

RESOLUTION NO. UA 2025-05

A RESOLUTION AMENDING THE BUDGET OF FORT PIERCE UTILITIES AUTHORITY OF THE CITY OF FORT PIERCE, FLORIDA FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024.

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 2024 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, 2024.

This Resolution is adopted this 1st day of April, 2025.

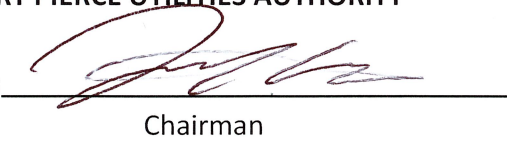
ATTEST:


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, Chief Financial Officer
Date: March 11, 2025
Subject: Resolution No. UA 2025-05, Final Budget Amendment for FY 2024

RECOMMENDATION:

Adopt Resolution No. UA 2025-05, a resolution amending the budget of Fort Pierce Utilities Authority of the City of Fort Pierce, Florida for the Fiscal Year beginning October 1, 2023 and ending September 30, 2024.

SUMMARY/SUPPORTING INFORMATION:

Presented for the Board’s review and approval is the Final Budget Amendment for FY 2024.

The Final Budget Amendment reflects revenues in the amount of \$174,515,216 an increase of \$14,996,389 (9.4%) as compared to the Amended FY 2024 Budget, which was approved by the Board on August 6, 2024. As well, the Final Budget Amendment reflects expenses in the amount of \$128,542,302 (budget basis), a decrease of \$2,097,510 (-1.6%) from the Amended FY 2024 Budget figure of \$130,639,812, 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 2024 in the amount of \$48,890,290 as compared to the \$30,647,097 increase projected in the Amended FY 2024 Budget.



Memorandum

Unit Sales and Revenues

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

	Amended Budget	Actual	Increase (Decrease)	Percent
Electric (MWh)	583,948	583,496	(452)	(0.08%)
Water (*)	3,096,096	3,081,672	(14,424)	(0.47%)
Wastewater (*)	1,776,809	1,811,039	34,230	1.93%
Natural Gas (ccf)	5,151,627	5,007,567	(144,060)	(2.80%)

* Thousands of Gallons

Expenses

Overall projected budgetary expenses, in the amount of \$128,542,302 were lower than the amended projections by \$2,097,510 (-1.6%).

- Personnel Services including salaries and overtime brought a savings of \$433,292.
- Savings in contracted services not utilized during the budget year included maintenance and service contracts, various professional fees and training totaling \$773,243.
- Overall commodities, which includes subscriptions and operating supplies resulted in additional savings totaling \$711,435.

Summary

Fiscal Year 2024 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 2025-05

**FORT PIERCE UTILITIES AUTHORITY
FY 2024 FINAL BUDGET AMENDMENT
SUMMARY**

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
REVENUES			
ELECTRIC	\$ 75,991,740	\$ 74,696,543	\$ (1,295,197)
WATER	30,962,408	31,978,172	1,015,764
NATURAL GAS	7,223,082	7,447,507	224,425
WASTEWATER	40,690,220	55,545,923	14,855,703
MANATEE CENTER	771,773	786,670	14,897
FPUAnet	1,748,300	1,815,769	67,469
TCEC	2,131,304	2,244,632	113,328
TOTAL REVENUES	\$ 159,518,827	\$ 174,515,216	\$ 14,996,389
EXPENSES PER THE FINANCIAL STATEMENTS			
ELECTRIC	\$ 71,876,321	\$ 70,608,288	\$ (1,268,033)
WATER	23,831,929	23,026,832	(805,097)
NATURAL GAS	7,459,922	7,191,491	(268,431)
WASTEWATER	20,909,052	19,955,570	(953,482)
MANATEE CENTER	771,773	786,670	14,897
FPUAnet	1,891,429	1,811,443	(79,986)
TCEC	2,131,304	2,244,632	113,328
TOTAL EXPENSES	\$ 128,871,730	\$ 125,624,926	\$ (3,246,804)
INCREASE (DECREASE) IN NET POSITION			
ELECTRIC	\$ 4,115,419	\$ 4,088,255	\$ (27,164)
WATER	7,130,479	8,951,340	1,820,861
NATURAL GAS	(236,840)	256,016	492,856
WASTEWATER	19,781,168	35,590,353	15,809,185
MANATEE CENTER	-	-	-
FPUAnet	(143,129)	4,326	147,455
TCEC	-	-	-
CHANGE IN NET POSITION	\$ 30,647,097	\$ 48,890,290	\$ 18,243,193

ALLOCATION DISTRIBUTION FY 2024

	DEPARTMENT	CAPITAL	ELECTRIC	WATER	GAS	WASTEWATER	FPUAnet	OTHER	TOTAL
01	MANATEE CENTER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 781,095	781,095
02	TCEC	-	-	-	-	-	-	2,244,632	2,244,632
10	BOARD	7,895	48,534	36,916	6,810	27,255	145	-	127,555
11	DIRECTOR OF UTILITIES	28,099	201,810	153,548	28,311	113,367	610	-	525,745
12	GENERAL COUNSEL	25,095	167,719	127,547	23,537	94,166	498	-	438,561
14	CHIEF FINANCIAL OFFICER	47,419	60,251	68,379	16,811	45,963	9,676	-	248,498
15	HUMAN RESOURCES	60,191	121,265	139,032	34,181	93,453	19,769	-	467,891
18	SAFETY	13,401	41,667	47,596	11,701	31,992	6,756	-	153,114
21	FINANCE	125,374	656,017	491,937	92,855	362,683	1,691	-	1,730,558
22	SUPPLY CHAIN MANAGEMENT	532,644	158,347	91,898	89,528	28,065	9,597	-	910,079
31	CHIEF OPERATING OFFICER	22,799	98,244	112,952	27,769	75,923	16,081	-	353,769
32	INFORMATION TECHNOLOGY SERVICES	289,713	1,046,117	1,207,151	296,774	811,408	172,158	-	3,823,320
35	FACILITIES	68,905	421,010	332,479	72,912	222,618	-	-	1,117,923
39	ADMINISTRATIVE & GENERAL	-	-	-	-	-	-	5,575	5,575
41	PUBLIC AFFAIRS & SUSTAINABILITY	28,451	217,623	165,598	30,527	122,265	660	-	565,125
43	CUSTOMER SERVICE	739	803,864	611,587	112,776	451,542	2,425	-	1,982,933
44	UTILITY OPERATIONS	385	604,204	459,766	84,755	339,457	1,834	-	1,490,401
46	GEOSPATIAL TECHNOLOGY SERVICES	43,208	240,562	183,107	33,738	135,196	738	-	636,549
49	ADMINISTRATIVE & GENERAL	5,083	14,354	15,860	3,899	10,661	2,215	-	52,074
51	DIRECTOR OF ELECTRIC & GAS SYSTEMS	9,660	348,350	-	-	-	-	-	358,011
53	ELECTRIC PURCHASES FOR RESALE	-	43,814,416	-	-	-	-	-	43,814,416
54	ELECTRIC TRANSMISSION & DISTRIBUTION	748,668	10,074,323	-	-	-	-	-	10,822,991
55	ELECTRIC OPERATIONS	2,118	2,041,203	-	-	-	-	-	2,043,321
56	ELECTRIC & GAS ENGINEERING	-	1,251,474	-	-	-	-	-	1,251,474
59	ADMINISTRATIVE & GENERAL	-	8,176,933	-	-	-	-	-	8,176,933
61	DIRECTOR OF WATER/WASTEWATER SYSTEMS	-	-	237,189	-	158,126	-	-	395,315
62	WATER RESOURCES	-	-	8,776,421	-	-	-	-	8,776,421
64	WATER DISTRIBUTION	251,684	-	6,089,133	-	-	-	-	6,340,817
66	WATER/WASTEWATER ENGINEERING	130,177	-	715,631	-	477,087	-	-	1,322,895
69	ADMINISTRATIVE & GENERAL	-	-	2,963,105	-	-	-	-	2,963,105
74	GAS OPERATIONS	115,101	-	-	2,193,976	-	-	-	2,309,077
75	NATURAL GAS PURCHASES FOR RESALE	-	-	-	3,134,257	-	-	-	3,134,257
79	ADMINISTRATIVE & GENERAL	-	-	-	896,374	-	-	-	896,374
82	WATER RECLAMATION	3,165	-	-	-	4,865,773	-	-	4,868,937
84	WASTEWATER COLLECTION	48,101	-	-	-	5,913,467	-	-	5,961,568
89	ADMINISTRATIVE & GENERAL	-	-	-	-	5,575,102	-	-	5,575,102
93	FPUAnet COMMUNICATIONS	309,302	-	-	-	-	1,399,308	-	1,708,611
95	FPUAnet PURCHASES FOR RESALE	-	-	-	-	-	61,592	-	61,592
99	ADMINISTRATIVE & GENERAL	-	-	-	-	-	105,688	-	105,688
	TOTALS	\$ 2,917,376	\$ 70,608,288	\$ 23,026,832	\$ 7,191,491	\$ 19,955,570	\$ 1,811,443	\$ 3,031,302	\$ 128,542,302

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024
<u>PERSONNEL SERVICES</u>				
1010 SALARIES & WAGES	\$ 16,772,499	\$ 17,034,321	\$ 18,277,034	\$ 18,098,498
1020 OVERTIME	1,015,965	1,254,434	1,574,500	1,319,744
<i>PERSONNEL SERVICES TOTAL</i>	<u>17,788,464</u>	<u>18,288,755</u>	<u>19,851,534</u>	<u>19,418,242</u>
<u>EMPLOYEE BENEFITS</u>				
4050 RETIREMENT	6,838,672	7,775,976	5,705,423	5,373,527
4060 FICA	1,297,688	1,343,922	1,518,642	1,441,264
4070 EMPLOYEES' INSURANCE	4,200,978	4,580,802	4,756,000	4,915,919
4090 VACATION PAY EXPENSE	(62,400)	52,991	-	224,963
4100 SICK PAY EXPENSE	(15,418)	97,686	-	833,868
4110 NET OPEB EXPENSE	76,942	78,363	77,000	90,099
4600 WORKERS' COMPENSATION	162,711	137,443	225,750	200,227
4640 UNEMPLOYMENT CLAIMS	72	3,355	10,000	(1,083)
<i>EMPLOYEE BENEFITS TOTAL</i>	<u>12,499,245</u>	<u>14,070,538</u>	<u>12,292,815</u>	<u>13,078,784</u>
<u>CONTRACTUAL SERVICES</u>				
2110 ADVERTISING	64,106	68,174	87,182	81,393
2122 RENTALS	93,847	90,268	179,985	184,655
2131 MAINTENANCE OF STRUCTURES	81,807	82,985	131,345	71,421
2132 MAINTENANCE OF VEHICLES	180,637	172,880	264,430	265,930
2133 MAINTENANCE OF EQUIPMENT	155,771	187,371	218,646	262,848
2139 MAINTENANCE/SERVICE CONTRACTS	4,263,208	4,043,994	3,617,878	3,490,511
2140 POSTAGE	206,171	206,068	234,678	207,317
2151 PRINTING	71,503	74,776	102,737	42,977
2161 PROFESSIONAL FEES - AUDIT	54,670	68,651	62,650	59,000
2164 PROFESSIONAL FEES - CONS/ENG	1,094,471	878,182	1,099,000	630,627
2165 TEMPORARY LABOR	19,748	39,460	93,000	79,316
2166 PROFESSIONAL FEES - OTHER	955,404	191,754	216,420	148,594
2170 TRAINING	257,471	247,937	331,063	225,036
2171 TRAVEL	9,423	21,118	23,963	28,663
2172 CAR ALLOWANCE	148,410	146,836	145,190	145,430
2190 COMMUNICATIONS	433,620	719,604	1,255,200	1,255,442
2200 UTILITIES	2,650,257	2,874,946	2,516,560	2,530,194
2230 EMPLOYEE RELATIONS	70,539	36,117	76,380	51,793
2240 BUSINESS RELATIONS	2,741	5,946	6,900	1,645
2250 COMMUNITY RELATIONS	98,609	32,662	56,100	40,557
2260 MEMBERSHIPS - PROFESSIONAL	66,905	68,139	77,853	69,842
2262 MEMBERSHIPS - CIVIC	28,375	27,940	38,651	27,760
2290 BILLING - HOUSING AUTHORITY	2,405	2,475	2,791	2,491
<i>CONTRACTUAL SERVICES TOTAL</i>	<u>11,010,098</u>	<u>10,288,283</u>	<u>10,838,602</u>	<u>9,903,442</u>
<u>PURCHASES FOR RESALE</u>				
3360 PURCHASES FOR RESALE	62,593,285	55,872,099	47,395,236	47,010,266
<i>PURCHASES FOR RESALE TOTAL</i>	<u>62,593,285</u>	<u>55,872,099</u>	<u>47,395,236</u>	<u>47,010,266</u>

