

RESOLUTION NO. UA 2024-04

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023.

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 2023 for the operation of the utilities systems for the City of Fort Pierce, Florida, by adjusting various budget items as set forth in the attached schedule consisting of 45 pages.

SECTION II: Attached hereto and incorporated herein by reference is the 45 page schedule referred to above.

SECTION III: That it shall be the duty of the Director of Fort Pierce Utilities Authority to adjust the accounts and perform necessary transfers among the accounts to conform to the amended budget.

SECTION IV: That this Resolution shall be in full force and effect upon adoption by the Fort Pierce Utilities Authority Board and the City Commission of the City of Fort Pierce, Florida, and shall be effective retroactive to September 30, 2023.

This Resolution is adopted this 19th day of March, 2024.

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, 2024
Subject: **Resolution No. UA 2024-04, Final Budget Amendment for FY 2023**

RECOMMENDATION:

Adopt Resolution No. UA 2024-04, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2022 and ending September 30, 2023.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board's review and approval is the Final Budget Amendment for FY 2023.

The Final Budget Amendment reflects revenues in the amount of \$148,668,622 a decrease of \$2,925,392 (-1.9%) as compared to the Amended FY 2023 Budget, which was approved by the Board on August 1, 2023. As well, the Final Budget Amendment reflects expenses in the amount of \$135,497,040 (budget basis), an increase of \$814,846 (.61%) from the Amended FY 2023 Budget figure of \$134,682,194, which excludes contingency. 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 2023 in the amount of \$15,406,575 as compared to the \$17,821,816 increase projected in the Amended FY 2023 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)	596,925	584,311	(12,614)	(2.11%)
Water (*)	3,100,694	3,018,845	(81,849)	(2.64%)
Wastewater (*)	1,796,939	1,748,028	(48,911)	(2.72%)
Natural Gas (ccf)	5,095,575	4,710,688	(384,887)	(7.55%)

* Thousands of Gallons

Expenses

Overall projected budgetary expenses, in the amount of \$135,497,040 were higher than the amended projections by \$814,846 (.61%).

- The employee pension plan incurred losses in FY 2023 resulting in expenses exceeding the anticipated budget by \$4,787,373.
- Personnel Services including salaries and overtime brought a savings of \$374,525.
- Savings in contracted services not utilized during the budget year included maintenance and service contracts, professional fees and training totaling \$816,588.
- Favorable conditions resulting in additional savings in purchases for resale totaling \$2,699,901.

Summary

Fiscal Year 2023 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 2024-04

**FORT PIERCE UTILITIES AUTHORITY
FY 2023 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 85,071,400	\$ 81,252,463	\$ (3,818,937)
WATER	29,481,700	29,140,346	(341,354)
NATURAL GAS	7,251,200	6,994,112	(257,088)
WASTEWATER	25,356,900	26,794,536	1,437,636
MOEC	620,726	704,276	83,550
FPUAnet	1,737,800	1,626,992	(110,808)
TCEC	2,074,288	2,155,897	81,609
<i>TOTAL REVENUES</i>	<i>\$ 151,594,014</i>	<i>\$ 148,668,622</i>	<i>\$ (2,925,392)</i>
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 81,337,672	\$ 80,110,220	\$ (1,227,452)
WATER	21,729,170	22,199,946	470,776
NATURAL GAS	7,379,588	7,106,972	(272,616)
WASTEWATER	19,177,955	19,429,899	251,944
MOEC	620,726	704,276	83,550
FPUAnet	1,452,799	1,554,836	102,037
TCEC	2,074,288	2,155,897	81,609
<i>TOTAL EXPENSES</i>	<i>\$ 133,772,198</i>	<i>\$ 133,262,047</i>	<i>\$ (510,151)</i>
INCREASE (DECREASE) IN NET POSITION			
ELECTRIC	\$ 3,733,728	\$ 1,142,243	\$ (2,591,485)
WATER	7,752,530	6,940,400	(812,130)
NATURAL GAS	(128,388)	(112,860)	15,528
WASTEWATER	6,178,945	7,364,637	1,185,692
MOEC	-	-	-
FPUAnet	285,001	72,156	(212,845)
TCEC	-	-	-
<i>CHANGE IN NET POSITION</i>	<i>\$ 17,821,816</i>	<i>\$ 15,406,575</i>	<i>\$ (2,415,241)</i>

ALLOCATION DISTRIBUTION
FY 2023

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	FPUAnet	OTHER	TOTAL
01	MOEC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,266	704,266
02	TCEC	-	-	-	-	-	-	2,155,897	2,155,897
10	BOARD	6,370	47,152	35,520	6,660	26,201	93	-	121,996
11	DIRECTOR OF UTILITIES	21,070	182,936	137,808	25,839	101,651	359	-	469,663
12	GENERAL COUNSEL	7,686	76,225	57,421	10,766	42,355	150	-	194,603
14	REGULATORY AFFAIRS	31,780	164,150	161,525	39,713	108,591	21,193	-	526,953
15	HUMAN RESOURCES	50,609	141,175	138,918	34,154	93,393	18,227	-	476,476
18	SAFETY	12,482	54,657	53,783	13,223	36,158	7,057	-	177,359
21	FINANCE	88,424	751,450	566,817	106,045	418,153	1,578	-	1,932,467
22	MATERIALS MANAGEMENT	448,716	194,962	111,901	88,725	29,878	6,918	-	881,101
31	DIRECTOR OF UTILITY SUPPORT SERVICES	16,425	109,137	107,392	26,404	72,198	14,091	-	345,647
32	INFORMATION TECHNOLOGY SERVICES	220,529	1,253,349	1,233,311	303,224	829,138	161,820	-	4,001,370
35	FACILITIES	58,894	446,551	372,304	78,855	222,094	-	-	1,178,699
39	ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	10	10
41	PUBLIC AFFAIRS & SUSTAINABILITY	15,520	190,948	143,843	26,971	106,103	375	-	483,759
43	CUSTOMER SERVICE	1,373	939,738	707,783	132,751	522,073	1,825	-	2,305,543
44	UTILITY OPERATIONS	-	286,017	215,592	40,382	159,036	580	-	701,606
46	GEOSPATIAL TECHNOLOGY SERVICES	18,204	238,213	179,448	33,647	132,367	467	-	602,346
49	ADMINISTRATIVE & GENERAL	5,715	20,266	19,942	4,903	13,406	2,617	-	66,848
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	9,020	292,633	-	-	-	-	-	301,653
53	ELECTRIC PURCHASES FOR RESALE	-	52,691,992	-	-	-	-	-	52,691,992
54	ELECTRIC TRANSMISSION & DISTRIBUTION	575,142	9,784,122	-	-	-	-	-	10,359,264
55	ELECTRIC OPERATIONS	2,279	2,401,279	-	-	-	-	-	2,403,558
56	ELECTRIC & GAS ENGINEERING	346	1,477,837	-	-	-	-	-	1,478,183
59	ADMINISTRATIVE & GENERAL	-	8,365,432	-	-	-	-	-	8,365,432
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	201	-	329,955	-	219,970	-	-	550,126
62	WATER RESOURCES	890	-	8,513,369	-	-	-	-	8,514,259
64	WATER DISTRIBUTION	183,572	-	5,675,089	-	-	-	-	5,858,661
66	WATER/WASTEWATER ENGINEERING	117,263	-	688,587	-	459,057	-	-	1,264,907
69	ADMINISTRATIVE & GENERAL	-	-	2,749,640	-	-	-	-	2,749,640
74	GAS OPERATIONS	82,134	-	-	2,161,375	-	-	-	2,243,509
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	3,123,982	-	-	-	3,123,982
79	ADMINISTRATIVE & GENERAL	-	-	-	849,353	-	-	-	849,353
82	WATER RECLAMATION	3,558	-	-	-	4,690,915	-	-	4,694,473
84	WASTEWATER COLLECTION	40,835	-	-	-	5,753,111	-	-	5,793,946
89	ADMINISTRATIVE & GENERAL	-	-	-	-	5,394,050	-	-	5,394,050
93	FPUAnet COMMUNICATIONS	215,956	-	-	-	-	1,158,082	-	1,374,038
95	FPUAnet PURCHASES FOR RESALE	-	-	-	-	-	55,954	-	55,954
99	ADMINISTRATIVE & GENERAL	-	-	-	-	-	103,451	-	103,451
	TOTALS	\$ 2,234,993	\$ 80,110,220	\$ 22,199,946	\$ 7,106,972	\$ 19,429,899	\$ 1,554,836	\$ 2,860,173	\$ 135,497,040

