

EXHIBIT 3**FUND 42 TRANSFERS/REALLOCATIONS
FY 2015 OPERATING BUDGET**

The following items are transfers and/or reallocations of existing FY 2015 allocations between accounts in the FY 2015 Water & Sewer Utility Fund Operating Budget.

Public Utilities**TRANSFER FROM:**

Account Number	Description	Amount
42.1282.00000.536.007261	INTEREST - 2003 SER W&S REFUNDING	(1,575,582)
42.1282.00000.536.007401	PRINCIPAL - W&S IMP REV BDS SERIES 2010	(1,125,000)
42.4001.00000.536.001412	Overtime	(6,385)
42.4001.00000.536.002230	General Pension	(15,898)
42.4001.00000.536.003117	CONTRACTUAL SERVICES	(105,774)
42.4001.00000.536.003122	Legal Services	(58,500)
42.4001.00000.536.003130	Consulting Services	(109,375)
42.4001.00000.536.003135	CONSULTING SER-ENVIRONMENT FACE PROJECT	(50,000)
42.4001.00000.536.003240	AUDIT SERVICES	(121,000)
42.4001.00000.536.004712	Printing and Binding	(7,607)
42.4001.00000.536.004801	Promotional/Marketing	(19,428)
42.4001.00000.536.005901	Contingency for Alandco/Oakridge billing	(69,540)
42.4001.00000.536.005918	Utility Economic Development Incentive	(90,385)
42.4001.00000.536.009998	Engineering Contingency	(42,500)
42.4001.00000.536.009999	Operating Contingency	(6,283)
42.4001.00732.536.002230	General Pension	(8,448)
42.4001.00732.536.003117	CONTRACTUAL SERVICES	(15,654)
42.4001.00783.536.002230	General Pension	(8,854)
42.4001.00783.536.003117	Contractual Services -	(11,367)
42.4001.00783.536.005233	Chemical Supplies	(8,431)
42.4003.00000.536.001210	SALARIES AND WAGES	(362,970)
42.4003.00000.536.002120	SOCIAL SECURITY	(13,506)
42.4003.00000.536.002230	GENERAL PENSION	(18,019)
42.4003.00000.536.003117	CONTRACTUAL SERVICES - BASE CONTRACT	(648,236)
42.4003.00000.536.003477	COLLECTION SERVICES	(43,949)
42.4003.00000.536.003498	OTHER CONTRACTUAL - W/ORDER ISSUES	(241,210)
42.4003.00000.536.004003	TRAINING	(11,000)
42.4003.00000.536.004201	POSTAGE	(47,141)
42.4003.00000.536.004631	MAINTENANCE - EQUIPMENT	(81,915)
42.4003.00000.536.004649	PROPERTY ACCESS FEES	(10,000)
42.4003.00000.536.004712	PRINTING AND BINDING	(37,464)
42.4003.00000.536.004985	CUSTOMER DEPOSIT INTEREST	(6,000)
42.4004.00000.536.001210	Salaries and Wages - Full Time	(179,332)
42.4004.00000.536.002120	Social Security	(9,522)
42.4004.00000.536.002230	General Pension	(25,885)
42.4004.00000.536.003121	Engineering/Architectural Ser.	(138,238)
42.4004.00000.536.004003	TRAINING	(7,370)
42.4004.00000.536.004712	PRINTING AND BINDING	(4,313)
42.4004.00000.536.004972	ADVERTISING	(9,537)
42.4004.00000.536.005101	OFFICE SUPPLIES	(4,932)
42.4004.00000.536.005214	CONSUMABLE EQUIPMENT/TOOLS	(5,895)
42.4004.00000.536.005215	COMPUTER SOFTWARE (< \$500)	(24,030)
42.4011.00000.536.001210	Salaries and Wages - Full Time	(133,005)
42.4011.00000.536.001214	Paid Leave	(18,810)

