

The City of University Park

Fiscal Year 2020-2021

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$844,453, which is a 3.96 percent increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$335,545.

The members of the governing body voted on a budget as follows:

FOR: **Thomas H. Stewart, Mayor**
Mark Aldredge, Councilmember
Randy Biddle, Councilmember
Liz Farley, Councilmember
Gage A. Prichard, Mayor Pro Tem

AGAINST: **None**

PRESENT and not voting: **None**

ABSENT: **None**

Property Tax Rate Comparison

2020-2021	2020-2021	2019-2020
Property Tax Rate:	0.264750	0.258548
No New Revenue Tax Rate:	0.255517	0.239488
No New Revenue Maintenance & Operations	0.258576	0.239488
Voter Approval Tax Rate:	0.267626	0.258647
Debt Rate:	0.000000	0.000000

Total debt obligation for The City of University Park secured by property taxes: \$0

BUDGET MESSAGE



August 27, 2020

Dear Mayor & City Council,

Like so many communities, the City of University Park faces unprecedented challenges in the wake of the COVID-19 pandemic. Public health and security are at the forefront of our collective concerns, with cities playing a vital role in responding to the public health crisis. The virus has also created financial uncertainty across all sectors of the economy, municipalities included. Municipal budgets depend on a variety of revenue sources, yet the majority (over 80 percent) of revenues are derived from property taxes, sales taxes, franchise fees and other fines and fees. The virus has placed downward pressure on all of these revenue sources. When coupled with recent legislative changes, the revenue generating capacity of the City of University Park is limited.

Despite these challenges, I am pleased to submit the Fiscal Year 2021 budget for your review and consideration. The FY2021 budget totals \$55,229,327 across all budgeted funds, with total budgeted expenditures remaining largely unchanged from the previous year. I am grateful for the work of our department directors who submitted operational budgets that have kept expenditures consistent with the previous year. This budget strategy allows the City to maintain core public services, while providing additional funding for needed infrastructure improvements.

The presentation of the budget to the City Council is the culmination of a process that began in April with the input of proposed expenditures by senior staff, followed by a thorough review and vetting by numerous resident committees throughout the months of July and August.

FY2021 Budget Summary & Highlights

The budget is a forward-looking document used to allocate financial resources for the provision of core public services. The City of University Park is a full-service, home-rule city that allocates financial resources through the use of fund accounting. The budget is divided into the following four funds that are segmented by the type of service provision:

Fund	Core Services	Primary Revenue Sources
General	Police, Fire, Parks, Street Maintenance, Traffic Management, Building Inspections, Library, and General Administration	Property Taxes Sales Taxes Fines & Fees Franchise Fees
Utility	Water Distribution & Wastewater Collection	Utility Fees
Sanitation	Sanitation (Trash) Collection	Utility Fees
Storm Water	Storm water Collection, Street Sweeping, Pond Maintenance	Utility Fees

Highlights of the FY2021 Budget include the following items:

- Increased funding for capital projects, including reorganizing in-house crews within Public Works to assist with the capital replacement of water and sewer infrastructure;
- Increased funding for public safety, including fully funding pension liabilities;
- Enhanced cyber security and hardening of data networks; and
- Implementation of a user application to track real-time water consumption.

Property Taxes & Long-Term Financial Planning

While the proposed budget maintains expenditure levels of the prior year, the continuing loss of non-property tax revenue and declining property valuations require a slight tax rate increase to balance the General Fund budget. The City's non-property tax revenues within the General Fund are declining for a second consecutive year. Within the past two fiscal years, the City has experienced an overall decrease in non-property tax revenues of approximately \$1 million. During the prior fiscal year, revenues decreased nearly \$500,000 due to legislative changes for red light cameras and franchise fees. Due to declining franchise fee collections and declining interest rates, decreases proposed within this fiscal year total in excess of \$450,000.

With the passage of SB2 during the 86th Legislative Session, cities have a new set of budgetary guidelines and obligations. The overall impact of SB2 limits property tax growth to no more than 3.5 percent year-to-year without voter approval to exceed. For University Park, this limitation caps revenue growth to no more than \$750,000. This is particularly challenging when cumulative losses of non-property tax revenue approach the amount of revenue growth potential in property taxes. Given these realities, expenditure limitation is especially important. In addition to property tax limitations, SB2 redefined longstanding budgetary terms.

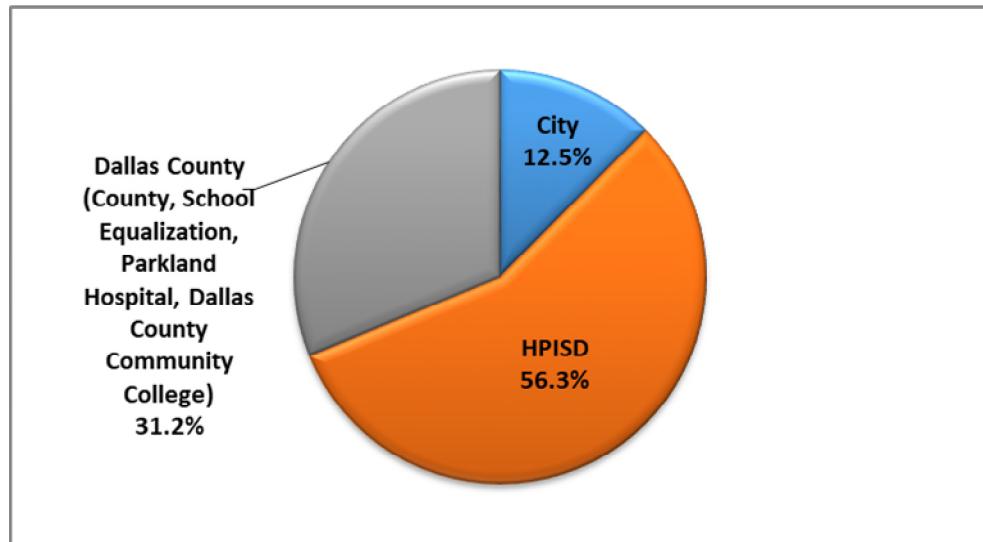
No New Revenue Tax Rate – a benchmark tax rate needed to raise the same amount of property taxes on the existing property as the previous year. This was previously known as the Effective Tax Rate.

Voter Approval Tax Rate – the rate necessary to raise precisely three and one half percent (3.5%) more tax revenue as the year before taking into account appraisal fluctuations. If a city passes a rate in excess of the Voter Approval Tax Rate, an election is automatically triggered. This was previously known as the Rollback Rate, which was set at eight percent (8%).

The Dallas Central Appraisal District (DCAD) provides the City with both market and taxable property valuations each year. In addition to significant delays in processing due to COVID-19, DCAD received a record number of property protests in 2020. With DCAD's certified taxable values indicating a modest increase of 0.9 percent, the rates necessary to generate revenues equivalent to the prior year have slightly increased. The No New Revenue Rate for FY2021 is \$.255517 and the Voter Approval Rate is \$.267626.

Based on proposed expenditures and the taxable value of all property in University Park, the FY2021 budget recommends an increase of the tax rate to \$0.264750 cents per \$100 of taxable value, which is one of the lowest municipal property tax rates in the state. The average single-family homeowner with a homestead exemption will pay approximately \$12 more per month in City property taxes. The increase in property taxes is needed to offset the loss of non-property tax revenue and declining tax value of

properties. Despite a small increase to the overall tax rate, the City remains one of the smallest overall percentages of the overall tax bill. When combined with the other taxing entities, the City's portion of the tax bill is just over 12 percent.



The City has undertaken extensive planning to model budgetary needs from a multi-year perspective. Members of the Long-Term Financial Planning Subcommittee (LTFP) began meeting in March 2018 with the goal of reviewing and developing a long-term financial model to supplement the annual budgeting process. Given the importance of annual contributions from ad valorem tax revenue for the City's pay-as-you-go capital program, the model helps guide planning efforts related to available cash flow. The financial model shows projected expenditures and revenue increases over a five-year period.

CITY OF UNIVERSITY PARK, TX
Five Year Financial Plan, Fiscal Years
General Fund and Emergency Fund

\$ in '000's	2020 PROJECTED	2021 BUDGET	2022 FORECAST	2023 FORECAST	2024 FORECAST	2025 FORECAST
Beginning Fund Balance	27,288	28,284	28,284	28,198	28,178	28,233
Revenues						
Real Property Taxes	21,354	22,291	22,937	23,739	24,570	25,430
A Sales Tax	4,792	4,790	4,934	5,082	5,234	5,391
B Permits/Licenses	1,829	1,692	1,726	1,760	1,796	1,831
C Interest Earnings	586	300	212	141	70	71
B Other Revenue	4,367	4,918	5,015	5,115	5,216	5,319
Total Revenues	32,928	33,991	34,824	35,837	36,886	38,043
Transfers from Other Funds	800	800	816	832	849	866
Total Revenues and Transfers In	33,728	34,791	35,640	36,669	37,735	38,909
Expenditures						
Salaries and Benefits	D 22,080	23,457	24,044	24,645	25,261	25,892
B Professional Fees	2,503	2,760	2,815	2,872	2,929	2,988
Other	4,007	4,419	4,508	4,598	4,690	4,784
Total Expenditures	28,590	30,637	31,367	32,115	32,880	33,664
Capital Projects Contribution	E 3,873	4,067	4,270	4,483	4,707	4,943
B Other Transfers	269	87	89	91	93	95
Total Expenditures and Transfers Out	32,732	34,791	35,726	36,689	37,680	38,701
Surplus (Deficit)	996	0	-86	-19	55	207
Ending Fund Balance	28,284	28,284	28,198	28,178	28,233	28,441
Non-Spendable/Committed	18,322	18,322	18,322	18,322	18,322	18,322
Unrestricted Fund Balance	9,963	9,963	9,876	9,857	9,912	10,119
Required Minimum Balance Per Policy	2,728	2,899	2,977	3,057	3,140	3,225
Excess/(Deficiency)	7,235	7,064	6,899	6,800	6,772	6,894
ASSUMPTIONS						
Increase in Taxable Assessed Value		3.5%	3.5%	3.5%	3.5%	3.5%
Anticipated Sales Tax Growth	A 3.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Anticipated Rate of Inflation	B 2.5%	2.5%	2.0%	2.0%	2.0%	2.0%
Anticipated Interest Rate	C 2.0%	1.0%	0.8%	0.5%	0.3%	0.3%
Anticipated Salary Increase	D 3.0%	3.0%	2.5%	2.5%	2.5%	2.5%
Capital Projects Transfer Growth	E 5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Priorities & the Budget

The City Council, City Manager's Office and Department Directors develop a series of priorities during planned retreats on an every-other-year basis. These retreats provide an opportunity for the Governing Body and Staff to discuss issues facing the community and what actions are necessary to address those issues. The City Council developed Success Factors that are designed to give staff a work plan based on community priorities and objectives. Through the City's operational and capital budgets, the City Council seeks to address the following strategic priorities:

- Successful Commercial Districts
- Well-Maintained Infrastructure
- Excellent Municipal Services and Quality City Staff
- A Safe Community
- A Welcoming Community
- A Well-Planned, Beautiful Community
- Collaborative City Leadership

The annual budgeting process begins each year in April with the submission of operational budget requests from Department Directors. Several items within the operational budgets of each department target the City Council's strategic priorities. All line items within the operational budgets are reviewed and refined throughout the ensuing months by staff within the Finance and Executive Departments. Following the internal review, a final proposed budget is presented to the following resident committees for review and recommendation to the City Council:

- Finance Advisory Committee;
- Employee Benefits Committee;
- Property, Casualty, & Liability Insurance Committee;

The final review process culminates in September with workshops and public hearings with the City Council.

