |
| INVESTMENT INCOME | 42,300 | 28,873 | (13,427) |
| GRANT REVENUE | - | 23,201 | 23,201 |
| REVENUE FOR CITY BILLING | 56,800 | 56,778 | (22) |
| MISCELLANEOUS INCOME | 2,600 | 7,560 | 4,960 |
| TOTAL NON-OPERATING REVENUES | 101,700 | 116,412 | 14,712 |
| REVENUES BEFORE CAPITAL CONTRIBUTIONS | 19,495,600 | 19,938,153 | 442,553 |
| <u>CAPITAL CONTRIBUTIONS</u> | | | |
| CAPITAL IMPROVEMENT CHARGES | 1,019,800 | 1,062,827 | 43,027 |
| CONTRIBUTED CAPITAL - CASH | 669,700 | 496,012 | (173,688) |
| CONTRIBUTED CAPITAL - NONCASH | 967,600 | 990,871 | 23,271 |
| TOTAL CAPITAL CONTRIBUTIONS | 2,657,100 | 2,549,710 | (107,390) |
| TOTAL REVENUES | \$ 22,152,700 | \$ 22,487,863 | \$ 335,163 |

WASTEWATER REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|------------------------------|----------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| <i>WASTEWATER CHARGES:</i> | | | |
| <i>RESIDENTIAL:</i> | | | |
| INSIDE CITY | \$ 5,321,100 | \$ 5,462,105 | \$ 141,005 |
| OUTSIDE CITY | 650,500 | 675,248 | 24,748 |
| <i>GENERAL SERVICE:</i> | | | |
| INSIDE CITY | 5,817,200 | 5,820,182 | 2,982 |
| OUTSIDE CITY | 1,090,700 | 1,104,315 | 13,615 |
| REVENUE FROM ST. LUCIE COUNTY | 1,102,600 | 944,911 | (157,689) |
| UNBILLED SERVICE REVENUE | - | 52,100 | 52,100 |
| TOTAL | 13,982,100 | 14,058,861 | 76,761 |
| <i>OTHER OPERATING REVENUES:</i> | | | |
| OTHER WASTEWATER REVENUES | 177,500 | 196,316 | 18,816 |
| TOTAL OPERATING REVENUES | 14,159,600 | 14,255,177 | 95,577 |
| <u>NON-OPERATING REVENUES</u> | | | |
| INVESTMENT INCOME | 32,300 | 22,069 | (10,231) |
| GRANT REVENUE | 183,380 | 26,487 | (156,893) |
| REVENUE FOR CITY BILLING | 41,800 | 41,895 | 95 |
| MISCELLANEOUS INCOME | 1,100 | 829 | (271) |
| TOTAL NON-OPERATING REVENUES | 258,580 | 91,280 | (167,300) |
| REVENUES BEFORE CAPITAL CONTRIBUTIONS | 14,418,180 | 14,346,457 | (71,723) |
| <u>CAPITAL CONTRIBUTIONS</u> | | | |
| CAPITAL IMPROVEMENT CHARGES | 1,189,400 | 1,201,140 | 11,740 |
| CAPITAL IMPROVEMENT CHARGES-MWRF | - | 133,460 | 133,460 |
| CONTRIBUTED CAPITAL - CASH | - | 61,797 | 61,797 |
| CONTRIBUTED CAPITAL - NONCASH | 1,534,400 | 1,643,276 | 108,876 |
| TOTAL CAPITAL CONTRIBUTIONS | 2,723,800 | 3,039,673 | 315,873 |
| TOTAL REVENUES | \$ 17,141,980 | \$ 17,386,130 | \$ 244,150 |

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|------------------------------|----------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| FPUA CONTRIBUTION | \$ 310,085 | \$ 245,359 | \$ (64,726) |
| GIFT SHOP SALES | 55,000 | 75,980 | 20,980 |
| BOAT TOURS | 10,000 | 7,993 | (2,007) |
| DONATIONS | 1,500 | 3,078 | 1,578 |
| ADMISSIONS | 10,000 | 10,203 | 203 |
| TEACHING INCOME & CAMPS | 25,000 | 22,296 | (2,704) |
| MEMBERSHIPS | 500 | 230 | (270) |
| FUND RAISING INCOME | <u>1,000</u> | <u>542</u> | <u>(458)</u> |
| <i>TOTAL OPERATING REVENUES</i> | 413,085 | 365,681 | (47,404) |
| <u>NON-OPERATING REVENUES</u> | | | |
| GRANTS | 25,000 | 25,274 | 274 |
| GAIN (LOSS) ON DISPOSITION OF PROPERTY | <u>5,000</u> | <u>5,270</u> | <u>270</u> |
| <i>TOTAL NON-OPERATING REVENUES</i> | 30,000 | 30,544 | 544 |
| <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i> | 443,085 | 396,225 | (46,860) |
| <u>CONTRIBUTED CAPITAL - NONCASH</u> | <u>9,300</u> | <u>-</u> | <u>(9,300)</u> |
| <u>TOTAL REVENUES</u> | <u>\$ 452,385</u> | <u>\$ 396,225</u> | <u>\$ (56,160)</u> |

FPUAnet COMMUNICATIONS REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--|------------------------------|----------------------------|--------------------------------------|
| <u>OPERATING REVENUES</u> | | | |
| DEDICATED INTERNET ACCESS | \$ 185,000 | \$ 189,233 | \$ 4,233 |
| FIBER BANDWIDTH CONNECTIONS | 125,000 | 125,341 | 341 |
| DARK FIBER TRANSMISSION | 45,000 | 45,695 | 695 |
| WIRELESS BROADBAND INTERNET ACCESS | 20,000 | 17,305 | (2,695) |
| WIRELESS BANDWIDTH CONNECTIONS | 5,000 | 3,502 | (1,498) |
| OTHER OPERATING REVENUES | <u>2,500</u> | <u>1,819</u> | <u>(681)</u> |
| <i>TOTAL OPERATING REVENUES</i> | 382,500 | 382,895 | 395 |
| <u>NON-OPERATING REVENUES</u> | | | |
| GRANT REVENUE | - | 6 | 6 |
| REVENUES FOR CITY BILLING | <u>200</u> | <u>168</u> | <u>(32)</u> |
| <i>TOTAL NON-OPERATING REVENUES</i> | <u>200</u> | <u>174</u> | <u>(26)</u> |
| <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i> | 382,700 | 383,069 | 369 |
| <u>CONTRIBUTED CAPITAL - CASH</u> | <u>603,000</u> | <u>12,647</u> | <u>(590,353)</u> |
| <u>TOTAL REVENUES</u> | <u>\$ 985,700</u> | <u>\$ 395,716</u> | <u>\$ (589,984)</u> |

TREASURE COAST ENERGY CENTER REVENUES

| | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|--------------------------------------|------------------------------|----------------------------|--------------------------------------|
| <u>NON-OPERATING REVENUES</u> | | | |
| FMPA O&M CONTRACT INCOME | <u>\$ 2,082,782</u> | <u>\$ 1,967,615</u> | <u>\$ (115,167)</u> |
| <i>TOTAL NON-OPERATING REVENUES</i> | <u>2,082,782</u> | <u>1,967,615</u> | <u>(115,167)</u> |
| <u>TOTAL REVENUES</u> | <u>\$ 2,082,782</u> | <u>\$ 1,967,615</u> | <u>\$ (115,167)</u> |



DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 173,864 | \$ 180,989 | \$ 7,125 |
| 1020 | OVERTIME | 1,000 | 596 | (404) |
| 2110 | ADVERTISING | 10,290 | 9,365 | (925) |
| 2131 | MAINTENANCE OF STRUCTURES | 2,450 | 1,891 | (559) |
| 2132 | MAINTENANCE OF VEHICLES | 294 | - | (294) |
| 2133 | MAINTENANCE OF EQUIPMENT | 686 | 279 | (407) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 40,866 | 37,162 | (3,704) |
| 2140 | POSTAGE | 490 | 554 | 64 |
| 2151 | PRINTING | 980 | 366 | (614) |
| 2166 | PROFESSIONAL FEES - OTHER | 4,900 | 429 | (4,471) |
| 2170 | TRAINING | 6,125 | 5,587 | (538) |
| 2172 | CAR ALLOWANCE | 3,300 | 3,300 | - |
| 2190 | COMMUNICATIONS | 3,600 | 3,736 | 136 |
| 2200 | UTILITIES | 9,385 | 8,128 | (1,257) |
| 2230 | EMPLOYEE/VOLUNTEER RELATIONS | 4,459 | 3,912 | (547) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 573 | 535 | (38) |
| 2262 | MEMBERSHIPS - CIVIC | 201 | 205 | 4 |
| 3311 | OFFICE SUPPLIES | 1,470 | 935 | (535) |
| 3316 | OPERATING SUPPLIES | 33,170 | 13,656 | (19,514) |
| 3331 | VEHICLE SUPPLIES | 147 | 98 | (49) |
| 4010 | COST OF GOODS SOLD | 39,200 | 34,413 | (4,787) |
| 4015 | SALES DISCOUNTS | 4,900 | 2,037 | (2,863) |
| 4020 | CASH (OVER) SHORT | 118 | (7) | (125) |
| 4050 | RETIREMENT | 28,783 | 7,105 | (21,678) |
| 4060 | FICA | 13,377 | 13,335 | (42) |
| 4070 | EMPLOYEES' INSURANCE | 41,818 | 48,284 | 6,466 |
| 4090 | VACATION PAY EXPENSE | - | (7,542) | (7,542) |
| 4100 | SICK PAY EXPENSE | - | 2,931 | 2,931 |
| 4110 | NET OPEB EXPENSE | 167 | 59 | (108) |
| 4520 | LICENSES & PERMITS | 436 | 29 | (407) |
| 4600 | WORKERS' COMPENSATION | 831 | 709 | (122) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 8,230 | 8,591 | 361 |
| 4666 | INVENTORY ADJUSTMENTS | 150 | 418 | 268 |
| 5730 | BANK CHARGES | 3,000 | 680 | (2,320) |
| 9030 | DEPRECIATION EXPENSE | 12,890 | 13,225 | 335 |
| | TOTALS | <u>\$ 452,150</u> | <u>\$ 395,990</u> | <u>\$ (56,160)</u> |