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023
<u>PERSONNEL SERVICES</u>				
1010 SALARIES & WAGES	\$ 16,070,336	\$ 16,772,499	\$ 17,340,780	\$ 17,034,321
1020 OVERTIME	1,178,324	1,015,965	1,322,500	1,254,434
<i>PERSONNEL SERVICES TOTAL</i>	<u>17,248,660</u>	<u>17,788,464</u>	<u>18,663,280</u>	<u>18,288,755</u>
<u>EMPLOYEE BENEFITS</u>				
4050 RETIREMENT	639,930	6,838,672	2,988,603	7,775,976
4060 FICA	1,258,107	1,297,688	1,427,741	1,343,922
4070 EMPLOYEES' INSURANCE	4,445,484	4,200,978	4,359,000	4,580,802
4090 VACATION PAY EXPENSE	(9,296)	(62,400)	-	52,991
4100 SICK PAY EXPENSE	25,799	(15,418)	-	97,686
4110 NET OPEB EXPENSE	4,232	76,942	77,001	78,363
4600 WORKERS' COMPENSATION	192,371	162,711	215,000	137,443
4640 UNEMPLOYMENT CLAIMS	789	72	10,000	3,355
<i>EMPLOYEE BENEFITS TOTAL</i>	<u>6,557,416</u>	<u>12,499,245</u>	<u>9,077,345</u>	<u>14,070,538</u>
<u>CONTRACTUAL SERVICES</u>				
2110 ADVERTISING	62,611	64,106	84,982	68,174
2122 RENTALS	75,679	93,847	97,878	90,268
2131 MAINTENANCE OF STRUCTURES	77,196	81,807	125,668	82,985
2132 MAINTENANCE OF VEHICLES	227,804	180,637	177,715	172,880
2133 MAINTENANCE OF EQUIPMENT	234,328	155,771	203,843	187,371
2139 MAINTENANCE/SERVICE CONTRACTS	3,482,146	4,263,208	4,594,807	4,043,994
2140 POSTAGE	201,011	206,171	216,591	206,068
2151 PRINTING	60,170	71,503	92,355	74,776
2161 PROFESSIONAL FEES - AUDIT	49,470	54,670	60,000	68,651
2164 PROFESSIONAL FEES - CONS/ENG	322,850	1,094,471	1,047,789	878,182
2165 TEMPORARY LABOR	18,399	19,748	62,253	39,460
2166 PROFESSIONAL FEES - OTHER	55,939	955,404	176,857	191,754
2170 TRAINING	190,431	257,471	344,105	247,937
2171 TRAVEL	2,541	9,423	20,956	21,118
2172 CAR ALLOWANCE	146,244	148,410	149,113	146,836
2190 COMMUNICATIONS	220,129	433,620	721,000	719,604
2200 UTILITIES	2,057,872	2,650,257	2,827,017	2,874,946
2230 EMPLOYEE RELATIONS	42,206	70,539	63,449	36,117
2240 BUSINESS RELATIONS	584	2,741	8,540	5,946
2250 COMMUNITY RELATIONS	51,290	98,609	71,100	32,662
2260 MEMBERSHIPS - PROFESSIONAL	72,775	66,905	82,551	68,139
2262 MEMBERSHIPS - CIVIC	24,370	28,375	34,551	27,940
2290 BILLING - HOUSING AUTHORITY	2,473	2,405	2,238	2,475
<i>CONTRACTUAL SERVICES TOTAL</i>	<u>7,678,518</u>	<u>11,010,098</u>	<u>11,265,358</u>	<u>10,288,283</u>
<u>PURCHASES FOR RESALE</u>				
3360 PURCHASES FOR RESALE	43,368,618	62,593,285	58,572,000	55,872,099
<i>PURCHASES FOR RESALE TOTAL</i>	<u>43,368,618</u>	<u>62,593,285</u>	<u>58,572,000</u>	<u>55,872,099</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2021	ACTUAL FY 2022	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023
<u>COMMODITIES</u>				
3311 OFFICE SUPPLIES	97,640	72,997	77,190	68,772
3313 SUBSCRIPTIONS	24,615	24,093	66,196	70,105
3316 OPERATING SUPPLIES	1,751,146	1,769,912	1,955,502	1,902,407
3320 CHEMICALS	1,091,302	1,133,389	1,427,440	1,361,551
3331 VEHICLE SUPPLIES	370,162	493,343	440,017	495,666
3340 SMALL TOOLS	92,219	69,556	115,505	83,354
<i>COMMODITIES TOTAL</i>	<u>3,427,084</u>	<u>3,563,290</u>	<u>4,081,850</u>	<u>3,981,855</u>
<u>FIXED & SUNDRY</u>				
4010 COST OF GOODS SOLD	34,413	94,800	84,000	78,738
4015 SALES DISCOUNTS	2,037	3,711	7,500	2,987
4020 CASH (OVER) SHORT	(2,302)	(1,702)	300	(1,260)
4080 EMPLOYEE SUGGESTIONS & AWARDS	9,513	9,943	11,270	9,395
4509 OTHER TAXES	38,623	38,667	51,037	38,987
4510 GROSS RECEIPTS TAX	1,664,719	2,050,093	2,264,400	2,256,646
4520 LICENSES & PERMITS	55,050	65,240	76,747	57,601
4531 CIVIC CONTRIBUTIONS	245,359	212,899	238,776	269,472
4610 PROPERTY & LIAB./INS & UNINSUR	798,021	763,497	873,046	978,009
4666 INVENTORY ADJUSTMENTS	21,452	330,171	10,100	247,484
4700 UTILITY BAD DEBT EXPENSE	413,956	130,704	470,000	339,467
5730 BANK CHARGES	477,558	525,900	750,000	639,717
9005 DUPLICATE CHARGES	(54,002)	(54,630)	(61,000)	(50,663)
<i>FIXED & SUNDRY TOTAL</i>	<u>3,704,397</u>	<u>4,169,293</u>	<u>4,776,176</u>	<u>4,866,580</u>
<u>INTEREST EXPENSES</u>				
5721 INTEREST - BONDS	2,483,398	3,678,605	7,263,767	7,263,767
5723 INTEREST - DEPOSITS	80,042	42,951	23,271	17,420
5729 INTEREST OTHER	-	-	2,300	13,526
5731 AMORTIZATION OF BOND DISCOUNT	21,425	(143,152)	(656,574)	(656,574)
<i>INTEREST EXPENSES TOTAL</i>	<u>2,584,865</u>	<u>3,578,404</u>	<u>6,632,764</u>	<u>6,638,139</u>
<u>MISCELLANEOUS</u>				
5710 STORM EXPENSES	83,311	130,251	45,000	167,439
9000 CITY DISTRIBUTION	6,342,445	6,524,408	6,758,421	6,758,421
9030 DEPRECIATION	14,263,510	14,731,295	14,810,000	14,564,931
<i>MISCELLANEOUS TOTAL</i>	<u>20,689,266</u>	<u>21,385,954</u>	<u>21,613,421</u>	<u>21,490,791</u>
<i>GRAND TOTAL</i>	<u><u>\$ 105,258,824</u></u>	<u><u>\$ 136,588,033</u></u>	<u><u>\$ 134,682,194</u></u>	<u><u>\$ 135,497,040</u></u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 25,987,200	\$ 26,125,853	\$ 138,653
OUTSIDE CITY	6,415,100	6,422,311	7,211
<i>GENERAL SERVICE:</i>			
INSIDE CITY	33,460,200	32,079,525	(1,380,675)
OUTSIDE CITY	6,452,400	6,040,740	(411,660)
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	2,756,800	2,610,334	(146,466)
GENERAL SERVICE	4,105,900	3,625,354	(480,546)
UNBILLED SERVICE REVENUE	-	(314,200)	(314,200)
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	74,700	74,501	(199)
GENERAL SERVICE	1,166,800	1,165,767	(1,033)
STREET & TRAFFIC SIGNALS	529,300	528,871	(429)
<i>TOTAL</i>	80,948,400	78,359,056	(2,589,344)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	1,013,900	933,285	(80,615)
<i>TOTAL OPERATING REVENUES</i>	81,962,300	79,292,341	(2,669,959)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	2,273,200	1,051,235	(1,221,965)
REVENUE FOR CITY BILLING	76,300	76,340	40
MISCELLANEOUS INCOME	10,700	21,592	10,892
GRANT REVENUE	51,600	75,569	23,969
<i>TOTAL NON-OPERATING REVENUES</i>	2,411,800	1,224,736	(1,187,064)
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	84,374,100	80,517,077	(3,857,023)
<u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	450,600	517,154	66,554
CONTRIBUTED CAPITAL - NONCASH	246,700	218,232	(28,468)
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	697,300	735,386	38,086
<u>TOTAL REVENUES</u>	<u>\$ 85,071,400</u>	<u>\$ 81,252,463</u>	<u>\$ (3,818,937)</u>

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,205,300	\$ 1,171,468	\$ (33,832)
OUTSIDE CITY	202,800	197,209	(5,591)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,397,800	2,378,101	(19,699)
OUTSIDE CITY	930,400	906,507	(23,893)
<i>CONTRACT SALES</i>			
COMMERCIAL	213,000	196,156	(16,844)
INDUSTRIAL	220,500	214,857	(5,643)
<i>HEAT ONLY:</i>			
RESIDENTIAL	5,500	5,293	(207)
GENERAL SERVICE	2,200	2,172	(28)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	104,200	89,559	(14,641)
GENERAL SERVICE	1,556,200	1,459,295	(96,905)
COMPRESSED NATURAL GAS	21,900	21,982	82
UNBILLED SERVICE REVENUE	-	18,100	18,100
TOTAL	6,859,800	6,660,699	(199,101)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	51,900	54,078	2,178
TOTAL OPERATING REVENUES	6,911,700	6,714,777	(196,923)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	168,500	193,685	25,185
REVENUE FOR CITY BILLING	10,800	10,783	(17)
GAS PIPING & APPLIANCE SALES	202,900	198,822	(4,078)
GAS PIPING & APPLIANCE COSTS	(182,000)	(191,342)	(9,342)
GRANT REVENUE	5,200	1,715	(3,485)
TOTAL NON-OPERATING REVENUES	205,400	213,663	8,263
REVENUES BEFORE CAPITAL CONTRIBUTIONS	7,117,100	6,928,440	(188,660)
<u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	134,100	46,376	(87,724)
CONTRIBUTED CAPITAL - NONCASH	-	19,296	19,296
TOTAL CAPITAL CONTRIBUTIONS	134,100	65,672	(68,428)
TOTAL REVENUES	\$ 7,251,200	\$ 6,994,112	\$ (257,088)

WATER REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 7,322,300	\$ 7,230,165	\$ (92,135)
OUTSIDE CITY	2,852,900	2,813,912	(38,988)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	8,089,700	7,811,720	(277,980)
OUTSIDE CITY	4,646,600	4,345,757	(300,843)
UNBILLED SERVICE REVENUE	-	(20,000)	(20,000)
SALES FOR RESALE	2,041,100	2,098,650	57,550
FIRE PROTECTION	223,800	223,596	(204)
<i>TOTAL</i>	25,176,400	24,503,800	(672,600)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	235,400	228,186	(7,214)
<i>TOTAL OPERATING REVENUES</i>	25,411,800	24,731,986	(679,814)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	539,200	536,125	(3,075)
REVENUE FOR CITY BILLING	57,500	57,508	8
MISCELLANEOUS INCOME	2,400	7,809	5,409
GRANT REVENUE	21,200	12,236	(8,964)
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	(564)	(564)
<i>TOTAL NON-OPERATING REVENUES</i>	620,300	613,114	(7,186)
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	26,032,100	25,345,100	(687,000)
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	2,138,200	2,311,521	173,321
CONTRIBUTED CAPITAL - CASH	98,200	115,346	17,146
CONTRIBUTED CAPITAL - NONCASH	1,213,200	1,368,379	155,179
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	3,449,600	3,795,246	345,646
<u>TOTAL REVENUES</u>	<u>\$ 29,481,700</u>	<u>\$ 29,140,346</u>	<u>\$ (341,354)</u>

WASTEWATER REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 7,132,800	\$ 7,052,115	\$ (80,685)
OUTSIDE CITY	897,600	877,429	(20,171)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	7,715,200	7,486,564	(228,636)
OUTSIDE CITY	1,560,100	1,504,298	(55,802)
REVENUE FROM ST. LUCIE COUNTY	719,500	681,006	(38,494)
UNBILLED SERVICE REVENUE	-	14,600	14,600
<i>TOTAL</i>	18,025,200	17,616,012	(409,188)
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	277,400	279,506	2,106
<i>TOTAL OPERATING REVENUES</i>	18,302,600	17,895,518	(407,082)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	404,700	1,710,606	1,305,906
REVENUE FOR CITY BILLING	42,400	42,419	19
MISCELLANEOUS INCOME	1,900	1,323	(577)
GRANT REVENUE	3,518,600	3,819,417	300,817
GAIN (LOSS) ON DISPOSITION OF PROPERTY	-	(2,718)	(2,718)
<i>TOTAL NON-OPERATING REVENUES</i>	3,967,600	5,571,047	1,603,447
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	22,270,200	23,466,565	1,196,365
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	2,556,200	2,649,473	93,273
CAPITAL IMPROVEMENT CHARGES-MWRF	-	295,871	295,871
CONTRIBUTED CAPITAL - CASH	23,600	(43,080)	(66,680)
CONTRIBUTED CAPITAL - NONCASH	506,900	425,707	(81,193)
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	3,086,700	3,327,971	241,271
<i>TOTAL REVENUES</i>	<u>\$ 25,356,900</u>	<u>\$ 26,794,536</u>	<u>\$ 1,437,636</u>