Budget Schedule

I commend the Department Directors and the various staff members who prepared our operational budgets for their continued efforts to limit discretionary expenditures. The City remains committed to providing exceptional municipal services with prudence and care.

Staff proposes the following schedule to satisfy the public hearing and notice requirements for the FY2021 budget's adoption:

Date	Day	Description
August 11	Tuesday	Approve resolution adopting maximum tax rate
August 14	Friday	Submit proposed draft budget to the City Council and City Secretary
August 20	Thursday	Receive certified appraisal roll from DCAD
September 1	Tuesday	Conduct Budget Hearing

September 15	Tuesday	Conduct Tax Rate Hearing & Adopt Budget
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The remaining information contained in this budget overview provides greater detail and explanation of the proposed expenditures and revenues within the FY2021 Budget. The following items are included within that information:

- Major Expenditure Analysis
- Fund Balance & Analysis
- Future Considerations

Staff looks forward to meeting with the City Council and advisory committees to discuss the budget in more detail. We will be happy to provide any additional information that will be helpful during your consideration.

Respectfully submitted,

Robbie Corder
City Manager

MAJOR EXPENDITURE ANALYSIS

Proposed expenditures across all budgeted funds for the next fiscal year total \$55,229,327 which is a 0.5% or \$296,585 increase from the previous year. The table below compares the total expenditures for the City's four budgeted funds – General, Utility, Sanitation and Storm Water. Three other funds – Capital Projects, Equipment Services and Self-Insurance are not included in the formal budget, because their revenues are generated from the four budgeted funds as transfers.

Fund	FY2019		FY2020		FY2021		% Change	
	Actual		Adopted		Proposed			
	Expenditures	Budget	Budget	\$ Change				
General	\$ 32,903,022	\$ 34,588,761	\$ 34,790,883	\$ 202,122			0.6%	
Utility	15,652,767	16,448,852	16,400,289	(48,563)			-0.3%	
Sanitation	3,101,512	3,440,955	3,561,553	120,598			3.5%	
Storm Water	286,658	454,174	476,602	22,428			4.9%	
Total	\$ 51,943,959	\$ 54,932,742	\$ 55,229,327	\$ 296,585			0.5%	

Over 85 percent of expenditures in the proposed budget are attributable to the expenditure categories shown in the table below. Collectively, these expenditures account for over half of the expenditure increase in the FY2021 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

Category	FY2019 ACTUAL	FY2020 BUDGET	FY2021 BUDGET	Change \$	Change %
Personnel costs	\$ 27,004,714	\$ 29,295,345	\$ 29,189,273	\$ (106,072)	-0.4%
Treatment charges	\$ 8,061,251	\$ 8,470,637	\$ 8,684,435	\$ 213,798	2.5%
Capital project funding	\$ 6,492,520	\$ 6,817,137	\$ 7,158,014	\$ 340,877	5.0%
Utilities/Telephone	\$ 576,765	\$ 592,403	\$ 585,050	\$ (7,353)	-1.2%
Equip. Replacement	\$ 1,020,741	\$ 1,099,552	\$ 1,131,843	\$ 32,291	2.9%
Fuel costs	\$ 293,531	\$ 401,326	\$ 332,278	\$ (69,048)	-17.2%
Subtotal	\$ 43,449,522	\$ 46,676,400	\$ 47,080,893	\$ 404,493	0.9%
All Other Expenses	\$ 8,494,437	\$ 8,256,242	\$ 8,148,434	\$ (107,808)	-1.3%
Total adopted budget*	\$ 51,943,959	\$ 54,932,642	\$ 55,229,327	\$ 296,685	0.5%
Percent of budget	84%	85%	85%		

Over the past year, the Consumer Price Index (CPI) for the Dallas-Fort Worth region has increased 0.4 percent and the Municipal Cost Index (MCI), which more closely tracks services and goods municipalities purchase, decreased 0.2 percent. The MCI is a statistic developed by *American City & County* magazine designed to show the specific effects of inflation on the costs of providing municipal services. It differs from the CPI by including elements common to cities such as health care, fuel and construction materials.

The City's nearly flat expenditure growth of 0.5 percent reflects a consistent increase in costs associated with inflation.

Personnel Costs

Salaries and benefits represent the single largest expenditure category, accounting for nearly fifty-three percent (53%) of the total budget. The pay plan is formally adopted by ordinance at the time of budget adoption. Each budget year, the City evaluates salaries and benefits throughout the budget process with the Employee Benefits Committee. There are two types of salary adjustments that may occur as part of the adoption of the pay plan. The first is an across-the-board market adjustment to account for increased wages amongst comparable cities and inflationary pressures. The second adjustment is a merit-based increase available to those employees with room within the pay range and meeting performance standards. The proposed changes to salaries and benefits are highlighted below.

Salaries: The City completed a classification and compensation study last year to align pay with a set of benchmark cities. The benchmark cities as established by the study include Coppell, Dallas, Farmers Branch, Frisco, Garland, Highland Park, Keller, Plano, Richardson, Southlake and The Colony. The City also adopted a pay philosophy to be at least the average of the market comparison cities to attract and retain the quality staff expected by those we serve.

Overall implementation of the pay plan was completed last year; however, cost constraints resulted in the postponement of all merit-based pay for the FY2020 budget. The proposed budget reinstates the merit-based pay for the upcoming budget year at a cost of approximately \$425,000 for all funds. The proposed budget does not include an across-the-board market adjustment or additional personnel.

Benefits: The City also offers a comprehensive benefit package to its employees, including insurance, retirement, and longevity pay. The proposed budget for FY2021 includes the following adjustments to employee benefits:

- *Employee Health Insurance:* Health care costs continue to increase with the City experiencing a 7 percent increase in medical claims over a rolling 12-month period. Pharmacy claims have also increased at a rate of 1.1 percent over the same period of time. While overall claims have increased, conservative cost projections within the Self Insurance Fund will result in a budget surplus of approximately \$230,000 for the current plan year. Based on input from the City's health insurance consultant and at the recommendation of the Employee Benefits Committee, the proposed budget allocates the expected surplus to next year's estimated plan costs of \$4.4 million. By utilizing the surplus from the current plan year, contributions from both the City and its employees can remain the same as last year. Overall, the City maintains a strong fund balance of \$7 million within the Self Insurance Fund.
- *Retirement Funding:* In recent years, the City has taken significant steps to secure long-term funding for the City's various retirement plans. For the past two budget cycles, the City has paid above the recommended actuarial contribution to the Texas Municipal Retirement System (TMRS). Based upon these payments and one-time transfers, the retirement plan is 97 percent funded. The FY2021 budget proposes a decreased contribution rate of 8.8 percent, which is the recommended actuarial contribution from TMRS.

The City also increased funding for Fire Department personnel who remain in the Firefighters Relief and Retirement Fund (FRRF) as a result of legislation passed in the 85th Legislative Session. While the plan is currently closed to all new hires, the FRRF plan will remain the primary retirement system for all current retirees and plan members hired before the passage of this legislation. The City has financially guaranteed the current plan with its existing benefit structure, and capped member contributions at ten percent (10%) of gross pay.

Based on the most recent actuarial valuation of the plan, the annual contributions needed to ensure the actuarial funding of the plan is \$1.365 million. This results in a net year-over-year increase of \$433,000. To assist with the increased costs, the budget recommends a phased approach to funding the increased contributions. The FY2021 budget recommends a transfer of fund balance to cover the full increase of \$433,000. In subsequent years, the phased program will reduce fund balance transfers by 20 percent; however, yearly budgeted contributions will be slowly increased up to the full \$1.365 million.

Water & Wastewater Treatment Charges

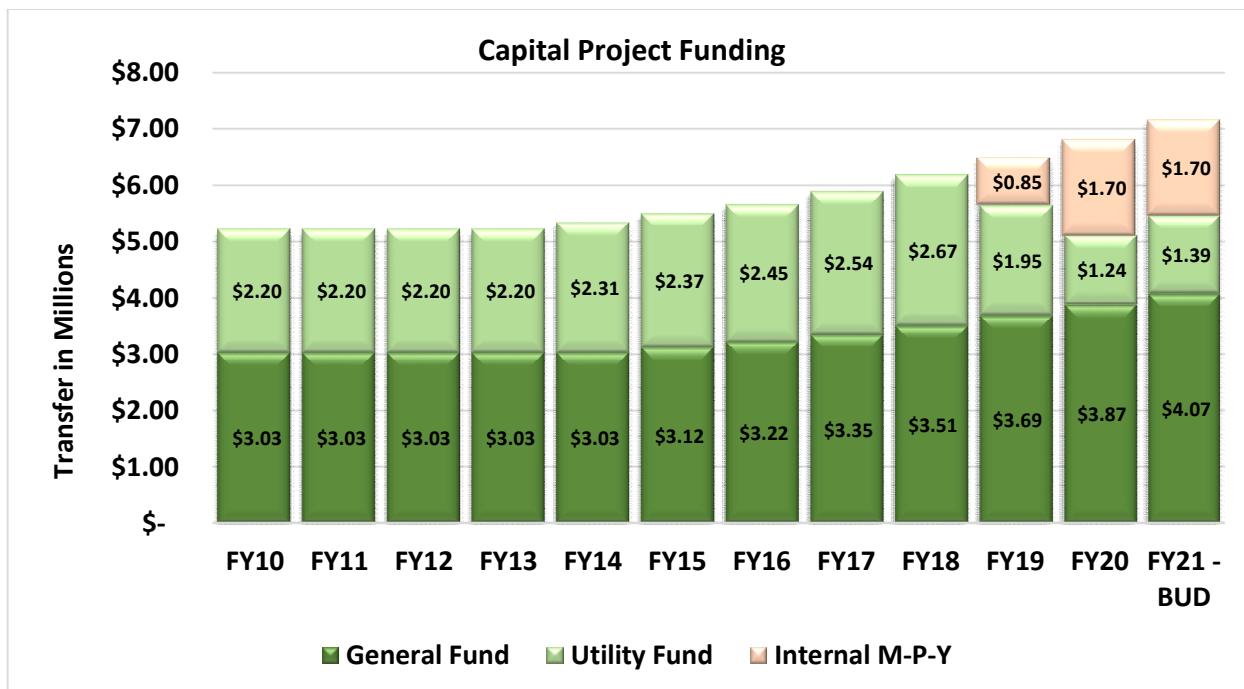
The Dallas County Park Cities Municipal Utility District (DCPCMUD) provides water to the City of University Park and the Town of Highland Park, while wastewater treatment services are provided by the City of Dallas Water Utilities (DWU). The amount budgeted for outside treatment can vary dramatically from the amount actually expended, depending largely on weather and watering patterns. Hotter, drier years tend to result in higher water volumes. Higher volumes in turn may drive an increase in the subsequent year wastewater treatment costs, due to winter averaging.