DEPT. 39 - MANATEE OBSERVATION & EDUCATION CENTER ADMINISTRATION

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------|---------------------------------------|-------------------------------------|---|
| 9000 | CITY DISTRIBUTION | \$ 235 | \$ 235 | \$ - |
| | TOTALS | <u>\$ 235</u> | <u>\$ 235</u> | <u>\$ -</u> |

DEPT. 02 - TREASURE COAST ENERGY CENTER

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 1,195,737 | \$ 1,245,865 | \$ 50,128 |
| 1020 | OVERTIME | 280,000 | 293,366 | 13,366 |
| 2170 | TRAINING | 735 | - | (735) |
| 2172 | CAR ALLOWANCE | 10,320 | 10,320 | - |
| 3316 | OPERATING SUPPLIES | 1,029 | 976 | (53) |
| 4050 | RETIREMENT | 209,007 | 48,146 | (160,861) |
| 4060 | FICA | 112,894 | 110,180 | (2,714) |
| 4070 | EMPLOYEES' INSURANCE | 234,361 | 219,313 | (15,048) |
| 4090 | VACATION PAY EXPENSE | - | 2,624 | 2,624 |
| 4100 | SICK PAY EXPENSE | - | 468 | 468 |
| 4110 | NET OPEB EXPENSE | 624 | 222 | (402) |
| 4600 | WORKERS' COMPENSATION | 12,584 | 10,635 | (1,949) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 25,491 | 25,500 | 9 |
| | | <u>\$ 2,082,782</u> | <u>\$ 1,967,615</u> | <u>\$ (115,167)</u> |

DEPT. 10 - BOARD

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 18,075 | \$ 17,797 | \$ (278) |
| 2151 | PRINTING | 20 | 20 | - |
| 2170 | TRAINING | 9,800 | - | (9,800) |
| 2171 | TRAVEL | 3,920 | - | (3,920) |
| 2172 | CAR ALLOWANCE | 9,700 | 9,993 | 293 |
| 2240 | BUSINESS RELATIONS | 490 | 65 | (425) |
| 2262 | MEMBERSHIPS - CIVIC | 1,666 | 1,600 | (66) |
| 3311 | OFFICE SUPPLIES | 147 | 110 | (37) |
| 4060 | FICA | 1,383 | 2,050 | 667 |
| 4070 | EMPLOYEES' INSURANCE | 64,651 | 67,246 | 2,595 |
| 4600 | WORKERS' COMPENSATION | 253 | 214 | (39) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 222 | 229 | 7 |
| | TOTALS | <u>\$ 110,327</u> | <u>\$ 99,324</u> | <u>\$ (11,003)</u> |

DEPT. 11 - DIRECTOR OF UTILITIES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 253,478 | \$ 260,099 | \$ 6,621 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 1,323 | 2,072 | 749 |
| 2140 | POSTAGE | 39 | - | (39) |
| 2151 | PRINTING | 201 | - | (201) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 2,450 | - | (2,450) |
| 2170 | TRAINING | 3,831 | 1,302 | (2,529) |
| 2171 | TRAVEL | 6,174 | 573 | (5,601) |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 700 | 544 | (156) |
| 2230 | EMPLOYEE RELATIONS | 9,212 | 10,173 | 961 |
| 2240 | BUSINESS RELATIONS | 1,470 | 259 | (1,211) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 980 | 137 | (843) |
| 2262 | MEMBERSHIPS - CIVIC | 980 | - | (980) |
| 3311 | OFFICE SUPPLIES | 2,450 | 2,271 | (179) |
| 3313 | SUBSCRIPTIONS | 157 | - | (157) |
| 4050 | RETIREMENT | 41,722 | 9,776 | (31,946) |
| 4060 | FICA | 19,391 | 17,490 | (1,901) |
| 4070 | EMPLOYEES' INSURANCE | 22,665 | 22,786 | 121 |
| 4090 | VACATION PAY EXPENSE | - | (6,062) | (6,062) |
| 4100 | SICK PAY EXPENSE | - | (22,825) | (22,825) |
| 4110 | NET OPEB EXPENSE | 83 | 30 | (53) |
| 4520 | LICENSES & PERMITS | 89 | 89 | - |
| 4600 | WORKERS' COMPENSATION | 348 | 301 | (47) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 3,236 | 3,327 | 91 |
| | TOTALS | <u>\$ 376,139</u> | <u>\$ 307,502</u> | <u>\$ (68,637)</u> |

DEPT. 12 - ATTORNEY

| CODE | DESCRIPTION | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|------|---------------------------|------------------------------|----------------------------|--------------------------------------|
| 1010 | SALARIES & WAGES | \$ 114,386 | \$ 114,357 | \$ (29) |
| 2166 | PROFESSIONAL FEES - OTHER | 14,700 | - | (14,700) |
| 2170 | TRAINING | 2,646 | - | (2,646) |
| 2171 | TRAVEL | 196 | - | (196) |
| 4070 | EMPLOYEES' INSURANCE | 18,459 | 19,137 | 678 |
| 4600 | WORKERS' COMPENSATION | 108 | 94 | (14) |
| | TOTALS | <u>\$ 150,495</u> | <u>\$ 133,588</u> | <u>\$ (16,907)</u> |

DEPT. 14 - REGULATORY AFFAIRS

| CODE | DESCRIPTION | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|------|---------------------------------|------------------------------|----------------------------|--------------------------------------|
| 1010 | SALARIES & WAGES | \$ 248,818 | \$ 224,231 | \$ (24,587) |
| 2110 | ADVERTISING | 4,214.00 | 1,963.00 | (2,251) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 1,764.00 | - | (1,764) |
| 2140 | POSTAGE | 196.00 | - | (196) |
| 2151 | PRINTING | 196.00 | - | (196) |
| 2164 | PROFESSIONAL FEES - CONSULT/ENG | 4,900.00 | 3,681.00 | (1,219) |
| 2166 | PROFESSIONAL FEES - OTHER | 9,800.00 | 8,985.00 | (815) |
| 2170 | TRAINING | 1,470.00 | 1,240.00 | (230) |
| 2171 | TRAVEL | 294.00 | - | (294) |
| 2172 | CAR ALLOWANCE | 5,160.00 | 5,160.00 | - |
| 2230 | EMPLOYEE RELATIONS | 78.00 | 623.00 | 545 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 1,323.00 | 1,170.00 | (153) |
| 3311 | OFFICE SUPPLIES | 8,357.00 | 6,797.00 | (1,560) |
| 3313 | SUBSCRIPTIONS | 245.00 | - | (245) |
| 4050 | RETIREMENT | 40,955.00 | 9,214.00 | (31,741) |
| 4060 | FICA | 19,035.00 | 16,729.00 | (2,306) |
| 4070 | EMPLOYEES' INSURANCE | 54,294.00 | 56,101.00 | 1,807 |
| 4090 | VACATION PAY EXPENSE | - | 10,432.00 | 10,432 |
| 4100 | SICK PAY EXPENSE | - | 11,515.00 | 11,515 |
| 4520 | LICENSES & PERMITS | 980.00 | 308.00 | (672) |
| 4110 | NET OPEB EXPENSE | 208.00 | 59.00 | (149) |
| 4600 | WORKERS' COMPENSATION | 5,152.00 | 171.00 | (4,981) |
| 4610 | PROPERTY & LIAB/INS & UNINSURED | 28,983.00 | 4,099.00 | (24,884) |
| | TOTALS | <u>\$ 436,422</u> | <u>\$ 362,478</u> | <u>\$ (73,944)</u> |

DEPT. 15 - HUMAN RESOURCES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 205,901 | \$ 206,499 | \$ 598 |
| 1020 | OVERTIME | 100 | - | (100) |
| 2110 | ADVERTISING | 1,960 | 590 | (1,370) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 15,680 | 18,953 | 3,273 |
| 2140 | POSTAGE | 147 | - | (147) |
| 2151 | PRINTING | 196 | - | (196) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 19,600 | 19,500 | (100) |
| 2166 | PROFESSIONAL FEES - OTHER | 19,600 | 3,083 | (16,517) |
| 2170 | TRAINING | 39,200 | 18,640 | (20,560) |
| 2171 | TRAVEL | 98 | - | (98) |
| 2172 | CAR ALLOWANCE | 3,300 | 3,300 | - |
| 2190 | COMMUNICATIONS | 900 | 888 | (12) |
| 2230 | EMPLOYEE RELATIONS | 1,960 | 1,617 | (343) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 980 | 348 | (632) |
| 3311 | OFFICE SUPPLIES | 4,900 | 3,439 | (1,461) |
| 3313 | SUBSCRIPTIONS | 1,960 | 1,798 | (162) |
| 4050 | RETIREMENT | 23,559 | 5,945 | (17,614) |
| 4060 | FICA | 15,759 | 14,441 | (1,318) |
| 4070 | EMPLOYEES' INSURANCE | 60,936 | 63,077 | 2,141 |
| 4080 | EMPLOYEE SUGGESTIONS & AWARDS | 8,820 | 8,570 | (250) |
| 4090 | VACATION PAY EXPENSE | - | 7,174 | 7,174 |
| 4100 | SICK PAY EXPENSE | - | 2,960 | 2,960 |
| 4110 | NET OPEB EXPENSE | 125 | 44 | (81) |
| 4600 | WORKERS' COMPENSATION | 152 | 128 | (24) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 3,609 | 3,708 | 99 |
| | TOTALS | <u>\$ 429,442</u> | <u>\$ 384,702</u> | <u>\$ (44,740)</u> |