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42.4011.00000.536.002230	General Pension	(19,853)
42.4011.00000.536.003117	Contractual Services	(20,362)
42.4011.00000.536.004351	Electricity	(404,869)
42.4011.00000.536.005233	Chemical Supplies	(135,287)
42.4012.00772.536.001210	Salaries and Wages - Full Time	(161,039)
42.4012.00773.536.004404	Equipment Rental/Lease	(16,187)
42.4041.00000.536.004351	Electricity	(568,649)
42.4041.00784.536.001210	Salaries and Wages - Full Time	(110,848)
42.4041.00786.536.001210	Salaries and Wages - Full Time	(138,616)
42.4041.00786.536.004351	ELECTRICITY	(201,911)
		(7,315,913)

TRANSFER TO:

Account Number	Description	Amount
42.1224.00702.536.003477	Collection Services	1,370
42.1224.00702.536.004712	Printing and Binding	150
42.1282.00000.536.007241	INT - SRF 1996 GOLF COURSE (PHASE II)	69
42.1282.00000.536.007278	INTEREST - SRF DIW/MSRO WW060430	261,983
42.1282.00000.536.007283	INTEREST EXP - SRF HEADWORKS WW060450	80,165
42.1282.00000.536.007284	INTEREST - SRF WRMP DW060410	126,176
42.1282.00000.536.007285	INTEREST - SRF CLEAN WTR WW594390	9,572
42.1282.00000.536.007361	OTHER CHARGES - 2003 SER W&S REFUNDING	66
42.1282.00000.536.007394	OTHER CHG - 2006 FFGFC SPLIT GOV/W&S	268
42.1282.00000.536.007502	INTEREST-W&S REFUNDING BONDS SER FY 14	1,903,595
42.1282.00000.536.007602	OTH COST-W&S REF BONDS SERIES FY 2014	318,689
42.1291.00000.536.009942	W/S Ren-Rep-Imp Reserve	3,787,873
42.4001.00000.536.001210	Salaries and Wages - Full Time	13,684
42.4001.00000.536.001219	ACCRUED LEAVE	20,172
42.4001.00000.536.002120	Social Security	1,308
42.4001.00000.536.004102	Telephone	1,199
42.4001.00000.536.004201	Postage	177
42.4001.00000.536.004404	Equipment Rental/Lease	2,399
42.4001.00000.536.005426	Professional Memberships	143
42.4001.00732.536.001219	ACCRUED LEAVE	7,704
42.4001.00732.536.004003	TRAINING	900
42.4001.00732.536.004102	Telephone	336
42.4001.00732.536.004801	Promotional/Marketing	715
42.4001.00732.536.005426	Professional Memberships	526
42.4001.00783.536.001412	Overtime	7,432
42.4001.00783.536.005214	Consumable Equipment/Tools	12,018
42.4003.00000.536.001219	ACCRUED LEAVE	13,775
42.4003.00000.536.001412	OVERTIME PAY	8,859
42.4003.00000.536.002201	DEFERRED COMPENSATION	1,000
42.4003.00000.536.003515	CREDIT CARD MERCHANT FEES	31,166
42.4003.00000.536.004102	TELEPHONE	747
42.4004.00000.536.001219	ACCRUED LEAVE	38,399
42.4004.00000.536.001412	Overtime	23,648
42.4004.00000.536.004004	TRANSPORTATION	3,077
42.4004.00000.536.004102	TELEPHONE	4,738
42.4004.00000.536.004635	MAINTENANCE-BUILDINGS	183
42.4004.00742.536.005101	Office Supplies	35