OPERATIONS AND MAINTENANCE EXPENSE ANALYSIS BY OBJECT CODE

OBJECT CODE	ACTUAL FY 2022	ACTUAL FY 2023	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024
<u>COMMODITIES</u>				
3311 OFFICE SUPPLIES	72,997	68,772	129,059	105,954
3313 SUBSCRIPTIONS	24,093	70,105	1,120,710	701,438
3316 OPERATING SUPPLIES	1,769,912	1,902,407	1,733,082	1,675,027
3320 CHEMICALS	1,133,389	1,361,551	1,603,000	1,527,738
3331 VEHICLE SUPPLIES	493,343	495,666	475,750	357,997
3340 SMALL TOOLS	69,556	83,354	101,096	83,108
<i>COMMODITIES TOTAL</i>	<u>3,563,290</u>	<u>3,981,855</u>	<u>5,162,697</u>	<u>4,451,262</u>
<u>FIXED & SUNDRY</u>				
4010 COST OF GOODS SOLD	94,800	78,738	92,400	70,436
4015 SALES DISCOUNTS	3,711	2,987	7,500	11,880
4020 CASH (OVER) SHORT	(1,702)	(1,260)	300	(784)
4080 EMPLOYEE SUGGESTIONS & AWARDS	9,943	9,395	12,600	3,558
4509 OTHER TAXES	38,667	38,987	38,538	38,538
4510 GROSS RECEIPTS TAX	2,050,093	2,256,646	2,490,900	1,914,027
4520 LICENSES & PERMITS	65,240	57,601	70,545	91,642
4531 CIVIC CONTRIBUTIONS	212,899	269,472	515,835	524,207
4610 PROPERTY & LIAB./INS & UNINSUR	763,497	978,009	1,548,350	1,472,098
4666 INVENTORY ADJUSTMENTS	330,171	247,484	17,500	137,469
4700 UTILITY BAD DEBT EXPENSE	130,704	339,467	470,000	210,484
5730 BANK CHARGES	525,900	639,717	810,000	603,038
9005 DUPLICATE CHARGES	(54,630)	(50,663)	(62,000)	(50,905)
<i>FIXED & SUNDRY TOTAL</i>	<u>4,169,293</u>	<u>4,866,580</u>	<u>6,012,468</u>	<u>5,025,688</u>
<u>INTEREST EXPENSES</u>				
5721 INTEREST - BONDS	3,678,605	7,263,767	6,980,301	6,980,301
5723 INTEREST - DEPOSITS	42,951	17,420	86,349	136,208
5729 INTEREST OTHER	-	13,526	26,000	25,022
5731 AMORTIZATION OF BOND DISCOUNT	(143,152)	(656,574)	(673,112)	(670,875)
<i>INTEREST EXPENSES TOTAL</i>	<u>3,578,404</u>	<u>6,638,139</u>	<u>6,419,538</u>	<u>6,470,656</u>
<u>MISCELLANEOUS</u>				
5710 STORM EXPENSES	130,251	167,439	-	21,233
9000 CITY DISTRIBUTION	6,524,408	6,758,421	7,467,922	7,467,922
9030 DEPRECIATION	14,731,295	14,564,931	15,199,000	15,694,807
<i>MISCELLANEOUS TOTAL</i>	<u>21,385,954</u>	<u>21,490,791</u>	<u>22,666,922</u>	<u>23,183,962</u>
GRAND TOTAL	<u><u>\$ 136,588,033</u></u>	<u><u>\$ 135,497,040</u></u>	<u><u>\$ 130,639,812</u></u>	<u><u>\$ 128,542,302</u></u>

ELECTRIC REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF ELECTRICITY:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 26,931,600	\$ 26,588,049	\$ (343,551)
OUTSIDE CITY	6,935,700	6,570,647	(365,053)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	33,499,500	32,701,911	(797,589)
OUTSIDE CITY	6,960,000	6,040,154	(919,846)
<i>POWER COST ADJUSTMENT:</i>			
RESIDENTIAL	(1,286,700)	(1,250,871)	35,829
GENERAL SERVICE	(1,839,900)	(1,422,334)	417,566
UNBILLED SERVICE REVENUE	-	94,800	94,800
<i>RENTAL LIGHTS:</i>			
RESIDENTIAL	75,700	73,480	(2,220)
GENERAL SERVICE	1,197,100	1,168,750	(28,350)
STREET & TRAFFIC SIGNALS	552,800	523,480	(29,320)
<i>TOTAL</i>	73,025,800	71,088,066	(1,937,734)
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	882,800	915,634	32,834
<i>TOTAL OPERATING REVENUES</i>	73,908,600	72,003,700	(1,904,900)
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	1,251,300	1,358,849	107,549
REVENUE FOR CITY BILLING	76,340	75,741	(599)
MISCELLANEOUS INCOME	21,500	18,578	(2,922)
GRANT REVENUE	-	48,433	48,433
<i>TOTAL NON-OPERATING REVENUES</i>	1,349,140	1,501,601	152,461
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	75,257,740	73,505,301	(1,752,439)
<u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	634,000	1,144,272	510,272
CONTRIBUTED CAPITAL - NONCASH	100,000	46,970	(53,030)
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	734,000	1,191,242	457,242
<u>TOTAL REVENUES</u>	<u>\$ 75,991,740</u>	<u>\$ 74,696,543</u>	<u>\$ (1,295,197)</u>

NATURAL GAS REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF GAS:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 1,283,300	\$ 1,254,256	\$ (29,044)
OUTSIDE CITY	217,800	212,050	(5,750)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	2,450,200	2,568,800	118,600
OUTSIDE CITY	1,001,100	1,081,989	80,889
<i>CONTRACT SALES</i>			
COMMERCIAL	183,300	160,310	(22,990)
INDUSTRIAL	239,500	237,787	(1,713)
<i>HEAT ONLY:</i>			
RESIDENTIAL	5,900	6,021	121
GENERAL SERVICE	2,300	2,295	(5)
<i>PURCHASED GAS ADJUSTMENT:</i>			
RESIDENTIAL	72,100	80,739	8,639
GENERAL SERVICE	1,309,700	1,371,177	61,477
COMPRESSED NATURAL GAS	20,800	20,824	24
UNBILLED SERVICE REVENUE	-	(17,700)	(17,700)
<i>TOTAL</i>	6,786,000	6,978,548	192,548
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	51,800	53,319	1,519
<i>TOTAL OPERATING REVENUES</i>	6,837,800	7,031,867	194,067
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	269,700	265,782	(3,918)
REVENUE FOR CITY BILLING	10,782	10,596	(186)
GAS PIPING & APPLIANCE SALES	217,300	266,206	48,906
GAS PIPING & APPLIANCE COSTS	(182,000)	(186,219)	(4,219)
GRANT REVENUE	-	314	314
<i>TOTAL NON-OPERATING REVENUES</i>	315,782	356,679	40,897
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	7,153,582	7,388,546	234,964
<u>CAPITAL CONTRIBUTIONS</u>			
CONTRIBUTED CAPITAL - CASH	69,500	58,961	(10,539)
CONTRIBUTED CAPITAL - NONCASH	-	-	-
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	69,500	58,961	(10,539)
<u>TOTAL REVENUES</u>	<u>\$ 7,223,082</u>	<u>\$ 7,447,507</u>	<u>\$ 224,425</u>

WATER REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>SALES OF WATER:</i>			
<i>RESIDENTIAL SALES:</i>			
INSIDE CITY	\$ 7,205,200	\$ 7,924,146	\$ 718,946
OUTSIDE CITY	3,519,000	3,103,176	(415,824)
<i>GENERAL SERVICE:</i>			
INSIDE CITY	7,599,600	8,142,382	542,782
OUTSIDE CITY	5,087,300	4,693,219	(394,081)
UNBILLED SERVICE REVENUE	-	150,200	150,200
SALES FOR RESALE	2,482,400	2,370,327	(112,073)
FIRE PROTECTION	260,600	250,394	(10,206)
TOTAL	26,154,100	26,633,844	479,744
<i>OTHER OPERATING REVENUES:</i>			
MISCELLANEOUS SERVICE REVENUE	243,500	268,503	25,003
TOTAL OPERATING REVENUES	26,397,600	26,902,347	504,747
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	1,264,700	731,146	(533,554)
REVENUE FOR CITY BILLING	57,508	57,864	356
MISCELLANEOUS INCOME	1,000	-	(1,000)
GRANT REVENUE	-	2,982	2,982
TOTAL NON-OPERATING REVENUES	1,323,208	791,992	(531,216)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	27,720,808	27,694,339	(26,469)
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	1,265,500	1,474,405	208,905
CONTRIBUTED CAPITAL - CASH	316,500	338,476	21,976
CONTRIBUTED CAPITAL - NONCASH	1,659,600	2,470,952	811,352
TOTAL CAPITAL CONTRIBUTIONS	3,241,600	4,283,833	1,042,233
TOTAL REVENUES	\$ 30,962,408	\$ 31,978,172	\$ 1,015,764