DEPT. 18 - SAFETY

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 86,437 | \$ 85,814 | \$ (623) |
| 2132 | MAINTENANCE OF VEHICLES | 118 | 817 | 699 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 6,370 | 3,720 | (2,650) |
| 2140 | POSTAGE | 98 | 13 | (85) |
| 2151 | PRINTING | 735 | 573 | (162) |
| 2166 | PROFESSIONAL FEES - OTHER | 5,390 | 2,175 | (3,215) |
| 2170 | TRAINING | 19,600 | 11,777 | (7,823) |
| 2171 | TRAVEL | 49 | - | (49) |
| 2190 | COMMUNICATIONS | 1,300 | 1,225 | (75) |
| 2230 | EMPLOYEE RELATIONS | 4,900 | 148 | (4,752) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 343 | - | (343) |
| 3311 | OFFICE SUPPLIES | 1,470 | 1,738 | 268 |
| 3316 | OPERATING SUPPLIES | 44,100 | 29,439 | (14,661) |
| 3331 | VEHICLE SUPPLIES | 1,323 | 1,003 | (320) |
| 4050 | RETIREMENT | 14,228 | 2,750 | (11,478) |
| 4060 | FICA | 6,612 | 6,590 | (22) |
| 4070 | EMPLOYEES' INSURANCE | 10,621 | 11,009 | 388 |
| 4080 | EMPLOYEE SUGGESTIONS & AWARDS | 2,450 | 943 | (1,507) |
| 4090 | VACATION PAY EXPENSE | - | 809 | 809 |
| 4110 | NET OPEB EXPENSE | - | 15 | 15 |
| 4600 | WORKERS' COMPENSATION | 298 | 259 | (39) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 1,647 | 1,718 | 71 |
| 9030 | DEPRECIATION EXPENSE | 4,420 | 4,368 | (52) |
| | TOTALS | <u>\$ 212,509</u> | <u>\$ 166,903</u> | <u>\$ (45,606)</u> |

DEPT. 21 - FINANCE

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 655,657 | \$ 655,701 | \$ 44 |
| 1020 | OVERTIME | 1,000 | - | (1,000) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 368 | 243 | (125) |
| 2140 | POSTAGE | 49 | - | (49) |
| 2151 | PRINTING | 49 | 40 | (9) |
| 2161 | PROFESSIONAL FEES - AUDIT | 48,480 | 49,470 | 990 |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 19,600 | 12,751 | (6,849) |
| 2166 | PROFESSIONAL FEES - OTHER | 53,900 | 21,400 | (32,500) |
| 2170 | TRAINING | 10,780 | 10,943 | 163 |
| 2171 | TRAVEL | 49 | 181 | 132 |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 1,800 | 1,716 | (84) |
| 2230 | EMPLOYEE RELATIONS | 647 | 520 | (127) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 784 | 625 | (159) |
| 3311 | OFFICE SUPPLIES | 8,624 | 8,162 | (462) |
| 3313 | SUBSCRIPTIONS | 686 | 574 | (112) |
| 4020 | CASH (OVER) SHORT | - | (2,390) | (2,390) |
| 4050 | RETIREMENT | 103,610 | 25,393 | (78,217) |
| 4060 | FICA | 50,234 | 46,755 | (3,479) |
| 4070 | EMPLOYEES' INSURANCE | 185,170 | 195,766 | 10,596 |
| 4090 | VACATION PAY EXPENSE | - | 1,391 | 1,391 |
| 4100 | SICK PAY EXPENSE | - | 14,068 | 14,068 |
| 4110 | NET OPEB EXPENSE | 458 | 163 | (295) |
| 4520 | LICENSES & PERMITS | 98 | - | (98) |
| 4600 | WORKERS' COMPENSATION | 558 | 414 | (144) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 13,885 | 10,362 | (3,523) |
| 4640 | UNEMPLOYMENT CLAIMS | 9,273 | - | (9,273) |
| 5730 | BANK CHARGES | 500,000 | 476,878 | (23,122) |
| | TOTALS | <u><u>\$ 1,670,919</u></u> | <u><u>\$ 1,536,286</u></u> | <u><u>\$ (134,633)</u></u> |

DEPT. 22 - MATERIALS MANAGEMENT

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 378,184 | \$ 356,081 | \$ (22,103) |
| 1020 | OVERTIME | 7,500 | 5,912 | (1,588) |
| 2122 | RENTALS | 2,401 | 1,757 | (644) |
| 2132 | MAINTENANCE OF VEHICLES | 7,105 | 6,638 | (467) |
| 2133 | MAINTENANCE OF EQUIPMENT | 4,029 | 3,652 | (377) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 9,800 | 7,319 | (2,481) |
| 2140 | POSTAGE | 147 | - | (147) |
| 2151 | PRINTING | 245 | 194 | (51) |
| 2170 | TRAINING | 2,831 | 850 | (1,981) |
| 2171 | TRAVEL | 98 | - | (98) |
| 2190 | COMMUNICATIONS | 5,300 | 5,072 | (228) |
| 2200 | UTILITIES | 31,748 | 39,308 | 7,560 |
| 2230 | EMPLOYEE RELATIONS | 245 | 126 | (119) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 98 | - | (98) |
| 3311 | OFFICE SUPPLIES | 1,960 | 1,167 | (793) |
| 3313 | SUBSCRIPTIONS | 3,054 | 3,452 | 398 |
| 3316 | OPERATING SUPPLIES | 15,680 | 14,755 | (925) |
| 3331 | VEHICLE SUPPLIES | 17,640 | 12,001 | (5,639) |
| 3340 | SMALL TOOLS | 9,800 | 10,200 | 400 |
| 4050 | RETIREMENT | 55,456 | 11,297 | (44,159) |
| 4060 | FICA | 29,505 | 22,535 | (6,970) |
| 4070 | EMPLOYEES' INSURANCE | 115,403 | 108,251 | (7,152) |
| 4090 | VACATION PAY EXPENSE | - | (5,768) | (5,768) |
| 4100 | SICK PAY EXPENSE | - | 642 | 642 |
| 4110 | NET OPEB EXPENSE | 291 | 104 | (187) |
| 4520 | LICENSES & PERMITS | 392 | 96 | (296) |
| 4600 | WORKERS' COMPENSATION | 4,245 | 4,300 | 55 |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 19,499 | 18,001 | (1,498) |
| 4666 | INVENTORY ADJUSTMENTS | 10,000 | (15,077) | (25,077) |
| 9030 | DEPRECIATION EXPENSE | 19,510 | 19,296 | (214) |
| | TOTALS | <u>\$ 752,166</u> | <u>\$ 632,161</u> | <u>\$ (120,005)</u> |

DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|---------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 185,428 | \$ 177,952 | \$ (7,476) |
| 2164 | PROFESSIONAL FEES - CONSULT/ENG | 24,500 | - | (24,500) |
| 2170 | TRAINING | 980 | 749 | (231) |
| 2171 | TRAVEL | 147 | - | (147) |
| 2172 | CAR ALLOWANCE | 8,093 | 8,093 | - |
| 2190 | COMMUNICATIONS | 700 | 543 | (157) |
| 2230 | EMPLOYEE RELATIONS | 49 | - | (49) |
| 2240 | BUSINESS RELATIONS | 98 | 92 | (6) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 980 | 930 | (50) |
| 2262 | MEMBERSHIPS - CIVIC | 26,950 | 20,400 | (6,550) |
| 3311 | OFFICE SUPPLIES | 490 | 198 | (292) |
| 3313 | SUBSCRIPTIONS | 118 | 120 | 2 |
| 4050 | RETIREMENT | 30,521 | 7,275 | (23,246) |
| 4060 | FICA | 14,185 | 13,574 | (611) |
| 4070 | EMPLOYEES' INSURANCE | 35,011 | 36,149 | 1,138 |
| 4090 | VACATION PAY EXPENSE | - | (1,800) | (1,800) |
| 4100 | SICK PAY EXPENSE | - | (327) | (327) |
| 4110 | NET OPEB EXPENSE | 83 | 30 | (53) |
| 4520 | LICENSES & PERMITS | 245 | 99 | (146) |
| 4600 | WORKERS' COMPENSATION | 101 | 90 | (11) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 2,313 | 2,375 | 62 |
| 9030 | DEPRECIATION EXPENSE | 21,310 | 21,891 | 581 |
| | TOTALS | <u>\$ 352,302</u> | <u>\$ 288,433</u> | <u>\$ (63,869)</u> |