MANATEE OBSERVATION & EDUCATION CENTER REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 238,776	\$ 269,472	\$ 30,696
GIFT SHOP SALES	145,000	166,522	21,522
DONATIONS	5,125	6,123	998
ADMISSIONS	44,075	46,463	2,388
TEACHING INCOME & CAMPS	15,700	13,099	(2,601)
MEMBERSHIPS	150	150	-
FUND RAISING INCOME	2,500	255	(2,245)
<i>TOTAL OPERATING REVENUES</i>	451,326	502,084	50,758
<u>NON-OPERATING REVENUES</u>			
GRANT REVENUE	69,400	109,275	39,875
GAIN (LOSS) ON DISPOSITION OF PROPERTY	100,000	92,917	(7,083)
<i>TOTAL NON-OPERATING REVENUES</i>	169,400	202,192	32,792
 <u>TOTAL REVENUES</u>	\$ 620,726	\$ 704,276	\$ 83,550

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 295,900	\$ 294,460	\$ (1,440)
FIBER BANDWIDTH CONNECTIONS	127,200	113,480	(13,720)
COMMERCIAL	76,200	25,585	(50,615)
RESIDENTIAL	25,900	383	(25,517)
DARK FIBER TRANSMISSION	537,100	537,113	13
WIRELESS BROADBAND INTERNET ACCESS	500	(27)	(527)
OTHER OPERATING REVENUES	-	4,874	4,874
TOTAL OPERATING REVENUES	1,062,800	975,868	(86,932)
<u>NON-OPERATING REVENUES</u>			
GATEWAY RENTALS	2,500	-	(2,500)
VOICE SERVICES	2,300	-	(2,300)
VIDEO SERVICES	3,400	-	(3,400)
SECURITY SERVCIES	100	371	271
REVENUE FOR CITY BILLING	200	150	(50)
GRANT REVENUE	-	3	3
TOTAL NON-OPERATING REVENUES	8,500	524	(7,976)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	1,071,300	976,392	(94,908)
<u>CONTRIBUTED CAPITAL - CASH</u>	666,500	650,600	(15,900)
TOTAL REVENUES	\$ 1,737,800	\$ 1,626,992	\$ (110,808)

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA TCEC O&M EXPENSE RECOVERY	\$ 2,074,288	\$ 2,155,897	\$ 81,609
TOTAL NON-OPERATING REVENUES	2,074,288	2,155,897	81,609
TOTAL REVENUES	\$ 2,074,288	\$ 2,155,897	\$ 81,609



DEPT. 01 - MANATEE OBSERVATION & EDUCATION CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 198,768	\$ 201,797	\$ 3,029
1020	OVERTIME	1,000	627	(373)
2110	ADVERTISING	10,290	10,669	379
2131	MAINTENANCE OF STRUCTURES	16,785	14,010	(2,775)
2132	MAINTENANCE OF VEHICLES	294	76	(218)
2133	MAINTENANCE OF EQUIPMENT	686	890	204
2139	MAINTENANCE/SERVICE CONTRACTS	80,545	103,366	22,821
2140	POSTAGE	490	431	(59)
2151	PRINTING	1,764	1,002	(762)
2166	PROFESSIONAL FEES - OTHER	245	12,597	12,352
2170	TRAINING	1,200	547	(653)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	5,000	5,267	267
2200	UTILITIES	10,387	11,082	695
2230	EMPLOYEE/VOLUNTEER RELATIONS	4,459	2,836	(1,623)
2260	MEMBERSHIPS - PROFESSIONAL	573	629	56
2262	MEMBERSHIPS - CIVIC	201	-	(201)
3311	OFFICE SUPPLIES	2,000	3,027	1,027
3313	POSTAGE	-	528	528
3316	OPERATING SUPPLIES	33,320	19,316	(14,004)
3331	VEHICLE SUPPLIES	147	119	(28)
4010	COST OF GOODS SOLD	84,000	78,738	(5,262)
4015	SALES DISCOUNTS	7,500	2,987	(4,513)
4020	CASH (OVER) SHORT	200	(285)	(485)
4050	RETIREMENT	35,878	98,891	63,013
4060	FICA	15,282	14,393	(889)
4070	EMPLOYEES' INSURANCE	62,520	72,112	9,592
4090	VACATION PAY EXPENSE	-	2,067	2,067
4100	SICK PAY EXPENSE	-	1,397	1,397
4110	NET OPEB EXPENSE	1,066	1,077	11
4520	LICENSES & PERMITS	100	60	(40)
4600	WORKERS' COMPENSATION	939	700	(239)
4610	PROPERTY & LIAB/INS & UNINSUR	8,697	12,651	3,954
4666	INVENTORY ADJUSTMENTS	-	587	587
5730	BANK CHARGES	10,000	5,863	(4,137)
9030	DEPRECIATION EXPENSE	23,000	20,913	(2,087)
	TOTALS	\$ 620,636	\$ 704,267	\$ 83,631

DEPT. 39 - MANATEE OBSERVATION & EDUCATION CENTER ADMINISTRATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
5710	STORM EXPENSES	\$ -	\$ (80)	\$ (80)
9000	CITY DISTRIBUTION	90	90	-
	TOTALS	<u>\$ 90</u>	<u>\$ 10</u>	<u>\$ (80)</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,050,112	\$ 1,026,230	\$ (23,882)
1020	OVERTIME	500,000	421,242	(78,758)
2170	TRAINING	735	-	(735)
2172	CAR ALLOWANCE	10,320	8,170	(2,150)
2230	EMPLOYEE RELATIONS	900	840	(60)
3316	OPERATING SUPPLIES	1,029	525	(504)
4050	RETIREMENT	214,717	410,309	195,592
4060	FICA	118,584	104,314	(14,270)
4070	EMPLOYEES' INSURANCE	164,735	169,837	5,102
4090	VACATION PAY EXPENSE	-	(8,696)	(8,696)
4100	SICK PAY EXPENSE	-	13,920	13,920
4110	NET OPEB EXPENSE	2,931	2,962	31
4600	WORKERS' COMPENSATION	9,690	5,743	(3,947)
4610	PROPERTY & LIAB/INS & UNINSUR	535	500	(35)
		<u>\$ 2,074,288</u>	<u>\$ 2,155,897</u>	<u>\$ 81,609</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,005	\$ 18,005	\$ -
2170	TRAINING	10,000	6,555	(3,445)
2172	CAR ALLOWANCE	12,000	12,000	-
2240	BUSINESS RELATIONS	450	-	(450)
3311	OFFICE SUPPLIES	100	119	19
4060	FICA	1,377	2,013	636
4070	EMPLOYEES' INSURANCE	78,866	82,857	3,991
4600	WORKERS' COMPENSATION	284	206	(78)
4610	PROPERTY & LIAB/INS & UNINSUR	248	241	(7)
	TOTALS	<u>\$ 121,330</u>	<u>\$ 121,996</u>	<u>\$ 666</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 244,254	\$ 244,101	\$ (153)
2133	MAINTENANCE OF EQUIPMENT	-	20	20
2139	MAINTENANCE/SERVICE CONTRACTS	1,323	1,507	184
2140	POSTAGE	50	-	(50)
2151	PRINTING	50	46	(4)
2164	PROFESS. FEES - CONSULTING/ENG	25,000	12,407	(12,593)
2170	TRAINING	5,500	4,462	(1,038)
2171	TRAVEL	2,000	1,824	(176)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	500	433	(67)
2230	EMPLOYEE RELATIONS	12,000	12,063	63
2240	BUSINESS RELATIONS	2,000	2,932	932
2250	COMMUNITY RELATIONS	100	-	(100)
2260	MEMBERSHIPS - PROFESSIONAL	1,782	878	(904)
2262	MEMBERSHIPS - CIVIC	400	400	-
3311	OFFICE SUPPLIES	1,300	1,445	145
3313	SUBSCRIPTIONS	180	138	(42)
3316	OPERATING SUPPLIES	100	-	(100)
4050	RETIREMENT	43,868	119,902	76,034
4060	FICA	18,685	16,608	(2,077)
4070	EMPLOYEES' INSURANCE	35,880	42,519	6,639
4090	VACATION PAY EXPENSE	-	(1,124)	(1,124)
4110	NET OPEB EXPENSE	533	539	6
4520	LICENSES & PERMITS	100	99	(1)
4600	WORKERS' COMPENSATION	327	208	(119)
4610	PROPERTY & LIAB/INS & UNINSUR	4,307	3,095	(1,212)
	TOTALS	<u>\$ 405,399</u>	<u>\$ 469,663</u>	<u>\$ 64,264</u>

DEPT. 12 - GENERAL COUNSEL

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 110,839	\$ 104,888	\$ (5,951)
2166	PROFESSIONAL FEES - OTHER	100	2,025	1,925
2170	TRAINING	3,000	3,360	360
2172	CAR ALLOWANCE	2,580	2,150	(430)
2190	COMMUNICATIONS	600	-	(600)
2260	MEMBERSHIPS - PROFESSIONAL	-	635	635
3311	OFFICE SUPPLIES	500	2,674	2,174
4050	RETIREMENT	16,499	54,416	37,917
4060	FICA	8,479	6,700	(1,779)
4070	EMPLOYEES' INSURANCE	4,535	10,903	6,368
4090	VACATION PAY EXPENSE	-	6,773	6,773
4600	WORKERS' COMPENSATION	124	80	(44)
	TOTALS	<u>\$ 147,256</u>	<u>\$ 194,603</u>	<u>\$ 47,347</u>