WASTEWATER REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
<i>WASTEWATER CHARGES:</i>			
<i>RESIDENTIAL:</i>			
INSIDE CITY	\$ 7,747,900	\$ 7,688,308	\$ (59,592)
OUTSIDE CITY	889,700	967,108	77,408
<i>GENERAL SERVICE:</i>			
INSIDE CITY	7,784,200	7,706,669	(77,531)
OUTSIDE CITY	1,750,000	1,817,704	67,704
REVENUE FROM ST. LUCIE COUNTY	599,200	904,981	305,781
UNBILLED SERVICE REVENUE	-	96,200	96,200
<i>TOTAL</i>	18,771,000	19,180,971	409,971
<i>OTHER OPERATING REVENUES:</i>			
OTHER WASTEWATER REVENUES	347,800	355,386	7,586
<i>TOTAL OPERATING REVENUES</i>	19,118,800	19,536,357	417,557
<u>NON-OPERATING REVENUES</u>			
INVESTMENT INCOME	2,554,800	2,417,147	(137,653)
REVENUE FOR CITY BILLING	42,420	42,738	318
MISCELLANEOUS INCOME	1,700	1,341	(359)
GRANT REVENUE	16,286,000	28,681,855	12,395,855
<i>TOTAL NON-OPERATING REVENUES</i>	18,884,920	31,143,081	12,258,161
<i>REVENUES BEFORE CAPITAL CONTRIBUTIONS</i>	38,003,720	50,679,438	12,675,718
<u>CAPITAL CONTRIBUTIONS</u>			
CAPITAL IMPROVEMENT CHARGES	1,703,700	2,050,634	346,934
CAPITAL IMPROVEMENT CHARGES-MWRF	-	227,848	227,848
CONTRIBUTED CAPITAL - CASH	110,600	67,668	(42,932)
CONTRIBUTED CAPITAL - NONCASH	872,200	2,520,335	1,648,135
<i>TOTAL CAPITAL CONTRIBUTIONS</i>	2,686,500	4,866,485	2,179,985
<i>TOTAL REVENUES</i>	<u>\$ 40,690,220</u>	<u>\$ 55,545,923</u>	<u>\$ 14,855,703</u>

MANATEE CENTER

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
FPUA CONTRIBUTION	\$ 515,835	\$ 524,207	\$ 8,372
GIFT SHOP SALES	146,000	155,530	9,530
DONATIONS	3,000	2,166	(834)
ADMISSIONS	46,000	41,640	(4,360)
TEACHING INCOME & CAMPS	10,000	15,049	5,049
<i>TOTAL OPERATING REVENUES</i>	720,835	738,592	17,757
<u>NON-OPERATING REVENUES</u>			
GRANT REVENUE	40,938	40,938	-
GAIN (LOSS) ON DISPOSITION OF PROPERTY	10,000	7,140	(2,860)
<i>TOTAL NON-OPERATING REVENUES</i>	50,938	48,078	(2,860)
<u>TOTAL REVENUES</u>	\$ 771,773	\$ 786,670	\$ 14,897

FPUAnet COMMUNICATIONS REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>OPERATING REVENUES</u>			
DEDICATED INTERNET ACCESS	\$ 397,000	\$ 388,587	\$ (8,413)
FIBER BANDWIDTH CONNECTIONS	131,000	128,479	(2,521)
COMMERCIAL	66,000	55,802	(10,198)
RESIDENTIAL	23,000	18,613	(4,387)
DARK FIBER TRANSMISSION	1,025,000	1,045,148	20,148
WIRELESS BROADBAND INTERNET ACCESS	-	(108)	(108)
OTHER OPERATING REVENUES	-	7,748	7,748
TOTAL OPERATING REVENUES	1,642,000	1,644,269	2,269
<u>NON-OPERATING REVENUES</u>			
GATEWAY RENTALS	3,400	-	(3,400)
VOICE SERVICES	1,500	-	(1,500)
REVENUE FOR CITY BILLING	150	262	112
TOTAL NON-OPERATING REVENUES	5,050	262	(4,788)
REVENUES BEFORE CAPITAL CONTRIBUTIONS	1,647,050	1,644,531	(2,519)
<u>CONTRIBUTED CAPITAL - CASH</u>	101,250	171,238	69,988
TOTAL REVENUES	\$ 1,748,300	\$ 1,815,769	\$ 67,469

TREASURE COAST ENERGY CENTER REVENUES

	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
<u>NON-OPERATING REVENUES</u>			
FMPA TCEC O&M EXPENSE RECOVERY	\$ 2,131,304	\$ 2,244,632	\$ 113,328
TOTAL NON-OPERATING REVENUES	2,131,304	2,244,632	113,328
TOTAL REVENUES	\$ 2,131,304	\$ 2,244,632	\$ 113,328



DEPT. 01 - MANATEE CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 244,540	\$ 244,506	\$ (34)
1020	OVERTIME	500	49	(451)
2122	RENTALS	-	641	641
2110	ADVERTISING	14,000	14,414	414
2131	MAINTENANCE OF STRUCTURES	16,785	4,718	(12,067)
2133	MAINTENANCE OF EQUIPMENT	686	6	(680)
2139	MAINTENANCE/SERVICE CONTRACTS	92,000	80,146	(11,854)
2140	POSTAGE	490	763	273
2250	COMMUNITY RELATIONS	-	97	97
2151	PRINTING	7,500	1,634	(5,866)
2166	PROFESSIONAL FEES - OTHER	3,000	9,400	6,400
2170	TRAINING	3,000	1,938	(1,062)
2171	TRAVEL	-	1,253	1,253
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	5,600	5,551	(49)
2200	UTILITIES	9,640	10,165	525
2230	EMPLOYEE/VOLUNTEER RELATIONS	5,000	3,992	(1,008)
2260	MEMBERSHIPS - PROFESSIONAL	1,100	779	(321)
2262	MEMBERSHIPS - CIVIC	201	-	(201)
3311	OFFICE SUPPLIES	3,216	1,595	(1,621)
3313	POSTAGE	384	140	(244)
3316	OPERATING SUPPLIES	38,320	50,965	12,645
4010	COST OF GOODS SOLD	92,400	70,436	(21,964)
4015	SALES DISCOUNTS	7,500	11,880	4,380
4020	CASH (OVER) SHORT	200	89	(111)
4050	RETIREMENT	77,189	76,489	(700)
4060	FICA	18,746	17,721	(1,025)
4070	EMPLOYEES' INSURANCE	67,260	83,982	16,722
4090	VACATION PAY EXPENSE	-	17,128	17,128
4100	SICK PAY EXPENSE	-	19,538	19,538
4110	NET OPEB EXPENSE	1,055	1,592	537
4520	LICENSES & PERMITS	300	-	(300)
4600	WORKERS' COMPENSATION	986	534	(452)
4610	PROPERTY & LIAB/INS & UNINSUR	18,300	18,413	113
4666	INVENTORY ADJUSTMENTS	-	4,321	4,321
5730	BANK CHARGES	10,000	4,945	(5,055)
9030	DEPRECIATION EXPENSE	23,000	17,974	(5,026)
	TOTALS	<u>\$ 766,198</u>	<u>\$ 781,095</u>	<u>\$ 14,897</u>

DEPT. 39 - MANATEE CENTER ADMINISTRATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
5710	STORM EXPENSES	\$ -	\$ -	\$ -
9000	CITY DISTRIBUTION	5,575	5,575	-
	TOTALS	<u>\$ 5,575</u>	<u>\$ 5,575</u>	<u>\$ -</u>

DEPT. 02 - TREASURE COAST ENERGY CENTER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 992,464	\$ 1,067,386	\$ 74,922
1020	OVERTIME	425,000	418,370	(6,630)
2170	TRAINING	1,000	800	(200)
2172	CAR ALLOWANCE	5,160	5,160	-
2230	EMPLOYEE RELATIONS	1,000	293	(707)
3316	OPERATING SUPPLIES	1,000	525	(475)
4050	RETIREMENT	401,432	318,061	(83,371)
4060	FICA	108,436	104,127	(4,309)
4070	EMPLOYEES' INSURANCE	182,226	184,589	2,363
4090	VACATION PAY EXPENSE	-	29,760	29,760
4100	SICK PAY EXPENSE	-	104,345	104,345
4110	NET OPEB EXPENSE	2,901	2,865	(36)
4600	WORKERS' COMPENSATION	10,175	7,853	(2,322)
4610	PROPERTY & LIAB/INS & UNINSUR	510	500	(10)
		<u>\$ 2,131,304</u>	<u>\$ 2,244,632</u>	<u>\$ 113,328</u>

DEPT. 10 - BOARD

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 18,005	\$ 18,074	\$ 69
2170	TRAINING	10,000	3,572	(6,428)
2171	TRAVEL	-	525	525
2172	CAR ALLOWANCE	12,000	12,000	-
2190	COMMUNICATIONS	1,100	1,846	746
3311	OFFICE SUPPLIES	100	64	(36)
4060	FICA	1,377	2,017	640
4070	EMPLOYEES' INSURANCE	86,217	88,898	2,681
4600	WORKERS' COMPENSATION	298	317	19
4610	PROPERTY & LIAB/INS & UNINSUR	240	241	1
	TOTALS	<u>\$ 129,337</u>	<u>\$ 127,555</u>	<u>\$ (1,782)</u>

DEPT. 11 - DIRECTOR OF UTILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 269,064	\$ 269,140	\$ 76
2133	MAINTENANCE OF EQUIPMENT	-	-	-
2139	MAINTENANCE/SERVICE CONTRACTS	850	1,191	341
2140	POSTAGE	50	24	(26)
2151	PRINTING	-	23	23
2164	PROFESS. FEES - CONSULTING/ENG	25,000	1,365	(23,635)
2170	TRAINING	9,000	7,172	(1,828)
2171	TRAVEL	2,000	7,679	5,679
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,200	1,627	427
2230	EMPLOYEE RELATIONS	12,000	11,727	(273)
2240	BUSINESS RELATIONS	2,000	496	(1,504)
2250	COMMUNITY RELATIONS	100	500	400
2260	MEMBERSHIPS - PROFESSIONAL	1,782	-	(1,782)
2262	MEMBERSHIPS - CIVIC	400	425	25
3311	OFFICE SUPPLIES	4,945	5,424	479
3313	SUBSCRIPTIONS	180	192	12
3316	OPERATING SUPPLIES	100	15	(85)
4050	RETIREMENT	84,207	82,841	(1,366)
4060	FICA	20,583	18,678	(1,905)
4070	EMPLOYEES' INSURANCE	49,144	50,751	1,607
4090	VACATION PAY EXPENSE	-	(3,059)	(3,059)
4100	SICK PAY EXPENSE	-	57,629	57,629
4110	NET OPEB EXPENSE	527	637	110
4600	WORKERS' COMPENSATION	343	308	(35)
4610	PROPERTY & LIAB/INS & UNINSUR	3,600	3,602	2
9030	DEPRECIATION	-	2,200	2,200
	TOTALS	<u>\$ 492,235</u>	<u>\$ 525,745</u>	<u>\$ 33,510</u>