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 1,107,153 | \$ 1,056,075 | \$ (51,078) |
| 1020 | OVERTIME | 6,000 | 6,102 | 102 |
| 2132 | MAINTENANCE OF VEHICLES | 1,470 | 532 | (938) |
| 2133 | MAINTENANCE OF EQUIPMENT | 2,940 | 10,300 | 7,360 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 617,400 | 628,834 | 11,434 |
| 2140 | POSTAGE | 490 | 84 | (406) |
| 2151 | PRINTING | 160 | 159 | (1) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 5,429 | 1,600 | (3,829) |
| 2170 | TRAINING | 44,100 | 34,143 | (9,957) |
| 2171 | TRAVEL | 588 | 379 | (209) |
| 2172 | CAR ALLOWANCE | 11,000 | 10,881 | (119) |
| 2190 | COMMUNICATIONS | 20,600 | 19,671 | (929) |
| 2230 | EMPLOYEE RELATIONS | 686 | 628 | (58) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 1,300 | 200 | (1,100) |
| 3311 | OFFICE SUPPLIES | 980 | 390 | (590) |
| 3313 | SUBSCRIPTIONS | 15,176 | 17,748 | 2,572 |
| 3316 | OPERATING SUPPLIES | 489,877 | 442,670 | (47,207) |
| 3331 | VEHICLE SUPPLIES | 1,372 | 1,045 | (327) |
| 3340 | SMALL TOOLS | 735 | 406 | (329) |
| 4050 | RETIREMENT | 183,225 | 43,637 | (139,588) |
| 4060 | FICA | 85,156 | 77,944 | (7,212) |
| 4070 | EMPLOYEES' INSURANCE | 249,363 | 266,312 | 16,949 |
| 4090 | VACATION PAY EXPENSE | - | 11,419 | 11,419 |
| 4100 | SICK PAY EXPENSE | - | 20,288 | 20,288 |
| 4110 | NET OPEB EXPENSE | 708 | 252 | (456) |
| 4600 | WORKERS' COMPENSATION | 811 | 912 | 101 |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 33,945 | 33,875 | (70) |
| 9030 | DEPRECIATION EXPENSE | \$ 403,440 | \$ 353,105 | (50,335) |
| | TOTALS | <u>\$ 3,284,104</u> | <u>\$ 3,039,591</u> | <u>\$ (244,513)</u> |

DEPT. 35 - FACILITIES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|---------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 276,415 | \$ 274,476 | \$ (1,939) |
| 1020 | OVERTIME | 28,000 | 20,419 | (7,581) |
| 2122 | RENTALS | 2,646 | 4,001 | 1,355 |
| 2131 | MAINTENANCE OF STRUCTURES | 56,840 | 44,180 | (12,660) |
| 2132 | MAINTENANCE OF VEHICLES | 2,940 | 2,359 | (581) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 215,600 | 160,290 | (55,310) |
| 2140 | POSTAGE | 5,880 | 185 | (5,695) |
| 2151 | PRINTING | 118 | - | (118) |
| 2164 | PROFESSIONAL FEES - CONSULT/ENG | - | 3,200 | 3,200 |
| 2166 | PROFESSIONAL FEES - OTHER | - | 1,400 | 1,400 |
| 2170 | TRAINING | 3,920 | - | (3,920) |
| 2171 | TRAVEL | 98 | 37 | (61) |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 3,500 | 3,394 | (106) |
| 2200 | UTILITIES | 78,781 | 64,804 | (13,977) |
| 2230 | EMPLOYEE RELATIONS | - | 75 | 75 |
| 2250 | COMMUNITY RELATIONS | 147,000 | 14,271 | (132,729) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 490 | - | (490) |
| 3311 | OFFICE SUPPLIES | 2,450 | 2,538 | 88 |
| 3316 | OPERATING SUPPLIES | 8,330 | 25,693 | 17,363 |
| 3331 | VEHICLE SUPPLIES | 5,390 | 6,337 | 947 |
| 3340 | SMALL TOOLS | 2,450 | 3,450 | 1,000 |
| 4050 | RETIREMENT | 50,107 | 13,696 | (36,411) |
| 4060 | FICA | 23,288 | 25,601 | 2,313 |
| 4070 | EMPLOYEES' INSURANCE | 60,911 | 71,523 | 10,612 |
| 4090 | VACATION PAY EXPENSE | - | 11,163 | 11,163 |
| 4100 | SICK PAY EXPENSE | - | 9,103 | 9,103 |
| 4110 | NET OPEB EXPENSE | 250 | 89 | (161) |
| 4520 | LICENSES & PERMITS | 196 | 150 | (46) |
| 4600 | WORKERS' COMPENSATION | 3,406 | 3,601 | 195 |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 9,286 | 9,717 | 431 |
| 9030 | DEPRECIATION EXPENSE | 200 | 2,269 | 2,069 |
| | TOTALS | <u>\$ 993,652</u> | <u>\$ 783,181</u> | <u>\$ (210,471)</u> |

DEPT. 41 - COMMUNITY RELATIONS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 74,286 | \$ 74,334 | \$ 48 |
| 2110 | ADVERTISING | 9,356 | 6,045 | (3,311) |
| 2151 | PRINTING | 17,444 | 14,660 | (2,784) |
| 2166 | PROFESSIONAL FEES - OTHER | 1,764 | - | (1,764) |
| 2170 | TRAINING | 490 | 80 | (410) |
| 2172 | CAR ALLOWANCE | 3,300 | 3,300 | - |
| 2190 | COMMUNICATIONS | 1,200 | 1,068 | (132) |
| 2230 | EMPLOYEE RELATIONS | 15,190 | 10,706 | (4,484) |
| 2240 | BUSINESS RELATIONS | 294 | 10 | (284) |
| 2250 | COMMUNITY RELATIONS | 47,040 | 32,769 | (14,271) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 250 | 250 | - |
| 2262 | MEMBERSHIPS - CIVIC | 900 | 900 | - |
| 3311 | OFFICE SUPPLIES | 588 | - | (588) |
| 3313 | SUBSCRIPTIONS | 118 | 191 | 73 |
| 3316 | OPERATING SUPPLIES | 7,817 | 12,664 | 4,847 |
| 4050 | RETIREMENT | 12,227 | 3,086 | (9,141) |
| 4060 | FICA | 5,683 | 5,463 | (220) |
| 4070 | EMPLOYEES' INSURANCE | 18,524 | 19,186 | 662 |
| 4090 | VACATION PAY EXPENSE | - | (2,011) | (2,011) |
| 4100 | SICK PAY EXPENSE | - | (555) | (555) |
| 4110 | NET OPEB EXPENSE | 42 | 15 | (27) |
| 4600 | WORKERS' COMPENSATION | 51 | 43 | (8) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 946 | 969 | 23 |
| | TOTALS | <u>\$ 217,510</u> | <u>\$ 183,173</u> | <u>\$ (34,337)</u> |

DEPT. 43 - CUSTOMER SERVICE

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 1,071,561 | \$ 1,046,238 | \$ (25,323) |
| 1020 | OVERTIME | 55,000 | 44,491 | (10,509) |
| 2122 | RENTALS | 1,568 | 1,533 | (35) |
| 2133 | MAINTENANCE OF EQUIPMENT | 980 | - | (980) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 161,700 | 144,505 | (17,195) |
| 2140 | POSTAGE | 205,800 | 198,530 | (7,270) |
| 2151 | PRINTING | 52,920 | 34,588 | (18,332) |
| 2166 | PROFESSIONAL FEES - OTHER | 1,470 | 938 | (532) |
| 2170 | TRAINING | 9,800 | 7,719 | (2,081) |
| 2171 | TRAVEL | 196 | - | (196) |
| 2172 | CAR ALLOWANCE | 3,300 | 3,300 | - |
| 2190 | COMMUNICATIONS | 6,100 | 6,778 | 678 |
| 2230 | EMPLOYEE RELATIONS | 2,940 | 3,287 | 347 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 196 | - | (196) |
| 2290 | BILLING HOUSING AUTHORITY | 2,480 | 2,473 | (7) |
| 3311 | OFFICE SUPPLIES | 14,700 | 17,258 | 2,558 |
| 3316 | OPERATING SUPPLIES | 4,116 | 3,833 | (283) |
| 4020 | CASH (OVER) SHORT | - | 95 | 95 |
| 4050 | RETIREMENT | 156,800 | 37,822 | (118,978) |
| 4060 | FICA | 86,182 | 77,164 | (9,018) |
| 4070 | EMPLOYEES' INSURANCE | 403,689 | 419,906 | 16,217 |
| 4090 | VACATION PAY EXPENSE | - | (3,038) | (3,038) |
| 4100 | SICK PAY EXPENSE | - | (7,853) | (7,853) |
| 4110 | NET OPEB EXPENSE | 1,123 | 414 | (709) |
| 4600 | WORKERS' COMPENSATION | 1,318 | 1,156 | (162) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 13,269 | 13,627 | 358 |
| 4640 | UNEMPLOYMENT CLAIMS | 635 | 633 | (2) |
| 9030 | DEPRECIATION EXPENSE | 44,450 | 43,963 | (487) |
| | TOTALS | <u>\$ 2,302,293</u> | <u>\$ 2,099,360</u> | <u>\$ (202,933)</u> |

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 2122 | RENTALS | \$ 245 | \$ - | \$ (245) |
| 2131 | MAINTENANCE OF STRUCTURES | 5,880 | 5,153 | (727) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 19,600 | 7,042 | (12,558) |
| 2190 | COMMUNICATIONS | 14,000 | 15,903 | 1,903 |
| 3316 | OPERATING SUPPLIES | 3,920 | 2,062 | (1,858) |
| 4509 | OTHER TAXES | 11,092 | 11,092 | - |
| 4520 | LICENSES & PERMITS | 83 | 75 | (8) |
| 4700 | UTILITY BAD DEBT EXPENSE | 95,530 | 66,201 | (29,329) |
| 9010 | CONTINGENCY | 1,000,000 | - | (1,000,000) |
| | TOTALS | <u>\$ 1,150,350</u> | <u>\$ 107,528</u> | <u>\$ (1,042,822)</u> |