DEPT. 14 - REGULATORY AFFAIRS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 329,065	\$ 285,922	\$ (43,143)
2110	ADVERTISING	4,000.00	2,075.61	(1,924)
2140	POSTAGE	196.00	-	(196)
2151	PRINTING	196.00	-	(196)
2164	PROFESSIONAL FEES - CONSULT/ENG	6,400.00	4,068.75	(2,331)
2166	PROFESSIONAL FEES - OTHER	4,000.00	850.00	(3,150)
2170	TRAINING	3,500.00	2,890.73	(609)
2171	TRAVEL	-	163	163
2172	CAR ALLOWANCE	5,160.00	5,160.00	-
2190	COMMUNICATIONS	500.00	433.30	(67)
2230	EMPLOYEE RELATIONS	330.00	228.70	(101)
2260	MEMBERSHIPS - PROFESSIONAL	500.00	460.00	(40)
3311	OFFICE SUPPLIES	1,000.00	828.12	(172)
4050	RETIREMENT	59,100.00	139,810.58	80,711
4060	FICA	25,173.00	21,124.93	(4,048)
4070	EMPLOYEES' INSURANCE	74,212.00	64,132.47	(10,080)
4090	VACATION PAY EXPENSE	-	(3,223)	(3,223)
4100	SICK PAY EXPENSE	-	7,349	7,349
4520	LICENSES & PERMITS	1,000.00	(12,245.25)	(13,245)
4110	NET OPEB EXPENSE	1,066.00	1,077.00	11
4600	WORKERS' COMPENSATION	227.00	165.00	(62)
4610	PROPERTY & LIAB/INS & UNINSURED	112,720.00	5,682.00	(107,038)
	TOTALS	<u>\$ 628,345</u>	<u>\$ 526,953</u>	<u>\$ (101,392)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 240,522	\$ 240,374	\$ (148)
1020	OVERTIME	500	282	(218)
2110	ADVERTISING	1,460	150	(1,310)
2139	MAINTENANCE/SERVICE CONTRACTS	16,180	18,837	2,657
2140	POSTAGE	147	31	(116)
2151	PRINTING	196	-	(196)
2164	PROFESS. FEES - CONSULTING/ENG	10,000	6,000	(4,000)
2166	PROFESSIONAL FEES - OTHER	10,000	3,882	(6,118)
2170	TRAINING	15,000	6,095	(8,905)
2171	TRAVEL	98	-	(98)
2172	CAR ALLOWANCE	3,300	3,483	183
2190	COMMUNICATIONS	900	907	7
2230	EMPLOYEE RELATIONS	1,960	1,110	(850)
2240	BUSINESS RELATIONS	1,500	1,008	(492)
2260	MEMBERSHIPS - PROFESSIONAL	980	-	(980)
3311	OFFICE SUPPLIES	4,900	3,788	(1,112)
3313	SUBSCRIPTIONS	1,960	-	(1,960)
4050	RETIREMENT	29,576	84,704	55,128
4060	FICA	18,438	17,686	(752)
4070	EMPLOYEES' INSURANCE	49,255	52,330	3,075
4080	EMPLOYEE SUGGESTIONS & AWARDS	8,820	8,503	(317)
4090	VACATION PAY EXPENSE	-	3,979	3,979
4100	SICK PAY EXPENSE	-	17,974	17,974
4110	NET OPEB EXPENSE	799	808	9
4600	WORKERS' COMPENSATION	170	124	(46)
4610	PROPERTY & LIAB/INS & UNINSUR	4,290	4,419	129
	TOTALS	<u>\$ 420,951</u>	<u>\$ 476,476</u>	<u>\$ 55,525</u>

DEPT. 18 - SAFETY

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 69,014	\$ 66,247	\$ (2,767)
2132	MAINTENANCE OF VEHICLES	200	615	415
2139	MAINTENANCE/SERVICE CONTRACTS	5,000	3,837	(1,163)
2140	POSTAGE	98	-	(98)
2151	PRINTING	975	-	(975)
2166	PROFESSIONAL FEES - OTHER	2,800	-	(2,800)
2170	TRAINING	20,000	9,105	(10,895)
2171	TRAVEL	50	-	(50)
2190	COMMUNICATIONS	1,200	1,123	(77)
2200	UTILITIES	-	612	612
2230	EMPLOYEE RELATIONS	4,900	336	(4,564)
2260	MEMBERSHIPS - PROFESSIONAL	1,100	-	(1,100)
3311	OFFICE SUPPLIES	1,280	70	(1,210)
3316	OPERATING SUPPLIES	40,000	25,631	(14,369)
3331	VEHICLE SUPPLIES	1,800	2,362	562
4050	RETIREMENT	12,395	33,180	20,785
4060	FICA	5,280	4,593	(687)
4070	EMPLOYEES' INSURANCE	25,937	26,891	954
4080	EMPLOYEE SUGGESTIONS & AWARDS	2,450	893	(1,557)
4090	VACATION PAY EXPENSE	-	(688)	(688)
4110	NET OPEB EXPENSE	266	269	3
4600	WORKERS' COMPENSATION	300	188	(112)
4610	PROPERTY & LIAB/INS & UNINSUR	2,107	2,094	(13)
	TOTALS	<u>\$ 197,152</u>	<u>\$ 177,359</u>	<u>\$ (19,793)</u>

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 606,489	\$ 593,065	\$ (13,424)
1020	OVERTIME	1,000	164	(836)
2139	MAINTENANCE/SERVICE CONTRACTS	300	240	(60)
2140	POSTAGE	50	1	(49)
2151	PRINTING	1,000	-	(1,000)
2161	PROFESSIONAL FEES - AUDIT	60,000	68,651	8,651
2164	PROFESS. FEES - CONSULTING/ENG	46,000	11,926	(34,074)
2166	PROFESSIONAL FEES - OTHER	61,000	69,164	8,164
2170	TRAINING	8,500	4,661	(3,839)
2171	TRAVEL	75	462	387
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,700	1,588	(112)
2230	EMPLOYEE RELATIONS	1,000	1,135	135
2260	MEMBERSHIPS - PROFESSIONAL	750	985	235
3311	OFFICE SUPPLIES	7,000	7,657	657
3313	SUBSCRIPTIONS	600	-	(600)
4020	CASH (OVER) SHORT	-	(1,041)	(1,041)
4050	RETIREMENT	98,423	268,917	170,494
4060	FICA	46,473	41,655	(4,818)
4070	EMPLOYEES' INSURANCE	190,375	196,296	5,921
4090	VACATION PAY EXPENSE	-	(725)	(725)
4100	SICK PAY EXPENSE	-	16,533	16,533
4110	NET OPEB EXPENSE	2,931	2,962	31
4520	LICENSES & PERMITS	105	-	(105)
4600	WORKERS' COMPENSATION	625	455	(170)
4610	PROPERTY & LIAB/INS & UNINSUR	12,809	10,562	(2,247)
4640	UNEMPLOYMENT CLAIMS	6,975	-	(6,975)
5730	BANK CHARGES	740,000	633,854	(106,146)
	TOTALS	<u>\$ 1,897,480</u>	<u>\$ 1,932,467</u>	<u>\$ 34,987</u>

DEPT. 22 - MATERIALS MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 409,355	\$ 373,130	\$ (36,225)
1020	OVERTIME	8,000	15,631	7,631
2122	RENTALS	2,500	2,327	(173)
2132	MAINTENANCE OF VEHICLES	8,000	13,534	5,534
2133	MAINTENANCE OF EQUIPMENT	2,000	87	(1,913)
2139	MAINTENANCE/SERVICE CONTRACTS	2,500	701	(1,799)
2140	POSTAGE	150	23	(127)
2151	PRINTING	245	-	(245)
2170	TRAINING	4,900	1,520	(3,380)
2171	TRAVEL	100	-	(100)
2190	COMMUNICATIONS	5,300	5,343	43
2200	UTILITIES	38,114	41,996	3,882
2230	EMPLOYEE RELATIONS	175	85	(90)
2260	MEMBERSHIPS - PROFESSIONAL	100	-	(100)
3311	OFFICE SUPPLIES	1,960	1,212	(748)
3313	SUBSCRIPTIONS	2,156	2,473	317
3316	OPERATING SUPPLIES	10,000	16,487	6,487
3331	VEHICLE SUPPLIES	17,640	15,564	(2,076)
3340	SMALL TOOLS	4,500	6,285	1,785
4050	RETIREMENT	74,957	174,334	99,377
4060	FICA	31,928	23,959	(7,969)
4070	EMPLOYEES' INSURANCE	136,431	133,335	(3,096)
4090	VACATION PAY EXPENSE	-	(4,577)	(4,577)
4100	SICK PAY EXPENSE	-	(505)	(505)
4110	NET OPEB EXPENSE	1,865	1,885	20
4520	LICENSES & PERMITS	200	150	(50)
4600	WORKERS' COMPENSATION	5,342	3,174	(2,168)
4610	PROPERTY & LIAB/INS & UNINSUR	21,933	21,021	(912)
4666	INVENTORY ADJUSTMENTS	8,000	(11,983)	(19,983)
9030	DEPRECIATION EXPENSE	24,000	43,908	19,908
	TOTALS	<u>\$ 822,351</u>	<u>\$ 881,101</u>	<u>\$ 58,750</u>

DEPT. 31 - DIRECTOR OF UTILITY SUPPORT SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 135,587	\$ 135,614	\$ 27
2164	PROFESSIONAL FEES - CONSULT/ENG	30,000	46,447	16,447
2170	TRAINING	5,000	3,218	(1,782)
2171	TRAVEL	-	2,075	2,075
2172	CAR ALLOWANCE	5,435	5,435	-
2190	COMMUNICATIONS	500	435	(65)
2230	EMPLOYEE RELATIONS	-	42	42
2240	BUSINESS RELATIONS	1,000	365	(635)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	368	(632)
2262	MEMBERSHIPS - CIVIC	30,000	25,000	(5,000)
3311	OFFICE SUPPLIES	500	-	(500)
4050	RETIREMENT	24,351	67,980	43,629
4060	FICA	10,372	10,252	(120)
4070	EMPLOYEES' INSURANCE	25,436	26,703	1,267
4090	VACATION PAY EXPENSE	-	5,533	5,533
4110	NET OPEB EXPENSE	266	269	3
4520	LICENSES & PERMITS	150	99	(51)
4600	WORKERS' COMPENSATION	114	41	(73)
4610	PROPERTY & LIAB/INS & UNINSUR	2,651	1,811	(840)
9030	DEPRECIATION EXPENSE	14,000	13,961	(40)
	TOTALS	<u>\$ 286,362</u>	<u>\$ 345,647</u>	<u>\$ 59,285</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,130,322	\$ 1,137,319	\$ 6,997
1020	OVERTIME	10,000	7,120	(2,880)
2132	MAINTENANCE OF VEHICLES	500	95	(405)
2133	MAINTENANCE OF EQUIPMENT	25,000	20,329	(4,671)
2139	MAINTENANCE/SERVICE CONTRACTS	1,097,625	787,466	(310,159)
2140	POSTAGE	500	71	(429)
2151	PRINTING	45	45	-
2164	PROFESS. FEES - CONSULTING/ENG	24,000	14,050	(9,950)
2170	TRAINING	36,500	13,752	(22,748)
2171	TRAVEL	800	952	152
2172	CAR ALLOWANCE	9,900	10,175	275
2190	COMMUNICATIONS	168,000	168,235	235
2230	EMPLOYEE RELATIONS	700	689	(11)
2260	MEMBERSHIPS - PROFESSIONAL	1,300	50	(1,250)
3311	OFFICE SUPPLIES	2,200	683	(1,517)
3313	SUBSCRIPTIONS	60,000	50,056	(9,944)
3316	OPERATING SUPPLIES	586,569	424,729	(161,840)
3331	VEHICLE SUPPLIES	1,600	1,956	356
3340	SMALL TOOLS	750	169	(581)
4050	RETIREMENT	204,802	538,501	333,699
4060	FICA	87,235	83,590	(3,645)
4070	EMPLOYEES' INSURANCE	273,136	283,234	10,098
4090	VACATION PAY EXPENSE	-	(13,310)	(13,310)
4100	SICK PAY EXPENSE	-	(23,067)	(23,067)
4110	NET OPEB EXPENSE	4,529	4,309	(220)
4600	WORKERS' COMPENSATION	966	704	(262)
4610	PROPERTY & LIAB/INS & UNINSUR	42,323	46,281	3,958
9030	DEPRECIATION EXPENSE	424,000	443,188	19,188
	TOTALS	\$ 4,193,302	\$ 4,001,370	\$ (191,932)