DEPT. 12 - GENERAL COUNSEL

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 254,548	\$ 227,975	\$ (26,573)
2166	PROFESSIONAL FEES - OTHER	75,000	60,000	(15,000)
2170	TRAINING	9,000	479	(8,521)
2171	TRAVEL	500	2,555	2,055
2172	CAR ALLOWANCE	5,160	4,300	(860)
2190	COMMUNICATIONS	1,000	1,669	669
2260	MEMBERSHIPS - PROFESSIONAL	1,000	205	(795)
3311	OFFICE SUPPLIES	13,500	12,911	(589)
3313	SUBSCRIPTIONS	150	50	(100)
4050	RETIREMENT	80,175	78,875	(1,300)
4060	FICA	19,473	17,281	(2,192)
4070	EMPLOYEES' INSURANCE	39,402	34,888	(4,514)
4090	VACATION PAY EXPENSE	-	(6,773)	(6,773)
4110	NET OPEB EXPENSE	527	637	110
4600	WORKERS' COMPENSATION	130	172	42
4610	PROPERTY & LIAB/INS & UNINSURED	-	3,337	3,337
	TOTALS	<u>\$ 499,565</u>	<u>\$ 438,561</u>	<u>\$ (61,004)</u>

DEPT. 14 - CHIEF FINANCIAL OFFICER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 154,107	\$ 154,138	\$ 31
2140	POSTAGE	100	-	(100)
2151	PRINTING	-	23	23
2164	PROFESSIONAL FEES - CONSULT/ENG	15,000	11,313	(3,688)
2166	PROFESSIONAL FEES - OTHER	5,000	2,500	(2,500)
2170	TRAINING	5,500	4,200	(1,300)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,000	1,257	257
2230	EMPLOYEE RELATIONS	150	-	(150)
2260	MEMBERSHIPS - PROFESSIONAL	375	430	55
3311	OFFICE SUPPLIES	1,000	-	(1,000)
4050	RETIREMENT	48,193	47,166	(1,027)
4060	FICA	11,789	11,632	(157)
4070	EMPLOYEES' INSURANCE	26,070	24,385	(1,685)
4090	VACATION PAY EXPENSE	-	(8,866)	(8,866)
4100	SICK PAY EXPENSE	-	(3,683)	(3,683)
4520	LICENSES & PERMITS	-	(8,868)	(8,868)
4110	NET OPEB EXPENSE	1,055	318	(737)
4600	WORKERS' COMPENSATION	238	394	156
4610	PROPERTY & LIAB/INS & UNINSURED	59,100	6,998	(52,102)
	TOTALS	<u>\$ 333,837</u>	<u>\$ 248,498</u>	<u>\$ (85,339)</u>

DEPT. 15 - HUMAN RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 290,197	\$ 266,267	\$ (23,930)
1020	OVERTIME	4,000	3,425	(575)
2131	MAINTENANCE OF STRUCTURES	-	25	25
2139	MAINTENANCE/SERVICE CONTRACTS	19,080	20,817	1,737
2140	POSTAGE	100	137	37
2151	PRINTING	100	114	14
2164	PROFESS. FEES - CONSULTING/ENG	45,000	14,500	(30,500)
2165	TEMPORARY LABOR	-	444	444
2166	PROFESSIONAL FEES - OTHER	16,000	1,532	(14,469)
2170	TRAINING	10,000	7,561	(2,439)
2171	TRAVEL	100	(26)	(126)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,000	844	(156)
2230	EMPLOYEE RELATIONS	2,000	1,685	(315)
2240	BUSINESS RELATIONS	1,500	245	(1,255)
2260	MEMBERSHIPS - PROFESSIONAL	500	872	372
3311	OFFICE SUPPLIES	5,000	6,206	1,206
3313	SUBSCRIPTIONS	1,960	1,580	(380)
3316	OPERATING SUPPLIES	-	(200)	(200)
4050	RETIREMENT	92,458	84,078	(8,380)
4060	FICA	22,506	19,698	(2,808)
4070	EMPLOYEES' INSURANCE	65,856	58,259	(7,597)
4080	EMPLOYEE SUGGESTIONS & AWARDS	10,000	3,558	(6,442)
4090	VACATION PAY EXPENSE	-	(8,496)	(8,496)
4100	SICK PAY EXPENSE	-	(26,261)	(26,261)
4110	NET OPEB EXPENSE	791	1,273	482
4600	WORKERS' COMPENSATION	179	191	12
4610	PROPERTY & LIAB/INS & UNINSUR	6,270	6,264	(6)
	TOTALS	<u>\$ 597,897</u>	<u>\$ 467,891</u>	<u>\$ (130,006)</u>

DEPT. 18 - SAFETY

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 72,746	\$ 63,946	\$ (8,800)
2132	MAINTENANCE OF VEHICLES	200	747	547
2139	MAINTENANCE/SERVICE CONTRACTS	5,000	3,837	(1,163)
2140	POSTAGE	98	-	(98)
2151	PRINTING	800	-	(800)
2166	PROFESSIONAL FEES - OTHER	2,800	59	(2,741)
2170	TRAINING	18,000	1,915	(16,085)
2171	TRAVEL	200	345	145
2190	COMMUNICATIONS	1,200	1,086	(114)
2200	UTILITIES	620	1,282	662
2230	EMPLOYEE RELATIONS	4,900	28	(4,872)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	-	(1,000)
3311	OFFICE SUPPLIES	1,000	288	(712)
3316	OPERATING SUPPLIES	40,000	25,000	(15,000)
3331	VEHICLE SUPPLIES	1,800	2,489	689
4050	RETIREMENT	23,197	19,701	(3,496)
4060	FICA	5,565	4,491	(1,074)
4070	EMPLOYEES' INSURANCE	27,544	25,105	(2,439)
4080	EMPLOYEE SUGGESTIONS & AWARDS	2,600	-	(2,600)
4090	VACATION PAY EXPENSE	-	(546)	(546)
4110	NET OPEB EXPENSE	264	318	54
4600	WORKERS' COMPENSATION	315	244	(71)
4610	PROPERTY & LIAB/INS & UNINSUR	2,790	2,778	(12)
	TOTALS	<u>\$ 212,639</u>	<u>\$ 153,114</u>	<u>\$ (59,525)</u>

DEPT. 21 - FINANCE

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 572,016	\$ 575,576	\$ 3,560
1020	OVERTIME	2,500	2,846	346
2139	MAINTENANCE/SERVICE CONTRACTS	300	182	(118)
2140	POSTAGE	50	1	(49)
2151	PRINTING	1,000	958	(42)
2161	PROFESSIONAL FEES - AUDIT	62,650	59,000	(3,650)
2164	PROFESS. FEES - CONSULTING/ENG	41,000	17,388	(23,613)
2166	PROFESSIONAL FEES - OTHER	18,700	25,215	6,515
2170	TRAINING	10,000	8,443	(1,557)
2171	TRAVEL	750	522	(228)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,000	659	(341)
2230	EMPLOYEE RELATIONS	1,150	599	(551)
2250	COMMUNITY RELATIONS	-	85	85
2260	MEMBERSHIPS - PROFESSIONAL	1,000	865	(135)
3311	OFFICE SUPPLIES	7,000	5,747	(1,253)
3313	SUBSCRIPTIONS	100	51	(49)
4020	CASH (OVER) SHORT	-	(743)	(743)
4050	RETIREMENT	180,016	177,885	(2,131)
4060	FICA	43,950	41,001	(2,949)
4070	EMPLOYEES' INSURANCE	174,354	176,123	1,769
4090	VACATION PAY EXPENSE	-	3,993	3,993
4100	SICK PAY EXPENSE	-	15,367	15,367
4110	NET OPEB EXPENSE	2,901	2,865	(36)
4520	LICENSES & PERMITS	105	-	(105)
4600	WORKERS' COMPENSATION	656	635	(21)
4610	PROPERTY & LIAB/INS & UNINSUR	13,900	13,901	1
4640	UNEMPLOYMENT CLAIMS	10,000	-	(10,000)
5730	BANK CHARGES	800,000	598,093	(201,907)
	TOTALS	\$ 1,948,398	\$ 1,730,558	\$ (217,840)

DEPT. 22 - SUPPLY CHAIN MANAGEMENT

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 365,768	\$ 394,589	\$ 28,821
1020	OVERTIME	8,000	6,879	(1,121)
2110	ADVERTISING	3,500	1,910	(1,590)
2122	RENTALS	2,500	2,247	(253)
2132	MAINTENANCE OF VEHICLES	7,500	9,737	2,237
2133	MAINTENANCE OF EQUIPMENT	2,000	85	(1,915)
2139	MAINTENANCE/SERVICE CONTRACTS	2,500	2,439	(61)
2140	POSTAGE	150	-	(150)
2151	PRINTING	200	-	(200)
2166	PROFESSIONAL FEES - OTHER	-	1,006	1,006
2170	TRAINING	3,900	4,734	834
2171	TRAVEL	100	1,501	1,401
2190	COMMUNICATIONS	4,500	3,772	(728)
2200	UTILITIES	42,200	46,110	3,910
2230	EMPLOYEE RELATIONS	200	61	(139)
2260	MEMBERSHIPS - PROFESSIONAL	100	290	190
3311	OFFICE SUPPLIES	2,000	1,943	(57)
3313	SUBSCRIPTIONS	2,156	-	(2,156)
3316	OPERATING SUPPLIES	10,000	6,618	(3,382)
3331	VEHICLE SUPPLIES	2,640	4,566	1,926
3340	SMALL TOOLS	1,500	1,673	173
4050	RETIREMENT	117,080	117,975	895
4060	FICA	28,593	27,120	(1,473)
4070	EMPLOYEES' INSURANCE	94,939	108,870	13,931
4090	VACATION PAY EXPENSE	-	18,637	18,637
4100	SICK PAY EXPENSE	-	36,198	36,198
4110	NET OPEB EXPENSE	1,582	2,229	647
4520	LICENSES & PERMITS	200	50	(150)
4600	WORKERS' COMPENSATION	5,609	4,347	(1,262)
4610	PROPERTY & LIAB/INS & UNINSUR	35,290	32,375	(2,915)
4666	INVENTORY ADJUSTMENTS	8,000	21,907	13,907
9030	DEPRECIATION EXPENSE	29,000	50,210	21,210
	TOTALS	<u>\$ 781,707</u>	<u>\$ 910,079</u>	<u>\$ 128,372</u>

DEPT. 31 - CHIEF OPERATING OFFICER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 143,404	\$ 143,340	\$ (64)
2151	PRINTING	-	23	23
2164	PROFESSIONAL FEES - CONSULT/ENG	68,000	46,513	(21,487)
2170	TRAINING	5,000	9,917	4,917
2171	TRAVEL	-	983	983
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	300	95	(205)
2240	BUSINESS RELATIONS	1,000	333	(667)
2260	MEMBERSHIPS - PROFESSIONAL	1,000	-	(1,000)
2262	MEMBERSHIPS - CIVIC	35,000	25,000	(10,000)
3311	OFFICE SUPPLIES	500	18	(482)
4050	RETIREMENT	44,957	44,929	(28)
4060	FICA	10,970	10,864	(106)
4070	EMPLOYEES' INSURANCE	27,685	28,582	897
4090	VACATION PAY EXPENSE	-	4,514	4,514
4100	SICK PAY EXPENSE	-	17,252	17,252
4110	NET OPEB EXPENSE	264	318	54
4600	WORKERS' COMPENSATION	120	64	(56)
4610	PROPERTY & LIAB/INS & UNINSUR	1,910	1,903	(7)
9030	DEPRECIATION EXPENSE	14,000	13,961	(39)
	TOTALS	<u>\$ 359,270</u>	<u>\$ 353,769</u>	<u>\$ (5,501)</u>