For FY2021, the combined costs of water and wastewater treatment are expected to increase, with the rates charged to the City by the DCPCMUD for the treatment of potable water decreasing 1.6% and wastewater treatment charges from DWU increasing 7.6 percent. When combined with expected water sales (derived from an average of the previous ten years actual sales volumes) and winter consumption, the decreased rate of \$2.47 per 1,000 gallons from DCPCMUD and the increased rate of \$3.07 per 1,000 gallons of wastewater treated from DWU will result in a combined gross cost increase of \$213,798.

Capital Expenditures

The proposed budget continues the tradition of funding capital projects for public works, technology, public safety and parks through a pay-as-you-go system. The City established a separate Capital Projects Fund that receives annual transfers from the General Fund and Utility Fund. Since the adoption of the FY15 budget, the City has steadily increased the General Fund transfer into the Capital Projects Fund by 5 percent annually. However, the City increased the overall percentage of funding to the Capital Projects Fund by 11 percent last year. This increase was to assist with funding shortfalls identified in the five-year Capital Improvement Program. The FY2021 budget recommends returning to a 5 percent increase in budgeted transfers into the Capital Projects Funds for a total transfer of \$5.46 million.

The Utility Fund will retain \$1.7 million to assist with the transition to an in-house water and sewer operations division.



The Capital Projects Review Committee is responsible for reviewing proposed projects and recommending an annual capital budget and five-year Capital Improvement Program (CIP) to the City Council. Each year, staff and the Capital Projects Review Committee review the status of ongoing projects, and prioritize future projects on a funding schedule. The City Council approves the capital budget in October of each year through separate action to this budget. Recommended changes to the capital budget must be reviewed by the Capital Projects Review Committee before authorization by the City Council.

The Capital Projects Fund has funded traditional capital maintenance items such as the City's mill and overlay program for city streets, water/sewer main replacement in alleys, and park enhancements. In addition, the Capital Projects Fund allocates funds for specialized projects such as the public safety radio replacement, Snider Plaza utility improvements, and Miracle Mile improvements. The City continues to spend considerable resources to better understand the extent of needed improvements to the City storm water system. The scale of needed improvements is exceedingly large, with an estimated cost of approximately \$45 million just to address the northeast portion of University Park. As a planning tool, the City's 5-year capital improvement program helps identify resources and potential projects. The following table representing the current FY2020 Capital Budget clearly shows insufficient financial resources to address the infrastructure needs of the City. Advance planning, prioritization, and diversification of financial resources (fund balance and/or debt) will be undertaken with the Capital Projects Review Committee, Finance Advisory Committee, and City Council.

AFTER APPROPRIATIONS ROLLOVER	FY2020 YEAR-TO-DATE ACTUAL RESULTS	FY2020 YEAR 1 AMENDED BUDGET	FY2021 YEAR 2 ESTIMATED SPENDING	FY2022 YEAR 3 ESTIMATED SPENDING	FY2023 YEAR 4 ESTIMATED SPENDING	FY2024 YEAR 5 ESTIMATED SPENDING	5 YEAR TOTAL
	FY2020 - FY2024						
Beginning Balance	8,655,354	8,655,354	(3,749,301)	(10,853,553)	(19,543,352)	(20,780,355)	8,655,354
Revenues							
Transfer from General Fund	1,028,713	3,872,859	4,066,502	4,269,827	4,483,318	4,707,484	21,399,991
Transfer from Utility Fund	488,523	1,244,297	541,512	696,088	853,392	1,023,812	4,359,101
Other	-						-
Investment income	32,601	200,000	200,000	200,000	200,000	200,000	1,000,000
Other Revenues -DART	-	4,017,832	1,951,734	2,010,286	2,010,286	2,010,286	12,000,424
Other Revenues -DART OLD		138,000	-	-	-	-	138,000
Other Revenues -+HISD	-	-	-	-	-	-	-
Other Revenues - DC/MCIP Reimbursement	-		1,700,000	1,375,000	2,000,000	2,000,000	7,075,000
Other Revenues - Building Permit Transfer	-						-
Other Revenues - Revenue Transfers		250,000	-	-	-	-	250,000
Total Revenues	1,549,837	9,722,988	8,459,748	8,551,201	9,546,996	9,941,582	46,222,516
Total Available Resources	10,205,191	18,378,342	4,710,447	(2,302,352)	(9,996,355)	(10,838,773)	54,877,870
Expenditures							
Personnel and Other	0	0	0	0	0	0	-
Information Technology	32,419	603,852	472,000	0	0	0	1,075,852
Parks	331,177	1,346,950	400,000	0	0	0	1,746,950
Public Safety	3,225	852,425	100,000	1,300,000	0	0	2,252,425
Public Works	5,033,152	19,024,416	14,292,000	15,641,000	10,484,000	5,526,000	64,967,416
Unplanned Proj/Emergency Repairs	300,000	300,000	300,000	300,000	300,000	300,000	1,500,000
Project expenditures	5,699,973	22,127,643	15,564,000	17,241,000	10,784,000	5,826,000	71,542,643
Total Expenditures	5,699,973	22,127,643	15,564,000	17,241,000	10,784,000	5,826,000	71,542,643
Ending Balance	4,505,218	(3,749,301)	(10,853,553)	(19,543,352)	(20,780,355)	(16,664,773)	(16,664,773)
EMERGENCY RESERVE	1,800,000	1,800,000	2,100,000	2,400,000	2,700,000	3,000,000	3,000,000
STORMWATER PROJECTS RESERVE	3,000,000	500,000	500,000	3,500,000	6,500,000	6,500,000	6,500,000
PUBLIC SAFETY RADIO RESERVE	0	0	0	0	0	0	0
RESERVE ADJUSTED BALANCE	9,305,218	(1,449,301)	(8,253,553)	(13,643,352)	(11,580,355)	(7,164,773)	(7,164,773)

Equipment Replacement, Fuel & Electricity

The City has established a sinking fund for all new and replacement vehicles. Each department incurs yearly expenditures based on the depreciation schedule of the vehicles in its fleet. Once a vehicle is scheduled for replacement, the contributions made by the department are available within the fund to purchase a new vehicle. Contributions to the Equipment Services Fund will increase by \$32,291 this fiscal year, to a total budgeted amount of \$1,131,843.

The proposed budget continues a new policy for vehicle replacement funding so that the fund balance maintains a minimum level of no less than 20 to 25 percent of the current replacement value of the City's entire fleet. To ensure future purchases are adequately funded through the expected life cycle, departmental fees for the annual depreciation of vehicles are set to 105 percent of the vehicle cost. This will ensure that adequate funding will be in place at the time of future vehicle purchases.

Vehicles and equipment anticipated to be replaced in FY2021 are as follows:

Unit #	Dept	YR	Make	Model	Estimated Service Life	Estimated Replacement Cost
7089	22	2009	CHEVROLET	C-3500	10	\$ 50,000
6708	35	2005	FORD	F-450	15	30,000
6957	40	2007	CHEVROLET	SUBURBAN	14	60,000
1576	50	2016	CHEVROLET	TAHOE	5	60,000
1577	50	2016	CHEVROLET	TAHOE	5	60,000
1578	50	2016	CHEVROLET	TAHOE	5	60,000
7123	60	2010	FREIGHTLINER	M2102	10	<u>180,000</u>
					\$	<u>500,000</u>

Note: Not all items will be replaced with identical models/features.

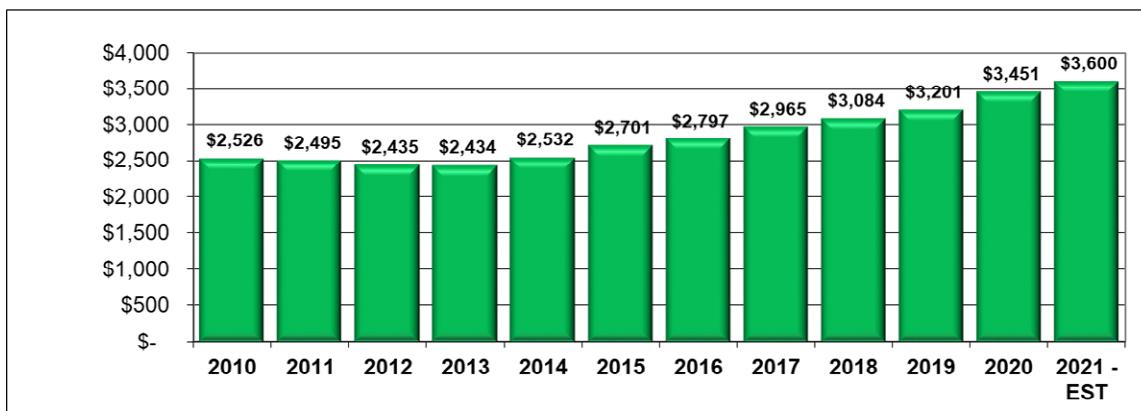
The City's fuel costs are expected to decrease this year. Last year, the City budgeted fuel costs at a rate of \$2.75 per gallon of gasoline and \$3.29 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using the new EIA estimates of \$2.23 and \$2.59 for gasoline and diesel respectively, budgeted fuel expenditures are expected to decrease \$69,408 (17.4%) this fiscal year to a total budgeted cost of \$332,278.

The proposed budget also provides for a slight increase in the overall costs of utility services (electric, gas, water and certain phone services) provided to City facilities. By far the largest driver of this cost category is electricity, which the City purchases through participation in the Texas Coalition for Affordable Power (TCAP), which is a pool of cities that aggregate power needs to negotiate better electric prices for its members. Overall, the City anticipates a 1.2 percent decrease to budgeted utility costs, decreasing cost from the previous year by \$7,353.

General Fund

Fund balance within the General Fund follows a predictable cash flow with receipts from property taxes coming in at the beginning of each calendar year. As the primary revenue source for the General Fund, the FY2021 budget anticipates revenues from current year property tax totaling \$22,160,883. Additional details of major revenue sources for the General Fund are provided below.

Property Tax: The FY2021 budget recommends a 2.4 percent increase in the property tax rate to 26.4750 cents (per hundred dollars of value) from 25.8548 cents the previous year. Combined with a 0.9 percent growth in city-wide taxable property value, the corresponding increase in property tax revenue is 3.3 percent, or \$711,122. The average single-family property with a 20 percent homestead exemption will pay \$3,600 in property taxes to the City next fiscal year, an annual increase of \$149. The following table provides a historical perspective of property taxes related to the average single-family property.



Truth in Taxation: The Texas Tax Code requires the calculation of a No New Revenue Rate (NNRR), which represents a calculated tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The City's tax collector, the Dallas County Tax Office (DCTO), performs the NNRR calculation. The NNRR is significant, because it determines the notice and hearing requirements a City must meet to comply with the Texas Truth in Taxation laws.