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 342,080	\$ 352,652	\$ 10,572
1020	OVERTIME	20,000	23,197	3,197
2122	RENTALS	3,000	3,800	800
2131	MAINTENANCE OF STRUCTURES	45,820	27,941	(17,879)
2132	MAINTENANCE OF VEHICLES	3,234	2,524	(710)
2139	MAINTENANCE/SERVICE CONTRACTS	242,470	195,072	(47,398)
2140	POSTAGE	4,500	5,456	956
2151	PRINTING	-	49	49
2164	PROFESSIONAL FEES - CONSULT/ENG	50,000	83,600	33,600
2170	TRAINING	4,000	3,528	(472)
2171	TRAVEL	-	56	56
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	3,400	3,341	(59)
2200	UTILITIES	79,595	85,052	5,457
2230	EMPLOYEE RELATIONS	-	367	367
2250	COMMUNITY RELATIONS	-	(17)	(17)
2260	MEMBERSHIPS - PROFESSIONAL	650	629	(21)
3311	OFFICE SUPPLIES	2,450	2,176	(274)
3313	SUBSCRIPTIONS	-	217	217
3316	OPERATING SUPPLIES	6,370	7,034	664
3331	VEHICLE SUPPLIES	6,850	9,170	2,320
3340	SMALL TOOLS	1,225	3,483	2,258
4050	RETIREMENT	65,030	206,384	141,354
4060	FICA	27,699	31,900	4,201
4070	EMPLOYEES' INSURANCE	82,657	91,204	8,547
4090	VACATION PAY EXPENSE	-	8,744	8,744
4100	SICK PAY EXPENSE	-	1,320	1,320
4110	NET OPEB EXPENSE	1,599	1,616	17
4520	LICENSES & PERMITS	2,230	2,150	(80)
4600	WORKERS' COMPENSATION	4,461	2,652	(1,809)
4610	PROPERTY & LIAB/INS & UNINSUR	13,090	13,098	8
9030	DEPRECIATION EXPENSE	9,000	5,144	(3,856)
	TOTALS	<u>\$ 1,026,570</u>	<u>\$ 1,178,699</u>	<u>\$ 152,129</u>

DEPT. 41 - PUBLIC AFFAIRS - SUSTAINABILITY

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 179,048	\$ 193,793	\$ 14,745
2110	ADVERTISING	12,682	7,030	(5,652)
2151	PRINTING	21,500	16,587	(4,913)
2164	PROFESSIONAL FEES - CONSULT/ENG	17,262	10,481	(6,781)
2166	PROFESSIONAL FEES - OTHER	1,938	4,000	2,062
2170	TRAINING	9,750	10,203	453
2171	TRAVEL	6,000	5,267	(733)
2172	CAR ALLOWANCE	3,025	3,025	-
2190	COMMUNICATIONS	1,000	986	(14)
2230	EMPLOYEE RELATIONS	16,225	10,909	(5,316)
2240	BUSINESS RELATIONS	1,090	327	(763)
2250	COMMUNITY RELATIONS	65,000	31,918	(33,082)
2260	MEMBERSHIPS - PROFESSIONAL	350	-	(350)
2262	MEMBERSHIPS - CIVIC	2,500	1,950	(550)
3311	OFFICE SUPPLIES	1,000	3,031	2,031
3313	SUBSCRIPTIONS	120	15,672	15,552
3316	OPERATING SUPPLIES	10,050	9,713	(337)
4050	RETIREMENT	32,157	95,531	63,374
4060	FICA	13,697	15,057	1,360
4070	EMPLOYEES' INSURANCE	29,346	37,338	7,992
4090	VACATION PAY EXPENSE	-	1,704	1,704
4100	SICK PAY EXPENSE	-	6,429	6,429
4110	NET OPEB EXPENSE	533	1,077	544
4600	WORKERS' COMPENSATION	57	83	26
4610	PROPERTY & LIAB/INS & UNINSUR	1,095	1,646	551
	TOTALS	<u>\$ 425,425</u>	<u>\$ 483,759</u>	<u>\$ 58,334</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,062,818	\$ 1,054,347	\$ (8,471)
1020	OVERTIME	10,000	9,859	(141)
2139	MAINTENANCE/SERVICE CONTRACTS	142,000	134,274	(7,726)
2140	POSTAGE	116,050	116,050	-
2151	PRINTING	24,920	23,366	(1,554)
2165	TEMPORARY LABOR	29,253	15,837	(13,416)
2166	PROFESSIONAL FEES - OTHER	1,470	1,571	101
2170	TRAINING	25,000	15,278	(9,722)
2171	TRAVEL	196	-	(196)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	6,500	6,477	(23)
2230	EMPLOYEE RELATIONS	6,000	-	(6,000)
2260	MEMBERSHIPS - PROFESSIONAL	375	375	(1)
2290	BILLING HOUSING AUTHORITY	2,238	2,475	237
3311	OFFICE SUPPLIES	12,000	14,720	2,720
3316	OPERATING SUPPLIES	4,116	4,059	(57)
4020	CASH (OVER) SHORT	100	66	(34)
4050	RETIREMENT	155,704	407,234	251,530
4060	FICA	82,071	72,878	(9,193)
4070	EMPLOYEES' INSURANCE	414,960	388,670	(26,290)
4090	VACATION PAY EXPENSE	-	(11,779)	(11,779)
4100	SICK PAY EXPENSE	-	9,707	9,707
4110	NET OPEB EXPENSE	7,729	6,194	(1,535)
4600	WORKERS' COMPENSATION	1,648	1,200	(448)
4610	PROPERTY & LIAB/INS & UNINSUR	16,655	16,603	(52)
9030	DEPRECIATION EXPENSE	17,000	12,784	(4,216)
	TOTALS	<u>\$ 2,142,103</u>	<u>\$ 2,305,543</u>	<u>\$ 163,440</u>

DEPT. 44 - UTILITY OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET	FINAL BUDGET	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 103,181	\$ 158,222	\$ 55,041
1020	OVERTIME	15,000	108	(14,892)
2122	RENTALS	3,750	-	(3,750)
2132	MAINTENANCE OF VEHICLES	8,000	-	(8,000)
2139	MAINTENANCE/SERVICE CONTRACTS	28,250	8,221	(20,029)
2140	POSTAGE	89,800	83,120	(6,680)
2151	PRINTING	28,000	25,716	(2,284)
2165	TEMPORARY LABOR	5,000	-	(5,000)
2170	TRAINING	5,000	3,505	(1,495)
2171	TRAVEL	-	487	487
2172	CAR ALLOWANCE	1,650	2,475	825
2230	EMPLOYEE RELATIONS	600	-	(600)
3311	OFFICE SUPPLIES	3,700	2,130	(1,570)
3316	OPERATING SUPPLIES	11,570	10,830	(740)
3331	VEHICLE SUPPLIES	22,000	-	(22,000)
4050	RETIREMENT	11,799	146,472	134,673
4060	FICA	9,041	24,886	15,845
4070	EMPLOYEES' INSURANCE	-	125,869	125,869
4100	SICK PAY EXPENSE	-	49,107	49,107
4110	NET OPEB EXPENSE	-	4,847	4,847
4610	PROPERTY & LIAB/INS & UNINSUR	-	25,000	25,000
9030	DEPRECIATION	13,000	30,613	17,613
	TOTALS	<u>\$ 359,341</u>	<u>\$ 701,606</u>	<u>\$ 342,265</u>

DEPT. 46 - GEOSPATIAL TECHNOLOGY

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 331,739	\$ 300,780	\$ (30,959)
2151	PRINTING	40	-	(40)
2170	TRAINING	13,920	5,819	(8,101)
2171	TRAVEL	500	161	(339)
2172	CAR ALLOWANCE	3,300	3,300	-
2230	EMPLOYEE/VOLUNTEER RELATIONS	300	158	(142)
2260	MEMBERSHIPS - PROFESSIONAL	285	285	-
3311	OFFICE SUPPLIES	500	70	(430)
3313	SUBSCRIPTIONS	100	-	(100)
4050	RETIREMENT	59,580	150,890	91,310
4060	FICA	25,378	22,205	(3,173)
4070	EMPLOYEES' INSURANCE	59,489	66,262	6,773
4090	VACATION PAY EXPENSE	-	41,935	41,935
4100	SICK PAY EXPENSE	-	1,479	1,479
4110	NET OPEB EXPENSE	1,066	1,346	280
4600	WORKERS' COMPENSATION	1,051	646	(405)
4610	PROPERTY & LIAB/INS & UNINSUR	4,390	7,010	2,620
	TOTALS	<u>\$ 501,638</u>	<u>\$ 602,346</u>	<u>\$ 100,708</u>

