

RESOLUTION NO. UA 2023-03

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022.

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 2022 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, 2022.

This Resolution is adopted this 21st day of March, 2023.

ATTEST:

FORT PIERCE UTILITIES AUTHORITY

\_\_\_\_\_  
Secretary

BY: \_\_\_\_\_  
Chairman

(FPUA Seal)

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 10, 2023

Subject: **Resolution No. UA 2023-03, Final Budget Amendment for FY 2022**

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### **RECOMMENDATION:**

Adopt Resolution No. UA 2023-03, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022.

### **SUMMARY/SUPPORTING INFORMATION:**

Presented for the Board's review and approval is the Final Budget Amendment for FY 2022.

The Final Budget Amendment reflects revenues in the amount of \$139,172,633, an increase of \$2,633,082 (1.9%) as compared to the Amended FY 2022 Budget, which was approved by the Board on August 2, 2022. As well, the Final Budget Amendment reflects expenses in the amount of \$136,588,033 (budget basis), a decrease of \$1,622,237 (1.17%) from the Amended FY 2022 Budget figure of \$138,210,270. 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 2022 in the amount of \$4,376,939 as compared to the \$90,305 increase projected in the Amended FY 2022 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)	571,120	577,924	6,804	1.19%
Water (*)	2,902,694	2,967,513	64,819	2.23%
Wastewater (*)	1,669,715	1,700,283	30,568	1.83%
Natural Gas (ccf)	4,537,440	5,007,808	470,368	10.37%

\* Thousands of Gallons

### Expenses

Overall projected budgetary expenses, in the amount of \$136,588,033 were lower than the amended projections by \$1,622,237 (1.2%). Contributing to the savings was lower than projected purchased power and gas costs in the amount of \$5,015,715. Other cost changes experienced from budget were:

- The employee pension plan incurred losses in FY 2022 resulting in expenses exceeding the anticipated budget by \$4,093,575.
- Contracted professional fees for engineering and other services were lower than projected by \$400,016.
- Personnel Services including salaries and overtime brought a savings of \$290,184.

### Summary

Fiscal Year 2022 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 2023-03

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

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b>REVENUES</b>			
ELECTRIC	\$ 84,123,972	\$ 85,267,532	\$ 1,143,560
WATER	22,434,500	23,473,088	1,038,588
NATURAL GAS	7,631,100	7,009,979	(621,121)
WASTEWATER	18,423,379	20,158,877	1,735,498
MOEC	522,875	557,829	34,954
FPUAnet	1,465,200	636,040	(829,160)
TCEC	1,938,525	2,069,288	130,763
<b>TOTAL REVENUES</b>	<b>\$ 136,539,551</b>	<b>\$ 139,172,633</b>	<b>\$ 2,633,082</b>
<b>EXPENSES PER THE FINANCIAL STATEMENTS</b>			
ELECTRIC	\$ 87,804,356	\$ 85,862,737	\$ (1,941,619)
WATER	21,039,598	21,763,338	723,740
NATURAL GAS	8,002,661	7,078,288	(924,373)
WASTEWATER	15,921,557	16,280,954	359,397
MOEC	522,875	557,829	34,954
FPUAnet	1,219,674	1,183,261	(36,413)
TCEC	1,938,525	2,069,288	130,763
<b>TOTAL EXPENSES</b>	<b>\$ 136,449,246</b>	<b>\$ 134,795,694</b>	<b>\$ (1,653,552)</b>
<b>INCREASE (DECREASE) IN NET POSITION</b>			
ELECTRIC	\$ (3,680,384)	\$ (595,205)	\$ 3,085,179
WATER	1,394,902	1,709,750	314,848
NATURAL GAS	(371,561)	(68,309)	303,252
WASTEWATER	2,501,822	3,877,923	1,376,101
MOEC	-	-	-
FPUAnet	245,526	(547,221)	(792,747)
TCEC	-	-	-
<b>CHANGE IN NET POSITION</b>	<b>\$ 90,305</b>	<b>\$ 4,376,939</b>	<b>\$ 4,286,634</b>

# ALLOCATION DISTRIBUTION

**FY 2022**

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	FPUAnet	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 557,513	\$ 557,513
02	TCEC	-	-	-	-	-	-	2,069,288	2,069,288
10	BOARD	4,652	46,564	34,630	6,624	25,510	102	-	118,082
11	DIRECTOR OF UTILITIES	17,916	190,819	141,917	27,147	104,543	418	-	482,760
12	ATTORNEY	6,435	54,480	40,518	7,751	29,848	119	-	139,151
14	REGULATORY AFFAIRS	17,230	180,747	169,657	41,731	116,784	16,661	-	542,810
15	HUMAN RESOURCES	50,424	128,855	120,951	29,751	83,257	11,878	-	425,116
18	SAFETY	9,934	53,655	50,364	12,389	34,669	4,946	-	165,957
21	FINANCE	74,380	1,224,638	910,797	174,224	670,941	2,684	-	3,057,665
22	MATERIALS MANAGEMENT	490,887	155,603	98,635	89,202	33,863	1,477	-	869,667
31	UTILITY SUPPORT SERVICES	14,399	138,423	129,930	31,959	89,438	12,760	-	416,909
32	INFORMATION TECHNOLOGY SERVICES	141,016	1,279,148	1,200,664	295,331	826,479	117,910	-	3,860,548
35	FACILITIES	41,619	390,428	314,213	68,487	232,585	-	-	1,047,332
39	ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	316	316
41	COMMUNITY RELATIONS	10,420	90,938	67,633	12,937	49,822	199	-	231,949
43	CUSTOMER SERVICE	1,715	1,025,848	762,950	145,942	562,029	2,250	-	2,500,734
46	GEOSPATIAL TECHNOLOGY SERVICES	65	121,608	90,443	17,301	66,625	267	-	296,309
49	ADMINISTRATIVE & GENERAL	5,407	14,660	13,761	3,385	9,472	1,351	-	48,036
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	10,607	253,584	-	-	-	-	-	264,191
53	ELECTRIC PURCHASES FOR RESALE	-	58,999,960	-	-	-	-	-	58,999,960
54	ELECTRIC TRANSMISSION & DISTRIBUTION	484,591	9,788,639	-	-	-	-	-	10,273,230
55	ELECTRIC OPERATIONS	2,943	2,438,239	-	-	-	-	-	2,441,182
56	ELECTRIC & GAS ENGINEERING	601	1,414,437	-	-	-	-	-	1,415,038
59	ADMINISTRATIVE & GENERAL	-	7,871,465	-	-	-	-	-	7,871,465
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	-	-	243,478	-	162,319	-	-	405,797
62	WATER RESOURCES	1,345	-	8,333,954	-	-	-	-	8,335,299
64	WATER DISTRIBUTION	172,668	-	5,747,536	-	-	-	-	5,920,204
66	WATER/WASTEWATER ENGINEERING	65,066	-	799,918	-	533,278	-	-	1,398,262
69	ADMINISTRATIVE & GENERAL	-	-	2,491,388	-	-	-	-	2,491,388
74	GAS OPERATIONS	79,475	-	-	1,984,550	-	-	-	2,064,025
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	3,512,672	-	-	-	3,512,672
79	ADMINISTRATIVE & GENERAL	-	-	-	616,905	-	-	-	616,905
82	WATER RECLAMATION	3,867	-	-	-	4,475,666	-	-	4,479,533
84	WASTEWATER COLLECTION	38,197	-	-	-	5,530,014	-	-	5,568,211
89	ADMINISTRATIVE & GENERAL	-	-	-	-	2,643,812	-	-	2,643,812
93	FPUAnet COMMUNICATIONS	46,479	-	-	-	-	903,132	-	949,611
95	FPUAnet PURCHASES FOR RESALE	-	-	-	-	-	76,700	-	76,700
99	ADMINISTRATIVE & GENERAL	-	-	-	-	-	30,406	-	30,406
	<b>TOTALS</b>	\$ 1,792,339	\$ 85,862,737	\$ 21,763,338	\$ 7,078,288	\$ 16,280,954	\$ 1,183,261	\$ 2,627,117	\$ 136,588,033

## OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022
<b><u>PERSONNEL SERVICES</u></b>				
1010 SALARIES & WAGES	\$ 16,162,871	\$ 16,070,336	\$ 16,935,149	\$ 16,772,499
1020 OVERTIME	921,944	1,178,324	1,143,500	1,015,965
<i>PERSONNEL SERVICES TOTAL</i>	<u>17,084,815</u>	<u>17,248,660</u>	<u>18,078,649</u>	<u>17,788,464</u>
<b><u>EMPLOYEE BENEFITS</u></b>				
4050 RETIREMENT	3,693,768	639,930	2,745,100	6,838,672
4060 FICA	1,245,242	1,258,107	1,373,827	1,297,688
4070 EMPLOYEES' INSURANCE	4,056,748	4,445,484	4,294,259	4,200,978
4090 VACATION PAY EXPENSE	168,778	(9,296)	-	(62,400)
4100 SICK PAY EXPENSE	(198,225)	25,799	-	(15,418)
4110 NET OPEB EXPENSE	6,611	4,232	10,000	76,942
4600 WORKERS' COMPENSATION	218,090	192,371	215,000	162,711
4640 UNEMPLOYMENT CLAIMS	5,232	789	10,000	72
<i>EMPLOYEE BENEFITS TOTAL</i>	<u>9,196,244</u>	<u>6,557,416</u>	<u>8,648,186</u>	<u>12,499,245</u>
<b><u>CONTRACTUAL SERVICES</u></b>				
2110 ADVERTISING	70,591	62,611	84,826	64,106
2122 RENTALS	66,534	75,679	86,170	93,847
2131 MAINTENANCE OF STRUCTURES	53,806	77,196	97,440	81,807
2132 MAINTENANCE OF VEHICLES	140,614	227,804	212,415	180,637
2133 MAINTENANCE OF EQUIPMENT	105,451	234,328	205,356	155,771
2139 MAINTENANCE/SERVICE CONTRACTS	3,403,150	3,482,146	4,453,068	4,263,208
2140 POSTAGE	205,620	201,011	217,413	206,171
2151 PRINTING	57,492	60,170	90,409	71,503
2161 PROFESSIONAL FEES - AUDIT	47,880	49,470	49,470	54,670
2164 PROFESSIONAL FEES - CONS/ENG	143,492	322,850	2,133,197	1,094,471
2165 TEMPORARY LABOR	11,687	18,399	17,000	19,748
2166 PROFESSIONAL FEES - OTHER	45,840	55,939	316,692	955,404
2170 TRAINING	241,250	190,431	368,170	257,471
2171 TRAVEL	6,278	2,541	14,100	9,423
2172 CAR ALLOWANCE	145,716	146,244	149,842	148,410
2190 COMMUNICATIONS	185,710	220,129	434,542	433,620
2200 UTILITIES	1,877,858	2,057,872	2,400,700	2,650,257
2230 EMPLOYEE RELATIONS	31,588	42,206	80,727	70,539
2240 BUSINESS RELATIONS	944	584	8,680	2,741
2250 COMMUNITY RELATIONS	43,020	51,290	175,590	98,609
2260 MEMBERSHIPS - PROFESSIONAL	76,369	72,775	83,622	66,905
2262 MEMBERSHIPS - CIVIC	23,755	24,370	34,051	28,375
2290 BILLING - HOUSING AUTHORITY	2,457	2,473	2,400	2,405
<i>CONTRACTUAL SERVICES TOTAL</i>	<u>6,987,102</u>	<u>7,678,518</u>	<u>11,715,880</u>	<u>11,010,098</u>
<b><u>PURCHASES FOR RESALE</u></b>				
3360 PURCHASES FOR RESALE	41,924,744	43,368,618	67,609,000	62,593,285
<i>PURCHASES FOR RESALE TOTAL</i>	<u>41,924,744</u>	<u>43,368,618</u>	<u>67,609,000</u>	<u>62,593,285</u>

## OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2020	ACTUAL FY 2021	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022
<b><u>COMMODITIES</u></b>				
3311 OFFICE SUPPLIES	76,728	97,640	85,311	72,997
3313 SUBSCRIPTIONS	14,666	24,615	10,997	24,093
3316 OPERATING SUPPLIES	1,843,861	1,751,146	1,669,055	1,769,912
3320 CHEMICALS	1,064,631	1,091,302	1,297,440	1,133,389
3331 VEHICLE SUPPLIES	304,126	370,162	416,242	493,343
3340 SMALL TOOLS	70,783	92,219	110,144	69,556
<i>COMMODITIES TOTAL</i>	<u>3,374,795</u>	<u>3,427,084</u>	<u>3,589,189</u>	<u>3,563,290</u>
<b><u>FIXED &amp; SUNDRY</u></b>				
4010 COST OF GOODS SOLD	44,207	34,413	97,600	94,800
4015 SALES DISCOUNTS	4,283	2,037	10,780	3,711
4020 CASH (OVER) SHORT	(231)	(2,302)	294	(1,702)
4080 EMPLOYEE SUGGESTIONS & AWARDS	9,675	9,513	11,270	9,943
4509 OTHER TAXES	38,601	38,623	38,667	38,667
4510 GROSS RECEIPTS TAX	1,567,391	1,664,719	1,765,300	2,050,093
4520 LICENSES & PERMITS	45,012	55,050	70,190	65,240
4531 CIVIC CONTRIBUTIONS	292,575	245,359	176,272	212,899
4610 PROPERTY & LIAB./INS & UNINSUR	644,590	798,021	837,905	763,497
4666 INVENTORY ADJUSTMENTS	812	21,452	20,000	330,171
4700 UTILITY BAD DEBT EXPENSE	223,582	413,956	300,000	130,704
5730 BANK CHARGES	384,458	477,558	506,000	525,900
9005 DUPLICATE CHARGES	(51,389)	(54,002)	(55,000)	(54,630)
<i>FIXED &amp; SUNDRY TOTAL</i>	<u>3,203,566</u>	<u>3,704,397</u>	<u>3,779,278</u>	<u>4,169,293</u>
<b><u>INTEREST EXPENSES</u></b>				
5721 INTEREST - BONDS	2,737,045	2,483,398	3,716,139	3,678,605
5723 INTEREST - DEPOSITS	65,773	80,042	77,497	42,951
5729 INTEREST OTHER	-	-	600	-
5731 AMORTIZATION OF BOND DISCOUNT	22,075	21,425	(48,556)	(143,152)
<i>INTEREST EXPENSES TOTAL</i>	<u>2,824,893</u>	<u>2,584,865</u>	<u>3,745,680</u>	<u>3,578,404</u>
<b><u>MISCELLANEOUS</u></b>				
5710 STORM EXPENSES	24,817	83,311	-	130,251
9000 CITY DISTRIBUTION	6,276,267	6,342,445	6,524,408	6,524,408
9030 DEPRECIATION	13,383,902	14,263,510	14,520,000	14,731,295
<i>MISCELLANEOUS TOTAL</i>	<u>19,684,986</u>	<u>20,689,266</u>	<u>21,044,408</u>	<u>21,385,954</u>
<b><i>GRAND TOTAL</i></b>	<u><u>\$ 104,281,145</u></u>	<u><u>\$ 105,258,824</u></u>	<u><u>\$ 138,210,270</u></u>	<u><u>\$ 136,588,033</u></u>

## ELECTRIC REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 24,954,000	\$ 25,278,691	\$ 324,691
OUTSIDE CITY	6,096,000	6,166,812	70,812
<i>GENERAL SERVICE:</i>			
INSIDE CITY	29,984,500	31,091,876	1,107,376
OUTSIDE CITY	5,360,200	5,629,844	269,644
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	6,715,397	5,806,422	(908,975)
GENERAL SERVICE	8,009,775	7,279,159	(730,616)
UNBILLED SERVICE REVENUE	-	892,700	892,700
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	73,000	72,410	(590)
GENERAL SERVICE	1,086,900	1,091,323	4,423
STREET & TRAFFIC SIGNALS	509,000	514,500	5,500
<b>TOTAL</b>	<b>82,788,772</b>	<b>83,823,737</b>	<b>1,034,965</b>
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	880,900	782,156	(98,744)
<b>TOTAL OPERATING REVENUES</b>	<b>83,669,672</b>	<b>84,605,893</b>	<b>936,221</b>
<b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	22,000	65,316	43,316
REVENUE FOR CITY BILLING	1,500	76,846	75,346
MISCELLANEOUS INCOME	8,400	19,046	10,646
GRANT REVENUE	76,800	110,910	34,110
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	12,956	12,956
<b>TOTAL NON-OPERATING REVENUES</b>	<b>108,700</b>	<b>285,074</b>	<b>176,374</b>
<b>REVENUES BEFORE CAPITAL CONTRIBUTIONS</b>	<b>83,778,372</b>	<b>84,890,967</b>	<b>1,112,595</b>
<b><u>CAPITAL CONTRIBUTIONS</u></b>			
CONTRIBUTED CAPITAL - CASH	261,600	331,407	69,807
CONTRIBUTED CAPITAL - NONCASH	84,000	45,158	(38,842)
<b>TOTAL CAPITAL CONTRIBUTIONS</b>	<b>345,600</b>	<b>376,565</b>	<b>30,965</b>
<b>TOTAL REVENUES</b>	<b>\$ 84,123,972</b>	<b>\$ 85,267,532</b>	<b>\$ 1,143,560</b>

## NATURAL GAS REVENUES

	<u>AMENDED</u> <u>BUDGET</u> <u>FY 2022</u>	<u>FINAL</u> <u>BUDGET</u> <u>FY 2022</u>	<u>DIFFERENCE</u> <u>INCREASE</u> <u>(DECREASE)</u>
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,126,800	\$ 1,115,717	\$ (11,083)
OUTSIDE CITY	187,200	183,059	(4,141)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,242,600	2,263,443	20,843
OUTSIDE CITY	756,500	795,983	39,483
<i>CONTRACT SALES</i>			
COMMERCIAL	322,600	298,789	(23,811)
INDUSTRIAL	192,300	196,481	4,181
<i>HEAT ONLY:</i>			
RESIDENTIAL	6,000	5,455	(545)
GENERAL SERVICE	1,900	1,976	76
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	122,600	74,656	(47,944)
GENERAL SERVICE	2,444,300	1,862,242	(582,058)
COMPRESSED NATURAL GAS	20,400	20,919	519
UNBILLED SERVICE REVENUE	-	71,000	71,000
<b>TOTAL</b>	<b>7,423,200</b>	<b>6,889,720</b>	<b>(533,480)</b>
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	39,900	45,958	6,058
<b>TOTAL OPERATING REVENUES</b>	<b>7,463,100</b>	<b>6,935,678</b>	<b>(527,422)</b>
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	1,900	5,122	3,222
REVENUE FOR CITY BILLING	10,900	10,932	32
GAS PIPING & APPLIANCE SALES	196,100	179,518	(16,582)
GAS PIPING & APPLIANCE COSTS	(173,700)	(181,066)	(7,366)
MISCELLANEOUS INCOME	400	46	(354)
GRANT REVENUE	-	5,085	5,085
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	363	363
<b>TOTAL NON-OPERATING REVENUES</b>	<b>35,600</b>	<b>20,000</b>	<b>(15,600)</b>
<b>REVENUES BEFORE CAPITAL CONTRIBUTIONS</b>	<b>7,498,700</b>	<b>6,955,678</b>	<b>(543,022)</b>
<b><u>CONTRIBUTED CAPITAL - CASH</u></b>	<b>132,400</b>	<b>54,301</b>	<b>(78,099)</b>
<b>TOTAL REVENUES</b>	<b><u>\$ 7,631,100</u></b>	<b><u>\$ 7,009,979</u></b>	<b><u>\$ (621,121)</u></b>

## WATER REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 5,798,400	\$ 5,955,436	\$ 157,036
OUTSIDE CITY	2,275,000	2,321,714	46,714
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	6,297,000	6,497,163	200,163
OUTSIDE CITY	3,335,700	3,529,592	193,892
UNBILLED SERVICE REVENUE	-	261,300	261,300
SALES FOR RESALE	2,022,400	1,944,948	(77,452)
FIRE PROTECTION	181,900	185,110	3,210
<b>TOTAL</b>	<b>19,910,400</b>	<b>20,695,263</b>	<b>784,863</b>
 <i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	246,800	237,325	(9,475)
 <i>TOTAL OPERATING REVENUES</i>	 20,157,200	 20,932,588	 775,388
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	4,400	15,645	11,245
REVENUE FOR CITY BILLING	57,200	57,152	(48)
MISCELLANEOUS INCOME	8,500	7,074	(1,426)
GRANT REVENUE	-	35,446	35,446
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	1,476	1,476
 <i>TOTAL NON-OPERATING REVENUES</i>	 70,100	 116,793	 46,693
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 20,227,300	 21,049,381	 822,081
 <b><u>CAPITAL CONTRIBUTIONS</u></b>			
CAPITAL IMPROVEMENT CHARGES	703,000	1,140,668	437,668
CONTRIBUTED CAPITAL - CASH	888,100	726,727	(161,373)
CONTRIBUTED CAPITAL - NONCASH	616,100	556,312	(59,788)
 <i>TOTAL CAPITAL CONTRIBUTIONS</i>	 2,207,200	 2,423,707	 216,507
 <b>TOTAL REVENUES</b>	 <b><u>\$ 22,434,500</u></b>	 <b><u>\$ 23,473,088</u></b>	 <b><u>\$ 1,038,588</u></b>