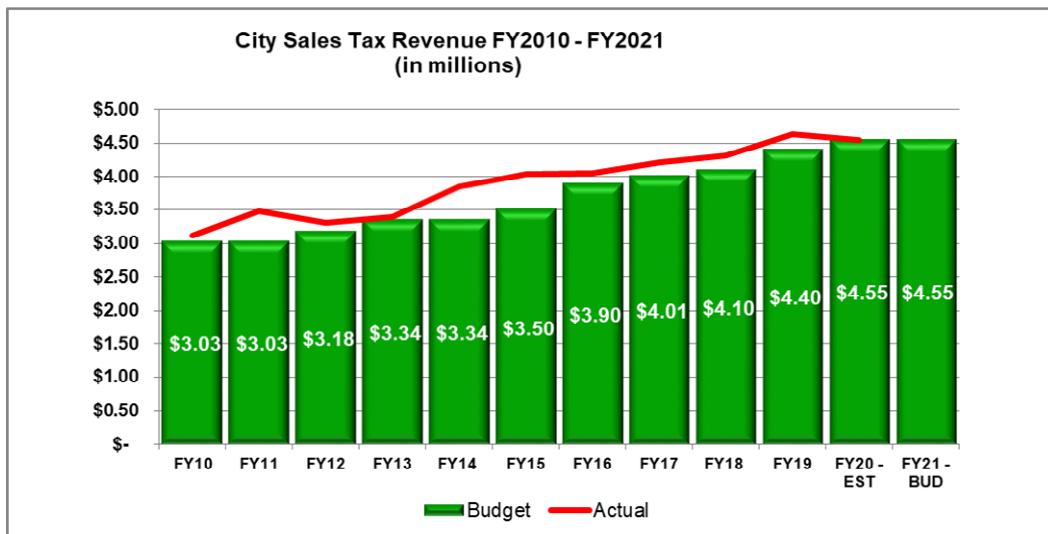
For FY2021, the proposed tax rate of 26.4750 cents per hundred is higher than the NNRR of 25.5517 cents; therefore, the City is required to conduct one public hearing before adopting the FY2021 tax rate.

Revenues that support the General Fund that are derived from sources other than current year property taxes (and related amounts) account for 36 percent or \$12,500,000 of the General Fund's revenues. These revenues are derived from a variety of sources, and a brief overview of these revenues is provided in the charts and graphs below. The downward trend of non-property tax revenue is contributing to the increased reliance upon property taxes for General Fund operations and maintenance.

Sales Tax: Revenue collected from City sales taxes has steadily risen for the last several years. However, the long-term impact of the COVID-19 virus on retail sales is unknown, with online sales

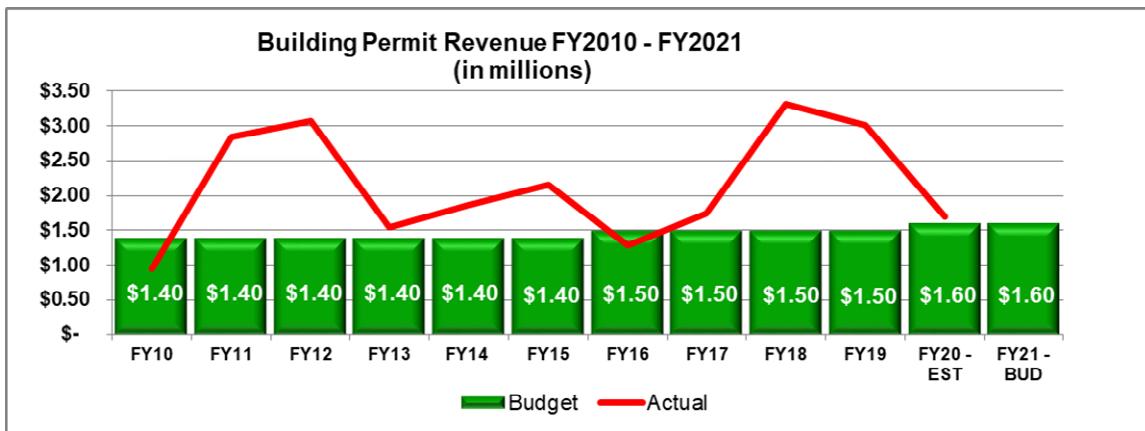
increasing as traditional “brick and mortar” sales have declined. Based on sales tax collections during the virus outbreak, the City has projected sales tax to remain the same as the previous year with anticipated revenues of \$4,790,000.

The potential loss of traditional brick and mortar sales highlights the need to invest in infrastructure projects that help improve vitality within the traditional retail shopping centers of University Park. Investment in the public spaces of these shopping centers may include expanded parking, improved pedestrian mobility, and enhanced landscaping. Improvements to the Miracle Mile (Lovers Lane from Douglas to the Tollway) and Snider Plaza highlight this approach to investing in retail centers.



Building Permits: A number of factors can cause the revenue from building permits to fluctuate from year-to-year. Generally, the City receives most of its permit revenue from residential construction. When the local economy supports a strong construction market, the City will typically issue over 100 new single-family home permits in a year, and permit revenues exceed budgeted amounts. Since 2014, the City has seen a year-to-year decrease in the number of new single-family construction starts, with just under 70 permits issued last year. However, the loss of permit revenue from residential construction has been offset by commercial construction projects on the campuses of Southern Methodist University (SMU), HPISD, and various churches.

As the table below indicates, the City selects a middle-of-the-road revenue projection for building permits to account for the fluctuation in construction activity. The FY2021 budget continues this practice, with anticipated revenues remaining at \$1.6 million. According to the City’s financial policies, revenues that exceed 120 percent of budget are directed into the Capital Improvement Funds. Since adopting this policy, the Capital Projects Fund has received \$2.7 million in transfers from excess building permit revenue.



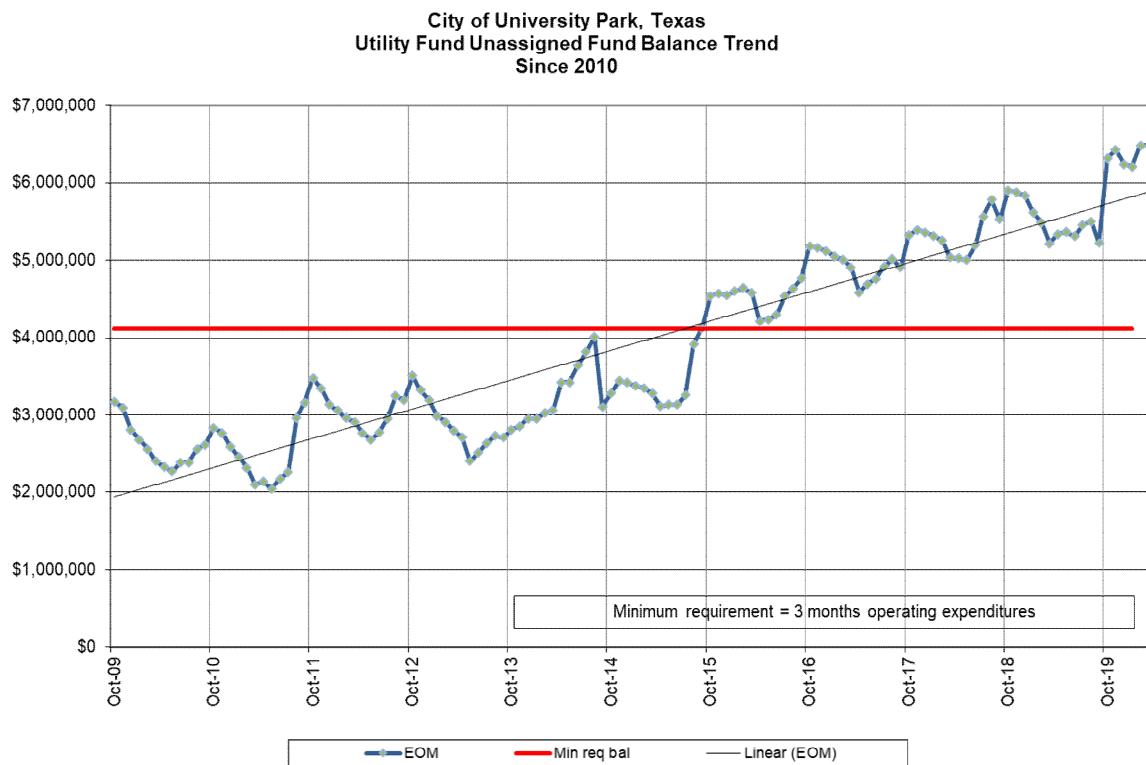
Franchise Fees: Cities collect fees for the use of municipal right-of-way from utility companies such as Atmos, AT&T, and Charter. These fees are established through a franchise agreement either at the local or state level. The FY2021 budget includes a revenue projection of \$1.88 million for all franchise fees, a \$65,000 decrease from the previous year. Recent historical trends support this reduction, and future budgets will continue to experience this downward trend.

There are a number of factors that help explain the decline of franchise revenue. While utility-based revenues remain mostly consistent, as the market presents alternatives to traditional services for television and data consumption, revenues from the traditional providers may vary. Similarly, the electrical consumption marketplace has seen a variety of cost-saving applications for consumers, which take advantage of the lowest rate provided by retail electric companies. Lastly, the City has experienced reductions in franchise fees as a result of recent legislative changes that modified the formula for telecommunications franchises.

Utility Fund

Despite the increased operational costs of providing potable water and wastewater collection, the FY2021 budget does not propose any rate increases for the upcoming year. The Utility Fund will continue to experience upward expenditure pressure to maintain the City's goal of replacing a mile-per-year of water and sanitary sewer mains. Given these cost drivers, and the addition of significant staffing levels to bring water and sewer replacement in-house, future consideration will be given to rate increases above and beyond the pass-through increases expected from DCPCMUD and DWU.

Since utility revenues and expenditures are so heavily volume dependent and may change dramatically from one year to the next, the Utility Fund balance shows an operational surplus of \$59,011 for FY2021. As staff monitors revenues and expenditures, the City Council may consider a mid-year rate increase or the use of existing fund balance if water sales do not meet expected volumes.

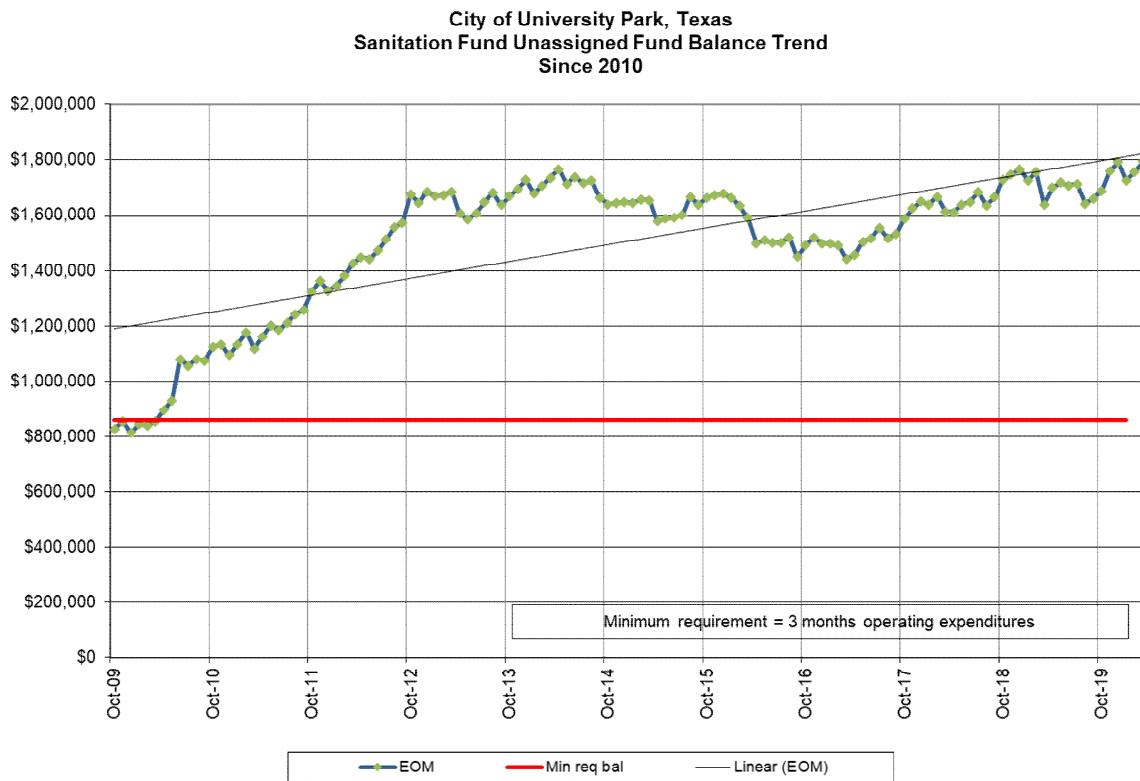


Sanitation Fund

The City created the Sanitation Fund in 1994 to remove expenditures for the collection of solid waste from the General Fund. The Sanitation Fund has struggled to maintain a positive cash flow in the recent and distant past, factoring out the reserves. The City currently has an operating agreement for landfill services with the City of Garland that provides a credit to the City of University Park against market-based tipping fees at the landfill. This credit is set to expire in 2027, which will result in significant increases to landfill tipping fees.