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 500	\$ 499	\$ (1)
2131	MAINTENANCE OF STRUCTURES	6,860	5,380	(1,480)
2133	MAINTENANCE OF EQUIPMENT	-	181	181
2139	MAINTENANCE/SERVICE CONTRACTS	15,000	12,973	(2,028)
2166	PROFESSIONAL FEES - OTHER	24,500	938	(23,563)
2190	COMMUNICATIONS	17,200	18,884	1,684
3316	OPERATING SUPPLIES	4,000	2,069	(1,931)
4509	OTHER TAXES	11,441	11,441	0
4520	LICENSES & PERMITS	100	75	(25)
4700	UTILITY BAD DEBT EXPENSE	20,430	14,408	(6,022)
	TOTALS	<u>\$ 100,031</u>	<u>\$ 66,848</u>	<u>\$ (33,183)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 138,098	\$ 140,452	\$ 2,354
2151	PRINTING	-	23	\$ 23
2164	PROFESS. FEES - CONSULTING/ENG	58,466	49,460	(9,006)
2170	TRAINING	3,500	2,801	(699)
2171	TRAVEL	400	1,521	1,121
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,100	966	(134)
2230	EMPLOYEE RELATIONS	2,500	194	(2,306)
2240	BUSINESS RELATIONS	50	-	(50)
2260	MEMBERSHIPS - PROFESSIONAL	44,100	40,528	(3,572)
2262	MEMBERSHIPS - CIVIC	900	-	(900)
3313	SUBSCRIPTIONS	98	-	(98)
4050	RETIREMENT	2,661	7,510	4,849
4060	FICA	10,564	10,665	101
4070	EMPLOYEES' INSURANCE	19,688	27,678	7,990
4090	VACATION PAY EXPENSE	-	9,584	9,584
4100	SICK PAY EXPENSE	-	2,232	2,232
4110	NET OPEB EXPENSE	266	539	273
4520	LICENSES & PERMITS	150	-	(150)
4600	WORKERS' COMPENSATION	270	167	(103)
4610	PROPERTY & LIAB/INS & UNINSUR	2,250	2,173	(77)
	TOTALS	<u>\$ 290,221</u>	<u>\$ 301,653</u>	<u>\$ 11,432</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 55,000,000	\$ 52,691,992	\$ (2,308,008)
	TOTALS	<u>\$ 55,000,000</u>	<u>\$ 52,691,992</u>	<u>\$ (2,308,008)</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 2,381,179	\$ 2,368,805	\$ (12,374)
1020	OVERTIME	310,000	273,874	(36,126)
2122	RENTALS	20,000	15,068	(4,932)
2132	MAINTENANCE OF VEHICLES	48,000	41,997	(6,003)
2133	MAINTENANCE OF EQUIPMENT	30,000	7,026	(22,974)
2139	MAINTENANCE/SERVICE CONTRACTS	670,000	732,476	62,476
2140	POSTAGE	1,200	256	(944)
2151	PRINTING	2,600	830	(1,770)
2166	PROFESSIONAL FEES - OTHER	4,500	2,239	(2,261)
2170	TRAINING	35,000	34,211	(789)
2172	CAR ALLOWANCE	2,150	2,150	-
2190	COMMUNICATIONS	235,000	234,543	(457)
2200	UTILITIES	134,213	119,976	(14,237)
2230	EMPLOYEE RELATIONS	5,000	356	(4,645)
3311	OFFICE SUPPLIES	2,000	594	(1,406)
3316	OPERATING SUPPLIES	240,600	324,276	83,676
3331	VEHICLE SUPPLIES	52,000	79,791	27,791
3340	SMALL TOOLS	20,000	9,682	(10,318)
4050	RETIREMENT	442,191	1,138,644	696,453
4060	FICA	205,877	193,588	(12,290)
4070	EMPLOYEES' INSURANCE	449,860	472,061	22,201
4090	VACATION PAY EXPENSE	-	8,415	8,415
4100	SICK PAY EXPENSE	-	(15,944)	(15,944)
4110	NET OPEB EXPENSE	7,194	7,271	77
4520	LICENSES & PERMITS	440	175	(265)
4600	WORKERS' COMPENSATION	22,961	13,616	(9,345)
4610	PROPERTY & LIAB/INS & UNINSUR	59,090	140,179	81,089
4666	INVENTORY ADJUSTMENTS	-	117,561	117,561
9005	DUPLICATE CHARGES - CREDIT	(61,000)	(50,663)	10,337
9030	DEPRECIATION EXPENSE	4,244,000	4,086,209	(157,791)
	TOTALS	<u>\$ 9,564,055</u>	<u>\$ 10,359,264</u>	<u>\$ 795,209</u>

DEPT. 55 - ELECTRIC OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,144,723	\$ 1,124,531	\$ (20,192)
1020	OVERTIME	75,000	93,126	18,126
2122	RENTALS	3,750	6,027	2,277
2132	MAINTENANCE OF VEHICLES	4,700	8,788	4,088
2133	MAINTENANCE OF EQUIPMENT	7,500	6,428	(1,072)
2139	MAINTENANCE/SERVICE CONTRACTS	36,000	5,032	(30,968)
2140	POSTAGE	1,580	-	(1,580)
2151	PRINTING	1,960	46	(1,914)
2164	PROFESS. FEES - CONSULTING/ENG	68,000	64,505	(3,495)
2165	TEMPORARY LABOR	10,000	5,291	(4,709)
2166	PROFESSIONAL FEES - OTHER	250	-	(250)
2170	TRAINING	33,000	38,568	5,568
2171	TRAVEL	-	70	70
2172	CAR ALLOWANCE	8,460	7,360	(1,100)
2190	COMMUNICATIONS	28,200	28,051	(149)
2200	UTILITIES	4,966	5,021	55
2230	EMPLOYEE RELATIONS	725	715	(10)
2240	BUSINESS RELATIONS	500	-	(500)
3311	OFFICE SUPPLIES	1,100	205	(895)
3316	OPERATING SUPPLIES	16,000	20,832	4,832
3331	VEHICLE SUPPLIES	28,000	43,845	15,845
3340	SMALL TOOLS	5,000	2,176	(2,824)
4050	RETIREMENT	176,627	481,263	304,636
4060	FICA	93,309	91,783	(1,526)
4070	EMPLOYEES' INSURANCE	360,153	290,175	(69,978)
4090	VACATION PAY EXPENSE	-	(21,599)	(21,599)
4100	SICK PAY EXPENSE	-	(29,382)	(29,382)
4110	NET OPEB EXPENSE	6,394	2,962	(3,432)
4520	LICENSES & PERMITS	600	1,275	675
4600	WORKERS' COMPENSATION	19,494	11,604	(7,890)
4610	PROPERTY & LIAB/INS & UNINSUR	33,318	46,283	12,965
9030	DEPRECIATION EXPENSE	69,000	68,578	(422)
	TOTALS	<u>\$ 2,238,309</u>	<u>\$ 2,403,558</u>	<u>\$ 165,249</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 585,426	\$ 610,334	\$ 24,908
2132	MAINTENANCE OF VEHICLES	980	1,148	168
2139	MAINTENANCE/SERVICE CONTRACTS	500	-	(500)
2140	POSTAGE	100	-	(100)
2151	PRINTING	80	92	12
2164	PROFESS. FEES - CONSULTING/ENG	267,661	238,454	(29,207)
2170	TRAINING	19,500	14,844	(4,656)
2171	TRAVEL	300	251	(49)
2172	CAR ALLOWANCE	10,320	9,890	(430)
2190	COMMUNICATIONS	5,500	5,274	(226)
2230	EMPLOYEE RELATIONS	375	453	78
2240	BUSINESS RELATIONS	-	125	125
2260	MEMBERSHIPS - PROFESSIONAL	800	1,409	609
3311	OFFICE SUPPLIES	5,000	3,657	(1,343)
3313	SUBSCRIPTIONS	450	-	(450)
3316	OPERATING SUPPLIES	9,400	9,457	57
3331	VEHICLE SUPPLIES	5,000	9,296	4,296
4050	RETIREMENT	105,143	292,455	187,312
4060	FICA	44,785	44,435	(350)
4070	EMPLOYEES' INSURANCE	177,155	184,640	7,485
4090	VACATION PAY EXPENSE	-	(5,146)	(5,146)
4100	SICK PAY EXPENSE	-	6,808	6,808
4110	NET OPEB EXPENSE	2,664	2,424	(240)
4520	LICENSES & PERMITS	450	89	(361)
4600	WORKERS' COMPENSATION	6,579	3,445	(3,134)
4610	PROPERTY & LIAB/INS & UNINSUR	23,405	19,324	(4,081)
9030	DEPRECIATION EXPENSE	24,000	25,027	1,027
	TOTALS	<u>\$ 1,295,573</u>	<u>\$ 1,478,183</u>	<u>\$ 182,610</u>