## WASTEWATER REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 5,654,000	\$ 5,804,893	\$ 150,893
OUTSIDE CITY	700,600	715,533	14,933
 <i>GENERAL SERVICE:</i>			
INSIDE CITY	5,885,300	6,118,276	232,976
OUTSIDE CITY	1,149,500	1,246,348	96,848
REVENUE FROM ST. LUCIE COUNTY	874,000	703,906	(170,094)
UNBILLED SERVICE REVENUE	-	197,000	197,000
<b>TOTAL</b>	<b>14,263,400</b>	<b>14,785,956</b>	<b>522,556</b>
 <i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	284,300	257,281	(27,019)
 <i>TOTAL OPERATING REVENUES</i>	 14,547,700	 15,043,237	 495,537
 <b><u>NON-OPERATING REVENUES</u></b>			
INVESTMENT INCOME	3,700	12,153	8,453
REVENUE FOR CITY BILLING	42,100	42,101	1
MISCELLANEOUS INCOME	3,000	3,427	427
GRANT REVENUE	1,960,000	1,709,813	(250,187)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	1,302	1,302
 <i>TOTAL NON-OPERATING REVENUES</i>	 2,008,800	 1,768,796	 (240,004)
 <i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	 16,556,500	 16,812,033	 255,533
 <b><u>CAPITAL CONTRIBUTIONS</u></b>			
CAPITAL IMPROVEMENT CHARGES	1,200,300	1,782,528	582,228
CAPITAL IMPROVEMENT CHARGES-MWRF	-	198,060	198,060
CONTRIBUTED CAPITAL - CASH	60,379	203,739	143,360
CONTRIBUTED CAPITAL - NONCASH	606,200	1,162,517	556,317
 <i>TOTAL CAPITAL CONTRIBUTIONS</i>	 1,866,879	 3,346,844	 1,479,965
 <b>TOTAL REVENUES</b>	 <b><u>\$ 18,423,379</u></b>	 <b><u>\$ 20,158,877</u></b>	 <b><u>\$ 1,735,498</u></b>

## MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
FPUA CONTRIBUTION	\$ 176,272	\$ 212,899	\$ 36,627
GIFT SHOP SALES	177,008	197,745	20,737
BOAT TOURS	24,837	31,304	6,467
DONATIONS	6,300	6,881	581
ADMISSIONS	31,415	37,313	5,898
TEACHING INCOME & CAMPS	10,349	15,648	5,299
MEMBERSHIPS	680	680	-
FUND RAISING INCOME	1,000	214	(786)
<i>TOTAL OPERATING REVENUES</i>	427,861	502,684	74,823
<b><u>NON-OPERATING REVENUES</u></b>			
GRANT REVENUE	42,514	46,014	3,500
GAIN (LOSS) ON DISPOSITION OF PROPERTY	52,500	1,505	(50,995)
<i>TOTAL NON-OPERATING REVENUES</i>	95,014	47,519	(47,495)
<b><u>CONTRIBUTED CAPITAL - NONCASH</u></b>			
	-	-	-
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	522,875	550,203	27,328
<b><u>CONTRIBUTED CAPITAL - NONCASH</u></b>			
	-	7,626	7,626
<b>TOTAL REVENUES</b>	\$ 522,875	\$ 557,829	\$ 34,954

## FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>OPERATING REVENUES</u></b>			
DEDICATED INTERNET ACCESS	\$ 220,000	\$ 205,513	\$ (14,487)
FIBER BANDWIDTH CONNECTIONS	180,000	126,058	(53,942)
COMMERCIAL	5,000	-	(5,000)
DARK FIBER TRANSMISSION	355,000	260,415	(94,585)
WIRELESS BROADBAND INTERNET ACCESS	3,000	3,201	201
WIRELESS BANDWIDTH CONNECTIONS	4,000	1,041	(2,959)
OTHER OPERATING REVENUES	2,000	4,276	2,276
<b>TOTAL OPERATING REVENUES</b>	<b>769,000</b>	<b>600,504</b>	<b>(168,496)</b>
<b><u>NON-OPERATING REVENUES</u></b>			
SMART CITY INITIATIVE	-	-	-
REVENUE FOR CITY BILLING	200	168	(32)
GRANT REVENUE	-	39	39
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	93	93
<b>TOTAL NON-OPERATING REVENUES</b>	<b>200</b>	<b>300</b>	<b>100</b>
<b>REVENUES BEFORE CAPITAL CONTRIBUTIONS</b>	<b>769,200</b>	<b>600,804</b>	<b>(168,396)</b>
<b><u>CONTRIBUTED CAPITAL - CASH</u></b>	<b>696,000</b>	<b>35,236</b>	<b>(660,764)</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,465,200</b>	<b>\$ 636,040</b>	<b>\$ (829,160)</b>

## TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
<b><u>NON-OPERATING REVENUES</u></b>			
FMPA O&M CONTRACT INCOME	\$ 1,938,525	\$ 2,069,288	\$ 130,763
<b>TOTAL NON-OPERATING REVENUES</b>	<b>1,938,525</b>	<b>2,069,288</b>	<b>130,763</b>
<b>TOTAL REVENUES</b>	<b>\$ 1,938,525</b>	<b>\$ 2,069,288</b>	<b>\$ 130,763</b>



**DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 178,543	\$ 182,226	\$ 3,683
1020	OVERTIME	1,500	969	(531)
2110	ADVERTISING	10,290	10,052	(238)
2131	MAINTENANCE OF STRUCTURES	2,450	9,504	7,054
2132	MAINTENANCE OF VEHICLES	294	-	(294)
2133	MAINTENANCE OF EQUIPMENT	686	262	(424)
2139	MAINTENANCE/SERVICE CONTRACTS	41,160	53,890	12,730
2140	POSTAGE	490	626	136
2151	PRINTING	1,764	1,260	(504)
2166	PROFESSIONAL FEES - OTHER	245	558	313
2170	TRAINING	875	468	(407)
2172	CAR ALLOWANCE	3,520	3,520	-
2190	COMMUNICATIONS	4,100	4,377	277
2200	UTILITIES	9,400	10,971	1,571
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,459	3,939	(520)
2240	EMPLOYEE/VOLUNTEER RELATIONS	-	53	53
2260	MEMBERSHIPS - PROFESSIONAL	573	455	(118)
2262	MEMBERSHIPS - CIVIC	201	-	(201)
3311	OFFICE SUPPLIES	1,470	954	(516)
3313	POSTAGE	-	126	126
3316	OPERATING SUPPLIES	22,320	16,818	(5,502)
3331	VEHICLE SUPPLIES	147	168	21
4010	COST OF GOODS SOLD	97,600	94,800	(2,800)
4015	SALES DISCOUNTS	10,780	3,711	(7,069)
4020	CASH (OVER) SHORT	196	(119)	(315)
4050	RETIREMENT	30,463	76,015	45,552
4060	FICA	13,773	13,159	(614)
4070	EMPLOYEES' INSURANCE	53,473	49,621	(3,852)
4090	VACATION PAY EXPENSE	-	(2,380)	(2,380)
4100	SICK PAY EXPENSE	-	(4,895)	(4,895)
4110	NET OPEB EXPENSE	137	1,069	932
4520	LICENSES & PERMITS	436	-	(436)
4600	WORKERS' COMPENSATION	887	703	(184)
4610	PROPERTY & LIAB/INS & UNINSUR	9,327	9,169	(158)
4666	INVENTORY ADJUSTMENTS	-	(1,736)	(1,736)
5730	BANK CHARGES	6,000	2,197	(3,803)
9030	DEPRECIATION EXPENSE	15,000	15,003	3
	TOTALS	\$ 522,559	\$ 557,513	\$ 34,954

**DEPT. 39 - MANATEE OBSERVATION & EDUCATION CENTER ADMINISTRATION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
5710	STORM EXPENSES	\$ -	\$ -	\$ -
9000	CITY DISTRIBUTION	316	316	-
	TOTALS	<u>\$ 316</u>	<u>\$ 316</u>	<u>\$ -</u>

**DEPT. 02 - TREASURE COAST ENERGY CENTER**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,117,876	\$ 1,173,023	\$ 55,147
1020	OVERTIME	300,000	189,191	(110,809)
2170	TRAINING	735	-	(735)
2172	CAR ALLOWANCE	10,320	10,320	-
3316	OPERATING SUPPLIES	1,029	600	(429)
4050	RETIREMENT	200,069	395,793	195,724
4060	FICA	108,468	97,367	(11,101)
4070	EMPLOYEES' INSURANCE	186,535	182,458	(4,077)
4090	VACATION PAY EXPENSE	-	(11,009)	(11,009)
4100	SICK PAY EXPENSE	-	19,158	19,158
4110	NET OPEB EXPENSE	514	2,939	2,425
4600	WORKERS' COMPENSATION	12,479	8,948	(3,531)
4610	PROPERTY & LIAB/INS & UNINSUR	500	500	-
		<u>\$ 1,938,525</u>	<u>\$ 2,069,288</u>	<u>\$ 130,763</u>

**DEPT. 10 - BOARD**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,130	\$ 18,199	\$ 69
2151	PRINTING	20	40	20
2166	PROFESSIONAL FEES - OTHER	-	2,414	2,414
2170	TRAINING	15,000	6,608	(8,392)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	12,080	12,080	-
2240	BUSINESS RELATIONS	450	-	(450)
2262	MEMBERSHIPS - CIVIC	1,500	1,600	100
3311	OFFICE SUPPLIES	100	-	(100)
4060	FICA	1,387	2,073	686
4070	EMPLOYEES' INSURANCE	76,144	74,613	(1,531)
4600	WORKERS' COMPENSATION	268	210	(58)
4610	PROPERTY & LIAB/INS & UNINSUR	232	245	13
	TOTALS	<u>\$ 125,811</u>	<u>\$ 118,082</u>	<u>\$ (7,729)</u>

**DEPT. 11 - DIRECTOR OF UTILITIES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 349,661	\$ 346,863	\$ (2,798)
2110	ADVERTISING	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	1,323	1,995	672
2140	POSTAGE	-	174	174
2151	PRINTING	50	43	(7)
2164	PROFESS. FEES - CONSULTING/ENG	2,500	-	(2,500)
2170	TRAINING	5,500	2,704	(2,796)
2171	TRAVEL	2,000	503	(1,497)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	600	455	(145)
2230	EMPLOYEE RELATIONS	12,000	10,210	(1,790)
2240	BUSINESS RELATIONS	2,000	1,123	(877)
2250	COMMUNITY RELATIONS	100	615	515
2260	MEMBERSHIPS - PROFESSIONAL	1,782	210	(1,572)
2262	MEMBERSHIPS - CIVIC	1,400	-	(1,400)
3311	OFFICE SUPPLIES	3,245	5,165	1,920
3313	SUBSCRIPTIONS	150	100	(50)
3316	OPERATING SUPPLIES	100	108	8
4050	RETIREMENT	59,163	132,343	73,180
4060	FICA	26,749	23,689	(3,060)
4070	EMPLOYEES' INSURANCE	29,181	31,466	2,285
4080	EMPLOYEE SUGGESTIONS & AWARDS	-	-	-
4090	VACATION PAY EXPENSE	-	(11,849)	(11,849)
4100	SICK PAY EXPENSE	-	(73,825)	(73,825)
4110	NET OPEB EXPENSE	68	534	466
4520	LICENSES & PERMITS	-	-	-
4600	WORKERS' COMPENSATION	367	247	(120)
4610	PROPERTY & LIAB/INS & UNINSUR	4,025	4,727	702
	TOTALS	<u>\$ 507,124</u>	<u>\$ 482,760</u>	<u>\$ (24,364)</u>