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 160,134 | \$ 160,133 | \$ (1) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 34,297 | 17,233 | (17,064) |
| 2170 | TRAINING | 6,370 | 1,839 | (4,531) |
| 2171 | TRAVEL | 490 | - | (490) |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 1,000 | 917 | (83) |
| 2230 | EMPLOYEE RELATIONS | 4,410 | 3,221 | (1,189) |
| 2240 | BUSINESS RELATIONS | 98 | - | (98) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 44,100 | 41,868 | (2,232) |
| 2262 | MEMBERSHIPS - CIVIC | 882 | 1,015 | 133 |
| 3311 | OFFICE SUPPLIES | 588 | - | (588) |
| 3313 | SUBSCRIPTIONS | 98 | - | (98) |
| 4050 | RETIREMENT | 26,358 | 6,301 | (20,057) |
| 4060 | FICA | 12,250 | 11,049 | (1,201) |
| 4070 | EMPLOYEES' INSURANCE | 23,896 | 24,746 | 850 |
| 4090 | VACATION PAY EXPENSE | - | (397) | (397) |
| 4100 | SICK PAY EXPENSE | - | 2,756 | 2,756 |
| 4110 | NET OPEB EXPENSE | 42 | 15 | (27) |
| 4520 | LICENSES & PERMITS | 137 | 137 | - |
| 4600 | WORKERS' COMPENSATION | 298 | 259 | (39) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 1,939 | 1,986 | 47 |
| | TOTALS | <u>\$ 322,547</u> | <u>\$ 278,238</u> | <u>\$ (44,309)</u> |

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|----------------------|---------------------------------------|-------------------------------------|---|
| 3360 | PURCHASES FOR RESALE | \$ 45,000,000 | \$ 41,320,086 | \$ (3,679,914) |
| | TOTALS | <u>\$ 45,000,000</u> | <u>\$ 41,320,086</u> | <u>\$ (3,679,914)</u> |

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 2,071,669 | \$ 2,022,948 | \$ (48,721) |
| 1020 | OVERTIME | 300,000 | 330,029 | 30,029 |
| 2122 | RENTALS | 24,255 | 13,707 | (10,548) |
| 2132 | MAINTENANCE OF VEHICLES | 34,300 | 90,000 | 55,700 |
| 2133 | MAINTENANCE OF EQUIPMENT | 19,600 | 17,914 | (1,686) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 661,500 | 474,548 | (186,952) |
| 2140 | POSTAGE | 588 | 660 | 72 |
| 2151 | PRINTING | 2,352 | 3,207 | 855 |
| 2166 | PROFESSIONAL FEES - OTHER | 22,540 | 1,374 | (21,166) |
| 2170 | TRAINING | 49,000 | 22,902 | (26,098) |
| 2171 | TRAVEL | 980 | 56 | (924) |
| 2190 | COMMUNICATIONS | 13,700 | 12,366 | (1,334) |
| 2200 | UTILITIES | 91,052 | 93,677 | 2,625 |
| 2230 | EMPLOYEE RELATIONS | 2,940 | 1,562 | (1,378) |
| 3311 | OFFICE SUPPLIES | 2,940 | 1,958 | (982) |
| 3313 | SUBSCRIPTIONS | 98 | - | (98) |
| 3316 | OPERATING SUPPLIES | 287,630 | 267,975 | (19,655) |
| 3331 | VEHICLE SUPPLIES | 49,000 | 28,934 | (20,066) |
| 3340 | SMALL TOOLS | 15,092 | 13,093 | (1,999) |
| 4050 | RETIREMENT | 384,530 | 92,042 | (292,488) |
| 4060 | FICA | 181,433 | 176,813 | (4,620) |
| 4070 | EMPLOYEES' INSURANCE | 408,768 | 420,654 | 11,886 |
| 4090 | VACATION PAY EXPENSE | - | 3,189 | 3,189 |
| 4100 | SICK PAY EXPENSE | - | 3,511 | 3,511 |
| 4110 | NET OPEB EXPENSE | 1,041 | 370 | (671) |
| 4520 | LICENSES & PERMITS | 588 | 549 | (39) |
| 4600 | WORKERS' COMPENSATION | 19,396 | 16,437 | (2,959) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 40,623 | 105,910 | 65,287 |
| 4666 | INVENTORY ADJUSTMENTS | - | 2,300 | 2,300 |
| 9005 | DUPLICATE CHARGES - CREDIT | (49,700) | (54,002) | (4,302) |
| 9030 | DEPRECIATION EXPENSE | 3,914,780 | 4,151,476 | 236,696 |
| | TOTALS | <u>\$ 8,550,695</u> | <u>\$ 8,316,159</u> | <u>\$ (234,536)</u> |

DEPT. 55 - ELECTRIC OPERATIONS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 1,059,059 | \$ 1,081,627 | \$ 22,568 |
| 1020 | OVERTIME | 114,000 | 129,697 | 15,697 |
| 2122 | RENTALS | 6,860 | 5,052 | (1,808) |
| 2132 | MAINTENANCE OF VEHICLES | 11,760 | 15,846 | 4,086 |
| 2133 | MAINTENANCE OF EQUIPMENT | 4,900 | 6,378 | 1,478 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 34,800 | 26,755 | (8,045) |
| 2140 | POSTAGE | 980 | 647 | (333) |
| 2151 | PRINTING | 2,450 | 2,911 | 461 |
| 2165 | TEMPORARY LABOR | 19,986 | 18,399 | (1,587) |
| 2166 | PROFESSIONAL FEES - OTHER | 45 | 43 | (2) |
| 2170 | TRAINING | 37,240 | 20,150 | (17,090) |
| 2172 | CAR ALLOWANCE | 8,460 | 8,460 | - |
| 2190 | COMMUNICATIONS | 22,700 | 23,145 | 445 |
| 2200 | UTILITIES | 12,000 | 2,804 | (9,196) |
| 2230 | EMPLOYEE RELATIONS | 735 | 1,148 | 413 |
| 2240 | BUSINESS RELATIONS | 980 | - | (980) |
| 3311 | OFFICE SUPPLIES | 1,960 | 4,453 | 2,493 |
| 3316 | OPERATING SUPPLIES | 34,255 | 25,194 | (9,061) |
| 3331 | VEHICLE SUPPLIES | 40,180 | 43,519 | 3,339 |
| 3340 | SMALL TOOLS | 13,328 | 11,901 | (1,427) |
| 4050 | RETIREMENT | 153,811 | 46,861 | (106,950) |
| 4060 | FICA | 89,739 | 103,383 | 13,644 |
| 4070 | EMPLOYEES' INSURANCE | 392,269 | 407,304 | 15,035 |
| 4090 | VACATION PAY EXPENSE | - | 3,396 | 3,396 |
| 4100 | SICK PAY EXPENSE | - | 10,961 | 10,961 |
| 4110 | NET OPEB EXPENSE | 999 | 354 | (645) |
| 4520 | LICENSES & PERMITS | 980 | 1,200 | 220 |
| 4600 | WORKERS' COMPENSATION | 19,346 | 16,394 | (2,952) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 26,999 | 29,562 | 2,563 |
| 4640 | UNEMPLOYMENT CLAIMS | - | 430 | 430 |
| 9030 | DEPRECIATION EXPENSE | 73,710 | 77,843 | 4,133 |
| | TOTALS | <u>\$ 2,184,531</u> | <u>\$ 2,125,817</u> | <u>\$ (58,714)</u> |

DEPT. 56 - ELECTRIC & GAS ENGINEERING

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 769,512 | \$ 746,654 | \$ (22,858) |
| 1020 | OVERTIME | 500 | 23 | (477) |
| 2132 | MAINTENANCE OF VEHICLES | 980 | 787 | (193) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 1,500 | 1,490 | (10) |
| 2140 | POSTAGE | 49 | 12 | (37) |
| 2151 | PRINTING | 98 | 100 | 2 |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 28,420 | 27,148 | (1,272) |
| 2170 | TRAINING | 19,600 | 5,577 | (14,023) |
| 2171 | TRAVEL | 686 | - | (686) |
| 2172 | CAR ALLOWANCE | 15,770 | 15,541 | (229) |
| 2190 | COMMUNICATIONS | 3,900 | 3,677 | (223) |
| 2230 | EMPLOYEE RELATIONS | 980 | 237 | (743) |
| 2240 | BUSINESS RELATIONS | 196 | - | (196) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 1,176 | 205 | (971) |
| 3311 | OFFICE SUPPLIES | 4,870 | 3,386 | (1,484) |
| 3313 | SUBSCRIPTIONS | 882 | 250 | (632) |
| 3316 | OPERATING SUPPLIES | 3,430 | 3,092 | (338) |
| 3331 | VEHICLE SUPPLIES | 3,920 | 4,805 | 885 |
| 3340 | SMALL TOOLS | 64 | 63 | (1) |
| 4050 | RETIREMENT | 126,744 | 30,818 | (95,926) |
| 4060 | FICA | 58,906 | 55,189 | (3,717) |
| 4070 | EMPLOYEES' INSURANCE | 191,721 | 203,354 | 11,633 |
| 4090 | VACATION PAY EXPENSE | - | 9,381 | 9,381 |
| 4100 | SICK PAY EXPENSE | - | 8,651 | 8,651 |
| 4110 | NET OPEB EXPENSE | 541 | 192 | (349) |
| 4520 | LICENSES & PERMITS | 294 | 139 | (155) |
| 4600 | WORKERS' COMPENSATION | 6,423 | 5,455 | (968) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 20,044 | 20,724 | 680 |
| 9030 | DEPRECIATION EXPENSE | 17,020 | 17,187 | 167 |
| | TOTALS | <u>\$ 1,278,226</u> | <u>\$ 1,164,137</u> | <u>\$ (114,089)</u> |