DEPT. 59 - ADMINISTRATIVE & GENERAL ADMINISTRATION - ELECTRIC

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 2,000	\$ 1,830	\$ (170)
2131	MAINTENANCE OF STRUCTURES	14,700	19,395	4,695
2133	MAINTENANCE OF EQUIPMENT	500	665	165
2139	MAINTENANCE/SERVICE CONTRACTS	180,000	190,191	10,191
2166	PROFESSIONAL FEES - OTHER	-	3,438	3,438
2190	COMMUNICATIONS	12,600	13,152	552
3316	OPERATING SUPPLIES	9,800	7,587	(2,213)
4509	OTHER TAXES	7,267	7,267	(0)
4510	GROSS RECEIPTS TAX	2,170,900	2,168,781	(2,119)
4520	LICENSES & PERMITS	11,000	13,860	2,860
4531	CONTRIBUTIONS - CIVIC	146,430	162,303	15,873
4610	PROPERTY & LIAB INS PREMIUMS	112,392	113,686	1,294
4700	UTILITY BAD DEBT EXPENSE	331,885	238,955	(92,930)
5710	STORM EXPENSES	42,700	131,281	88,581
5721	INTEREST - BONDS	895,448	895,448	(0)
5723	INTEREST - DEPOSITS	14,965	11,203	(3,762)
5729	INTEREST - OTHER	-	4,823	4,823
5731	AMORTIZATION-BOND DISCOUNT	(54,602)	(54,602)	0
9000	CITY DISTRIBUTION	4,297,058	4,297,058	-
9030	DEPRECIATION EXPENSE	140,000	139,112	(888)
	TOTALS	<u>\$ 8,335,043</u>	<u>\$ 8,365,432</u>	<u>\$ 30,389</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 140,485	\$ 140,566	\$ 81
2164	PROFESS. FEES - CONSULTING/ENG	250,000	215,509	(34,491)
2166	PROFESSIONAL FEES - OTHER	49,000	72,824	23,824
2170	TRAINING	3,000	556	(2,444)
2171	TRAVEL	6,000	3,953	(2,047)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	900	753	(148)
2240	BUSINESS RELATIONS	200	557	357
2260	MEMBERSHIPS - PROFESSIONAL	500	127	(373)
2262	MEMBERSHIPS - CIVIC	-	190	190
3311	OFFICE SUPPLIES	600	-	(600)
4050	RETIREMENT	25,231	70,560	45,329
4060	FICA	10,747	10,646	(101)
4070	EMPLOYEES' INSURANCE	25,315	26,641	1,326
4090	VACATION PAY EXPENSE	-	577	577
4100	SICK PAY EXPENSE	-	(681)	(681)
4110	NET OPEB EXPENSE	266	269	3
4600	WORKERS' COMPENSATION	57	41	(16)
4610	PROPERTY & LIAB/INS & UNINSUR	1,859	1,878	19
	TOTALS	<u>\$ 519,320</u>	<u>\$ 550,126</u>	<u>\$ 30,806</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,392,414	\$ 1,374,789	\$ (17,625)
1020	OVERTIME	115,000	108,188	(6,812)
2122	RENTALS	18,000	17,510	(490)
2132	MAINTENANCE OF VEHICLES	22,000	23,820	1,820
2133	MAINTENANCE OF EQUIPMENT	45,000	73,040	28,040
2139	MAINTENANCE/SERVICE CONTRACTS	380,000	294,348	(85,652)
2140	POSTAGE	280	138	(142)
2151	PRINTING	3,200	3,580	380
2164	PROFESS. FEES - CONSULTING/ENG	25,000	7,143	(17,858)
2165	TEMPORARY LABOR	18,000	18,332	332
2166	PROFESSIONAL FEES - OTHER	1,500	845	(655)
2170	TRAINING	15,000	4,545	(10,455)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	76,500	77,478	978
2200	UTILITIES	1,399,886	1,446,882	46,996
2230	EMPLOYEE RELATIONS	1,000	569	(431)
2260	MEMBERSHIPS - PROFESSIONAL	450	544	94
2262	MEMBERSHIPS - CIVIC	550	400	(150)
3311	OFFICE SUPPLIES	5,500	4,332	(1,168)
3313	SUBSCRIPTIONS	434	732	298
3316	OPERATING SUPPLIES	350,000	335,906	(14,094)
3320	CHEMICALS	1,250,000	1,209,128	(40,872)
3331	VEHICLE SUPPLIES	40,000	53,783	13,783
3340	SMALL TOOLS	5,000	5,621	621
3360	PURCHASES FOR RESALE	2,000	171	(1,829)
4050	RETIREMENT	237,960	623,516	385,556
4060	FICA	115,317	108,898	(6,419)
4070	EMPLOYEES' INSURANCE	369,426	383,417	13,991
4090	VACATION PAY EXPENSE	-	10,006	10,006
4100	SICK PAY EXPENSE	-	(10,917)	(10,917)
4110	NET OPEB EXPENSE	6,661	6,732	71
4520	LICENSES & PERMITS	7,000	5,512	(1,488)
4600	WORKERS' COMPENSATION	38,823	24,316	(14,507)
4610	PROPERTY & LIAB/INS & UNINSUR	170,495	171,034	539
9030	DEPRECIATION EXPENSE	2,141,000	2,124,762	(16,238)
	TOTALS	<u>\$ 8,258,556</u>	<u>\$ 8,514,259</u>	<u>\$ 255,703</u>

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,171,451	\$ 1,171,796	\$ 345
1020	OVERTIME	110,000	138,213	28,213
2122	RENTALS	1,235	883	(352)
2132	MAINTENANCE OF VEHICLES	25,000	22,043	(2,957)
2133	MAINTENANCE OF EQUIPMENT	16,016	8,988	(7,028)
2139	MAINTENANCE/SERVICE CONTRACTS	215,000	99,431	(115,569)
2140	POSTAGE	50	-	(50)
2151	PRINTING	1,754	23	(1,731)
2164	PROFESSIONAL FEES - CONSULT/ENG	25,000	-	(25,000)
2166	PROFESSIONAL FEES - OTHER	4,200	3,872	(328)
2170	TRAINING	12,000	7,870	(4,130)
2171	TRAVEL	267	-	(267)
2190	COMMUNICATIONS	36,000	30,555	(5,445)
2200	UTILITIES	28,696	29,853	1,157
2230	EMPLOYEE RELATIONS	1,100	813	(287)
2250	COMMUNITY RELATIONS	5,000	-	(5,000)
2260	MEMBERSHIPS - PROFESSIONAL	556	-	(556)
3311	OFFICE SUPPLIES	6,600	3,151	(3,449)
3316	OPERATING SUPPLIES	250,000	308,680	58,680
3331	VEHICLE SUPPLIES	105,000	79,737	(25,263)
3340	SMALL TOOLS	35,000	6,067	(28,933)
4050	RETIREMENT	211,246	559,386	348,140
4060	FICA	98,031	101,505	3,474
4070	EMPLOYEES' INSURANCE	339,260	368,372	29,112
4090	VACATION PAY EXPENSE	-	(10,235)	(10,235)
4100	SICK PAY EXPENSE	-	(18,605)	(18,605)
4110	NET OPEB EXPENSE	7,460	7,540	80
4520	LICENSES & PERMITS	6,500	5,211	(1,289)
4600	WORKERS' COMPENSATION	35,411	20,516	(14,895)
4610	PROPERTY & LIAB/INS & UNINSUR	41,176	81,196	40,020
4666	INVENTORY ADJUSTMENTS	-	83,066	83,066
9030	DEPRECIATION EXPENSE	2,754,000	2,748,735	(5,265)
	TOTALS	\$ 5,543,009	\$ 5,858,661	\$ 315,652

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 672,743	\$ 629,261	\$ (43,482)
1020	OVERTIME	1,000	-	(1,000)
2132	MAINTENANCE OF VEHICLES	1,460	-	(1,460)
2139	MAINTENANCE/SERVICE CONTRACTS	100,000	32	(99,968)
2151	PRINTING	1,132	406	(726)
2164	PROFESSIONAL FEES - CONSULT/ENG	50,000	4,950	(45,050)
2166	PROFESSIONAL FEES - OTHER	1,518	880	(638)
2170	TRAINING	7,500	1,471	(6,029)
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	4,900	4,682	(218)
2200	UTILITIES	28,770	29,345	575
2230	EMPLOYEE RELATIONS	450	545	95
2260	MEMBERSHIPS - PROFESSIONAL	1,000	335	(665)
3311	OFFICE SUPPLIES	3,200	2,635	(565)
3316	OPERATING SUPPLIES	4,486	4,912	426
3331	VEHICLE SUPPLIES	3,800	5,208	1,408
3340	SMALL TOOLS	150	-	(150)
4050	RETIREMENT	105,886	267,928	162,042
4060	FICA	51,541	47,595	(3,946)
4070	EMPLOYEES' INSURANCE	143,784	150,107	6,323
4090	VACATION PAY EXPENSE	-	7,170	7,170
4100	SICK PAY EXPENSE	-	36,649	36,649
4110	NET OPEB EXPENSE	3,197	3,231	34
4520	LICENSES & PERMITS	1,100	2,014	914
4600	WORKERS' COMPENSATION	13,391	9,247	(4,144)
4610	PROPERTY & LIAB/INS & UNINSUR	21,202	23,688	2,486
9030	DEPRECIATION EXPENSE	18,000	17,136	(864)
	TOTALS	<u>\$ 1,255,690</u>	<u>\$ 1,264,907</u>	<u>\$ 9,217</u>

DEPT. 69 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WATER

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 2,000	\$ 3,949	\$ 1,949
2131	MAINTENANCE OF STRUCTURES	17,248	10,454	(6,794)
2133	MAINTENANCE OF EQUIPMENT	-	145	145
2139	MAINTENANCE/SERVICE CONTRACTS	121,264	146,252	24,988
2166	PROFE4SSIONAL FEES - OTHER	-	750	750
2190	COMMUNICATIONS	13,000	13,814	814
3316	OPERATING SUPPLIES	2,312	3,494	1,182
4509	OTHER TAXES	7,267	12,531	5,264
4531	CONTRIBUTIONS - CIVIC	45,400	51,932	6,532
4700	UTILITY BAD DEBT EXPENSE	59,500	43,491	(16,009)
5710	STORM EXPENSES	-	18,360	18,360
5721	INTEREST - BONDS	1,229,760	1,229,760	0
5723	INTEREST - DEPOSITS	4,015	3,005	(1,010)
5729	INTEREST - OTHER	2,300	5,332	3,032
5731	AMORTIZATION-BOND DISCOUNT	(91,512)	(91,512)	0
9000	CITY DISTRIBUTION	1,257,407	1,257,407	-
9030	DEPRECIATION EXPENSE	41,000	40,475	(525)
	TOTALS	<u>\$ 2,710,961</u>	<u>\$ 2,749,640</u>	<u>\$ 38,679</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 853,852	\$ 796,108	\$ (57,744)
1020	OVERTIME	26,000	30,232	4,232
2110	ADVERTISING	49,800	43,763	(6,037)
2122	RENTALS	4,000	3,782	(218)
2132	MAINTENANCE OF VEHICLES	11,000	11,418	418
2133	MAINTENANCE OF EQUIPMENT	4,500	3,204	(1,296)
2139	MAINTENANCE/SERVICE CONTRACTS	37,000	29,593	(7,407)
2140	POSTAGE	250	330	80
2151	PRINTING	1,000	876	(124)
2166	PROFESSIONAL FEES - OTHER	3,000	2,742	(258)
2170	TRAINING	19,000	22,380	3,380
2171	TRAVEL	1,500	979	(521)
2172	CAR ALLOWANCE	4,343	4,343	0
2190	COMMUNICATIONS	17,100	16,581	(519)
2200	UTILITIES	16,221	16,591	370
2230	EMPLOYEE RELATIONS	550	281	(269)
2240	BUSINESS RELATIONS	150	140	(10)
2260	MEMBERSHIPS - PROFESSIONAL	20,000	14,704	(5,296)
3311	OFFICE SUPPLIES	2,000	2,046	46
3316	OPERATING SUPPLIES	71,000	75,513	4,513
3331	VEHICLE SUPPLIES	36,680	45,816	9,136
3340	SMALL TOOLS	12,000	10,831	(1,169)
4050	RETIREMENT	147,634	335,337	187,703
4060	FICA	67,309	53,197	(14,112)
4070	EMPLOYEES' INSURANCE	216,436	231,050	14,614
4090	VACATION PAY EXPENSE	-	8,802	8,802
4100	SICK PAY EXPENSE	-	6,856	6,856
4110	NET OPEB EXPENSE	3,997	4,039	42
4520	LICENSES & PERMITS	15,000	11,563	(3,437)
4600	WORKERS' COMPENSATION	14,097	10,218	(3,879)
4610	PROPERTY & LIAB/INS & UNINSUR	27,533	34,157	6,624
4666	INVENTORY ADJUSTMENTS	100	39,203	39,103
9030	DEPRECIATION EXPENSE	373,000	376,835	3,835
	TOTALS	<u>\$ 2,056,052</u>	<u>\$ 2,243,509</u>	<u>\$ 187,457</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 3,500,000	\$ 3,123,982	\$ (376,018)
	TOTALS	<u>\$ 3,500,000</u>	<u>\$ 3,123,982</u>	<u>\$ (376,018)</u>