To help alleviate the expected increase in these fees, the operating budget for the Sanitation Division includes a \$110,000 contingency line item to help with the overall fund balance and assist with the eventual transition to market-based fees. While these costs are expected in the future, the Sanitation Division continues to experience annual operational cost increases. The FY2021 recommends a fee increase of 5 percent to all sanitation fees to offset the increased costs of tipping fees (\$50,000), recycling fees (\$65,000), and personnel expenses (\$37,000). This is the first year the City will be charged a fee by recycling vendors for recyclable goods.

Based on a recommendation of the Long-Term Financial Planning Subcommittee, the City created a new transfer within the FY2020 Sanitation Division budget. The new transfer from the Sanitation Fund to the Utility Fund operates much like a franchise fee; whereby the Sanitation Division provides payment to the Utility Fund for utilization of streets and alleys. The proposed transfer in the FY2021 budget remains \$30,000, with the ultimate goal of phasing in a maximum transfer of \$150,000. To minimize the fee increase for the FY2021 budget, the transfer amount is remaining the same from the previous year.



Storm Water Fund

The Storm Water fund derives its revenue from a line item on monthly utility bills based on the zoning district of the property owner. The fees that are directed to this fund are dedicated to pay for projects and operational expenses directly related to the City's storm water system. The fees pay for ongoing street sweeping and pond dredging.

The City's Storm Water Master Plan has identified major deficiencies in the City's storm water capacity, especially in the northeast portion of University Park. The estimated cost for the needed improvements in this portion of University Park is in excess of \$45 million. Construction is currently underway in Caruth Park of an underground detention basin, which will hold 3.5 million gallons of storm water runoff. The Caruth Park project is the first of a three-phased storm water project to address flash flooding in this area. The City is currently designing the second and third phase of the project that will include significant storm water capacity improvements to Southwestern, Hillcrest, and Airline.

All potential improvements to the storm sewer system will be reviewed and funded through the Capital Projects Fund; however, future increases to storm water fees should be considered to allow for additional transfers to the Capital Projects Fund from the Storm Water Fund. Alternatively, the City may consider debt against the revenues of the Storm Water Fund to pay for the capital improvements to the system.

FUTURE CONSIDERATIONS

The proposed FY2021 budget provides the funding needed to continue the outstanding services that enhance the public health, safety and welfare of University Park residents. However, several of the items discussed in this memo will span beyond the limitations of a fiscal year, and future consideration must be given beyond the FY2021 budget. The following items represent a quick overview of these issues:

- *Infrastructure Funding: The City has undertaken several planning efforts in three critical areas of the City: Snider Plaza, Miracle Mile, and the northeast drainage basins. The planning efforts have sought to build consensus around long-term goals and overall project scope. Collectively, these projects will take up the majority of funding resources identified in the City's five-year Capital Improvement Program (CIP). When the financial needs of these three large projects are combined with other capital needs such as the ongoing responsibilities of the mile-per-year replacement of water and sewer lines, technology upgrades, public safety enhancements, and various park improvements, the long-term sustainability of a pay-as-you-go financing plan is in doubt. This becomes especially true when taking a long-term approach to addressing the storm water issues throughout the remainder of the City. For example, with an overall project cost of \$5 million, the Caruth Park drainage project represents only a small fraction (10 percent) of the funding needed to address drainage in the northeast portions of University Park.*

Meeting the infrastructure needs of the City will require a critical analysis of the pay-as-you-go financing program and the use of existing fund balances to meet the infrastructure needs of the City. Prior to the outbreak of the COVID-19 pandemic, a sub-committee comprised of citizens from the Finance Advisory Committee and Capital Projects Review Committee recommended the use of debt specific to the storm water projects. The Finance Advisory Committee formally adopted this recommendation, with an additional recommendation to secure any debt (certificates of obligation) against future fee increases in the Storm Water Fund. The City Council has not discussed the recommendation from the Finance Advisory Committee.

- *Non-Property Tax Revenue: One of the subplots of the past two budget cycles has been the overall decline in revenue from non-property tax sources – franchise fees, red light cameras, investment income, and library operational contributions from the Friends of the Library. The FY2021 budget projects non-property tax revenue totaling \$12,500,000, which is an overall two –year decline of \$664,000. The loss of non-property tax revenue can be addressed through two approaches: expenditure reductions or additional property taxes. The last two budgets have highlighted a combined approach to the declining revenues. With upward pressure on capital project funding and personnel expenditures, the operational departments have taken steps to reduce expenditures where possible. Unfortunately, the decline in non-property tax revenue is likely to continue its downward trend as interest rates remain low, changes in consumer behavior negatively affect franchise fees, and contributions for the Library continue to decrease. Further complicating the revenue picture is the unknown, long-term impact of COVID-19 on sales tax. While the pandemic has created uncertainty for traditional retail, the opportunity for sales tax growth through investment in the City's retail shopping centers could provide a boost to brick and mortar businesses. This investment is needed to address aging below-ground and above-ground infrastructure within the public spaces of these shopping centers.*

- *Recycling: The City has successfully operated a single-stream recycling program since 1995. Over the years, the program has been expanded to maximize the amount of waste diverted from the landfill to a recycling center. This has helped the bottom line of the Sanitation Fund, and it has provided residents and businesses with an environmentally friendly waste program. However, the recycling markets have undergone tremendous contraction within the past few years. Overall demand for recycled goods such as glass, paper, and certain types of plastics has dropped, with the international markets now rejecting these items. Consequently, the City has been forced to renegotiate contracts with its recycling vendors to address these market adjustments. The City's contracts have evolved in the wrong direction from vendors offering revenue sharing programs for recycled good to offering recycling services at no cost without revenue sharing to now charging the City to take recyclable items. For the first time since the City created a recycling program, the City will pay a vendor for recycling. The Public Works Advisory Committee will evaluate the City's recycling program and offer the City Council options for moving the City's recycling program.*

City of University Park

Proposed Budget by Fund and Department

AS OF AUGUST 25, 2020

Fund/Org Unit/Department	FY2019 Actual Results	FY2020 Adopted Budget	FY2021 Proposed Budget	\$ Change	% Change
GENERAL FUND					
Total Revenue	\$ 36,712,234	\$ 34,588,761	\$ 34,790,883	\$ 202,122	0.6%
Expenditures					
01-02 EXECUTIVE	\$ 2,000,781	\$ 1,369,865	\$ 1,388,502	\$ 18,637	1.4%
01-03 FINANCE	\$ 1,189,602	\$ 1,225,155	\$ 1,214,108	\$ (11,047)	-0.9%
01-04 HUMAN RESOURCES	\$ 411,412	\$ 437,203	\$ 371,965	\$ (65,238)	-14.9%
01-05 INFORMATION SERVICES	\$ 1,341,467	\$ 1,313,253	\$ 1,261,536	\$ (51,717)	-3.9%
01-06 LIBRARY	\$ 821,810	\$ 832,108	\$ 842,750	\$ 10,642	1.3%
01-10 COURT	\$ 411,821	\$ 443,983	\$ 445,726	\$ 1,743	0.4%
01-19 COMMUNITY DEVELOPMENT	\$ 1,245,175	\$ 1,290,245	\$ 1,290,163	\$ (82)	0.0%
01-20 ENGINEERING	\$ 566,597	\$ 793,727	\$ 792,205	\$ (1,522)	-0.2%
01-25 TRAFFIC	\$ 944,595	\$ 1,027,614	\$ 1,011,694	\$ (15,920)	-1.5%
01-35 FACILITY MAINTENANCE	\$ 715,828	\$ 679,144	\$ 634,397	\$ (44,747)	-6.6%
01-40 FIRE	\$ 6,375,830	\$ 6,523,946	\$ 6,582,562	\$ 58,616	0.9%
01-50 POLICE	\$ 7,957,404	\$ 8,868,528	\$ 8,997,641	\$ 129,113	1.5%
01-70 PARKS	\$ 3,084,194	\$ 3,237,938	\$ 3,209,747	\$ (28,191)	-0.9%
01-75 SWIMMING POOL	\$ 531,214	\$ 545,244	\$ 575,029	\$ 29,785	5.5%
01-80 STREETS	\$ 1,616,864	\$ 1,897,031	\$ 2,018,908	\$ 121,877	6.4%
01-85 TRANSFERS	\$ 3,688,428	\$ 4,103,777	\$ 4,153,950	\$ 50,173	1.2%
Total Expenditures	\$ 32,903,022	\$ 34,588,761	\$ 34,790,883	\$ 202,122	0.6%
GENERAL FUND SURPLUS/(DEFICIT)	\$ 3,809,212	\$ -	\$ -	\$ -	-
WATER AND SEWER FUND					
Total Revenue	\$ 15,125,169	\$ 16,472,500	\$ 16,459,300	\$ (13,200)	-0.1%
Expenditures					
02-21 UTILITY OFFICE	\$ 9,257,879	\$ 9,836,966	\$ 10,059,084	\$ 222,118	2.3%
02-22 UTILITIES	\$ 3,880,503	\$ 3,936,239	\$ 3,972,963	\$ 36,724	0.9%
02-24 IN HOUSE CONSTRUCTION	\$ 610,293	\$ 1,511,250	\$ 1,056,730	\$ (454,520)	-30.1%
02-85 TRANSFERS	\$ 1,904,092	\$ 1,164,297	\$ 1,311,512	\$ 147,215	12.6%
Total Expenditures	\$ 15,652,767	\$ 16,448,752	\$ 16,400,289	\$ (48,463)	-0.3%
WATER AND SEWER FUND SURPLUS/(DEFICIT)	\$ (527,598)	\$ 23,748	\$ 59,011	\$ 35,263	
SANITATION FUND					
Total Revenue	\$ 3,137,251	\$ 3,441,032	\$ 3,566,600	\$ 125,568	3.6%
Expenditures					
04-60 EXPENDITURES	\$ 3,101,512	\$ 3,410,955	\$ 3,531,553	\$ 120,598	3.5%
04-85 TRANSFERS	\$ -	\$ 30,000	\$ 30,000	\$ -	n/a
Total Expenditures	\$ 3,101,512	\$ 3,440,955	\$ 3,561,553	\$ 120,598	3.5%
SANITATION FUND SURPLUS/(DEFICIT)	\$ 35,739	\$ 77	\$ 5,047	\$ 4,970	
STORM WATER FUND					
Total Revenue	\$ 521,829	\$ 526,650	\$ 504,300	\$ (22,350)	-4.2%
Expenditures					
05-23 STORM WATER	\$ 236,658	\$ 404,174	\$ 426,602	\$ 22,428	5.5%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
Total Expenditures	\$ 286,658	\$ 454,174	\$ 476,602	\$ 22,428	4.9%
STORM WATER FUND SURPLUS/(DEFICIT)	\$ 235,171	\$ 72,476	\$ 27,698	\$ (44,778)	
TOTAL REVENUES	\$ 55,496,483	\$ 55,028,943	\$ 55,321,083	\$ 292,140	0.5%
TOTAL EXPENDITURES	\$ 51,943,959	\$ 54,932,642	\$ 55,229,327	\$ 296,685	0.5%
TOTAL SURPLUS/(DEFICIT)	\$ 3,552,524	\$ 96,301	\$ 91,756	\$ (4,545)	