DEPT. 59 - ADMINISTRATIVE & GENERAL ADMINISTRATION - ELECTRIC

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 2122 | RENTALS | \$ 490 | \$ - | \$ (490) |
| 2131 | MAINTENANCE OF STRUCTURES | 9,800 | 7,778 | (2,022) |
| 2133 | MAINTENANCE OF EQUIPMENT | 147 | - | (147) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 186,540 | 160,720 | (25,820) |
| 2190 | COMMUNICATIONS | 10,900 | 11,869 | 969 |
| 3316 | OPERATING SUPPLIES | 2,600 | 4,906 | 2,306 |
| 4509 | OTHER TAXES | 7,257 | 7,257 | - |
| 4510 | GROSS RECEIPTS TAX | 1,614,200 | 1,570,930 | (43,270) |
| 4520 | LICENSES & PERMITS | 10,290 | 10,030 | (260) |
| 4531 | CONTRIBUTIONS - CIVIC | 197,687 | 245,359 | 47,672 |
| 4610 | PROPERTY & LIAB INS PREMIUMS | 92,828 | 95,367 | 2,539 |
| 4700 | UTILITY BAD DEBT EXPENSE | 224,570 | 256,722 | 32,152 |
| 5710 | STORM EXPENSES | - | 60,938 | 60,938 |
| 5721 | INTEREST - BONDS | 1,023,657 | 1,023,657 | - |
| 5723 | INTEREST - DEPOSITS | 46,401 | 51,251 | 4,850 |
| 5731 | AMORTIZATION-BOND DISCOUNT | 10,449 | 10,449 | - |
| 9000 | CITY DISTRIBUTION | 4,108,062 | 4,108,062 | - |
| 9030 | DEPRECIATION EXPENSE | 148,700 | 119,522 | (29,178) |
| | TOTALS | <u>\$ 7,694,578</u> | <u>\$ 7,744,817</u> | <u>\$ 50,239</u> |

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 128,005 | \$ 128,107 | \$ 102 |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 58,800 | 25,039 | (33,761) |
| 2166 | PROFESSIONAL FEES - OTHER | 24,500 | 7,500 | (17,000) |
| 2170 | TRAINING | 1,176 | 1,163 | (13) |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 1,100 | 945 | (155) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 1,505 | 210 | (1,295) |
| 3311 | OFFICE SUPPLIES | 490 | 1,330 | 840 |
| 4050 | RETIREMENT | 21,070 | 5,321 | (15,749) |
| 4060 | FICA | 9,792 | 9,696 | (96) |
| 4070 | EMPLOYEES' INSURANCE | 23,896 | 24,746 | 850 |
| 4090 | VACATION PAY EXPENSE | - | 221 | 221 |
| 4100 | SICK PAY EXPENSE | - | 2,913 | 2,913 |
| 4110 | NET OPEB EXPENSE | 42 | 15 | (27) |
| 4600 | WORKERS' COMPENSATION | 51 | 43 | (8) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 1,600 | 1,640 | 40 |
| | TOTALS | <u>\$ 277,187</u> | <u>\$ 214,049</u> | <u>\$ (63,138)</u> |

DEPT. 62 - WATER RESOURCES

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 1,342,372 | \$ 1,330,743 | \$ (11,629) |
| 1020 | OVERTIME | 115,000 | 107,425 | (7,575) |
| 2122 | RENTALS | 5,096 | 4,633 | (463) |
| 2132 | MAINTENANCE OF VEHICLES | 23,128 | 20,814 | (2,314) |
| 2133 | MAINTENANCE OF EQUIPMENT | 42,630 | 55,439 | 12,809 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 392,000 | 316,892 | (75,108) |
| 2140 | POSTAGE | 441 | 196 | (245) |
| 2151 | PRINTING | 2,988 | 2,893 | (95) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 135,240 | 90,130 | (45,110) |
| 2166 | PROFESSIONAL FEES - OTHER | 1,960 | 835 | (1,125) |
| 2170 | TRAINING | 9,800 | 1,939 | (7,861) |
| 2171 | TRAVEL | - | 232 | 232 |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 13,300 | 13,756 | 456 |
| 2200 | UTILITIES | 978,859 | 1,003,880 | 25,021 |
| 2230 | EMPLOYEE RELATIONS | 784 | 1,205 | 421 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 804 | 357 | (447) |
| 2262 | MEMBERSHIPS - CIVIC | 647 | 250 | (397) |
| 3311 | OFFICE SUPPLIES | 17,640 | 18,378 | 738 |
| 3313 | SUBSCRIPTIONS | 338 | 462 | 124 |
| 3316 | OPERATING SUPPLIES | 325,556 | 344,074 | 18,518 |
| 3320 | CHEMICALS | 1,127,000 | 941,304 | (185,696) |
| 3331 | VEHICLE SUPPLIES | 34,790 | 31,280 | (3,510) |
| 3340 | SMALL TOOLS | 5,390 | 3,709 | (1,681) |
| 3360 | PURCHASES FOR RESALE | 3,000 | 37 | (2,963) |
| 4050 | RETIREMENT | 203,087 | 48,469 | (154,618) |
| 4060 | FICA | 111,489 | 105,067 | (6,422) |
| 4070 | EMPLOYEES' INSURANCE | 357,832 | 376,138 | 18,306 |
| 4090 | VACATION PAY EXPENSE | - | (13,533) | (13,533) |
| 4100 | SICK PAY EXPENSE | - | 2,211 | 2,211 |
| 4110 | NET OPEB EXPENSE | 1,041 | 370 | (671) |
| 4520 | LICENSES & PERMITS | 9,996 | 4,512 | (5,484) |
| 4600 | WORKERS' COMPENSATION | 45,796 | 39,903 | (5,893) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 143,477 | 144,522 | 1,045 |
| 4640 | UNEMPLOYMENT CLAIMS | - | (38) | (38) |
| 9030 | DEPRECIATION EXPENSE | 2,166,040 | 2,236,788 | 70,748 |
| | TOTALS | <u>\$ 7,622,681</u> | <u>\$ 7,240,432</u> | <u>\$ (382,249)</u> |

DEPT. 64 - WATER DISTRIBUTION

| CODE | DESCRIPTION | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|------|---------------------------------|------------------------------|----------------------------|--------------------------------------|
| 1010 | SALARIES & WAGES | \$ 1,248,389 | \$ 1,183,175 | \$ (65,214) |
| 1020 | OVERTIME | 120,000 | 98,080 | (21,920) |
| 2122 | RENTALS | 1,176 | - | (1,176) |
| 2132 | MAINTENANCE OF VEHICLES | 29,988 | 21,904 | (8,084) |
| 2133 | MAINTENANCE OF EQUIPMENT | 15,244 | 1,848 | (13,396) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 245,000 | 252,956 | 7,956 |
| 2140 | POSTAGE | 50 | 7 | (43) |
| 2151 | PRINTING | 1,670 | 60 | (1,610) |
| 2164 | PROFESSIONAL FEES - CONSULT/ENG | 49,000 | 26,275 | (22,725) |
| 2166 | PROFESSIONAL FEES - OTHER | 7,997 | 1,685 | (6,312) |
| 2170 | TRAINING | 17,682 | 17,813 | 131 |
| 2171 | TRAVEL | 254 | - | (254) |
| 2190 | COMMUNICATIONS | 24,300 | 25,958 | 1,658 |
| 2200 | UTILITIES | 21,189 | 23,454 | 2,265 |
| 2230 | EMPLOYEE RELATIONS | 1,000 | 820 | (180) |
| 2250 | COMMUNITY RELATIONS | 4,300 | 4,250 | (50) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 529 | 432 | (97) |
| 3311 | OFFICE SUPPLIES | 5,879 | 8,633 | 2,754 |
| 3316 | OPERATING SUPPLIES | 210,614 | 226,648 | 16,034 |
| 3331 | VEHICLE SUPPLIES | 101,823 | 96,423 | (5,400) |
| 3340 | SMALL TOOLS | 40,943 | 31,771 | (9,172) |
| 4050 | RETIREMENT | 213,379 | 50,898 | (162,481) |
| 4060 | FICA | 104,682 | 96,892 | (7,790) |
| 4070 | EMPLOYEES' INSURANCE | 401,198 | 394,992 | (6,206) |
| 4090 | VACATION PAY EXPENSE | - | (14,024) | (14,024) |
| 4100 | SICK PAY EXPENSE | - | (5,268) | (5,268) |
| 4110 | NET OPEB EXPENSE | 1,124 | 414 | (710) |
| 4520 | LICENSES & PERMITS | 7,497 | 5,533 | (1,964) |
| 4600 | WORKERS' COMPENSATION | 40,561 | 44,802 | 4,241 |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 44,039 | 57,923 | 13,884 |
| 4640 | UNEMPLOYMENT CLAIMS | - | (326) | (326) |
| 9030 | DEPRECIATION EXPENSE | 2,667,970 | 2,706,286 | 38,316 |
| | TOTALS | \$ 5,627,477 | \$ 5,360,314 | \$ (267,163) |