DEPT. 32 - INFORMATION TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 969,813	\$ 965,359	\$ (4,454)
1020	OVERTIME	10,000	9,661	(339)
2132	MAINTENANCE OF VEHICLES	1,000	4,806	3,806
2133	MAINTENANCE OF EQUIPMENT	26,000	10,970	(15,031)
2139	MAINTENANCE/SERVICE CONTRACTS	392,500	283,441	(109,059)
2140	POSTAGE	500	-	(500)
2151	PRINTING	30	-	(30)
2164	PROFESS. FEES - CONSULTING/ENG	207,000	140,600	(66,400)
2170	TRAINING	16,128	12,042	(4,086)
2171	TRAVEL	500	351	(149)
2172	CAR ALLOWANCE	6,600	6,600	-
2190	COMMUNICATIONS	383,600	381,171	(2,429)
2230	EMPLOYEE RELATIONS	850	586	(264)
2260	MEMBERSHIPS - PROFESSIONAL	-	-	-
3311	OFFICE SUPPLIES	1,000	513	(487)
3313	SUBSCRIPTIONS	1,114,260	697,326	(416,934)
3316	OPERATING SUPPLIES	338,975	191,243	(147,732)
3331	VEHICLE SUPPLIES	4,000	3,137	(863)
3340	SMALL TOOLS	500	254	(246)
4050	RETIREMENT	306,683	296,421	(10,262)
4060	FICA	74,956	68,885	(6,071)
4070	EMPLOYEES' INSURANCE	266,475	277,415	10,940
4090	VACATION PAY EXPENSE	-	15,385	15,385
4100	SICK PAY EXPENSE	-	7,357	7,357
4110	NET OPEB EXPENSE	4,219	4,776	557
4600	WORKERS' COMPENSATION	1,014	1,017	3
4610	PROPERTY & LIAB/INS & UNINSUR	40,440	40,457	17
9030	DEPRECIATION EXPENSE	450,000	403,546	(46,454)
	TOTALS	\$ 4,617,043	\$ 3,823,320	\$ (793,723)

DEPT. 35 - FACILITIES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 490,336	\$ 448,028	\$ (42,308)
1020	OVERTIME	50,000	31,338	(18,662)
2122	RENTALS	1,000	6,034	5,034
2131	MAINTENANCE OF STRUCTURES	50,000	40,333	(9,667)
2132	MAINTENANCE OF VEHICLES	7,500	6,747	(753)
2139	MAINTENANCE/SERVICE CONTRACTS	242,470	161,680	(80,790)
2140	POSTAGE	4,500	3,461	(1,039)
2151	PRINTING	-	69	69
2164	PROFESSIONAL FEES - CONSULT/ENG	20,000	-	(20,000)
2170	TRAINING	4,000	773	(3,227)
2171	TRAVEL	-	721	721
2172	CAR ALLOWANCE	2,150	2,150	-
2190	COMMUNICATIONS	4,600	5,178	578
2200	UTILITIES	67,230	69,469	2,239
2230	EMPLOYEE RELATIONS	-	241	241
2260	MEMBERSHIPS - PROFESSIONAL	650	124	(526)
3311	OFFICE SUPPLIES	2,450	3,179	729
3313	SUBSCRIPTIONS	-	759	759
3316	OPERATING SUPPLIES	6,370	32,313	25,943
3331	VEHICLE SUPPLIES	20,000	9,863	(10,137)
3340	SMALL TOOLS	4,225	6,914	2,689
4050	RETIREMENT	168,876	140,650	(28,226)
4060	FICA	41,336	37,198	(4,138)
4070	EMPLOYEES' INSURANCE	135,316	121,588	(13,728)
4090	VACATION PAY EXPENSE	-	(21,599)	(21,599)
4100	SICK PAY EXPENSE	-	(24,471)	(24,471)
4110	NET OPEB EXPENSE	1,582	2,547	965
4520	LICENSES & PERMITS	-	150	150
4600	WORKERS' COMPENSATION	4,684	4,347	(337)
4610	PROPERTY & LIAB/INS & UNINSUR	26,270	21,214	(5,056)
9030	DEPRECIATION EXPENSE	20,000	6,927	(13,073)
	TOTALS	<u>\$ 1,375,545</u>	<u>\$ 1,117,923</u>	<u>\$ (257,622)</u>

DEPT. 41 - PUBLIC AFFAIRS - SUSTAINABILITY

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 281,551	\$ 269,041	\$ (12,510)
1020	OVERTIME	-	64	64
2110	ADVERTISING	12,682	9,731	(2,951)
2151	PRINTING	21,500	22,225	725
2164	PROFESSIONAL FEES - CONSULT/ENG	25,000	25,300	300
2166	PROFESSIONAL FEES - OTHER	3,200	613	(2,587)
2170	TRAINING	4,500	3,092	(1,408)
2171	TRAVEL	4,000	1,590	(2,410)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	900	614	(286)
2230	EMPLOYEE RELATIONS	16,225	7,674	(8,551)
2240	BUSINESS RELATIONS	500	134	(366)
2250	COMMUNITY RELATIONS	51,500	39,876	(11,624)
2260	MEMBERSHIPS - PROFESSIONAL	350	584	234
2262	MEMBERSHIPS - CIVIC	2,500	1,910	(590)
3311	OFFICE SUPPLIES	12,000	11,175	(825)
3313	SUBSCRIPTIONS	120	-	(120)
3316	OPERATING SUPPLIES	10,050	6,316	(3,734)
4050	RETIREMENT	87,816	83,482	(4,334)
4060	FICA	21,539	20,858	(681)
4070	EMPLOYEES' INSURANCE	40,508	29,082	(11,426)
4090	VACATION PAY EXPENSE	-	3,575	3,575
4100	SICK PAY EXPENSE	-	18,420	18,420
4110	NET OPEB EXPENSE	1,055	1,592	537
4600	WORKERS' COMPENSATION	60	254	194
4610	PROPERTY & LIAB/INS & UNINSUR	2,760	2,764	4
	TOTALS	<u>\$ 605,476</u>	<u>\$ 565,125</u>	<u>\$ (40,351)</u>

DEPT. 43 - CUSTOMER SERVICE

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,011,029	\$ 992,923	\$ (18,106)
1020	OVERTIME	10,000	7,943	(2,057)
2139	MAINTENANCE/SERVICE CONTRACTS	139,000	130,790	(8,210)
2151	PRINTING	2,000	(8,036)	(10,036)
2165	TEMPORARY LABOR	68,000	62,499	(5,501)
2166	PROFESSIONAL FEES - OTHER	7,970	3,209	(4,761)
2170	TRAINING	12,000	2,927	(9,073)
2171	TRAVEL	196	-	(196)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	6,300	6,131	(169)
2230	EMPLOYEE RELATIONS	12,000	10,634	(1,366)
2260	MEMBERSHIPS - PROFESSIONAL	290	200	(90)
2290	BILLING HOUSING AUTHORITY	2,791	2,491	(300)
3311	OFFICE SUPPLIES	10,000	14,132	4,132
3316	OPERATING SUPPLIES	1,900	4,183	2,283
4020	CASH (OVER) SHORT	100	(133)	(233)
4050	RETIREMENT	240,941	245,731	4,790
4060	FICA	78,109	73,086	(5,023)
4070	EMPLOYEES' INSURANCE	351,089	368,555	17,466
4090	VACATION PAY EXPENSE	-	10,603	10,603
4100	SICK PAY EXPENSE	-	28,705	28,705
4110	NET OPEB EXPENSE	6,065	6,686	621
4600	WORKERS' COMPENSATION	1,730	1,460	(270)
4610	PROPERTY & LIAB/INS & UNINSUR	14,920	14,913	(7)
9030	DEPRECIATION EXPENSE	31,000	-	(31,000)
	TOTALS	<u>\$ 2,010,730</u>	<u>\$ 1,982,933</u>	<u>\$ (27,797)</u>

DEPT. 44 - UTILITY OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 268,478	\$ 296,509	\$ 28,031
1020	OVERTIME	500	315	(185)
2122	RENTALS	5,250	2,092	(3,158)
2132	MAINTENANCE OF VEHICLES	12,000	11,412	(588)
2133	MAINTENANCE OF EQUIPMENT	3,500	1,487	(2,013)
2139	MAINTENANCE/SERVICE CONTRACTS	56,328	16,441	(39,887)
2140	POSTAGE	225,000	202,239	(22,761)
2151	PRINTING	58,000	24,475	(33,525)
2170	TRAINING	17,000	14,291	(2,709)
2171	TRAVEL	1,500	-	(1,500)
2172	CAR ALLOWANCE	3,300	4,400	1,100
2190	COMMUNICATIONS	11,000	3,434	(7,566)
2230	EMPLOYEE RELATIONS	1,250	1,606	356
3311	OFFICE SUPPLIES	8,750	8,831	81
3316	OPERATING SUPPLIES	24,570	26,588	2,018
3331	VEHICLE SUPPLIES	34,000	29,513	(4,487)
3340	SMALL TOOLS	-	642	642
4050	RETIREMENT	60,229	236,788	176,559
4060	FICA	20,577	58,822	38,245
4070	EMPLOYEES' INSURANCE	327,963	365,415	37,452
4090	VACATION PAY EXPENSE	-	12,466	12,466
4100	SICK PAY EXPENSE	-	48,720	48,720
4110	NET OPEB EXPENSE	4,747	5,731	984
4600	WORKERS' COMPENSATION	11,500	10,214	(1,286)
4610	PROPERTY & LIAB/INS & UNINSUR	16,500	38,873	22,373
5729	INTEREST - OTHER	-	16,502	16,502
9030	DEPRECIATION	30,000	52,597	22,597
	TOTALS	<u>\$ 1,201,942</u>	<u>\$ 1,490,401</u>	<u>\$ 288,459</u>

DEPT. 46 - GEOSPATIAL TECHNOLOGY SERVICES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 351,181	\$ 326,480	\$ (24,701)
2151	PRINTING	40	399	359
2164	PROFESSIONAL FEES - CONSULT/ENG	60,000	59,200	(800)
2170	TRAINING	18,555	11,537	(7,018)
2171	TRAVEL	500	-	(500)
2172	CAR ALLOWANCE	3,300	3,300	-
2190	COMMUNICATIONS	1,000	1,646	646
2230	EMPLOYEE/VOLUNTEER RELATIONS	400	232	(168)
3311	OFFICE SUPPLIES	500	299	(201)
3313	SUBSCRIPTIONS	100	65	(35)
4050	RETIREMENT	110,362	102,128	(8,234)
4060	FICA	26,865	24,035	(2,830)
4070	EMPLOYEES' INSURANCE	72,291	74,886	2,595
4090	VACATION PAY EXPENSE	-	1,921	1,921
4100	SICK PAY EXPENSE	-	15,540	15,540
4110	NET OPEB EXPENSE	1,319	1,592	273
4600	WORKERS' COMPENSATION	1,104	968	(136)
4610	PROPERTY & LIAB/INS & UNINSUR	12,320	12,320	-
	TOTALS	<u>\$ 659,837</u>	<u>\$ 636,549</u>	<u>\$ (23,288)</u>