City of University Park

Property Tax Impact

AS OF AUGUST 25, 2020

	FY2019 Actual Results	FY2020 Adopted Budget	FY2021 Proposed Budget	\$ Change	% Change
TOTAL CERTIFIED TAXABLE VALUE	\$ 8,085,217,904	\$ 8,296,247,205	\$ 8,370,507,902	\$ 74,260,697	0.9%
TOTAL GENERAL FUND REVENUES:	\$ 36,712,234	\$ 34,588,761	\$ 34,790,883	\$ 202,122	0.6%
NON-PROPERTY TAX REVENUE					
Sales tax	\$ 4,914,991	\$ 4,790,000	\$ 4,790,000	\$ -	0.0%
Franchise fees	\$ 1,860,884	\$ 1,945,000	\$ 1,880,000	\$ (65,000)	-3.3%
Building permits/licenses	\$ 3,153,187	\$ 1,704,500	\$ 1,692,000	\$ (12,500)	-0.7%
Fines and Fees	\$ 2,279,261	\$ 2,320,500	\$ 2,265,500	\$ (55,000)	-2.4%
Park and Pool revenue	\$ 382,831	\$ 423,500	\$ 421,500	\$ (2,000)	-0.5%
Utility Fund contribution	\$ 700,000	\$ 800,000	\$ 800,000	\$ -	0.0%
Interest earnings	\$ 801,508	\$ 600,000	\$ 300,000	\$ (300,000)	-50.0%
Miscellaneous and other	\$ 2,792,988	\$ 425,500	\$ 351,000	\$ (74,500)	-17.5%
Total Non-Property Tax Revenue	\$ 16,885,650	\$ 13,009,000	\$ 12,500,000	\$ (509,000)	-3.9%
PROPERTY TAX REVENUE					
Operations & Maintenance (O&M)	\$ 19,663,879	\$ 21,449,761	\$ 22,160,883	\$ 711,122	3.3%
Penalty/interest & attorney's fees	\$ 113,644	\$ 90,000	\$ 90,000	\$ -	0.0%
Delinquent (prior years) taxes	\$ 49,060	\$ 40,000	\$ 40,000	\$ -	0.0%
Total Prop Tax Revenue Request	\$ 19,826,584	\$ 21,579,761	\$ 22,290,883	\$ 711,122	3.3%
DEBT SERVICE REQUIREMENT	\$ -	\$ -	\$ -	\$ -	0.0%
PROPERTY TAX RATE					
Operations & Maintenance (O&M)	\$ 0.245379	\$ 0.258548	\$ 0.264750	\$ 0.006202	2.4%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.0%
Total Property Tax Rate per \$100	\$ 0.245379	\$ 0.258548	\$ 0.264750	\$ 0.00620	2.4%
IMPACT ON "TYPICAL" HOMEOWNER					
Average single-family home market value*	\$ 1,630,666	\$ 1,668,650	\$ 1,699,817	\$ 31,167	1.9%
Less: 20% homestead exemption	\$ (326,133)	\$ (333,730)	\$ (339,963)	\$ (6,233)	1.9%
Average single-family home taxable value	\$ 1,304,533	\$ 1,334,920	\$ 1,359,854	\$ 24,934	1.9%
Tax levy	\$ 3,201	\$ 3,451	\$ 3,600	\$ 149	4.3%
Change in levy from prior year	\$ 117	\$ 250	\$ 149		

* Note: The change in the market value of an average single-family home may be different than the aggregate market value change of all properties within the City.