DEPT. 66 - WATER/WASTEWATER ENGINEERING

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|---------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 713,119 | \$ 726,972 | \$ 13,853 |
| 1020 | OVERTIME | 2,000 | 679 | (1,321) |
| 2132 | MAINTENANCE OF VEHICLES | 1,960 | 741 | (1,219) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 980 | - | (980) |
| 2140 | POSTAGE | 39 | - | (39) |
| 2151 | PRINTING | 147 | 100 | (47) |
| 2164 | PROFESSIONAL FEES - CONSULT/ENG | 23,755 | - | (23,755) |
| 2166 | PROFESSIONAL FEES - OTHER | 1,333 | 1,353 | 20 |
| 2170 | TRAINING | 9,800 | 5,946 | (3,854) |
| 2171 | TRAVEL | 98 | - | (98) |
| 2172 | CAR ALLOWANCE | 13,416 | 13,416 | - |
| 2190 | COMMUNICATIONS | 6,700 | 6,350 | (350) |
| 2200 | UTILITIES | 27,734 | 22,873 | (4,861) |
| 2230 | EMPLOYEE RELATIONS | 539 | 661 | 122 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 980 | 835 | (145) |
| 3311 | OFFICE SUPPLIES | 4,410 | 3,792 | (618) |
| 3316 | OPERATING SUPPLIES | 2,940 | 3,768 | 828 |
| 3331 | VEHICLE SUPPLIES | 8,820 | 3,661 | (5,159) |
| 3340 | SMALL TOOLS | 294 | - | (294) |
| 4050 | RETIREMENT | 117,709 | 28,318 | (89,391) |
| 4060 | FICA | 54,707 | 53,709 | (998) |
| 4070 | EMPLOYEES' INSURANCE | 171,397 | 184,672 | 13,275 |
| 4090 | VACATION PAY EXPENSE | - | (11,447) | (11,447) |
| 4100 | SICK PAY EXPENSE | - | (11,750) | (11,750) |
| 4110 | NET OPEB EXPENSE | 541 | 192 | (349) |
| 4520 | LICENSES & PERMITS | 1,078 | 1,171 | 93 |
| 4600 | WORKERS' COMPENSATION | 8,080 | 6,991 | (1,089) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 19,554 | 20,176 | 622 |
| 9030 | DEPRECIATION EXPENSE | 18,510 | 18,308 | (202) |
| | TOTALS | <u>\$ 1,210,640</u> | <u>\$ 1,081,487</u> | <u>\$ (129,153)</u> |

DEPT. 69 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WATER

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 2122 | RENTALS | \$ 490 | \$ 225 | \$ (265) |
| 2131 | MAINTENANCE OF STRUCTURES | 19,600 | 15,366 | (4,234) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 107,800 | 128,686 | 20,886 |
| 2190 | COMMUNICATIONS | 11,400 | 12,437 | 1,037 |
| 3316 | OPERATING SUPPLIES | 3,920 | 3,731 | (189) |
| 4509 | OTHER TAXES | 12,526 | 12,526 | - |
| 4531 | CONTRIBUTIONS - CIVIC | 56,007 | - | (56,007) |
| 4700 | UTILITY BAD DEBT EXPENSE | 40,290 | 46,031 | 5,741 |
| 5710 | STORM EXPENSES | - | 12,712 | 12,712 |
| 5721 | INTEREST - BONDS | 994,105 | 994,104 | (1) |
| 5723 | INTEREST - DEPOSITS | 13,146 | 14,520 | 1,374 |
| 5729 | INTEREST - OTHER | 600 | - | (600) |
| 5731 | AMORTIZATION-BOND DISCOUNT | 6,741 | 6,740 | (1) |
| 9000 | CITY DISTRIBUTION | 1,143,516 | 1,143,516 | - |
| 9030 | DEPRECIATION EXPENSE | 43,080 | 37,231 | (5,849) |
| | TOTALS | <u>\$ 2,453,221</u> | <u>\$ 2,427,825</u> | <u>\$ (25,396)</u> |

DEPT. 74 - GAS OPERATIONS

| CODE | DESCRIPTION | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|------|--------------------------------|------------------------------|----------------------------|--------------------------------------|
| 1010 | SALARIES & WAGES | \$ 880,735 | \$ 827,024 | \$ (53,711) |
| 1020 | OVERTIME | 24,000 | 22,122 | (1,878) |
| 2110 | ADVERTISING | 49,980 | 44,314 | (5,666) |
| 2122 | RENTALS | 4,949 | 3,640 | (1,309) |
| 2132 | MAINTENANCE OF VEHICLES | 8,330 | 11,118 | 2,788 |
| 2133 | MAINTENANCE OF EQUIPMENT | 6,958 | 6,290 | (668) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 34,300 | 25,606 | (8,694) |
| 2140 | POSTAGE | 452 | 123 | (329) |
| 2151 | PRINTING | 490 | 159 | (331) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 784 | 79 | (705) |
| 2166 | PROFESSIONAL FEES - OTHER | 2,450 | 2,144 | (306) |
| 2170 | TRAINING | 8,036 | 8,694 | 658 |
| 2171 | TRAVEL | 98 | - | (98) |
| 2172 | CAR ALLOWANCE | 5,160 | 5,160 | - |
| 2190 | COMMUNICATIONS | 15,700 | 14,505 | (1,195) |
| 2200 | UTILITIES | 12,174 | 13,162 | 988 |
| 2230 | EMPLOYEE RELATIONS | 637 | 550 | (87) |
| 2240 | BUSINESS RELATIONS | 98 | 150 | 52 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 18,130 | 18,804 | 674 |
| 3311 | OFFICE SUPPLIES | 3,195 | 830 | (2,365) |
| 3316 | OPERATING SUPPLIES | 88,200 | 78,725 | (9,475) |
| 3331 | VEHICLE SUPPLIES | 35,574 | 40,833 | 5,259 |
| 3340 | SMALL TOOLS | 11,760 | 12,195 | 435 |
| 4050 | RETIREMENT | 135,578 | 28,269 | (107,309) |
| 4060 | FICA | 69,212 | 54,055 | (15,157) |
| 4070 | EMPLOYEES' INSURANCE | 249,133 | 256,531 | 7,398 |
| 4090 | VACATION PAY EXPENSE | - | 4,967 | 4,967 |
| 4100 | SICK PAY EXPENSE | - | (18,834) | (18,834) |
| 4110 | NET OPEB EXPENSE | 624 | 222 | (402) |
| 4520 | LICENSES & PERMITS | 14,700 | 11,528 | (3,172) |
| 4600 | WORKERS' COMPENSATION | 12,930 | 11,237 | (1,693) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 22,322 | 50,772 | 28,450 |
| 9030 | DEPRECIATION EXPENSE | 435,940 | 371,969 | (63,971) |
| | TOTALS | <u>\$ 2,152,629</u> | <u>\$ 1,906,943</u> | <u>\$ (245,686)</u> |

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|----------------------|---------------------------------------|-------------------------------------|---|
| 3360 | PURCHASES FOR RESALE | \$ 1,725,000 | \$ 1,970,546 | \$ 245,546 |
| | TOTALS | <u>\$ 1,725,000</u> | <u>\$ 1,970,546</u> | <u>\$ 245,546</u> |

DEPT. 79 - ADMINISTRATIVE & GENERAL ADMINISTRATION - GAS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 2131 | MAINTENANCE OF STRUCTURES | \$ 2,450 | \$ 1,166 | \$ (1,284) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 36,260 | 28,199 | (8,061) |
| 2190 | COMMUNICATIONS | 2,600 | 2,825 | 225 |
| 3316 | OPERATING SUPPLIES | 4,900 | 3,624 | (1,276) |
| 4509 | OTHER TAXES | 801 | 801 | - |
| 4510 | GROSS RECEIPTS TAX | 95,300 | 93,789 | (1,511) |
| 4520 | LICENSES & PERMITS | 9,800 | 9,401 | (399) |
| 4531 | CONTRIBUTIONS - CIVIC | 14,680 | - | (14,680) |
| 4700 | UTILITY BAD DEBT EXPENSE | 2,940 | 3,354 | 414 |
| 5721 | INTEREST - BONDS | 62,085 | 62,085 | - |
| 5723 | INTEREST - DEPOSITS | 3,449 | 3,810 | 361 |
| 5731 | AMORTIZATION-BOND DISCOUNT | 840 | 840 | - |
| 9000 | CITY DISTRIBUTION | 252,956 | 252,956 | - |
| 9030 | DEPRECIATION EXPENSE | 27,140 | 21,746 | (5,394) |
| | TOTALS | <u>\$ 516,201</u> | <u>\$ 484,596</u> | <u>\$ (31,605)</u> |

DEPT. 82 - WATER RECLAMATION

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|-------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 712,406 | \$ 689,294 | \$ (23,112) |
| 1020 | OVERTIME | 25,000 | 18,025 | (6,975) |
| 2110 | ADVERTISING | 49 | - | (49) |
| 2122 | RENTALS | 11,760 | 12,186 | 426 |
| 2132 | MAINTENANCE OF VEHICLES | 16,100 | 19,059 | 2,959 |
| 2133 | MAINTENANCE OF EQUIPMENT | 26,460 | 28,442 | 1,982 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 588,000 | 596,233 | 8,233 |
| 2140 | POSTAGE | 98 | - | (98) |
| 2151 | PRINTING | 98 | 100 | 2 |
| 2170 | TRAINING | 4,655 | 6,996 | 2,341 |
| 2171 | TRAVEL | 15 | 20 | 5 |
| 2172 | CAR ALLOWANCE | 5,880 | 5,880 | - |
| 2190 | COMMUNICATIONS | 11,700 | 10,903 | (797) |
| 2200 | UTILITIES | 674,345 | 498,905 | (175,440) |
| 2230 | EMPLOYEE RELATIONS | 784 | 499 | (285) |
| 2240 | BUSINESS RELATIONS | 561 | - | (561) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 294 | 60 | (234) |
| 3311 | OFFICE SUPPLIES | 4,498 | 2,231 | (2,267) |
| 3316 | OPERATING SUPPLIES | 73,177 | 86,772 | 13,595 |
| 3320 | CHEMICALS | 95,060 | 131,810 | 36,750 |
| 3331 | VEHICLE SUPPLIES | 11,760 | 8,754 | (3,006) |
| 3340 | SMALL TOOLS | 3,185 | 716 | (2,469) |
| 4050 | RETIREMENT | 120,068 | 30,351 | (89,717) |
| 4060 | FICA | 56,412 | 57,788 | 1,376 |
| 4070 | EMPLOYEES' INSURANCE | 185,205 | 193,639 | 8,434 |
| 4090 | VACATION PAY EXPENSE | - | (7,227) | (7,227) |
| 4100 | SICK PAY EXPENSE | - | 2,596 | 2,596 |
| 4110 | NET OPEB EXPENSE | 666 | 237 | (429) |
| 4520 | LICENSES & PERMITS | 1,274 | 1,551 | 277 |
| 4600 | WORKERS' COMPENSATION | 13,991 | 12,160 | (1,831) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 46,648 | 48,073 | 1,425 |
| 9030 | DEPRECIATION EXPENSE | 1,275,520 | 1,267,142 | (8,378) |
| | TOTALS | <u>\$ 3,965,669</u> | <u>\$ 3,723,195</u> | <u>\$ (242,474)</u> |