**DEPT. 12 - ATTORNEY**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 120,120	\$ 120,564	\$ 444
2166	PROFESSIONAL FEES - OTHER	100	-	(100)
2170	TRAINING	-	-	-
2171	TRAVEL	-	-	-
3311	OFFICE SUPPLIES	-	157	157
4070	EMPLOYEES' INSURANCE	18,654	18,341	(313)
4600	WORKERS' COMPENSATION	114	89	(25)
	TOTALS	<u>\$ 138,988</u>	<u>\$ 139,151</u>	<u>\$ 163</u>

**DEPT. 14 - REGULATORY AFFAIRS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 278,663	\$ 276,128	\$ (2,535)
2110	ADVERTISING	4,214.00	2,590.00	(1,624)
2139	MAINTENANCE/SERVICE CONTRACTS	-	-	-
2140	POSTAGE	196.00	27.00	(169)
2151	PRINTING	196.00	40.00	(156)
2164	PROFESSIONAL FEES - CONSULT/ENG	15,000.00	831.00	(14,169)
2166	PROFESSIONAL FEES - OTHER	15,000.00	3,300.00	(11,700)
2170	TRAINING	3,470.00	270.00	(3,200)
2171	TRAVEL	980.00	20.00	(960)
2172	CAR ALLOWANCE	3,512.00	3,512.00	-
2190	COMMUNICATIONS	200.00	320.00	120
2230	EMPLOYEE RELATIONS	250.00	190.00	(60)
2260	MEMBERSHIPS - PROFESSIONAL	1,323.00	280.00	(1,043)
3311	OFFICE SUPPLIES	980.00	713.00	(267)
3313	SUBSCRIPTIONS	245.00	395.00	150
4050	RETIREMENT	47,150.00	115,793.00	68,643
4060	FICA	21,318.00	20,255.00	(1,063)
4070	EMPLOYEES' INSURANCE	51,941.00	61,981.00	10,040
4090	VACATION PAY EXPENSE	-	5,456.00	5,456
4100	SICK PAY EXPENSE	-	46,696.00	46,696
4520	LICENSES & PERMITS	980.00	(1,573.00)	(2,553)
4110	NET OPEB EXPENSE	137.00	1,069.00	932
4600	WORKERS' COMPENSATION	214.00	168.00	(46)
4610	PROPERTY & LIAB/INS & UNINSURED	112,411.00	4,349.00	(108,062)
	TOTALS	<u>\$ 558,380</u>	<u>\$ 542,810</u>	<u>\$ (15,570)</u>

**DEPT. 15 - HUMAN RESOURCES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 221,681	\$ 221,608	\$ (73)
1020	OVERTIME	-	-	-
2110	ADVERTISING	1,960	-	(1,960)
2139	MAINTENANCE/SERVICE CONTRACTS	15,680	19,760	4,080
2140	POSTAGE	147	-	(147)
2151	PRINTING	196	-	(196)
2164	PROFESS. FEES - CONSULTING/ENG	12,000	9,560	(2,440)
2166	PROFESSIONAL FEES - OTHER	10,000	2,077	(7,923)
2170	TRAINING	39,200	7,415	(31,785)
2171	TRAVEL	98	3	(95)
2172	CAR ALLOWANCE	3,884	3,884	-
2190	COMMUNICATIONS	1,000	991	(9)
2230	EMPLOYEE RELATIONS	1,960	1,883	(77)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	980	200	(780)
3311	OFFICE SUPPLIES	4,900	3,514	(1,386)
3313	SUBSCRIPTIONS	1,960	1,399	(561)
4050	RETIREMENT	26,280	69,163	42,883
4060	FICA	16,959	16,055	(904)
4070	EMPLOYEES' INSURANCE	55,089	50,246	(4,843)
4080	EMPLOYEE SUGGESTIONS & AWARDS	8,820	8,742	(78)
4090	VACATION PAY EXPENSE	-	(2,265)	(2,265)
4100	SICK PAY EXPENSE	-	5,757	5,757
4110	NET OPEB EXPENSE	103	801	698
4600	WORKERS' COMPENSATION	161	125	(36)
4610	PROPERTY & LIAB/INS & UNINSUR	4,009	4,198	189
	TOTALS	<u>\$ 427,067</u>	<u>\$ 425,116</u>	<u>\$ (1,951)</u>

**DEPT. 18 - SAFETY**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 84,373	\$ 69,562	\$ (14,811)
2132	MAINTENANCE OF VEHICLES	118	76	(42)
2139	MAINTENANCE/SERVICE CONTRACTS	10,870	3,725	(7,145)
2140	POSTAGE	98	-	(98)
2151	PRINTING	1,035	974	(61)
2166	PROFESSIONAL FEES - OTHER	5,390	2,030	(3,360)
2170	TRAINING	20,000	9,383	(10,617)
2171	TRAVEL	49	297	248
2190	COMMUNICATIONS	1,300	1,167	(133)
2230	EMPLOYEE RELATIONS	4,900	4,819	(81)
2260	MEMBERSHIPS - PROFESSIONAL	343	1,025	682
3311	OFFICE SUPPLIES	1,470	837	(633)
3313	SUBSCRIPTIONS	-	100	100
3316	OPERATING SUPPLIES	40,000	28,396	(11,604)
3331	VEHICLE SUPPLIES	1,323	3,078	1,755
4050	RETIREMENT	14,276	25,451	11,175
4060	FICA	6,455	5,199	(1,256)
4070	EMPLOYEES' INSURANCE	2,129	5,758	3,629
4080	EMPLOYEE SUGGESTIONS & AWARDS	2,450	1,202	(1,248)
4090	VACATION PAY EXPENSE	-	(856)	(856)
4100	SICK PAY EXPENSE	-	-	-
4110	NET OPEB EXPENSE	34	267	233
4600	WORKERS' COMPENSATION	314	226	(88)
4610	PROPERTY & LIAB/INS & UNINSUR	1,969	1,924	(45)
9030	DEPRECIATION EXPENSE	2,000	1,317	(683)
	TOTALS	<u>\$ 200,896</u>	<u>\$ 165,957</u>	<u>\$ (34,939)</u>

**DEPT. 21 - FINANCE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 631,982	\$ 619,505	\$ (12,477)
1020	OVERTIME	500	2,889	2,389
2110	ADVERTISING	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	300	270	(30)
2140	POSTAGE	50	-	(50)
2151	PRINTING	1,000	4,647	3,647
2161	PROFESSIONAL FEES - AUDIT	49,470	54,670	5,200
2164	PROFESS. FEES - CONSULTING/ENG	1,175,000	513,524	(661,476)
2166	PROFESSIONAL FEES - OTHER	165,550	877,595	712,045
2170	TRAINING	6,500	6,039	(461)
2171	TRAVEL	75	241	166
2172	CAR ALLOWANCE	4,075	4,075	-
2190	COMMUNICATIONS	1,800	1,681	(119)
2230	EMPLOYEE RELATIONS	850	530	(320)
2260	MEMBERSHIPS - PROFESSIONAL	750	625	(125)
3311	OFFICE SUPPLIES	7,000	4,660	(2,340)
3313	SUBSCRIPTIONS	-	-	-
4020	CASH (OVER) SHORT	-	(1,393)	(1,393)
4050	RETIREMENT	97,325	248,652	151,327
4060	FICA	48,385	43,943	(4,442)
4070	EMPLOYEES' INSURANCE	196,141	187,394	(8,747)
4090	VACATION PAY EXPENSE	-	(15,662)	(15,662)
4100	SICK PAY EXPENSE	-	(34,517)	(34,517)
4110	NET OPEB EXPENSE	411	2,939	2,528
4520	LICENSES & PERMITS	105	-	(105)
4600	WORKERS' COMPENSATION	643	503	(140)
4610	PROPERTY & LIAB/INS & UNINSUR	12,017	11,151	(866)
4640	UNEMPLOYMENT CLAIMS	10,000	-	(10,000)
5730	BANK CHARGES	500,000	523,704	23,704
	TOTALS	<u>\$ 2,909,929</u>	<u>\$ 3,057,665</u>	<u>\$ 147,736</u>

**DEPT. 22 - MATERIALS MANAGEMENT**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 387,689	\$ 385,091	\$ (2,598)
1020	OVERTIME	6,000	7,814	1,814
2122	RENTALS	2,450	2,142	(308)
2132	MAINTENANCE OF VEHICLES	16,995	18,473	1,478
2133	MAINTENANCE OF EQUIPMENT	4,000	2,276	(1,724)
2139	MAINTENANCE/SERVICE CONTRACTS	4,810	5,453	643
2140	POSTAGE	147	3	(144)
2151	PRINTING	245	40	(205)
2170	TRAINING	500	-	(500)
2171	TRAVEL	100	-	(100)
2190	COMMUNICATIONS	5,300	5,308	8
2200	UTILITIES	41,000	42,426	1,426
2230	EMPLOYEE RELATIONS	175	80	(95)
2260	MEMBERSHIPS - PROFESSIONAL	100	-	(100)
3311	OFFICE SUPPLIES	1,960	1,500	(460)
3313	SUBSCRIPTIONS	1,960	2,581	621
3316	OPERATING SUPPLIES	10,000	13,971	3,971
3331	VEHICLE SUPPLIES	17,640	12,772	(4,868)
3340	SMALL TOOLS	3,000	4,614	1,614
4050	RETIREMENT	65,877	155,884	90,007
4060	FICA	30,117	24,823	(5,294)
4070	EMPLOYEES' INSURANCE	115,579	121,218	5,639
4090	VACATION PAY EXPENSE	-	4,706	4,706
4100	SICK PAY EXPENSE	-	432	432
4110	NET OPEB EXPENSE	240	1,870	1,630
4520	LICENSES & PERMITS	392	50	(342)
4600	WORKERS' COMPENSATION	5,045	3,621	(1,424)
4610	PROPERTY & LIAB/INS & UNINSUR	20,463	20,560	97
4666	INVENTORY ADJUSTMENTS	-	7,782	7,782
9030	DEPRECIATION EXPENSE	26,000	24,177	(1,823)
	TOTALS	<u>\$ 767,784</u>	<u>\$ 869,667</u>	<u>\$ 101,883</u>

**DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 200,302	\$ 201,031	\$ 729
2151	PRINTING	-	1,245	\$ 1,245
2164	PROFESSIONAL FEES - CONSULT/ENG	15,000	12,506	(2,494)
2166	PROFESSIONAL FEES - OTHER	-	400	400
2170	TRAINING	8,500	8,011	(489)
2171	TRAVEL	50	2,391	2,341
2172	CAR ALLOWANCE	7,781	7,598	(183)
2190	COMMUNICATIONS	600	456	(144)
2230	EMPLOYEE RELATIONS	-	-	-
2240	BUSINESS RELATIONS	2,000	200	(1,800)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	1,105	105
2262	MEMBERSHIPS - CIVIC	29,400	25,900	(3,500)
3311	OFFICE SUPPLIES	500	954	454
3313	SUBSCRIPTIONS	50	20	(30)
4050	RETIREMENT	33,891	89,868	55,977
4060	FICA	15,323	15,581	258
4070	EMPLOYEES' INSURANCE	25,396	34,296	8,900
4090	VACATION PAY EXPENSE	-	(1,574)	(1,574)
4100	SICK PAY EXPENSE	-	(376)	(376)
4110	NET OPEB EXPENSE	68	534	466
4520	LICENSES & PERMITS	-	-	-
4600	WORKERS' COMPENSATION	107	84	(23)
4610	PROPERTY & LIAB/INS & UNINSUR	2,478	2,718	240
9030	DEPRECIATION EXPENSE	14,000	13,961	(39)
	TOTALS	<u>\$ 356,446</u>	<u>\$ 416,909</u>	<u>\$ 60,463</u>

**DEPT. 32 - INFORMATION TECHNOLOGY SERVICES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,208,308	\$ 1,167,390	\$ (40,918)
1020	OVERTIME	6,000	6,766	766
2132	MAINTENANCE OF VEHICLES	500	1,474	974
2133	MAINTENANCE OF EQUIPMENT	40,100	10,861	(29,239)
2139	MAINTENANCE/SERVICE CONTRACTS	950,000	832,597	(117,403)
2140	POSTAGE	490	86	(404)
2151	PRINTING	45	45	-
2164	PROFESS. FEES - CONSULTING/ENG	14,000	-	(14,000)
2170	TRAINING	40,805	29,096	(11,709)
2171	TRAVEL	588	268	(320)
2172	CAR ALLOWANCE	13,200	11,944	(1,256)
2190	COMMUNICATIONS	82,250	82,159	(91)
2230	EMPLOYEE RELATIONS	988	758	(230)
2260	MEMBERSHIPS - PROFESSIONAL	1,300	1,300	-
3311	OFFICE SUPPLIES	2,156	1,590	(566)
3313	SUBSCRIPTIONS	5,000	18,359	13,359
3316	OPERATING SUPPLIES	338,950	334,064	(4,886)
3331	VEHICLE SUPPLIES	1,372	1,607	235
3340	SMALL TOOLS	735	-	(735)
4050	RETIREMENT	205,461	515,958	310,497
4060	FICA	92,895	85,709	(7,186)
4070	EMPLOYEES' INSURANCE	285,396	276,482	(8,914)
4090	VACATION PAY EXPENSE	-	(7,297)	(7,297)
4100	SICK PAY EXPENSE	-	15,425	15,425
4110	NET OPEB EXPENSE	582	4,542	3,960
4600	WORKERS' COMPENSATION	911	712	(199)
4610	PROPERTY & LIAB/INS & UNINSUR	39,452	41,257	1,805
9030	DEPRECIATION EXPENSE	\$ 372,000	\$ 427,396	55,396
	TOTALS	<u>\$ 3,703,484</u>	<u>\$ 3,860,548</u>	<u>\$ 157,064</u>

**DEPT. 35 - FACILITIES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 317,935	\$ 316,912	\$ (1,023)
1020	OVERTIME	21,000	28,536	7,536
2122	RENTALS	2,646	3,988	1,342
2131	MAINTENANCE OF STRUCTURES	39,200	37,517	(1,683)
2132	MAINTENANCE OF VEHICLES	2,940	2,181	(759)
2139	MAINTENANCE/SERVICE CONTRACTS	171,500	168,872	(2,628)
2140	POSTAGE	5,880	2,913	(2,967)
2151	PRINTING	118	-	(118)
2164	PROFESSIONAL FEES - CONSULT/ENG	45,000	-	(45,000)
2166	PROFESSIONAL FEES - OTHER	-	-	-
2170	TRAINING	3,920	2,142	(1,778)
2171	TRAVEL	196	89	(107)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	3,500	3,387	(113)
2200	UTILITIES	70,900	79,648	8,748
2230	EMPLOYEE RELATIONS	-	64	64
2250	COMMUNITY RELATIONS	120,000	55,482	(64,518)
2260	MEMBERSHIPS - PROFESSIONAL	490	387	(103)
3311	OFFICE SUPPLIES	2,450	2,833	383
3316	OPERATING SUPPLIES	6,370	8,484	2,114
3331	VEHICLE SUPPLIES	4,900	8,877	3,977
3340	SMALL TOOLS	1,225	1,234	9
4050	RETIREMENT	57,348	172,290	114,942
4060	FICA	25,929	29,700	3,771
4070	EMPLOYEES' INSURANCE	79,035	78,008	(1,027)
4090	VACATION PAY EXPENSE	-	5,637	5,637
4100	SICK PAY EXPENSE	-	12,053	12,053
4110	NET OPEB EXPENSE	205	1,603	1,398
4520	LICENSES & PERMITS	-	225	225
4600	WORKERS' COMPENSATION	4,213	3,025	(1,188)
4610	PROPERTY & LIAB/INS & UNINSUR	12,228	11,679	(549)
9030	DEPRECIATION EXPENSE	5,000	4,406	(594)
	TOTALS	<u>\$ 1,009,288</u>	<u>\$ 1,047,332</u>	<u>\$ 38,044</u>

**DEPT. 41 - COMMUNITY RELATIONS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 84,216	\$ 81,517	\$ (2,699)
2110	ADVERTISING	12,882	8,145	(4,737)
2151	PRINTING	20,700	21,093	393
2166	PROFESSIONAL FEES - OTHER	17,000	400	(16,600)
2170	TRAINING	2,000	1,942	(58)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	3,300	3,107	(193)
2190	COMMUNICATIONS	1,100	1,017	(83)
2230	EMPLOYEE RELATIONS	18,843	12,099	(6,744)
2240	BUSINESS RELATIONS	570	140	(430)
2250	COMMUNITY RELATIONS	50,490	42,513	(7,977)
2260	MEMBERSHIPS - PROFESSIONAL	250	650	400
2262	MEMBERSHIPS - CIVIC	1,000	475	(525)
3311	OFFICE SUPPLIES	850	1,051	201
3313	SUBSCRIPTIONS	120	73	(47)
3316	OPERATING SUPPLIES	9,800	15,686	5,886
4050	RETIREMENT	1,008	10,122	9,114
4060	FICA	6,443	5,955	(488)
4070	EMPLOYEES' INSURANCE	18,766	17,868	(898)
4090	VACATION PAY EXPENSE	-	8,074	8,074
4100	SICK PAY EXPENSE	-	(1,426)	(1,426)
4110	NET OPEB EXPENSE	34	267	233
4600	WORKERS' COMPENSATION	54	42	(12)
4610	PROPERTY & LIAB/INS & UNINSUR	1,023	1,139	116
	TOTALS	<u>\$ 250,449</u>	<u>\$ 231,949</u>	<u>\$ (18,500)</u>

**DEPT. 43 - CUSTOMER SERVICE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,124,861	\$ 1,098,684	\$ (26,177)
1020	OVERTIME	15,000	10,283	(4,717)
2122	RENTALS	-	-	-
2133	MAINTENANCE OF EQUIPMENT	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	161,700	152,137	(9,563)
2140	POSTAGE	205,800	200,100	(5,700)
2151	PRINTING	52,920	34,697	(18,223)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	1,470	9,541	8,071
2170	TRAINING	9,800	7,687	(2,113)
2171	TRAVEL	196	42	(154)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	6,800	6,610	(190)
2230	EMPLOYEE RELATIONS	6,370	6,691	321
2260	MEMBERSHIPS - PROFESSIONAL	490	367	(123)
2262	MEMBERSHIPS - CIVIC	-	-	-
2290	BILLING HOUSING AUTHORITY	2,400	2,405	5
3311	OFFICE SUPPLIES	14,700	20,719	6,019
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	4,116	1,449	(2,667)
4020	CASH (OVER) SHORT	98	(190)	(288)
4050	RETIREMENT	159,578	408,505	248,927
4060	FICA	87,199	79,437	(7,762)
4070	EMPLOYEES' INSURANCE	404,549	396,642	(7,907)
4090	VACATION PAY EXPENSE	-	1,397	1,397
4100	SICK PAY EXPENSE	-	(8,107)	(8,107)
4110	NET OPEB EXPENSE	995	7,748	6,753
4600	WORKERS' COMPENSATION	1,554	1,216	(338)
4610	PROPERTY & LIAB/INS & UNINSUR	15,565	15,411	(154)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	44,000	43,963	(37)
	TOTALS	<u>\$ 2,323,461</u>	<u>\$ 2,500,734</u>	<u>\$ 177,273</u>

**DEPT. 46 - GEOSPATIAL TECHNOLOGY**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 156,729	\$ 143,375	\$ (13,354)
2151	PRINTING	-	80	80
2170	TRAINING	2,460	19	(2,441)
2172	CAR ALLOWANCE	1,925	1,925	-
2230	EMPLOYEE/VOLUNTEER RELATIONS	200	-	(200)
3311	OFFICE SUPPLIES	200	-	(200)
4050	RETIREMENT	26,519	66,219	39,700
4060	FICA	11,990	10,588	(1,402)
4070	EMPLOYEES' INSURANCE	39,767	28,135	(11,632)
4090	VACATION PAY EXPENSE	-	11,926	11,926
4100	SICK PAY EXPENSE	-	28,264	28,264
4110	NET OPEB EXPENSE	-	1,069	1,069
4600	WORKERS' COMPENSATION	606	606	-
4610	PROPERTY & LIAB/INS & UNINSUR	4,103	4,103	-
	TOTALS	<u>\$ 244,499</u>	<u>\$ 296,309</u>	<u>\$ 51,810</u>

**DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 245	\$ 744	\$ 499
2131	MAINTENANCE OF STRUCTURES	6,860	5,860	(1,000)
2133	MAINTENANCE OF EQUIPMENT	-	7	7
2139	MAINTENANCE/SERVICE CONTRACTS	15,000	2,282	(12,718)
2166	PROFESSIONAL FEES - OTHER	24,500	4,290	(20,210)
2190	COMMUNICATIONS	16,400	16,586	186
3316	OPERATING SUPPLIES	3,920	1,388	(2,532)
4509	OTHER TAXES	11,123	11,124	1
5710	STORM EXPENSES	-	-	-
5723	INTEREST - DEPOSITS	-	-	-
4520	LICENSES & PERMITS	83	75	(8)
4700	UTILITY BAD DEBT EXPENSE	13,038	5,680	(7,358)
9010	CONTINGENCY	-	-	-
	TOTALS	<u>\$ 91,169</u>	<u>\$ 48,036</u>	<u>\$ (43,133)</u>

**DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 154,174	\$ 154,149	\$ (25)
2164	PROFESS. FEES - CONSULTING/ENG	34,300	16,776	(17,524)
2166	PROFESSIONAL FEES - OTHER	-	200	200
2170	TRAINING	3,000	1,425	(1,575)
2171	TRAVEL	400	-	(400)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,000	985	(15)
2230	EMPLOYEE RELATIONS	2,500	2,461	(39)
2240	BUSINESS RELATIONS	900	840	(60)
2260	MEMBERSHIPS - PROFESSIONAL	44,100	41,989	(2,111)
2262	MEMBERSHIPS - CIVIC	-	-	-
3311	OFFICE SUPPLIES	500	29	(471)
3313	SUBSCRIPTIONS	98	75	(23)
4050	RETIREMENT	15,193	29,494	14,301
4060	FICA	11,794	10,563	(1,231)
4070	EMPLOYEES' INSURANCE	26,674	22,151	(4,523)
4090	VACATION PAY EXPENSE	-	(7,722)	(7,722)
4100	SICK PAY EXPENSE	-	(16,940)	(16,940)
4110	NET OPEB EXPENSE	34	267	233
4520	LICENSES & PERMITS	-	-	-
4600	WORKERS' COMPENSATION	314	205	(109)
4610	PROPERTY & LIAB/INS & UNINSUR	2,103	2,084	(19)
	TOTALS	<u>\$ 302,244</u>	<u>\$ 264,191</u>	<u>\$ (38,053)</u>

**DEPT. 53 - ELECTRIC PURCHASES FOR RESALE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 63,000,000	\$ 58,999,960	\$ (4,000,040)
	TOTALS	<u>\$ 63,000,000</u>	<u>\$ 58,999,960</u>	<u>\$ (4,000,040)</u>

**DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 2,265,800	\$ 2,293,780	\$ 27,980
1020	OVERTIME	300,000	297,049	(2,951)
2122	RENTALS	19,355	14,501	(4,854)
2132	MAINTENANCE OF VEHICLES	50,000	50,579	579
2133	MAINTENANCE OF EQUIPMENT	24,500	19,197	(5,303)
2139	MAINTENANCE/SERVICE CONTRACTS	588,000	596,665	8,665
2140	POSTAGE	1,176	166	(1,010)
2151	PRINTING	2,548	807	(1,741)
2166	PROFESSIONAL FEES - OTHER	5,000	4,880	(120)
2170	TRAINING	86,000	93,685	7,685
2171	TRAVEL	980	889	(91)
2190	COMMUNICATIONS	104,805	105,760	955
2200	UTILITIES	106,700	116,731	10,031
2230	EMPLOYEE RELATIONS	20,000	20,133	133
3311	OFFICE SUPPLIES	2,940	1,211	(1,729)
3313	SUBSCRIPTIONS	-	-	-
3316	OPERATING SUPPLIES	274,400	324,642	50,242
3331	VEHICLE SUPPLIES	80,000	115,937	35,937
3340	SMALL TOOLS	30,000	22,475	(7,525)
4050	RETIREMENT	413,760	1,030,402	616,642
4060	FICA	196,280	187,907	(8,373)
4070	EMPLOYEES' INSURANCE	414,879	416,306	1,427
4090	VACATION PAY EXPENSE	-	(221)	(221)
4100	SICK PAY EXPENSE	-	(4,814)	(4,814)
4110	NET OPEB EXPENSE	925	7,213	6,288
4520	LICENSES & PERMITS	441	179	(262)
4600	WORKERS' COMPENSATION	19,242	18,502	(740)
4610	PROPERTY & LIAB/INS & UNINSUR	56,456	93,311	36,855
4666	INVENTORY ADJUSTMENTS	-	314,946	314,946
9005	DUPLICATE CHARGES - CREDIT	(55,000)	(54,630)	370
9030	DEPRECIATION EXPENSE	4,021,000	4,185,042	164,042
	TOTALS	<u>\$ 9,030,187</u>	<u>\$ 10,273,230</u>	<u>\$ 1,243,043</u>

**DEPT. 55 - ELECTRIC OPERATIONS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,034,753	\$ 1,069,569	\$ 34,816
1020	OVERTIME	130,000	107,058	(22,942)
2122	RENTALS	6,860	5,431	(1,429)
2132	MAINTENANCE OF VEHICLES	11,760	7,619	(4,141)
2133	MAINTENANCE OF EQUIPMENT	8,500	6,613	(1,887)
2139	MAINTENANCE/SERVICE CONTRACTS	34,800	5,215	(29,585)
2140	POSTAGE	1,470	1,464	(6)
2151	PRINTING	1,960	1,095	(865)
2165	TEMPORARY LABOR	2,000	5,686	3,686
2166	PROFESSIONAL FEES - OTHER	250	-	(250)
2170	TRAINING	25,000	17,568	(7,432)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	7,600	7,600	-
2190	COMMUNICATIONS	28,700	28,102	(598)
2200	UTILITIES	2,100	3,064	964
2230	EMPLOYEE RELATIONS	735	1,452	717
2240	BUSINESS RELATIONS	980	-	(980)
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-
3311	OFFICE SUPPLIES	1,960	2,160	200
3316	OPERATING SUPPLIES	58,800	24,818	(33,982)
3331	VEHICLE SUPPLIES	46,250	50,697	4,447
3340	SMALL TOOLS	5,000	2,466	(2,534)
4050	RETIREMENT	152,374	476,750	324,376
4060	FICA	89,104	101,170	12,066
4070	EMPLOYEES' INSURANCE	384,280	358,854	(25,426)
4090	VACATION PAY EXPENSE	-	4,558	4,558
4100	SICK PAY EXPENSE	-	13,780	13,780
4110	NET OPEB EXPENSE	822	6,411	5,589
4520	LICENSES & PERMITS	1,176	400	(776)
4600	WORKERS' COMPENSATION	19,188	15,407	(3,781)
4610	PROPERTY & LIAB/INS & UNINSUR	31,138	33,806	2,668
4640	UNEMPLOYMENT CLAIMS	-	72	72
9030	DEPRECIATION EXPENSE	82,000	82,297	297
	TOTALS	<u>\$ 2,169,560</u>	<u>\$ 2,441,182</u>	<u>\$ 271,622</u>

**DEPT. 56 - ELECTRIC & GAS ENGINEERING**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 717,008	\$ 696,274	\$ (20,734)
1020	OVERTIME	-	-	-
2132	MAINTENANCE OF VEHICLES	980	1,607	627
2139	MAINTENANCE/SERVICE CONTRACTS	1,470	-	(1,470)
2140	POSTAGE	94	35	(59)
2151	PRINTING	98	20	(78)
2164	PROFESS. FEES - CONSULTING/ENG	110,000	87,098	(22,902)
2170	TRAINING	19,555	13,241	(6,314)
2171	TRAVEL	686	-	(686)
2172	CAR ALLOWANCE	16,855	16,267	(588)
2190	COMMUNICATIONS	4,200	5,052	852
2230	EMPLOYEE RELATIONS	980	662	(318)
2240	BUSINESS RELATIONS	-	-	-
2260	MEMBERSHIPS - PROFESSIONAL	1,176	205	(971)
3311	OFFICE SUPPLIES	6,500	1,698	(4,802)
3313	SUBSCRIPTIONS	882	138	(744)
3316	OPERATING SUPPLIES	11,140	2,730	(8,410)
3331	VEHICLE SUPPLIES	5,000	7,300	2,300
3340	SMALL TOOLS	-	-	-
4050	RETIREMENT	121,318	303,678	182,360
4060	FICA	54,851	51,301	(3,550)
4070	EMPLOYEES' INSURANCE	178,465	190,685	12,220
4090	VACATION PAY EXPENSE	-	(6,264)	(6,264)
4100	SICK PAY EXPENSE	-	(3,314)	(3,314)
4110	NET OPEB EXPENSE	445	2,672	2,227
4520	LICENSES & PERMITS	295	-	(295)
4600	WORKERS' COMPENSATION	5,830	4,570	(1,260)
4610	PROPERTY & LIAB/INS & UNINSUR	19,814	20,161	347
9030	DEPRECIATION EXPENSE	20,000	19,222	(778)
	TOTALS	<u>\$ 1,297,642</u>	<u>\$ 1,415,038</u>	<u>\$ 117,396</u>

**DEPT. 59 - ADMINISTRATIVE & GENERAL ADMINISTRATION - ELECTRIC**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 490	\$ 350	\$ (140)
2131	MAINTENANCE OF STRUCTURES	14,700	14,424	(276)
2133	MAINTENANCE OF EQUIPMENT	490	24	(466)
2139	MAINTENANCE/SERVICE CONTRACTS	150,000	171,403	21,403
2190	COMMUNICATIONS	12,000	12,127	127
3316	OPERATING SUPPLIES	9,800	5,091	(4,709)
4509	OTHER TAXES	7,265	7,266	1
4510	GROSS RECEIPTS TAX	1,671,300	1,959,130	287,830
4520	LICENSES & PERMITS	10,780	11,817	1,037
4531	CONTRIBUTIONS - CIVIC	109,165	131,848	22,683
4610	PROPERTY & LIAB INS PREMIUMS	105,039	105,039	-
4700	UTILITY BAD DEBT EXPENSE	211,845	92,296	(119,549)
5710	STORM EXPENSES	-	86,439	86,439
5721	INTEREST - BONDS	948,826	933,355	(15,471)
5723	INTEREST - DEPOSITS	48,459	26,857	(21,602)
5731	AMORTIZATION-BOND DISCOUNT	3,599	3,348	(251)
9000	CITY DISTRIBUTION	4,179,887	4,179,887	-
9030	DEPRECIATION EXPENSE	126,000	130,764	4,764
	TOTALS	<u>\$ 7,609,645</u>	<u>\$ 7,871,465</u>	<u>\$ 261,820</u>

**DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 135,282	\$ 135,159	\$ (123)
2140	POSTAGE	-	109	109
2164	PROFESS. FEES - CONSULTING/ENG	235,000	130,576	(104,424)
2166	PROFESSIONAL FEES - OTHER	49,000	25,075	(23,925)
2170	TRAINING	5,000	3,096	(1,904)
2171	TRAVEL	4,000	2,662	(1,338)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	900	824	(76)
2240	BUSINESS RELATIONS	200	-	(200)
2260	MEMBERSHIPS - PROFESSIONAL	1,568	-	(1,568)
3311	OFFICE SUPPLIES	3,430	208	(3,222)
4050	RETIREMENT	22,890	60,254	37,364
4060	FICA	10,349	10,227	(122)
4070	EMPLOYEES' INSURANCE	24,214	23,878	(336)
4090	VACATION PAY EXPENSE	-	1,667	1,667
4100	SICK PAY EXPENSE	-	4,764	4,764
4110	NET OPEB EXPENSE	34	267	233
4600	WORKERS' COMPENSATION	54	42	(12)
4610	PROPERTY & LIAB/INS & UNINSUR	1,737	1,829	92
	TOTALS	<u>\$ 498,818</u>	<u>\$ 405,797</u>	<u>\$ (93,021)</u>