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 02 - EXECUTIVE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	635,476.56	704,607.88	741,043.00	787,732.00	816,948.00	29,216.00	3.70
1002	OVERTIME EARNINGS	.00	.00	191.23	.00	.00	.00	.00
1004	MISC ALLOWANCE	.00	2,970.01	6,902.73	6,882.00	6,882.00	.00	.00
1005	LONGEVITY PAY	3,517.08	3,088.16	2,940.47	3,246.00	3,534.00	288.00	8.87
1007	CAR ALLOWANCE	15,240.00	18,000.00	21,600.00	21,600.00	21,600.00	.00	.00
1008	HOUSING ALLOWANCE	26,478.58	26,478.57	26,478.57	26,400.00	26,400.00	.00	.00
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,695.00	2,520.00	3,360.00	840.00	33.33
WAGES/SALARIES Totals		\$683,232.22	\$757,664.62	\$801,851.00	\$848,380.00	\$878,724.00	\$30,344.00	3.58%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	45,555.54	50,589.46	51,413.51	54,378.00	56,244.00	1,866.00	3.43
1120	EMPLOYERS SHARE T.M.R.S.	46,797.12	54,393.35	75,804.44	83,405.00	77,566.00	(5,839.00)	(7.00)
1127	RETIREMENT SUPPLEMENTAL	6,633.76	7,032.75	7,359.29	7,689.00	8,030.00	341.00	4.43
1130	INSURANCE-EMPLOYEE LIFE	3,389.46	3,273.47	3,636.97	3,350.00	3,600.00	250.00	7.46
1131	INSURANCE-WORKMENS COMP	1,011.96	1,068.00	1,092.96	679.00	703.00	24.00	3.53
1135	HEALTH INSURANCE	50,100.00	47,163.26	41,341.68	42,816.00	43,308.00	492.00	1.14
BENEFITS Totals		\$153,487.84	\$163,520.29	\$180,648.85	\$192,317.00	\$189,451.00	(\$2,866.00)	(1.49%)
SALARIES & BENEFITS Totals		\$836,720.06	\$921,184.91	\$982,499.85	\$1,040,697.00	\$1,068,175.00	\$27,478.00	2.64%
SUPPLIES								
2100	OFFICE SUPPLIES	3,898.24	496.88	2,224.71	3,000.00	3,000.00	.00	.00
2318	COMPUTER SUPPLIES	.00	.00	.00	500.00	500.00	.00	.00
SUPPLIES Totals		\$3,898.24	\$496.88	\$2,224.71	\$3,500.00	\$3,500.00	\$0.00	0.00%
PROFESSIONAL FEES								
3003	BOARD MEETINGS	4,485.59	3,943.38	1,149.47	3,001.00	3,001.00	.00	.00
3010	POSTAGE	738.58	750.07	694.65	800.00	850.00	50.00	6.25
3060	PROFESSIONAL SERVICES/FEES	226,186.04	251,157.97	140,796.33	138,752.00	138,752.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	53,412.55	55,451.68	47,924.08	50,776.00	61,957.00	11,181.00	22.02
3113	PUBLICATIONS/PRINTING	21,012.36	15,257.84	15,882.70	15,350.00	15,350.00	.00	.00
PROFESSIONAL FEES Totals		\$305,835.12	\$326,560.94	\$206,447.23	\$208,679.00	\$219,910.00	\$11,231.00	5.38%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	11,424.03	8,022.32	6,947.41	7,250.00	4,100.00	(3,150.00)	(43.44)
4120	TELEPHONE SERVICE	2,681.04	1,735.49	10,336.53	10,072.00	9,525.00	(547.00)	(5.43)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 02 - EXECUTIVE								
UTILITIES								
	<i>UTILITIES Totals</i>	\$14,105.07	\$9,757.81	\$17,283.94	\$17,322.00	\$13,625.00	(\$3,697.00)	(21.34%)
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	4,326.00	3,420.96	3,523.00	3,523.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	287.04	573.96	453.96	468.00	468.00	.00	.00
5514	INSURANCE-PUBL.OFF'L LIAB	36,155.04	36,155.04	36,155.04	37,240.00	37,240.00	.00	.00
5516	BONDS-OFFICIALS & EMPLOYEE	206.04	206.04	206.04	212.00	212.00	.00	.00
	<i>INSURANCE Totals</i>	\$38,811.12	\$41,261.04	\$40,236.00	\$41,443.00	\$41,443.00	\$0.00	0.00%
OTHER								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	438.96	338.04	723.00	376.00	375.00	(1.00)	(.26)
7110	EMPLOYEE RECOGNITION	10,485.38	8,383.55	9,269.16	8,500.00	8,500.00	.00	.00
7150	DUES & SUBSCRIPTIONS	16,218.80	16,118.55	13,636.31	15,248.00	15,248.00	.00	.00
7170	TRAVEL EXPENSE	5,628.27	5,826.49	3,629.37	5,450.00	3,950.00	(1,500.00)	(27.52)
7201	COMPUTER EQT UNDER \$5000	8,544.57	.00	3,526.38	.00	974.00	974.00	.00
7202	MICRO COMPUTER SOFTWARE	399.00	408.00	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	3,261,514.78	5,335.17	713,245.61	7,000.00	4,500.00	(2,500.00)	(35.71)
7235	YOUTH ADV COMM EXPEND.	1,072.36	574.91	940.47	800.00	800.00	.00	.00
7240	TUITION & TRAINING	30,454.74	6,413.58	5,844.40	10,500.00	7,500.00	(3,000.00)	(28.57)
7432	ELECTIONS	.00	7,215.22	1,274.53	10,350.00	2.00	(10,348.00)	(99.98)
	<i>OTHER Totals</i>	\$3,334,756.86	\$50,613.51	\$752,089.23	\$58,224.00	\$41,849.00	(\$16,375.00)	(28.12%)
DEPARTMENT 02 - EXECUTIVE	Totals	\$4,534,126.47	\$1,349,875.09	\$2,000,780.96	\$1,369,865.00	\$1,388,502.00	\$18,637.00	1.36%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 03 - FINANCE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	555,092.84	574,045.83	587,121.71	628,600.00	615,585.00	(13,015.00)	(2.07)
1005	LONGEVITY PAY	1,504.88	1,794.56	2,084.24	2,371.00	2,341.00	(30.00)	(1.26)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
	<i>WAGES/SALARIES Totals</i>	<i>\$563,797.72</i>	<i>\$583,040.39</i>	<i>\$596,405.95</i>	<i>\$638,171.00</i>	<i>\$625,126.00</i>	<i>(\$13,045.00)</i>	<i>(2.04%)</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	39,386.21	40,838.42	41,338.05	45,673.00	44,952.00	(721.00)	(1.57)
1120	EMPLOYERS SHARE T.M.R.S.	38,474.96	43,435.88	57,238.15	64,966.00	56,771.00	(8,195.00)	(12.61)
1130	INSURANCE-EMPLOYEE LIFE	2,996.97	2,930.64	3,081.28	2,975.00	3,100.00	125.00	4.20
1131	INSURANCE-WORKMENS COMP	819.00	861.00	830.04	510.00	499.00	(11.00)	(2.15)
1135	HEALTH INSURANCE	46,968.75	58,131.46	68,902.80	71,360.00	71,544.00	184.00	.25
	<i>BENEFITS Totals</i>	<i>\$128,645.89</i>	<i>\$146,197.40</i>	<i>\$171,390.32</i>	<i>\$185,484.00</i>	<i>\$176,866.00</i>	<i>(\$8,618.00)</i>	<i>(4.65%)</i>
	<i>SALARIES & BENEFITS Totals</i>	<i>\$692,443.61</i>	<i>\$729,237.79</i>	<i>\$767,796.27</i>	<i>\$823,655.00</i>	<i>\$801,992.00</i>	<i>(\$21,663.00)</i>	<i>(2.63%)</i>
SUPPLIES								
2029	CLOTHING ALLOWANCE	166.87	214.80	.00	240.00	240.00	.00	.00
2100	OFFICE SUPPLIES	6,383.31	8,187.03	3,799.14	5,340.00	6,000.00	660.00	12.35
	<i>SUPPLIES Totals</i>	<i>\$6,550.18</i>	<i>\$8,401.83</i>	<i>\$3,799.14</i>	<i>\$5,580.00</i>	<i>\$6,240.00</i>	<i>\$660.00</i>	<i>11.83%</i>
PROFESSIONAL FEES								
3007	DELINQUENT TAX ATTORNEY	13,319.34	14,696.05	12,840.66	15,000.00	15,000.00	.00	.00
3010	POSTAGE	1,091.09	765.75	732.02	1,300.00	1,050.00	(250.00)	(19.23)
3060	PROFESSIONAL SERVICES/FEES	76,257.04	68,777.24	55,818.90	73,500.00	80,000.00	6,500.00	8.84
3063	PROGRAMMING/MAINTENANCE	30,593.03	34,855.90	35,838.59	39,196.00	41,082.00	1,886.00	4.81
3065	CREDIT CARD FEES	96,349.31	109,312.80	113,547.33	115,000.00	120,000.00	5,000.00	4.34
3113	PUBLICATIONS/PRINTING	7,213.94	2,931.88	3,602.52	6,035.00	4,360.00	(1,675.00)	(27.75)
3141	DALLAS CO TAX COLL SERV	10,013.75	9,612.50	9,971.25	10,000.00	10,000.00	.00	.00
3145	CENTRAL APPRAISAL DISTRIC	80,915.00	80,419.00	80,799.00	79,000.00	85,000.00	6,000.00	7.59
	<i>PROFESSIONAL FEES Totals</i>	<i>\$315,752.50</i>	<i>\$321,371.12</i>	<i>\$313,150.27</i>	<i>\$339,031.00</i>	<i>\$356,492.00</i>	<i>\$17,461.00</i>	<i>5.15%</i>
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	8,437.54	5,875.56	4,947.99	5,450.00	6,700.00	1,250.00	22.93
4120	TELEPHONE SERVICE	2,827.23	1,116.52	1,054.96	1,130.00	668.00	(462.00)	(40.88)
	<i>UTILITIES Totals</i>	<i>\$11,264.77</i>	<i>\$6,992.08</i>	<i>\$6,002.95</i>	<i>\$6,580.00</i>	<i>\$7,368.00</i>	<i>\$788.00</i>	<i>11.98%</i>
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	4,326.00	3,158.04	3,252.00	3,252.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 03 - FINANCE								
<i>INSURANCE</i>								
5506	INSURANCE-GEN'L LIABILITY	287.04	573.96	419.04	432.00	432.00	.00	.00
	<i>INSURANCE Totals</i>	\$2,450.04	\$4,899.96	\$3,577.08	\$3,684.00	\$3,684.00	\$0.00	0.00%
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	977.04	855.96	744.96	1,129.00	1,125.00	(4.00)	(.35)
7150	DUES & SUBSCRIPTIONS	46,388.44	71,220.72	82,229.96	28,765.00	19,632.00	(9,133.00)	(31.75)
7170	TRAVEL EXPENSE	7,216.74	12,168.82	5,313.85	8,641.00	8,205.00	(436.00)	(5.04)
7201	COMPUTER EQT UNDER \$5000	1,297.21	4,821.91	1,870.32	.00	.00	.00	.00
7221	OTHER EXPENSE	2,090.59	3,932.93	1,587.58	1,820.00	1,820.00	.00	.00
7240	TUITION & TRAINING	8,260.74	5,701.24	3,529.95	6,270.00	7,550.00	1,280.00	20.41
	<i>OTHER Totals</i>	\$66,230.76	\$98,701.58	\$95,276.62	\$46,625.00	\$38,332.00	(\$8,293.00)	(17.79%)
DEPARTMENT 03 - FINANCE	<i>Totals</i>	\$1,094,691.86	\$1,169,604.36	\$1,189,602.33	\$1,225,155.00	\$1,214,108.00	(\$11,047.00)	(0.90%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	210,176.56	202,621.88	178,060.61	205,331.00	173,701.00	(31,630.00)	(15.40)
1005	LONGEVITY PAY	1,353.96	1,028.71	1,125.35	1,220.00	1,137.00	(83.00)	(6.80)
1007	CAR ALLOWANCE	7,140.00	7,200.00	7,200.00	7,200.00	.00	(7,200.00)	(100.00)
1009	CELL PHONE ALLOWANCE	833.00	840.00	840.00	840.00	840.00	.00	.00
	<i>WAGES/SALARIES Totals</i>	<i>\$219,503.52</i>	<i>\$211,690.59</i>	<i>\$187,225.96</i>	<i>\$214,591.00</i>	<i>\$175,678.00</i>	<i>(\$38,913.00)</i>	<i>(18.13%)</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	13,221.40	15,037.74	13,083.30	15,824.00	13,375.00	(2,449.00)	(15.47)
1120	EMPLOYERS SHARE T.M.R.S.	15,076.31	14,793.33	17,956.15	21,846.00	16,065.00	(5,781.00)	(26.46)
1130	INSURANCE-EMPLOYEE LIFE	949.23	940.80	1,008.95	950.00	1,000.00	50.00	5.26
1131	INSURANCE-WORKMENS COMP	330.00	288.00	285.00	172.00	140.00	(32.00)	(18.60)
1135	HEALTH INSURANCE	24,006.25	26,323.68	27,561.12	28,544.00	28,236.00	(308.00)	(1.07)
	<i>BENEFITS Totals</i>	<i>\$53,583.19</i>	<i>\$57,383.55</i>	<i>\$59,894.52</i>	<i>\$67,336.00</i>	<i>\$58,816.00</i>	<i>(\$8,520.00)</i>	<i>(12.65%)</i>
	<i>SALARIES & BENEFITS Totals</i>	<i>\$273,086.71</i>	<i>\$269,074.14</i>	<i>\$247,120.48</i>	<i>\$281,927.00</i>	<i>\$234,494.00</i>	<i>(\$47,433.00)</i>	<i>(16.82%)</i>
SUPPLIES								
2100	OFFICE SUPPLIES	1,245.13	3,089.44	968.00	1,000.00	1,000.00	.00	.00
2318	COMPUTER SUPPLIES	1,172.90	.00	.00	1,000.00	1,000.00	.00	.00
	<i>SUPPLIES Totals</i>	<i>\$2,418.03</i>	<i>\$3,089.44</i>	<i>\$968.00</i>	<i>\$2,000.00</i>	<i>\$2,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
PROFESSIONAL FEES								
3010	POSTAGE	219.80	276.17	110.45	300.00	250.00	(50.00)	(16.66)
3060	PROFESSIONAL SERVICES/FEES	54,051.90	30,778.08	79,105.65	29,190.00	29,190.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	7,016.47	8,161.01	9,166.11	41,828.00	32,996.00	(8,832.00)	(21.11)
3113	PUBLICATIONS/PRINTING	221.43	.00	136.00	1,000.00	1,000.00	.00	.00
	<i>PROFESSIONAL FEES Totals</i>	<i>\$61,509.60</i>	<i>\$39,215.26</i>	<i>\$88,518.21</i>	<i>\$72,318.00</i>	<i>\$63,436.00</i>	<i>(\$8,882.00)</i>	<i>(12.28%)</i>
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	4,896.01	3,438.14	2,977.45	3,100.00	1,300.00	(1,800.00)	(58.06)
4120	TELEPHONE SERVICE	1,798.65	10,134.84	424.36	428.00	256.00	(172.00)	(40.18)
	<i>UTILITIES Totals</i>	<i>\$6,694.66</i>	<i>\$13,572.98</i>	<i>\$3,401.81</i>	<i>\$3,528.00</i>	<i>\$1,556.00</i>	<i>(\$1,972.00)</i>	<i>(55.90%)</i>
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	1,442.04	1,316.04	1,355.00	1,355.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	287.04	191.04	174.96	180.00	180.00	.00	.00
	<i>INSURANCE Totals</i>	<i>\$2,450.04</i>	<i>\$1,633.08</i>	<i>\$1,491.00</i>	<i>\$1,535.00</i>	<i>\$1,535.00</i>	<i>\$0.00</i>	<i>0.00%</i>

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT								
OTHER								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	198.96	.00	66.00	118.00	117.00	(1.00)	(.84)
7110	EMPLOYEE RECOGNITION	8,927.76	18,392.45	17,896.81	18,508.00	18,508.00	.00	.00
7150	DUES & SUBSCRIPTIONS	1,247.94	957.00	1,306.00	1,169.00	1,669.00	500.00	42.77
7170	TRAVEL EXPENSE	1,907.27	2,467.01	4,755.25	2,850.00	1,850.00	(1,000.00)	(35.08)
7201	COMPUTER EQT UNDER \$5000	2,195.36	.00	.00	1,450.00	.00	(1,450.00)	(100.00)
7221	OTHER EXPENSE	5,486.00	2,675.83	3,958.18	3,700.00	3,700.00	.00	.00
7240	TUITION & TRAINING	2,722.67	37,906.71	21,867.07	30,100.00	25,100.00	(5,000.00)	(16.61)
7245	TUITION REIMBURSEMENT	17,627.10	24,155.47	20,062.81	18,000.00	18,000.00	.00	.00
OTHER Totals		\$40,313.06	\$86,554.47	\$69,912.12	\$75,895.00	\$68,944.00	(\$6,951.00)	(9.16%)
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT		\$386,472.10	\$413,139.37	\$411,411.62	\$437,203.00	\$371,965.00	(\$65,238.00)	(14.92%)
Totals								