DEPT. 84 - WASTEWATER COLLECTION

| CODE | DESCRIPTION | AMENDED BUDGET FY 2021 | FINAL BUDGET FY 2021 | DIFFERENCE INCREASE (DECREASE) |
|------|-------------------------------|------------------------------|----------------------------|--------------------------------------|
| 1010 | SALARIES & WAGES | \$ 1,006,084 | \$ 971,190 | \$ (34,894) |
| 1020 | OVERTIME | 80,000 | 101,358 | 21,358 |
| 2122 | RENTALS | 23,663 | 28,945 | 5,282 |
| 2132 | MAINTENANCE OF VEHICLES | 39,200 | 36,514 | (2,686) |
| 2133 | MAINTENANCE OF EQUIPMENT | 34,528 | 103,786 | 69,258 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 392,000 | 358,407 | (33,593) |
| 2151 | PRINTING | 98 | - | (98) |
| 2166 | PROFESSIONAL FEES - OTHER | 1,836 | 1,170 | (666) |
| 2170 | TRAINING | 7,350 | 932 | (6,418) |
| 2172 | CAR ALLOWANCE | 5,880 | 5,880 | - |
| 2190 | COMMUNICATIONS | 11,500 | 10,798 | (702) |
| 2200 | UTILITIES | 336,337 | 286,829 | (49,508) |
| 2230 | EMPLOYEE RELATIONS | 784 | 488 | (296) |
| 3311 | OFFICE SUPPLIES | 2,744 | 1,865 | (879) |
| 3316 | OPERATING SUPPLIES | 147,000 | 147,113 | 113 |
| 3320 | CHEMICALS | 20,580 | 18,188 | (2,392) |
| 3331 | VEHICLE SUPPLIES | 73,500 | 90,029 | 16,529 |
| 3340 | SMALL TOOLS | 5,880 | 3,040 | (2,840) |
| 4050 | RETIREMENT | 178,769 | 38,296 | (140,473) |
| 4060 | FICA | 83,085 | 69,091 | (13,994) |
| 4070 | EMPLOYEES' INSURANCE | 252,615 | 264,154 | 11,539 |
| 4090 | VACATION PAY EXPENSE | - | (4,275) | (4,275) |
| 4100 | SICK PAY EXPENSE | - | (6,172) | (6,172) |
| 4110 | NET OPEB EXPENSE | 833 | 296 | (537) |
| 4520 | LICENSES & PERMITS | 7,840 | 7,853 | 13 |
| 4600 | WORKERS' COMPENSATION | 17,708 | 15,492 | (2,216) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 72,925 | 70,293 | (2,632) |
| 4640 | UNEMPLOYMENT CLAIMS | 92 | 90 | (2) |
| 9030 | DEPRECIATION EXPENSE | 2,821,830 | 2,644,888 | (176,942) |
| | TOTALS | <u>\$ 5,624,661</u> | <u>\$ 5,266,538</u> | <u>\$ (358,123)</u> |

DEPT. 89 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WASTEWATER

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 2122 | RENTALS | \$ 392 | \$ - | \$ (392) |
| 2131 | MAINTENANCE OF STRUCTURES | 4,410 | 1,662 | (2,748) |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 68,600 | 95,948 | 27,348 |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 39,200 | 72,420 | 33,220 |
| 2190 | COMMUNICATIONS | 6,200 | 6,783 | 583 |
| 2260 | MEMBERSHIPS - PROFESSIONAL | - | 610 | 610 |
| 3316 | OPERATING SUPPLIES | 4,900 | 2,356 | (2,544) |
| 4509 | OTHER TAXES | 6,947 | 6,947 | - |
| 4531 | CONTRIBUTIONS - CIVIC | 40,353 | - | (40,353) |
| 4700 | UTILITY BAD DEBT EXPENSE | 36,180 | 41,317 | 5,137 |
| 5721 | INTEREST - BONDS | 403,552 | 403,552 | - |
| 5723 | INTEREST - DEPOSITS | 9,472 | 10,461 | 989 |
| 5731 | AMORTIZATION-BOND DISCOUNT | 3,396 | 3,396 | - |
| 5710 | STORM EXPENSES | - | 9,661 | 9,661 |
| 9000 | CITY DISTRIBUTION | 815,402 | 815,402 | - |
| 9030 | DEPRECIATION EXPENSE | 28,960 | 25,245 | (3,715) |
| | TOTALS | <u>\$ 1,467,964</u> | <u>\$ 1,495,760</u> | <u>\$ 27,796</u> |

DEPT. 93 - FPUAnet COMMUNICATIONS

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------------|---------------------------------------|-------------------------------------|---|
| 1010 | SALARIES & WAGES | \$ 229,057 | \$ 225,961 | \$ (3,096) |
| 2110 | ADVERTISING | 1,960 | 334 | (1,626) |
| 2132 | MAINTENANCE OF VEHICLES | 490 | 675 | 185 |
| 2139 | MAINTENANCE/SERVICE CONTRACTS | 24,500 | 5,566 | (18,934) |
| 2140 | POSTAGE | 490 | - | (490) |
| 2151 | PRINTING | 490 | 40 | (450) |
| 2164 | PROFESS. FEES - CONSULTING/ENG | 42,630 | 23,794 | (18,836) |
| 2166 | PROFESSIONAL FEES - OTHER | 2,450 | 1,425 | (1,025) |
| 2170 | TRAINING | 4,900 | 3,450 | (1,450) |
| 2171 | TRAVEL | 1,470 | 1,063 | (407) |
| 2172 | CAR ALLOWANCE | 3,300 | 3,300 | - |
| 2190 | COMMUNICATIONS | 2,400 | 2,357 | (43) |
| 2200 | UTILITIES | 60 | 48 | (12) |
| 2230 | EMPLOYEE RELATIONS | 294 | - | (294) |
| 2240 | BUSINESS RELATIONS | 392 | 8 | (384) |
| 2260 | MEMBERSHIPS - PROFESSIONAL | 6,370 | 5,199 | (1,171) |
| 3311 | OFFICE SUPPLIES | 1,960 | 5,781 | 3,821 |
| 3313 | SUBSCRIPTIONS | 49 | 20 | (29) |
| 3316 | OPERATING SUPPLIES | 5,880 | 7,420 | 1,540 |
| 3331 | VEHICLE SUPPLIES | 490 | 1,440 | 950 |
| 3340 | SMALL TOOLS | 1,470 | 1,675 | 205 |
| 3360 | PURCHASES FOR RESALE | - | (242) | (242) |
| 4050 | RETIREMENT | 37,703 | 8,844 | (28,859) |
| 4060 | FICA | 17,523 | 15,524 | (1,999) |
| 4070 | EMPLOYEES' INSURANCE | 66,195 | 70,508 | 4,313 |
| 4090 | VACATION PAY EXPENSE | - | 1,662 | 1,662 |
| 4100 | SICK PAY EXPENSE | - | 3,809 | 3,809 |
| 4110 | NET OPEB EXPENSE | 167 | 59 | (108) |
| 4520 | LICENSES & PERMITS | 882 | 600 | (282) |
| 4600 | WORKERS' COMPENSATION | 204 | 171 | (33) |
| 4610 | PROPERTY & LIAB/INS & UNINSUR | 4,042 | 14,975 | 10,933 |
| 4666 | INVENTORY ADJUSTMENTS | 50,000 | 33,811 | (16,189) |
| 4700 | UTILITY BAD DEBT EXPENSE | 290 | - | (290) |
| 9030 | DEPRECIATION EXPENSE | 84,220 | 109,390 | 25,170 |
| | TOTALS | <u>\$ 592,328</u> | <u>\$ 548,667</u> | <u>\$ (43,661)</u> |

DEPT. 95 - FPUAnet COMMUNICATIONS - PURCHASES FOR RESALE

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|----------------------|---------------------------------------|-------------------------------------|---|
| 3360 | PURCHASES FOR RESALE | \$ 100,000 | \$ 78,191 | \$ (21,809) |
| | TOTALS | <u>\$ 100,000</u> | <u>\$ 78,191</u> | <u>\$ (21,809)</u> |

DEPT. 99 - ADMINISTRATIVE & GENERAL

| <u>CODE</u> | <u>DESCRIPTION</u> | <u>AMENDED BUDGET FY 2021</u> | <u>FINAL BUDGET FY 2021</u> | <u>DIFFERENCE INCREASE (DECREASE)</u> |
|-------------|--------------------------|---------------------------------------|-------------------------------------|---|
| 4531 | CONTRIBUTIONS - CIVIC | \$ 1,359 | \$ - | \$ (1,359) |
| 4700 | UTILITY BAD DEBT EXPENSE | 200 | 331 | 131 |
| 9030 | AMORTIZATION | 360 | 372 | 12 |
| 9000 | CITY DISTRIBUTION | <u>22,274</u> | <u>22,274</u> | <u>-</u> |
| | TOTALS | <u>\$ 24,193</u> | <u>\$ 22,977</u> | <u>\$ (1,216)</u> |



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