DEPT. 49 - ADMINISTRATIVE & GENERAL-ADMINISTRATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 500	\$ 324	\$ (176)
2131	MAINTENANCE OF STRUCTURES	7,000	5,292	(1,708)
2139	MAINTENANCE/SERVICE CONTRACTS	15,000	3,420	(11,580)
2190	COMMUNICATIONS	20,200	22,933	2,733
3316	OPERATING SUPPLIES	4,000	1,179	(2,821)
4509	OTHER TAXES	10,964	10,964	(0)
4520	LICENSES & PERMITS	-	75	75
4700	UTILITY BAD DEBT EXPENSE	20,430	7,887	(12,543)
5729	INTEREST - OTHER	13,000	-	(13,000)
	TOTALS	<u>\$ 91,094</u>	<u>\$ 52,074</u>	<u>\$ (39,020)</u>

DEPT. 51 - DIRECTOR OF ELECTRIC & GAS SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 178,322	\$ 178,226	\$ (96)
2139	MAINTENANCE/SERVICE CONTRACTS	-	173	173
2164	PROFESS. FEES - CONSULTING/ENG	49,000	44,973	(4,027)
2170	TRAINING	3,500	1,494	(2,006)
2171	TRAVEL	-	588	588
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	1,000	937	(63)
2230	EMPLOYEE RELATIONS	6,000	5,447	(553)
2240	BUSINESS RELATIONS	50	-	(50)
2260	MEMBERSHIPS - PROFESSIONAL	44,100	42,018	(2,082)
3311	OFFICE SUPPLIES	1,500	487	(1,013)
4050	RETIREMENT	14,318	13,973	(345)
4060	FICA	13,642	13,403	(239)
4070	EMPLOYEES' INSURANCE	41,311	42,617	1,306
4090	VACATION PAY EXPENSE	-	2,423	2,423
4100	SICK PAY EXPENSE	-	2,787	2,787
4110	NET OPEB EXPENSE	527	637	110
4600	WORKERS' COMPENSATION	284	308	24
4610	PROPERTY & LIAB/INS & UNINSUR	2,370	2,360	(10)
	TOTALS	<u>\$ 361,084</u>	<u>\$ 358,011</u>	<u>\$ (3,073)</u>

DEPT. 53 - ELECTRIC PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 44,133,236	\$ 43,814,416	\$ (318,820)
	TOTALS	<u>\$ 44,133,236</u>	<u>\$ 43,814,416</u>	<u>\$ (318,820)</u>

DEPT. 54 - ELECTRIC TRANSMISSION & DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 2,476,616	\$ 2,352,059	\$ (124,557)
1020	OVERTIME	310,000	301,851	(8,149)
2122	RENTALS	87,000	100,773	13,773
2132	MAINTENANCE OF VEHICLES	90,000	91,510	1,510
2133	MAINTENANCE OF EQUIPMENT	30,000	29,385	(615)
2139	MAINTENANCE/SERVICE CONTRACTS	490,000	496,120	6,120
2140	POSTAGE	1,400	96	(1,304)
2151	PRINTING	2,000	-	(2,000)
2166	PROFESSIONAL FEES - OTHER	4,000	3,366	(634)
2170	TRAINING	35,000	47,972	12,972
2171	TRAVEL	1,000	-	(1,000)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	439,900	442,268	2,368
2200	UTILITIES	117,660	109,191	(8,469)
2230	EMPLOYEE RELATIONS	6,000	862	(5,138)
3311	OFFICE SUPPLIES	3,000	1,441	(1,559)
3316	OPERATING SUPPLIES	260,000	329,025	69,025
3331	VEHICLE SUPPLIES	40,000	(45,946)	(85,946)
3340	SMALL TOOLS	20,000	1,564	(18,436)
4050	RETIREMENT	787,023	720,700	(66,323)
4060	FICA	213,176	204,440	(8,736)
4070	EMPLOYEES' INSURANCE	505,255	509,698	4,443
4090	VACATION PAY EXPENSE	-	35,689	35,689
4100	SICK PAY EXPENSE	-	62,102	62,102
4110	NET OPEB EXPENSE	7,120	8,596	1,476
4520	LICENSES & PERMITS	440	81	(359)
4600	WORKERS' COMPENSATION	24,109	43,881	19,772
4610	PROPERTY & LIAB/INS & UNINSUR	180,290	110,405	(69,885)
4666	INVENTORY ADJUSTMENTS	-	115,437	115,437
9005	DUPLICATE CHARGES - CREDIT	(62,000)	(50,905)	11,095
9030	DEPRECIATION EXPENSE	4,327,000	4,796,167	469,167
	TOTALS	<u>\$ 10,401,149</u>	<u>\$ 10,822,991</u>	<u>\$ 421,842</u>

DEPT. 55 - ELECTRIC OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,156,542	\$ 1,176,872	\$ 20,330
1020	OVERTIME	95,000	78,425	(16,575)
2122	RENTALS	3,750	7,919	4,169
2132	MAINTENANCE OF VEHICLES	6,000	5,041	(959)
2133	MAINTENANCE OF EQUIPMENT	5,000	3,230	(1,770)
2139	MAINTENANCE/SERVICE CONTRACTS	30,000	48	(29,952)
2140	POSTAGE	500	-	(500)
2151	PRINTING	250	23	(227)
2165	TEMPORARY LABOR	5,000	-	(5,000)
2166	PROFESSIONAL FEES - OTHER	250	-	(250)
2170	TRAINING	33,000	17,298	(15,702)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	26,400	25,942	(458)
2200	UTILITIES	4,690	5,272	582
2230	EMPLOYEE RELATIONS	1,225	559	(666)
2240	BUSINESS RELATIONS	500	-	(500)
3311	OFFICE SUPPLIES	5,000	1,426	(3,574)
3316	OPERATING SUPPLIES	21,457	13,946	(7,511)
3331	VEHICLE SUPPLIES	45,160	14,361	(30,799)
3340	SMALL TOOLS	2,241	4,137	1,896
4050	RETIREMENT	353,551	260,359	(93,192)
4060	FICA	95,743	72,841	(22,902)
4070	EMPLOYEES' INSURANCE	170,324	178,071	7,747
4090	VACATION PAY EXPENSE	-	15,361	15,361
4100	SICK PAY EXPENSE	-	64,812	64,812
4110	NET OPEB EXPENSE	2,901	3,502	601
4520	LICENSES & PERMITS	2,000	950	(1,050)
4600	WORKERS' COMPENSATION	8,969	7,853	(1,116)
4610	PROPERTY & LIAB/INS & UNINSUR	41,390	38,553	(2,837)
9030	DEPRECIATION EXPENSE	52,000	41,359	(10,641)
	TOTALS	<u>\$ 2,174,003</u>	<u>\$ 2,043,321</u>	<u>\$ (130,682)</u>

DEPT. 56 - ELECTRIC & GAS ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 665,911	\$ 599,700	\$ (66,211)
2132	MAINTENANCE OF VEHICLES	980	2,824	1,844
2139	MAINTENANCE/SERVICE CONTRACTS	500	411	(89)
2140	POSTAGE	35	15	(20)
2151	PRINTING	50	23	(27)
2164	PROFESS. FEES - CONSULTING/ENG	65,000	69,433	4,433
2170	TRAINING	20,000	13,622	(6,378)
2171	TRAVEL	150	2,375	2,225
2172	CAR ALLOWANCE	10,320	10,320	-
2190	COMMUNICATIONS	5,500	5,959	459
2230	EMPLOYEE RELATIONS	480	539	59
2260	MEMBERSHIPS - PROFESSIONAL	700	264	(436)
3311	OFFICE SUPPLIES	5,000	4,013	(987)
3313	SUBSCRIPTIONS	450	160	(290)
3316	OPERATING SUPPLIES	3,000	1,342	(1,658)
3331	VEHICLE SUPPLIES	5,000	6,457	1,457
4050	RETIREMENT	208,109	185,363	(22,746)
4060	FICA	50,942	43,751	(7,191)
4070	EMPLOYEES' INSURANCE	193,273	187,887	(5,386)
4090	VACATION PAY EXPENSE	-	(44)	(44)
4100	SICK PAY EXPENSE	-	28,448	28,448
4110	NET OPEB EXPENSE	2,373	2,865	492
4520	LICENSES & PERMITS	-	30,991	30,991
4600	WORKERS' COMPENSATION	6,908	4,655	(2,253)
4610	PROPERTY & LIAB/INS & UNINSUR	29,920	29,920	-
9030	DEPRECIATION EXPENSE	25,000	20,179	(4,821)
	TOTALS	<u>\$ 1,299,601</u>	<u>\$ 1,251,474</u>	<u>\$ (48,127)</u>

DEPT. 59 - ADMINISTRATIVE & GENERAL ADMINISTRATION - ELECTRIC

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 500	\$ 1,186	\$ 686
2131	MAINTENANCE OF STRUCTURES	15,000	9,065	(5,935)
2133	MAINTENANCE OF EQUIPMENT	500	-	(500)
2139	MAINTENANCE/SERVICE CONTRACTS	150,000	182,039	32,039
2190	COMMUNICATIONS	13,600	11,957	(1,643)
3316	OPERATING SUPPLIES	9,800	4,324	(5,476)
4509	OTHER TAXES	7,276	7,276	(0)
4510	GROSS RECEIPTS TAX	2,388,000	1,803,508	(584,492)
4520	LICENSES & PERMITS	11,000	10,068	(932)
4531	CONTRIBUTIONS - CIVIC	299,645	304,565	4,920
4610	PROPERTY & LIAB INS PREMIUMS	270,890	270,892	2
4700	UTILITY BAD DEBT EXPENSE	331,885	144,580	(187,305)
5710	STORM EXPENSES	-	21,233	21,233
5721	INTEREST - BONDS	792,848	792,848	(0)
5723	INTEREST - DEPOSITS	50,731	80,027	29,296
5729	INTEREST - OTHER	5,000	3,447	(1,553)
5731	AMORTIZATION-BOND DISCOUNT	(57,257)	(56,167)	1,090
9000	CITY DISTRIBUTION	4,447,769	4,447,769	-
9030	DEPRECIATION EXPENSE	140,000	138,314	(1,686)
	TOTALS	<u>\$ 8,877,187</u>	<u>\$ 8,176,933</u>	<u>\$ (700,254)</u>

DEPT. 61 - DIRECTOR OF WATER/WASTEWATER SYSTEMS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 148,582	\$ 148,273	\$ (309)
2164	PROFESS. FEES - CONSULTING/ENG	250,000	146,821	(103,179)
2166	PROFESSIONAL FEES - OTHER	49,000	15,148	(33,852)
2170	TRAINING	3,000	1,148	(1,852)
2171	TRAVEL	6,000	1,380	(4,620)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	800	898	98
2240	BUSINESS RELATIONS	200	-	(200)
2260	MEMBERSHIPS - PROFESSIONAL	500	-	(500)
3311	OFFICE SUPPLIES	9,000	117	(8,883)
4050	RETIREMENT	46,039	46,487	448
4060	FICA	11,367	11,619	252
4070	EMPLOYEES' INSURANCE	20,018	16,442	(3,576)
4090	VACATION PAY EXPENSE	-	(1,160)	(1,160)
4100	SICK PAY EXPENSE	-	609	609
4110	NET OPEB EXPENSE	264	318	54
4600	WORKERS' COMPENSATION	60	64	4
4610	PROPERTY & LIAB/INS & UNINSUR	2,000	1,991	(9)
	TOTALS	<u>\$ 551,990</u>	<u>\$ 395,315</u>	<u>\$ (156,675)</u>