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42.4011.00000.536.001219	ACCRUED LEAVE	10,985
42.4011.00000.536.001412	Overtime	58,692
42.4011.00000.536.002201	DEFERRED COMPENSATION	1,000
42.4011.00000.536.004201	Postage	1,140
42.4011.00000.536.005214	Consumable Equipment/Tools	931
42.4011.00000.536.005224	MAINTENANCE-FACILITIES	151
42.4011.00000.536.005231	JANITORIAL SUPPLIES	121
42.4011.00762.536.001210	Salaries and Wages - Full Time	13,146
42.4011.00762.536.004633	Maintenance - Machinery	13,517
42.4011.00762.536.004635	Maintenance - Buildings	236
42.4011.00762.536.005224	Maintenance - Facilities	7,820
42.4011.00762.536.005990	PROCUREMENT CARD PURCHASES	643
42.4011.00765.536.001219	ACCRUED LEAVE	831
42.4011.00765.536.004631	MAINTENANCE-EQUIPMENT	1,062
42.4011.00765.536.004633	Maintenance - Machinery	5,209
42.4012.00772.536.001219	Accrued Leave	35,752
42.4012.00772.536.001412	Overtime	7,146
42.4012.00772.536.004004	TRANSPORTATION	3,710
42.4012.00772.536.004102	Telephone	2,878
42.4012.00772.536.004352	Water	1,491
42.4012.00772.536.004631	Maintenance - Equipment	322
42.4012.00772.536.004635	Maintenance - Buildings	874
42.4012.00772.536.005214	Consumable Equipment/Tools	2,995
42.4012.00772.536.005215	Computer Software (<500)	25
42.4012.00772.536.005227	Maintenance - Hydrants	16,072
42.4012.00772.536.005228	Maintenance - Service Connects	20,827
42.4012.00772.536.005426	Professional Memberships	535
42.4012.00772.536.005428	Licenses/Certifications	445
42.4012.00772.536.005990	PROCUREMENT CARD CHARGES	171
42.4012.00772.536.006354	Meters/Settings	2,974
42.4012.00773.536.003117	CONTRACTUAL SERVICES	268
42.4012.00773.536.004102	Telephone	752
42.4012.00773.536.005427	Technical Publications	150
42.4041.00000.536.001210	Salaries and Wages - Full Time	35,938
42.4041.00000.536.001212	Salaries and Wages - Part Time	170
42.4041.00000.536.001219	ACCRUED LEAVE	7,690
42.4041.00000.536.001412	Overtime	167,519
42.4041.00000.536.002120	Social Security	17,896
42.4041.00000.536.004102	Telephone	3,940
42.4041.00000.536.005101	Office Supplies	669
42.4041.00000.536.005214	Consumable Equipment/Tools	2,766
42.4041.00000.536.005232	Medical Supplies	32
42.4041.00000.536.005233	Chemical Supplies	41,304
42.4041.00000.536.005242	Uniforms	249
42.4041.00000.536.005426	Professional Memberships	473
42.4041.00000.536.005428	Licenses/Certification	10,006
42.4041.00000.536.005990	PROCUREMENT CARD CHARGES	247
42.4041.00782.536.001412	Overtime	1,575
42.4041.00782.536.004633	Maintenance - Machinery	24,246
42.4041.00782.536.004635	Maintenance - Buildings	9,717
42.4041.00782.536.004648	Lot Mowing	4,163
42.4041.00782.536.005214	Consumable Equipment/Tools	10,012

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42.4041.00782.536.005224	Maintenance - Facilities	21,852
42.4041.00782.536.005231	Janitorial Supplies	3,896
42.4041.00782.536.005428	Licenses/Certifications	349
42.4041.00782.536.005990	PROCUREMENT CARD CHARGES	2,090
42.4041.00784.536.001219	Accrued Leave	693
42.4041.00784.536.001412	Overtime	7,400
42.4041.00784.536.003441	Cleaning/Laundry	8,844
42.4041.00784.536.004352	Water	5,169
42.4041.00784.536.005231	Janitorial Supplies	302
42.4041.00784.536.005990	PROCUREMENT CARD CHARGES	149
42.4041.00785.536.001219	ACCRUED LEAVE	1,768
42.4041.00785.536.001412	OVERTIME PAY	9,036
42.4041.00785.536.003119	Contract Programming Services	1,070
42.4041.00785.536.004631	MAINTENANCE-EQUIPMENT	12,861
42.4041.00785.536.004633	Maintenance - Machinery	2,350
42.4041.00785.536.005101	Office Suplies	254
42.4041.00785.536.005214	Consumable Equipment/Tools	1,461
42.4041.00785.536.005990	PROCUREMENT CARD CHARGES	571
		7,315,913