**DEPT. 62 - WATER RESOURCES**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,303,181	\$ 1,291,581	\$ (11,600)
1020	OVERTIME	115,000	110,646	(4,354)
2122	RENTALS	4,000	12,844	8,844
2132	MAINTENANCE OF VEHICLES	34,600	29,307	(5,293)
2133	MAINTENANCE OF EQUIPMENT	45,000	14,481	(30,519)
2139	MAINTENANCE/SERVICE CONTRACTS	529,000	571,228	42,228
2140	POSTAGE	441	279	(162)
2151	PRINTING	3,489	3,121	(368)
2164	PROFESS. FEES - CONSULTING/ENG	127,400	48,078	(79,322)
2165	TEMPORARY LABOR	15,000	14,062	(938)
2166	PROFESSIONAL FEES - OTHER	4,900	4,889	(11)
2170	TRAINING	14,700	12,294	(2,406)
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	40,086	40,180	94
2200	UTILITIES	1,227,200	1,387,498	160,298
2230	EMPLOYEE RELATIONS	1,200	1,195	(5)
2260	MEMBERSHIPS - PROFESSIONAL	680	420	(260)
2262	MEMBERSHIPS - CIVIC	550	400	(150)
3311	OFFICE SUPPLIES	5,000	4,499	(501)
3313	SUBSCRIPTIONS	434	726	292
3316	OPERATING SUPPLIES	333,200	306,900	(26,300)
3320	CHEMICALS	1,130,000	983,948	(146,052)
3331	VEHICLE SUPPLIES	34,790	37,904	3,114
3340	SMALL TOOLS	5,350	4,133	(1,217)
3360	PURCHASES FOR RESALE	4,000	3,952	(48)
4050	RETIREMENT	210,309	523,031	312,722
4060	FICA	108,491	101,242	(7,249)
4070	EMPLOYEES' INSURANCE	350,266	352,995	2,729
4090	VACATION PAY EXPENSE	-	(5,954)	(5,954)
4100	SICK PAY EXPENSE	-	(8,941)	(8,941)
4110	NET OPEB EXPENSE	856	6,679	5,823
4520	LICENSES & PERMITS	4,000	5,199	1,199
4600	WORKERS' COMPENSATION	45,231	27,826	(17,405)
4610	PROPERTY & LIAB/INS & UNINSUR	159,287	159,165	(122)
4640	UNEMPLOYMENT CLAIMS	-	-	-
9030	DEPRECIATION EXPENSE	2,336,000	2,284,332	(51,668)
	TOTALS	\$ 8,198,801	\$ 8,335,299	\$ 136,498

**DEPT. 64 - WATER DISTRIBUTION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,231,558	\$ 1,178,998	\$ (52,560)
1020	OVERTIME	100,000	109,144	9,144
2122	RENTALS	1,211	559	(652)
2131	MAINTENANCE OF STRUCTURES	-	185	185
2132	MAINTENANCE OF VEHICLES	25,000	20,960	(4,040)
2133	MAINTENANCE OF EQUIPMENT	15,702	24,210	8,508
2139	MAINTENANCE/SERVICE CONTRACTS	215,000	239,881	24,881
2140	POSTAGE	50	8	(42)
2151	PRINTING	1,720	103	(1,617)
2164	PROFESSIONAL FEES - CONSULT/ENG	45,000	38,462	(6,538)
2166	PROFESSIONAL FEES - OTHER	4,200	2,589	(1,611)
2170	TRAINING	15,000	4,691	(10,309)
2171	TRAVEL	262	-	(262)
2190	COMMUNICATIONS	29,100	29,388	288
2200	UTILITIES	24,800	26,485	1,685
2230	EMPLOYEE RELATIONS	1,100	713	(387)
2250	COMMUNITY RELATIONS	5,000	-	(5,000)
2260	MEMBERSHIPS - PROFESSIONAL	545	559	14
3311	OFFICE SUPPLIES	6,600	3,476	(3,124)
3316	OPERATING SUPPLIES	217,000	314,008	97,008
3331	VEHICLE SUPPLIES	100,000	93,131	(6,869)
3340	SMALL TOOLS	35,000	10,413	(24,587)
4050	RETIREMENT	204,419	536,255	331,836
4060	FICA	101,864	100,432	(1,432)
4070	EMPLOYEES' INSURANCE	365,251	340,729	(24,522)
4090	VACATION PAY EXPENSE	-	(3,546)	(3,546)
4100	SICK PAY EXPENSE	-	7,625	7,625
4110	NET OPEB EXPENSE	959	7,481	6,522
4520	LICENSES & PERMITS	6,500	5,154	(1,346)
4600	WORKERS' COMPENSATION	41,968	28,029	(13,939)
4610	PROPERTY & LIAB/INS & UNINSUR	38,469	21,424	(17,045)
4640	UNEMPLOYMENT CLAIMS	-	-	-
4666	INVENTORY ADJUSTMENTS	-	605	605
9030	DEPRECIATION EXPENSE	2,765,000	2,778,053	13,053
	TOTALS	<u>\$ 5,598,278</u>	<u>\$ 5,920,204</u>	<u>\$ 321,926</u>

**DEPT. 66 - WATER/WASTEWATER ENGINEERING**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 658,913	\$ 721,512	\$ 62,599
1020	OVERTIME	2,000	260	(1,740)
2132	MAINTENANCE OF VEHICLES	1,960	1,105	(855)
2133	MAINTENANCE OF EQUIPMENT	-	13	13
2139	MAINTENANCE/SERVICE CONTRACTS	115,000	109,903	(5,097)
2140	POSTAGE	-	47	47
2151	PRINTING	147	23	(124)
2164	PROFESSIONAL FEES - CONSULT/ENG	10,000	-	(10,000)
2166	PROFESSIONAL FEES - OTHER	588	1,611	1,023
2170	TRAINING	3,000	3,740	740
2171	TRAVEL	-	-	-
2172	CAR ALLOWANCE	15,480	16,268	788
2190	COMMUNICATIONS	5,500	5,045	(455)
2200	UTILITIES	26,000	28,689	2,689
2230	EMPLOYEE RELATIONS	539	515	(24)
2260	MEMBERSHIPS - PROFESSIONAL	1,372	-	(1,372)
3311	OFFICE SUPPLIES	3,200	2,208	(992)
3316	OPERATING SUPPLIES	2,450	1,332	(1,118)
3331	VEHICLE SUPPLIES	3,300	5,371	2,071
3340	SMALL TOOLS	294	-	(294)
4050	RETIREMENT	92,035	258,834	166,799
4060	FICA	50,560	54,324	3,764
4070	EMPLOYEES' INSURANCE	164,648	168,880	4,232
4090	VACATION PAY EXPENSE	-	(14,053)	(14,053)
4100	SICK PAY EXPENSE	-	(20,616)	(20,616)
4110	NET OPEB EXPENSE	445	3,206	2,761
4520	LICENSES & PERMITS	980	-	(980)
4600	WORKERS' COMPENSATION	7,981	10,719	2,738
4610	PROPERTY & LIAB/INS & UNINSUR	21,875	21,018	(857)
9030	DEPRECIATION EXPENSE	19,000	18,308	(692)
	TOTALS	<u>\$ 1,207,267</u>	<u>\$ 1,398,262</u>	<u>\$ 190,995</u>

**DEPT. 69 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WATER**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 490	\$ 76	\$ (414)
2131	MAINTENANCE OF STRUCTURES	12,180	8,138	(4,042)
2133	MAINTENANCE OF EQUIPMENT	-	5	5
2139	MAINTENANCE/SERVICE CONTRACTS	110,240	143,138	32,898
2190	COMMUNICATIONS	12,600	12,569	(31)
3316	OPERATING SUPPLIES	7,420	7,711	291
4509	OTHER TAXES	12,531	12,531	-
4531	CONTRIBUTIONS - CIVIC	32,804	39,620	6,816
4700	UTILITY BAD DEBT EXPENSE	37,986	16,550	(21,436)
5710	STORM EXPENSES	-	19,778	19,778
5721	INTEREST - BONDS	1,021,480	1,006,455	(15,025)
5723	INTEREST - DEPOSITS	14,569	8,075	(6,494)
5729	INTEREST - OTHER	600	-	(600)
5731	AMORTIZATION-BOND DISCOUNT	(3,184)	(13,346)	(10,162)
9000	CITY DISTRIBUTION	1,191,490	1,191,490	-
9030	DEPRECIATION EXPENSE	38,000	38,598	598
	TOTALS	<u>\$ 2,489,206</u>	<u>\$ 2,491,388</u>	<u>\$ 2,182</u>

**DEPT. 74 - GAS OPERATIONS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 832,365	\$ 777,581	\$ (54,784)
1020	OVERTIME	24,000	23,332	(668)
2110	ADVERTISING	49,980	35,468	(14,512)
2122	RENTALS	5,000	4,211	(789)
2132	MAINTENANCE OF VEHICLES	15,000	15,781	781
2133	MAINTENANCE OF EQUIPMENT	5,390	1,009	(4,381)
2139	MAINTENANCE/SERVICE CONTRACTS	34,300	35,138	838
2140	POSTAGE	294	135	(159)
2151	PRINTING	980	830	(150)
2164	PROFESS. FEES - CONSULTING/ENG	-	-	-
2166	PROFESSIONAL FEES - OTHER	2,700	1,909	(791)
2170	TRAINING	13,450	16,585	3,135
2171	TRAVEL	1,470	911	(559)
2172	CAR ALLOWANCE	2,150	2,150	-
2190	COMMUNICATIONS	15,742	16,013	271
2200	UTILITIES	14,200	15,723	1,523
2230	EMPLOYEE RELATIONS	637	823	186
2240	BUSINESS RELATIONS	196	120	(76)
2260	MEMBERSHIPS - PROFESSIONAL	18,130	11,900	(6,230)
3311	OFFICE SUPPLIES	2,000	1,955	(45)
3316	OPERATING SUPPLIES	60,000	64,585	4,585
3331	VEHICLE SUPPLIES	34,300	38,015	3,715
3340	SMALL TOOLS	11,760	5,402	(6,358)
4050	RETIREMENT	133,242	285,467	152,225
4060	FICA	65,512	51,639	(13,873)
4070	EMPLOYEES' INSURANCE	238,972	213,254	(25,718)
4090	VACATION PAY EXPENSE	-	(5,608)	(5,608)
4100	SICK PAY EXPENSE	-	(12,599)	(12,599)
4110	NET OPEB EXPENSE	514	4,007	3,493
4520	LICENSES & PERMITS	14,700	6,909	(7,791)
4600	WORKERS' COMPENSATION	13,892	10,488	(3,404)
4610	PROPERTY & LIAB/INS & UNINSUR	25,731	25,306	(425)
4666	INVENTORY ADJUSTMENTS	-	825	825
9030	DEPRECIATION EXPENSE	408,000	414,761	6,761
	TOTALS	<u>\$ 2,044,607</u>	<u>\$ 2,064,025</u>	<u>\$ 19,418</u>

**DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 4,500,000	\$ 3,512,672	\$ (987,328)
	TOTALS	<u>\$ 4,500,000</u>	<u>\$ 3,512,672</u>	<u>\$ (987,328)</u>

**DEPT. 79 - ADMINISTRATIVE & GENERAL ADMINISTRATION - GAS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ -	\$ 64	\$ 64
2131	MAINTENANCE OF STRUCTURES	2,450	2,142	(308)
2133	MAINTENANCE OF EQUIPMENT	-	4	4
2139	MAINTENANCE/SERVICE CONTRACTS	40,000	30,290	(9,710)
2190	COMMUNICATIONS	2,900	2,827	(73)
3316	OPERATING SUPPLIES	4,900	926	(3,974)
4509	OTHER TAXES	801	801	-
4510	GROSS RECEIPTS TAX	94,000	90,963	(3,037)
4520	LICENSES & PERMITS	9,800	12,258	2,458
4531	CONTRIBUTIONS - CIVIC	8,673	10,475	1,802
4700	UTILITY BAD DEBT EXPENSE	2,764	1,204	(1,560)
5710	STORM EXPENSES	-	182	182
5721	INTEREST - BONDS	152,502	151,563	(939)
5723	INTEREST - DEPOSITS	3,852	2,135	(1,717)
5731	AMORTIZATION-BOND DISCOUNT	(2,911)	(8,744)	(5,833)
9000	CITY DISTRIBUTION	296,030	296,030	-
9030	DEPRECIATION EXPENSE	23,000	23,785	785
	TOTALS	<u>\$ 638,761</u>	<u>\$ 616,905</u>	<u>\$ (21,856)</u>

**DEPT. 82 - WATER RECLAMATION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 754,676	\$ 716,419	\$ (38,257)
1020	OVERTIME	20,000	21,174	1,174
2110	ADVERTISING	-	-	-
2122	RENTALS	19,760	25,529	5,769
2132	MAINTENANCE OF VEHICLES	15,778	1,475	(14,303)
2133	MAINTENANCE OF EQUIPMENT	26,460	30,204	3,744
2139	MAINTENANCE/SERVICE CONTRACTS	743,415	731,993	(11,422)
2140	POSTAGE	100	-	(100)
2151	PRINTING	100	392	292
2164	PROFESS. FEES - CONSULTING/ENG	125,000	88,410	(36,590)
2165	TEMPORARY LABOR	-	-	-
2166	PROFESSIONAL FEES - OTHER	-	172	172
2170	TRAINING	5,000	5,918	918
2171	TRAVEL	-	260	260
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	28,159	28,093	(66)
2200	UTILITIES	579,000	632,076	53,076
2230	EMPLOYEE RELATIONS	800	940	140
2240	BUSINESS RELATIONS	600	-	(600)
2260	MEMBERSHIPS - PROFESSIONAL	300	228	(72)
3311	OFFICE SUPPLIES	3,500	3,043	(457)
3316	OPERATING SUPPLIES	68,600	86,776	18,176
3320	CHEMICALS	140,000	131,455	(8,545)
3331	VEHICLE SUPPLIES	11,760	19,121	7,361
3340	SMALL TOOLS	2,000	464	(1,536)
4050	RETIREMENT	113,276	312,682	199,406
4060	FICA	59,263	60,841	1,578
4070	EMPLOYEES' INSURANCE	187,301	184,463	(2,838)
4090	VACATION PAY EXPENSE	-	5,612	5,612
4100	SICK PAY EXPENSE	-	12,543	12,543
4110	NET OPEB EXPENSE	548	4,275	3,727
4520	LICENSES & PERMITS	10,800	15,993	5,193
4600	WORKERS' COMPENSATION	14,583	11,302	(3,281)
4610	PROPERTY & LIAB/INS & UNINSUR	54,645	54,227	(418)
9030	DEPRECIATION EXPENSE	1,320,000	1,287,573	(32,427)
	TOTALS	\$ 4,311,304	\$ 4,479,533	\$ 168,229

**DEPT. 84 - WASTEWATER COLLECTION**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,015,475	\$ 984,058	\$ (31,417)
1020	OVERTIME	100,000	100,854	854
2110	ADVERTISING	-	836	836
2122	RENTALS	23,663	23,357	(306)
2132	MAINTENANCE OF VEHICLES	36,000	20,851	(15,149)
2133	MAINTENANCE OF EQUIPMENT	34,528	45,366	10,838
2139	MAINTENANCE/SERVICE CONTRACTS	367,000	270,797	(96,203)
2151	PRINTING	98	83	(15)
2166	PROFESSIONAL FEES - OTHER	1,836	1,909	73
2170	TRAINING	4,500	975	(3,525)
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	10,600	10,348	(252)
2200	UTILITIES	299,300	306,898	7,598
2230	EMPLOYEE RELATIONS	800	-	(800)
3311	OFFICE SUPPLIES	2,800	2,530	(270)
3316	OPERATING SUPPLIES	172,000	196,780	24,780
3320	CHEMICALS	27,440	17,987	(9,453)
3331	VEHICLE SUPPLIES	73,500	95,994	22,494
3340	SMALL TOOLS	5,880	6,572	692
4050	RETIREMENT	182,082	397,162	215,080
4060	FICA	85,334	70,305	(15,029)
4070	EMPLOYEES' INSURANCE	242,565	235,038	(7,527)
4090	VACATION PAY EXPENSE	-	(15,160)	(15,160)
4100	SICK PAY EXPENSE	-	5,331	5,331
4110	NET OPEB EXPENSE	685	5,343	4,658
4520	LICENSES & PERMITS	7,840	7,953	113
4600	WORKERS' COMPENSATION	18,458	14,291	(4,167)
4610	PROPERTY & LIAB/INS & UNINSUR	75,808	86,980	11,172
4640	UNEMPLOYMENT CLAIMS	-	-	-
4666	INVENTORY ADJUSTMENTS	-	-	-
9030	DEPRECIATION EXPENSE	2,705,000	2,668,893	(36,107)
	TOTALS	<u>\$ 5,499,072</u>	<u>\$ 5,568,211</u>	<u>\$ 69,139</u>

**DEPT. 89 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WASTEWATER**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ -	\$ 51	\$ 51
2131	MAINTENANCE OF STRUCTURES	19,600	4,039	(15,561)
2133	MAINTENANCE OF EQUIPMENT	-	4	4
2139	MAINTENANCE/SERVICE CONTRACTS	73,500	85,463	11,963
2164	PROFESS. FEES - CONSULTING/ENG	102,260	147,150	44,890
2190	COMMUNICATIONS	6,900	6,789	(111)
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-
3316	OPERATING SUPPLIES	4,900	2,207	(2,693)
4509	OTHER TAXES	6,947	6,947	-
4531	CONTRIBUTIONS - CIVIC	23,902	28,869	4,967
4700	UTILITY BAD DEBT EXPENSE	34,095	14,854	(19,241)
5721	INTEREST - BONDS	1,557,914	1,551,814	(6,100)
5723	INTEREST - DEPOSITS	10,617	5,884	(4,733)
5731	AMORTIZATION-BOND DISCOUNT	(40,673)	(116,742)	(76,069)
5710	STORM EXPENSES	-	23,852	23,852
9000	CITY DISTRIBUTION	856,685	856,685	-
9030	DEPRECIATION EXPENSE	25,000	25,946	946
	TOTALS	<u>\$ 2,681,647</u>	<u>\$ 2,643,812</u>	<u>\$ (37,835)</u>

**DEPT. 93 - FPUAnet COMMUNICATIONS**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 350,895	\$ 331,742	\$ (19,153)
1020	OVERTIME	2,500	-	(2,500)
2110	ADVERTISING	5,500	7,014	1,514
2132	MAINTENANCE OF VEHICLES	490	9,150	8,660
2133	MAINTENANCE OF EQUIPMENT	-	1,236	1,236
2139	MAINTENANCE/SERVICE CONTRACTS	79,000	31,112	(47,888)
2140	POSTAGE	490	-	(490)
2151	PRINTING	980	825	(155)
2164	PROFESS. FEES - CONSULTING/ENG	65,737	1,499	(64,238)
2166	PROFESSIONAL FEES - OTHER	8,963	9,564	601
2170	TRAINING	14,700	2,471	(12,229)
2171	TRAVEL	1,470	844	(626)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	6,400	5,005	(1,395)
2200	UTILITIES	100	48	(52)
2230	EMPLOYEE RELATIONS	441	379	(62)
2240	BUSINESS RELATIONS	784	265	(519)
2260	MEMBERSHIPS - PROFESSIONAL	6,370	5,000	(1,370)
3311	OFFICE SUPPLIES	4,900	5,333	433
3313	SUBSCRIPTIONS	98	-	(98)
3316	OPERATING SUPPLIES	7,840	10,443	2,603
3331	VEHICLE SUPPLIES	1,960	3,369	1,409
3340	SMALL TOOLS	9,900	11,784	1,884
3360	PURCHASES FOR RESALE	-	-	-
4050	RETIREMENT	59,794	142,610	82,816
4060	FICA	27,035	24,200	(2,835)
4070	EMPLOYEES' INSURANCE	78,969	79,218	249
4090	VACATION PAY EXPENSE	-	(12)	(12)
4100	SICK PAY EXPENSE	-	3,124	3,124
4110	NET OPEB EXPENSE	205	1,870	1,665
4520	LICENSES & PERMITS	882	600	(282)
4600	WORKERS' COMPENSATION	322	806	484
4610	PROPERTY & LIAB/INS & UNINSUR	6,001	6,018	17
4666	INVENTORY ADJUSTMENTS	20,000	7,749	(12,251)
4700	UTILITY BAD DEBT EXPENSE	-	-	-
9030	DEPRECIATION EXPENSE	153,000	243,045	90,045
	TOTALS	\$ 919,026	\$ 949,611	\$ 30,585

**DEPT. 95 - FPUAnet COMMUNICATIONS - PURCHASES FOR RESALE**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 105,000	\$ 76,700	\$ (28,300)
	TOTALS	<u>\$ 105,000</u>	<u>\$ 76,700</u>	<u>\$ (28,300)</u>

**DEPT. 99 - ADMINISTRATIVE & GENERAL**

CODE	DESCRIPTION	AMENDED BUDGET FY 2022	FINAL BUDGET FY 2022	DIFFERENCE INCREASE (DECREASE)
4520	LICENSES & PERMITS	\$ -	\$ -	\$ -
4531	CONTRIBUTIONS - CIVIC	1,728	2,086	358
4700	UTILITY BAD DEBT EXPENSE	272	119	(153)
5721	INTEREST - BONDS	35,417	35,417	-
5731	AMORTIZATION-BOND DISCOUNT	(5,387)	(7,668)	(2,281)
9030	AMORTIZATION	1,000	452	(548)
9000	CITY DISTRIBUTION	-	-	-
	TOTALS	<u>\$ 33,030</u>	<u>\$ 30,406</u>	<u>\$ (2,624)</u>



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