DEPT. 62 - WATER RESOURCES

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,469,642	\$ 1,460,515	\$ (9,128)
1020	OVERTIME	115,000	112,880	(2,120)
2122	RENTALS	18,000	6,106	(11,894)
2131	MAINTENANCE OF STRUCTURES	-	635	635
2132	MAINTENANCE OF VEHICLES	30,000	32,266	2,266
2133	MAINTENANCE OF EQUIPMENT	45,000	100,169	55,169
2139	MAINTENANCE/SERVICE CONTRACTS	345,000	385,321	40,321
2140	POSTAGE	280	157	(123)
2151	PRINTING	3,200	50	(3,150)
2164	PROFESS. FEES - CONSULTING/ENG	15,000	7,143	(7,858)
2165	TEMPORARY LABOR	20,000	16,373	(3,627)
2166	PROFESSIONAL FEES - OTHER	5,000	4,117	(883)
2170	TRAINING	15,000	4,599	(10,401)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	104,600	107,072	2,472
2200	UTILITIES	1,187,340	1,242,451	55,111
2230	EMPLOYEE RELATIONS	1,200	966	(234)
2260	MEMBERSHIPS - PROFESSIONAL	450	275	(175)
2262	MEMBERSHIPS - CIVIC	550	425	(125)
3311	OFFICE SUPPLIES	6,000	3,855	(2,145)
3313	SUBSCRIPTIONS	750	876	126
3316	OPERATING SUPPLIES	350,000	297,221	(52,779)
3320	CHEMICALS	1,400,000	1,310,010	(89,990)
3331	VEHICLE SUPPLIES	40,000	47,802	7,802
3340	SMALL TOOLS	7,000	6,159	(841)
3360	PURCHASES FOR RESALE	2,000	-	(2,000)
4050	RETIREMENT	446,593	428,137	(18,456)
4060	FICA	121,225	115,304	(5,921)
4070	EMPLOYEES' INSURANCE	404,581	419,015	14,434
4090	VACATION PAY EXPENSE	-	22,519	22,519
4100	SICK PAY EXPENSE	-	114,598	114,598
4110	NET OPEB EXPENSE	6,592	7,323	731
4520	LICENSES & PERMITS	17,000	10,715	(6,286)
4600	WORKERS' COMPENSATION	40,764	33,310	(7,454)
4610	PROPERTY & LIAB/INS & UNINSUR	377,030	371,459	(5,571)
9030	DEPRECIATION EXPENSE	2,157,000	2,101,439	(55,561)
	TOTALS	\$ 8,756,957	\$ 8,776,421	\$ 19,464

DEPT. 64 - WATER DISTRIBUTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,237,460	\$ 1,350,889	\$ 113,429
1020	OVERTIME	300,000	144,557	(155,443)
2122	RENTALS	1,235	374	(861)
2132	MAINTENANCE OF VEHICLES	25,750	30,555	4,805
2133	MAINTENANCE OF EQUIPMENT	10,500	18,568	8,068
2139	MAINTENANCE/SERVICE CONTRACTS	250,000	231,403	(18,597)
2140	POSTAGE	50	66	16
2151	PRINTING	1,807	23	(1,784)
2166	PROFESSIONAL FEES - OTHER	4,200	5,180	980
2170	TRAINING	16,480	6,025	(10,455)
2171	TRAVEL	267	1,530	1,263
2190	COMMUNICATIONS	31,300	33,028	1,728
2200	UTILITIES	29,360	30,212	852
2230	EMPLOYEE RELATIONS	1,100	605	(495)
2250	COMMUNITY RELATIONS	3,500	-	(3,500)
2260	MEMBERSHIPS - PROFESSIONAL	556	275	(281)
3311	OFFICE SUPPLIES	6,798	5,753	(1,045)
3316	OPERATING SUPPLIES	223,510	230,781	7,271
3331	VEHICLE SUPPLIES	108,150	91,075	(17,075)
3340	SMALL TOOLS	36,050	35,426	(624)
4050	RETIREMENT	423,510	375,178	(48,332)
4060	FICA	117,616	113,419	(4,197)
4070	EMPLOYEES' INSURANCE	358,037	386,891	28,854
4090	VACATION PAY EXPENSE	-	33,740	33,740
4100	SICK PAY EXPENSE	-	76,987	76,987
4110	NET OPEB EXPENSE	7,384	8,278	894
4520	LICENSES & PERMITS	6,500	9,412	2,912
4600	WORKERS' COMPENSATION	37,182	24,185	(12,997)
4610	PROPERTY & LIAB/INS & UNINSUR	58,410	60,231	1,821
4666	INVENTORY ADJUSTMENTS	-	7,185	7,185
9030	DEPRECIATION EXPENSE	2,830,000	3,028,986	198,986
	TOTALS	\$ 6,126,712	\$ 6,340,817	\$ 214,105

DEPT. 66 - WATER/WASTEWATER ENGINEERING

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 726,855	\$ 687,229	\$ (39,626)
1020	OVERTIME	6,000	2,862	(3,138)
2132	MAINTENANCE OF VEHICLES	1,600	5,367	3,767
2133	MAINTENANCE OF EQUIPMENT	1,000	-	(1,000)
2139	MAINTENANCE/SERVICE CONTRACTS	1,500	31	(1,469)
2140	POSTAGE	25	96	71
2151	PRINTING	560	25	(535)
2164	PROFESSIONAL FEES - CONSULT/ENG	125,000	46,080	(78,920)
2166	PROFESSIONAL FEES - OTHER	2,000	1,516	(484)
2170	TRAINING	2,000	242	(1,758)
2171	TRAVEL	2,000	-	(2,000)
2172	CAR ALLOWANCE	15,480	15,480	-
2190	COMMUNICATIONS	3,500	2,857	(643)
2200	UTILITIES	26,390	26,838	448
2230	EMPLOYEE RELATIONS	500	930	430
2260	MEMBERSHIPS - PROFESSIONAL	600	291	(309)
3311	OFFICE SUPPLIES	7,000	5,825	(1,175)
3316	OPERATING SUPPLIES	4,000	3,459	(541)
3331	VEHICLE SUPPLIES	7,000	5,833	(1,167)
3340	SMALL TOOLS	100	46	(54)
4050	RETIREMENT	212,229	195,288	(16,941)
4060	FICA	56,063	52,293	(3,770)
4070	EMPLOYEES' INSURANCE	158,155	164,086	5,931
4090	VACATION PAY EXPENSE	-	10,708	10,708
4100	SICK PAY EXPENSE	-	34,836	34,836
4110	NET OPEB EXPENSE	3,164	3,820	656
4520	LICENSES & PERMITS	1,000	-	(1,000)
4600	WORKERS' COMPENSATION	14,061	8,906	(5,155)
4610	PROPERTY & LIAB/INS & UNINSUR	41,480	41,462	(18)
9030	DEPRECIATION EXPENSE	18,000	6,488	(11,512)
	TOTALS	<u>\$ 1,437,262</u>	<u>\$ 1,322,895</u>	<u>\$ (114,367)</u>

DEPT. 69 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WATER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 1,000	\$ 259	\$ (741)
2131	MAINTENANCE OF STRUCTURES	18,000	8,035	(9,965)
2139	MAINTENANCE/SERVICE CONTRACTS	125,000	166,131	41,131
2190	COMMUNICATIONS	14,500	14,811	311
3316	OPERATING SUPPLIES	2,500	2,215	(285)
4509	OTHER TAXES	12,537	12,537	0
4531	CONTRIBUTIONS - CIVIC	107,023	107,777	754
4700	UTILITY BAD DEBT EXPENSE	59,500	29,117	(30,383)
5721	INTEREST - BONDS	1,127,615	1,127,615	(0)
5723	INTEREST - DEPOSITS	17,951	28,316	10,365
5729	INTEREST - OTHER	5,000	2,634	(2,366)
5731	AMORTIZATION-BOND DISCOUNT	(94,327)	(93,623)	704
9000	CITY DISTRIBUTION	1,516,555	1,516,555	-
9030	DEPRECIATION EXPENSE	41,000	40,727	(273)
	TOTALS	<u>\$ 2,953,854</u>	<u>\$ 2,963,105</u>	<u>\$ 9,251</u>

DEPT. 74 - GAS OPERATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 914,078	\$ 877,925	\$ (36,153)
1020	OVERTIME	48,000	38,796	(9,204)
2110	ADVERTISING	51,300	50,394	(906)
2122	RENTALS	4,000	2,885	(1,115)
2132	MAINTENANCE OF VEHICLES	11,000	6,359	(4,641)
2133	MAINTENANCE OF EQUIPMENT	4,500	929	(3,571)
2139	MAINTENANCE/SERVICE CONTRACTS	37,000	42,461	5,461
2140	POSTAGE	250	147	(103)
2151	PRINTING	1,000	23	(977)
2166	PROFESSIONAL FEES - OTHER	3,000	3,064	64
2170	TRAINING	15,000	14,889	(111)
2171	TRAVEL	1,500	1,225	(275)
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	18,700	18,313	(387)
2200	UTILITIES	16,220	16,327	107
2230	EMPLOYEE RELATIONS	550	908	358
2240	BUSINESS RELATIONS	150	-	(150)
2260	MEMBERSHIPS - PROFESSIONAL	15,000	16,110	1,110
3311	OFFICE SUPPLIES	2,000	1,015	(985)
3316	OPERATING SUPPLIES	75,000	79,563	4,563
3331	VEHICLE SUPPLIES	38,000	44,006	6,006
3340	SMALL TOOLS	12,000	13,007	1,007
4020	CASH (OVER) SHORT	-	3	3
4050	RETIREMENT	287,771	237,400	(50,371)
4060	FICA	73,599	59,342	(14,257)
4070	EMPLOYEES' INSURANCE	248,660	248,034	(626)
4090	VACATION PAY EXPENSE	-	5,060	5,060
4100	SICK PAY EXPENSE	-	31,154	31,154
4110	NET OPEB EXPENSE	3,955	4,457	502
4520	LICENSES & PERMITS	13,700	11,227	(2,473)
4600	WORKERS' COMPENSATION	14,800	11,101	(3,699)
4610	PROPERTY & LIAB/INS & UNINSUR	12,880	39,169	26,289
4666	INVENTORY ADJUSTMENTS	500	(18,677)	(19,177)
9030	DEPRECIATION EXPENSE	378,000	447,303	69,303
	TOTALS	<u>\$ 2,307,273</u>	<u>\$ 2,309,077</u>	<u>\$ 1,804</u>

DEPT. 75 - NATURAL GAS PURCHASES FOR RESALE

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
3360	PURCHASES FOR RESALE	\$ 3,200,000	\$ 3,134,257	\$ (65,743)
	TOTALS	<u>\$ 3,200,000</u>	<u>\$ 3,134,257</u>	<u>\$ (65,743)</u>