DEPT. 79 - ADMINISTRATIVE & GENERAL ADMINISTRATION - GAS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 1,000	\$ 333	\$ (667)
2131	MAINTENANCE OF STRUCTURES	2,695	1,529	(1,166)
2133	MAINTENANCE OF EQUIPMENT	-	121	121
2139	MAINTENANCE/SERVICE CONTRACTS	41,000	32,852	(8,148)
2166	PROFESSIONAL FEES - OTHER	-	625	625
2190	COMMUNICATIONS	2,900	3,121	221
3316	OPERATING SUPPLIES	5,390	1,379	(4,011)
4509	OTHER TAXES	12,531	801	(11,730)
4510	GROSS RECEIPTS TAX	93,500	87,865	(5,635)
4520	LICENSES & PERMITS	9,800	13,553	3,753
4531	CONTRIBUTIONS - CIVIC	12,348	14,861	2,513
4700	UTILITY BAD DEBT EXPENSE	4,341	3,475	(866)
5710	STORM EXPENSES	-	2,494	2,494
5721	INTEREST - BONDS	396,148	396,148	0
5723	INTEREST - DEPOSITS	1,389	1,040	(349)
5729	INTEREST - OTHER	-	681	681
5731	AMORTIZATION-BOND DISCOUNT	(37,109)	(37,109)	(0)
9000	CITY DISTRIBUTION	300,259	300,259	-
9030	DEPRECIATION EXPENSE	26,000	25,325	(675)
	TOTALS	<u>\$ 872,192</u>	<u>\$ 849,353</u>	<u>\$ (22,839)</u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 833,535	\$ 797,161	\$ (36,374)
1020	OVERTIME	20,000	17,413	(2,587)
2110	ADVERTISING	-	368	368
2122	RENTALS	11,760	10,473	(1,287)
2132	MAINTENANCE OF VEHICLES	5,847	7,222	1,375
2133	MAINTENANCE OF EQUIPMENT	34,613	16,639	(17,974)
2139	MAINTENANCE/SERVICE CONTRACTS	650,000	745,427	95,427
2140	POSTAGE	100	51	(49)
2151	PRINTING	100	-	(100)
2164	PROFESS. FEES - CONSULTING/ENG	-	30,972	30,972
2170	TRAINING	5,000	7,300	2,300
2171	TRAVEL	1,200	1,104	(96)
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	52,500	53,087	587
2200	UTILITIES	742,747	744,146	1,399
2230	EMPLOYEE RELATIONS	800	703	(97)
2240	BUSINESS RELATIONS	600	-	(600)
2260	MEMBERSHIPS - PROFESSIONAL	300	199	(101)
3311	OFFICE SUPPLIES	3,500	3,422	(78)
3316	OPERATING SUPPLIES	75,000	69,243	(5,757)
3320	CHEMICALS	150,000	141,931	(8,069)
3331	VEHICLE SUPPLIES	10,000	17,107	7,107
3340	SMALL TOOLS	1,000	866	(134)
4050	RETIREMENT	133,685	388,783	255,098
4060	FICA	65,295	66,911	1,616
4070	EMPLOYEES' INSURANCE	194,991	205,606	10,615
4090	VACATION PAY EXPENSE	-	4,769	4,769
4100	SICK PAY EXPENSE	-	10,693	10,693
4110	NET OPEB EXPENSE	4,263	4,309	46
4520	LICENSES & PERMITS	12,000	1,351	(10,649)
4600	WORKERS' COMPENSATION	16,002	10,700	(5,302)
4610	PROPERTY & LIAB/INS & UNINSUR	51,997	58,377	6,380
9030	DEPRECIATION EXPENSE	1,296,000	1,272,258	(23,742)
	TOTALS	<u>\$ 4,378,715</u>	<u>\$ 4,694,473</u>	<u>\$ 315,758</u>

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,021,501	\$ 944,552	\$ (76,949)
1020	OVERTIME	100,000	115,160	15,160
2110	ADVERTISING	250	407	157
2122	RENTALS	23,633	23,521	(112)
2132	MAINTENANCE OF VEHICLES	36,000	34,819	(1,181)
2133	MAINTENANCE OF EQUIPMENT	34,528	46,781	12,253
2139	MAINTENANCE/SERVICE CONTRACTS	380,000	329,916	(50,084)
2151	PRINTING	98	23	(75)
2166	PROFESSIONAL FEES - OTHER	1,836	2,134	298
2170	TRAINING	4,500	-	(4,500)
2172	CAR ALLOWANCE	5,880	6,430	550
2190	COMMUNICATIONS	11,100	10,752	(348)
2200	UTILITIES	343,374	344,342	968
2230	EMPLOYEE RELATIONS	800	689	(111)
3311	OFFICE SUPPLIES	2,800	1,925	(875)
3316	OPERATING SUPPLIES	200,000	203,641	3,641
3320	CHEMICALS	27,440	10,492	(16,948)
3331	VEHICLE SUPPLIES	102,000	125,585	23,585
3340	SMALL TOOLS	5,880	6,528	648
4050	RETIREMENT	181,729	391,730	210,001
4060	FICA	85,795	67,748	(18,047)
4070	EMPLOYEES' INSURANCE	247,427	246,171	(1,256)
4090	VACATION PAY EXPENSE	-	1,034	1,034
4100	SICK PAY EXPENSE	-	16,133	16,133
4110	NET OPEB EXPENSE	5,329	5,386	57
4520	LICENSES & PERMITS	7,840	12,011	4,171
4600	WORKERS' COMPENSATION	20,255	14,698	(5,557)
4610	PROPERTY & LIAB/INS & UNINSUR	74,058	100,777	26,719
4640	UNEMPLOYMENT CLAIMS	3,025	3,025	-
4666	INVENTORY ADJUSTMENTS	-	1,369	1,369
9030	DEPRECIATION EXPENSE	2,837,000	2,726,168	(110,832)
	TOTALS	\$ 5,764,078	\$ 5,793,946	\$ 29,868

DEPT. 89 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WASTEWATER

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 750	\$ 266	\$ (484)
2131	MAINTENANCE OF STRUCTURES	21,560	4,276	(17,284)
2133	MAINTENANCE OF EQUIPMENT	500	97	(403)
2139	MAINTENANCE/SERVICE CONTRACTS	80,850	104,404	23,554
2164	PROFESS. FEES - CONSULTING/ENG	80,000	70,110	(9,890)
2166	PROFESSIONAL FEES - OTHER	-	500	500
2190	COMMUNICATIONS	7,000	7,490	490
3316	OPERATING SUPPLIES	5,390	3,327	(2,063)
4509	OTHER TAXES	12,531	6,947	(5,584)
4531	CONTRIBUTIONS - CIVIC	32,699	37,499	4,800
4700	UTILITY BAD DEBT EXPENSE	53,411	38,773	(14,638)
5721	INTEREST - BONDS	4,614,911	4,614,910	(1)
5723	INTEREST - DEPOSITS	2,902	2,172	(730)
5729	INTEREST - OTHER	-	2,680	2,680
5731	AMORTIZATION-BOND DISCOUNT	(445,516)	(445,516)	(0)
5710	STORM EXPENSES	2,300	15,385	13,085
9000	CITY DISTRIBUTION	903,607	903,607	-
9030	DEPRECIATION EXPENSE	27,000	27,123	123
	TOTALS	<u>\$ 5,399,895</u>	<u>\$ 5,394,050</u>	<u>\$ (5,845)</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2023	FINAL BUDGET FY 2023	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 444,175	\$ 449,480	\$ 5,305
2110	ADVERTISING	6,500	3,711	(2,789)
2132	MAINTENANCE OF VEHICLES	2,500	4,780	2,280
2133	MAINTENANCE OF EQUIPMENT	3,000	2,730	(270)
2139	MAINTENANCE/SERVICE CONTRACTS	72,000	67,549	(4,451)
2140	POSTAGE	1,000	110	(890)
2151	PRINTING	1,500	2,065	565
2164	PROFESS. FEES - CONSULTING/ENG	15,000	8,100	(6,900)
2166	PROFESSIONAL FEES - OTHER	5,000	5,877	877
2170	TRAINING	15,600	18,890	3,290
2171	TRAVEL	1,470	1,794	324
2172	CAR ALLOWANCE	4,230	4,230	-
2190	COMMUNICATIONS	4,400	5,854	1,454
2200	UTILITIES	48	48	-
2230	EMPLOYEE RELATIONS	600	-	(600)
2240	BUSINESS RELATIONS	1,000	491	(509)
2250	COMMUNITY RELATEIONS	1,000	761	(239)
2260	MEMBERSHIPS - PROFESSIONAL	5,100	5,000	(100)
3311	OFFICE SUPPLIES	2,500	3,175	675
3313	SUBSCRIPTIONS	98	289	191
3316	OPERATING SUPPLIES	9,000	13,766	4,766
3331	VEHICLE SUPPLIES	7,500	6,327	(1,173)
3340	SMALL TOOLS	25,000	31,648	6,648
4050	RETIREMENT	79,774	221,405	141,631
4060	FICA	33,979	33,137	(842)
4070	EMPLOYEES' INSURANCE	107,735	124,394	16,659
4090	VACATION PAY EXPENSE	-	12,999	12,999
4100	SICK PAY EXPENSE	-	(7,800)	(7,800)
4110	NET OPEB EXPENSE	2,131	2,424	293
4520	LICENSES & PERMITS	882	600	(282)
4600	WORKERS' COMPENSATION	1,335	2,506	1,171
4610	PROPERTY & LIAB/INS & UNINSUR	6,421	13,543	7,122
4640	UNEMPLOYMENT CLAIMS	-	330	330
4666	INVENTORY ADJUSTMENTS	2,000	17,681	15,681
9030	DEPRECIATION EXPENSE	295,000	316,142	21,142
	TOTALS	<u>\$ 1,157,478</u>	<u>\$ 1,374,038</u>	<u>\$ 216,560</u>

DEPT. 95 - FPUAnet COMMUNICATIONS - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2023</u>	<u>FINAL BUDGET FY 2023</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 70,000	\$ 55,954	\$ (14,046)
	TOTALS	<u>\$ 70,000</u>	<u>\$ 55,954</u>	<u>\$ (14,046)</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2023</u>	<u>FINAL BUDGET FY 2023</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
4531	CONTRIBUTIONS - CIVIC	1,899	2,878	979
4700	UTILITY BAD DEBT EXPENSE	433	365	(68)
5721	INTEREST - BONDS	127,500	127,500	-
5729	INTEREST - OTHER	-	9	9
5731	AMORTIZATION-BOND DISCOUNT	(27,835)	(27,835)	0
9030	AMORTIZATION	<u>1,000</u>	<u>534</u>	<u>(466)</u>
	TOTALS	<u>\$ 102,997</u>	<u>\$ 103,451</u>	<u>\$ 454</u>

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