DEPT. 79 - ADMINISTRATIVE & GENERAL ADMINISTRATION - GAS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 500	\$ 216	\$ (284)
2131	MAINTENANCE OF STRUCTURES	3,000	1,509	(1,491)
2139	MAINTENANCE/SERVICE CONTRACTS	40,000	29,622	(10,378)
2190	COMMUNICATIONS	3,300	3,364	64
3316	OPERATING SUPPLIES	5,390	786	(4,604)
4509	OTHER TAXES	801	801	(0)
4510	GROSS RECEIPTS TAX	102,900	110,519	7,619
4520	LICENSES & PERMITS	9,800	13,381	3,581
4531	CONTRIBUTIONS - CIVIC	24,997	28,412	3,415
4700	UTILITY BAD DEBT EXPENSE	4,341	3,276	(1,065)
5721	INTEREST - BONDS	387,546	387,546	(0)
5723	INTEREST - DEPOSITS	4,732	7,464	2,732
5729	INTEREST - OTHER	500	482	(18)
5731	AMORTIZATION-BOND DISCOUNT	(37,963)	(37,876)	87
9000	CITY DISTRIBUTION	321,576	321,576	-
9030	DEPRECIATION EXPENSE	26,000	25,296	(704)
	TOTALS	<u>\$ 897,420</u>	<u>\$ 896,374</u>	<u>\$ (1,046)</u>

DEPT. 82 - WATER RECLAMATION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 912,144	\$ 888,652	\$ (23,492)
1020	OVERTIME	30,000	19,742	(10,258)
2122	RENTALS	15,000	12,130	(2,870)
2132	MAINTENANCE OF VEHICLES	14,000	2,423	(11,577)
2133	MAINTENANCE OF EQUIPMENT	26,460	14,812	(11,648)
2139	MAINTENANCE/SERVICE CONTRACTS	730,000	849,575	119,575
2140	POSTAGE	100	-	(100)
2151	PRINTING	100	25	(75)
2170	TRAINING	5,000	2,699	(2,301)
2171	TRAVEL	1,200	226	(974)
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	118,900	118,998	98
2200	UTILITIES	662,380	648,071	(14,309)
2230	EMPLOYEE RELATIONS	800	651	(149)
2260	MEMBERSHIPS - PROFESSIONAL	300	60	(240)
3311	OFFICE SUPPLIES	3,500	3,242	(258)
3316	OPERATING SUPPLIES	75,000	63,598	(11,402)
3320	CHEMICALS	178,000	205,397	27,397
3331	VEHICLE SUPPLIES	20,000	20,132	132
3340	SMALL TOOLS	1,500	1,122	(378)
4050	RETIREMENT	258,693	274,016	15,323
4060	FICA	72,074	74,923	2,849
4070	EMPLOYEES' INSURANCE	210,261	215,374	5,113
4090	VACATION PAY EXPENSE	-	9,928	9,928
4100	SICK PAY EXPENSE	-	38,229	38,229
4110	NET OPEB EXPENSE	4,219	5,094	875
4520	LICENSES & PERMITS	-	1,298	1,298
4600	WORKERS' COMPENSATION	16,802	12,929	(3,873)
4610	PROPERTY & LIAB/INS & UNINSUR	113,150	109,671	(3,479)
9030	DEPRECIATION EXPENSE	1,312,000	1,270,039	(41,961)
	TOTALS	<u>\$ 4,787,463</u>	<u>\$ 4,868,937</u>	<u>\$ 81,474</u>

DEPT. 84 - WASTEWATER COLLECTION

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 1,050,440	\$ 1,066,987	\$ 16,547
1020	OVERTIME	150,000	139,742	(10,258)
2110	ADVERTISING	250	2,867	2,617
2122	RENTALS	39,000	41,297	2,297
2132	MAINTENANCE OF VEHICLES	42,000	38,599	(3,401)
2133	MAINTENANCE OF EQUIPMENT	60,000	83,206	23,206
2139	MAINTENANCE/SERVICE CONTRACTS	300,000	199,919	(100,081)
2151	PRINTING	100	46	(54)
2166	PROFESSIONAL FEES - OTHER	1,800	2,274	474
2170	TRAINING	3,500	3,108	(392)
2171	TRAVEL	-	13	13
2172	CAR ALLOWANCE	5,880	5,880	-
2190	COMMUNICATIONS	11,900	12,733	833
2200	UTILITIES	352,780	324,758	(28,022)
2230	EMPLOYEE RELATIONS	800	800	(0)
3311	OFFICE SUPPLIES	2,800	2,405	(395)
3316	OPERATING SUPPLIES	209,750	275,532	65,782
3320	CHEMICALS	25,000	12,331	(12,669)
3331	VEHICLE SUPPLIES	95,000	105,851	10,851
3340	SMALL TOOLS	5,880	3,078	(2,802)
4050	RETIREMENT	355,186	294,003	(61,183)
4060	FICA	91,834	77,478	(14,356)
4070	EMPLOYEES' INSURANCE	254,062	268,428	14,366
4090	VACATION PAY EXPENSE	-	11,654	11,654
4100	SICK PAY EXPENSE	-	23,759	23,759
4110	NET OPEB EXPENSE	5,274	5,731	457
4520	LICENSES & PERMITS	7,900	11,512	3,612
4600	WORKERS' COMPENSATION	21,268	16,360	(4,908)
4610	PROPERTY & LIAB/INS & UNINSUR	148,340	155,489	7,149
4640	UNEMPLOYMENT CLAIMS	-	(1,083)	(1,083)
4666	INVENTORY ADJUSTMENTS	-	99	99
9030	DEPRECIATION EXPENSE	2,968,000	2,776,713	(191,287)
	TOTALS	\$ 6,208,744	\$ 5,961,568	\$ (247,176)

DEPT. 89 - ADMINISTRATIVE & GENERAL ADMINISTRATION - WASTEWATER

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
2122	RENTALS	\$ 750	\$ 173	\$ (577)
2131	MAINTENANCE OF STRUCTURES	21,560	1,809	(19,751)
2133	MAINTENANCE OF EQUIPMENT	500	-	(500)
2139	MAINTENANCE/SERVICE CONTRACTS	80,850	137,225	56,375
2164	PROFESS. FEES - CONSULTING/ENG.	80,000	-	(80,000)
2190	COMMUNICATIONS	7,900	8,079	179
3316	OPERATING SUPPLIES	5,390	1,632	(3,758)
4509	OTHER TAXES	6,960	6,960	(0)
4531	CONTRIBUTIONS - CIVIC	77,513	77,635	122
4700	UTILITY BAD DEBT EXPENSE	53,411	25,083	(28,328)
5721	INTEREST - BONDS	4,544,792	4,544,792	0
5723	INTEREST - DEPOSITS	12,935	20,403	7,468
5729	INTEREST - OTHER	2,500	1,945	(555)
5731	AMORTIZATION-BOND DISCOUNT	(454,754)	(454,399)	355
9000	CITY DISTRIBUTION	1,176,447	1,176,447	-
9030	DEPRECIATION EXPENSE	27,000	27,319	319
	TOTALS	<u>\$ 5,643,754</u>	<u>\$ 5,575,102</u>	<u>\$ (68,652)</u>

DEPT. 93 - FPUAnet COMMUNICATIONS

CODE	DESCRIPTION	AMENDED BUDGET FY 2024	FINAL BUDGET FY 2024	DIFFERENCE INCREASE (DECREASE)
1010	SALARIES & WAGES	\$ 591,195	\$ 587,896	\$ (3,299)
1020	OVERTIME	10,000	-	(10,000)
2110	ADVERTISING	5,450	2,078	(3,372)
2132	MAINTENANCE OF VEHICLES	14,900	17,536	2,636
2133	MAINTENANCE OF EQUIPMENT	3,000	-	(3,000)
2139	MAINTENANCE/SERVICE CONTRACTS	73,000	65,647	(7,353)
2140	POSTAGE	1,000	114	(886)
2151	PRINTING	2,500	831	(1,669)
2164	PROFESS. FEES - CONSULTING/ENG	9,000	-	(9,000)
2166	PROFESSIONAL FEES - OTHER	15,500	10,395	(5,105)
2170	TRAINING	23,000	16,549	(6,451)
2171	TRAVEL	1,500	3,325	1,825
2172	CAR ALLOWANCE	5,160	5,160	-
2190	COMMUNICATIONS	7,900	8,712	812
2200	UTILITIES	50	48	(2)
2230	EMPLOYEE RELATIONS	600	168	(432)
2240	BUSINESS RELATIONS	1,000	437	(563)
2250	COMMUNITY RELATEIONS	1,000	-	(1,000)
2260	MEMBERSHIPS - PROFESSIONAL	6,500	6,200	(300)
3311	OFFICE SUPPLIES	4,500	4,050	(450)
3313	SUBSCRIPTIONS	100	240	140
3316	OPERATING SUPPLIES	13,000	26,857	13,857
3331	VEHICLE SUPPLIES	15,000	18,857	3,857
3340	SMALL TOOLS	10,100	9,087	(1,013)
4050	RETIREMENT	188,590	189,425	835
4060	FICA	45,991	44,938	(1,053)
4070	EMPLOYEES' INSURANCE	157,724	178,002	20,278
4090	VACATION PAY EXPENSE	-	10,440	10,440
4100	SICK PAY EXPENSE	-	40,888	40,888
4110	NET OPEB EXPENSE	2,373	3,502	1,129
4520	LICENSES & PERMITS	600	600	-
4600	WORKERS' COMPENSATION	1,402	3,354	1,952
4610	PROPERTY & LIAB/INS & UNINSUR	15,080	19,643	4,563
4666	INVENTORY ADJUSTMENTS	9,000	7,196	(1,804)
9030	DEPRECIATION EXPENSE	300,000	426,435	126,435
	TOTALS	<u>\$ 1,535,715</u>	<u>\$ 1,708,611</u>	<u>\$ 172,896</u>

DEPT. 95 - FPUAnet COMMUNICATIONS - PURCHASES FOR RESALE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2024</u>	<u>FINAL BUDGET FY 2024</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
3360	PURCHASES FOR RESALE	\$ 60,000	\$ 61,592	\$ 1,592
	TOTALS	<u>\$ 60,000</u>	<u>\$ 61,592</u>	<u>\$ 1,592</u>

DEPT. 99 - ADMINISTRATIVE & GENERAL

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMENDED BUDGET FY 2024</u>	<u>FINAL BUDGET FY 2024</u>	<u>DIFFERENCE INCREASE (DECREASE)</u>
4531	CONTRIBUTIONS - CIVIC	\$ 6,657	\$ 5,819	\$ (838)
4700	UTILITY BAD DEBT EXPENSE	433	540	107
5721	INTEREST - BONDS	127,500	127,500	-
5729	INTEREST - OTHER	-	12	12
5731	AMORTIZATION-BOND DISCOUNT	(28,811)	(28,811)	0
9030	AMORTIZATION	<u>1,000</u>	<u>629</u>	<u>(371)</u>
	TOTALS	<u>\$ 106,779</u>	<u>\$ 105,688</u>	<u>\$ (1,091)</u>

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