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 05 - INFORMATION SERVICES								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	502,877.89	584,385.09	619,084.71	650,647.00	662,836.00	12,189.00	1.87
1005	LONGEVITY PAY	1,280.34	1,521.74	1,800.80	2,089.00	2,377.00	288.00	13.78
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	2,520.00	3,780.00	4,200.00	4,200.00	3,360.00	(840.00)	(20.00)
	WAGES/SALARIES Totals	\$513,878.23	\$596,886.83	\$632,285.51	\$664,136.00	\$675,773.00	\$11,637.00	1.75%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	36,012.03	41,863.93	44,429.56	49,443.00	50,460.00	1,017.00	2.05
1120	EMPLOYERS SHARE T.M.R.S.	35,050.26	44,470.89	60,706.41	67,610.00	61,774.00	(5,836.00)	(8.63)
1130	INSURANCE-EMPLOYEE LIFE	2,717.16	2,695.36	3,253.11	2,700.00	3,300.00	600.00	22.22
1131	INSURANCE-WORKMENS COMP	750.00	912.00	881.04	530.00	540.00	10.00	1.88
1135	HEALTH INSURANCE	62,625.00	75,680.58	82,683.36	85,632.00	86,616.00	984.00	1.14
	BENEFITS Totals	\$137,154.45	\$165,622.76	\$191,953.48	\$205,915.00	\$202,690.00	(\$3,225.00)	(1.57%)
	SALARIES & BENEFITS Totals	\$651,032.68	\$762,509.59	\$824,238.99	\$870,051.00	\$878,463.00	\$8,412.00	0.97%
SUPPLIES								
2100	OFFICE SUPPLIES	32.94	289.18	58.26	250.00	250.00	.00	.00
2318	COMPUTER SUPPLIES	5,646.09	4,354.53	2,446.32	2,450.00	2,600.00	150.00	6.12
	SUPPLIES Totals	\$5,679.03	\$4,643.71	\$2,504.58	\$2,700.00	\$2,850.00	\$150.00	5.56%
PROFESSIONAL FEES								
3010	POSTAGE	33.34	80.66	102.16	100.00	100.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	75,656.91	50,108.98	49,351.75	86,250.00	50,000.00	(36,250.00)	(42.02)
3063	PROGRAMMING/MAINTENANCE	180,557.66	166,513.75	201,724.00	146,570.00	171,488.00	24,918.00	17.00
	PROFESSIONAL FEES Totals	\$256,247.91	\$216,703.39	\$251,177.91	\$232,920.00	\$221,588.00	(\$11,332.00)	(4.87%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	7,438.31	5,465.11	4,491.65	4,950.00	7,400.00	2,450.00	49.49
4120	TELEPHONE SERVICE	95,028.96	89,734.97	88,813.98	88,553.00	88,605.00	52.00	.05
	UTILITIES Totals	\$102,467.27	\$95,200.08	\$93,305.63	\$93,503.00	\$96,005.00	\$2,502.00	2.68%
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	2,883.96	3,158.04	3,252.00	3,252.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	287.04	383.04	419.04	432.00	432.00	.00	.00
	INSURANCE Totals	\$2,450.04	\$3,267.00	\$3,577.08	\$3,684.00	\$3,684.00	\$0.00	0.00%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	25,350.51	12,639.46	12,729.32	24,000.00	8,500.00	(15,500.00)	(64.58)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 05 - INFORMATION SERVICES								
OUTSIDE SERVICES								
	OUTSIDE SERVICES Totals	\$25,350.51	\$12,639.46	\$12,729.32	\$24,000.00	\$8,500.00	(\$15,500.00)	(64.58%)
OTHER								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	180.00	60.00	66.00	141.00	141.00	.00	.00
7150	DUES & SUBSCRIPTIONS	172.49	420.00	175.00	225.00	225.00	.00	.00
7170	TRAVEL EXPENSE	6,154.78	7,553.29	5,792.47	10,375.00	5,800.00	(4,575.00)	(44.09)
7201	COMPUTER EQT UNDER \$5000	16,717.33	30,054.97	17,719.32	21,079.00	9,705.00	(11,374.00)	(53.95)
7202	MICRO COMPUTER SOFTWARE	58,424.17	67,135.95	51,944.74	25,000.00	25,000.00	.00	.00
7221	OTHER EXPENSE	135.94	438.98	287.73	225.00	225.00	.00	.00
7240	TUITION & TRAINING	8,860.00	8,062.00	16,137.50	9,350.00	9,350.00	.00	.00
	OTHER Totals	\$90,644.71	\$113,725.19	\$92,122.76	\$66,395.00	\$50,446.00	(\$15,949.00)	(24.02%)
CAPITAL EXPENDITURES								
9201	COMPUTER EQUIPMENT OVER \$5000	.00	25,401.93	61,810.34	20,000.00	.00	(20,000.00)	(100.00)
	CAPITAL EXPENDITURES Totals	\$0.00	\$25,401.93	\$61,810.34	\$20,000.00	\$0.00	(\$20,000.00)	(100.00%)
DEPARTMENT	05 - INFORMATION SERVICES Totals	\$1,133,872.15	\$1,234,090.35	\$1,341,466.61	\$1,313,253.00	\$1,261,536.00	(\$51,717.00)	(3.94%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 06 - LIBRARY								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	356,346.58	348,640.07	364,716.73	388,250.00	420,839.00	32,589.00	8.39
1005	LONGEVITY PAY	688.09	656.45	639.33	1,087.00	1,461.00	374.00	34.40
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	.00	.00
	<i>WAGES/SALARIES Totals</i>	<i>\$365,074.67</i>	<i>\$357,336.52</i>	<i>\$373,396.06</i>	<i>\$397,377.00</i>	<i>\$430,340.00</i>	<i>\$32,963.00</i>	<i>8.30%</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	27,550.45	26,882.45	27,996.29	30,335.00	32,856.00	2,521.00	8.31
1120	EMPLOYERS SHARE T.M.R.S.	22,280.53	22,876.02	31,487.33	35,338.00	32,165.00	(3,173.00)	(8.97)
1130	INSURANCE-EMPLOYEE LIFE	1,708.50	1,513.00	1,656.20	1,600.00	1,700.00	100.00	6.25
1131	INSURANCE-WORKMENS COMP	522.96	561.96	531.96	318.00	345.00	27.00	8.49
1135	HEALTH INSURANCE	37,575.00	25,226.86	36,748.16	42,816.00	43,308.00	492.00	1.14
	<i>BENEFITS Totals</i>	<i>\$89,637.44</i>	<i>\$77,060.29</i>	<i>\$98,419.94</i>	<i>\$110,407.00</i>	<i>\$110,374.00</i>	<i>(\$33.00)</i>	<i>(0.03%)</i>
	<i>SALARIES & BENEFITS Totals</i>	<i>\$454,712.11</i>	<i>\$434,396.81</i>	<i>\$471,816.00</i>	<i>\$507,784.00</i>	<i>\$540,714.00</i>	<i>\$32,930.00</i>	<i>6.49%</i>
SUPPLIES								
2100	OFFICE SUPPLIES	3,918.66	5,057.03	3,485.66	3,120.00	4,790.00	1,670.00	53.52
2318	COMPUTER SUPPLIES	.00	331.58	72.33	270.00	270.00	.00	.00
2350	SUPPLIES & MATERIALS	4,909.97	4,766.76	9,162.37	6,050.00	8,090.00	2,040.00	33.71
2355	LIBRARY MATERIALS	89,480.41	95,330.17	88,419.64	95,000.00	95,000.00	.00	.00
	<i>SUPPLIES Totals</i>	<i>\$98,309.04</i>	<i>\$105,485.54</i>	<i>\$101,140.00</i>	<i>\$104,440.00</i>	<i>\$108,150.00</i>	<i>\$3,710.00</i>	<i>3.55%</i>
PROFESSIONAL FEES								
3010	POSTAGE	573.92	624.42	655.40	600.00	600.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	1,368.25	3,239.00	13,996.80	1,500.00	1,500.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	23,219.47	7,870.15	43,020.72	44,243.00	48,542.00	4,299.00	9.71
3113	PUBLICATIONS/PRINTING	1,263.64	496.57	425.14	600.00	3,000.00	2,400.00	400.00
3115	CONTRACT MAINTENANCE	130,764.82	147,798.81	146,551.88	127,600.00	104,100.00	(23,500.00)	(18.41)
	<i>PROFESSIONAL FEES Totals</i>	<i>\$157,190.10</i>	<i>\$160,028.95</i>	<i>\$204,649.94</i>	<i>\$174,543.00</i>	<i>\$157,742.00</i>	<i>(\$16,801.00)</i>	<i>(9.63%)</i>
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	27,782.71	23,294.85	15,438.95	19,200.00	17,300.00	(1,900.00)	(9.89)
4120	TELEPHONE SERVICE	12,364.31	14,418.72	8,909.77	12,011.00	1,860.00	(10,151.00)	(84.51)
	<i>UTILITIES Totals</i>	<i>\$40,147.02</i>	<i>\$37,713.57</i>	<i>\$24,348.72</i>	<i>\$31,211.00</i>	<i>\$19,160.00</i>	<i>(\$12,051.00)</i>	<i>(38.61%)</i>
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	1,442.04	2,631.00	2,710.00	2,710.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 06 - LIBRARY								
<i>INSURANCE</i>								
5506	INSURANCE-GEN'L LIABILITY	287.04	191.04	348.96	360.00	360.00	.00	.00
5510	INSURANCE-BLDG & CONTENTS	.00	2,499.96	.00	.00	2,500.00	2,500.00	.00
	<i>INSURANCE Totals</i>	\$2,450.04	\$4,133.04	\$2,979.96	\$3,070.00	\$5,570.00	\$2,500.00	81.43%
<i>OUTSIDE SERVICES</i>								
6200	EQUIP REPAIRS/NON VEHICLE	.00	479.95	1,298.00	1,500.00	2,000.00	500.00	33.33
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$479.95	\$1,298.00	\$1,500.00	\$2,000.00	\$500.00	33.33%
<i>OTHER</i>								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	837.96	717.00	723.00	800.00	797.00	(3.00)	(.37)
7150	DUES & SUBSCRIPTIONS	502.20	695.50	535.20	920.00	1,102.00	182.00	19.78
7170	TRAVEL EXPENSE	1,213.00	2,486.53	3,861.70	3,700.00	2,700.00	(1,000.00)	(27.02)
7201	COMPUTER EQT UNDER \$5000	20,258.49	16,791.25	7,145.58	.00	.00	.00	.00
7202	MICRO COMPUTER SOFTWARE	949.38	1,666.00	1,672.20	1,850.00	2,365.00	515.00	27.83
7221	OTHER EXPENSE	860.55	781.00	594.35	320.00	480.00	160.00	50.00
7240	TUITION & TRAINING	682.13	1,371.94	1,045.66	1,970.00	1,970.00	.00	.00
	<i>OTHER Totals</i>	\$25,303.71	\$24,509.22	\$15,577.69	\$9,560.00	\$9,414.00	(\$146.00)	(1.53%)
DEPARTMENT 06 - LIBRARY	Totals	\$778,112.02	\$766,747.08	\$821,810.31	\$832,108.00	\$842,750.00	\$10,642.00	1.28%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 10 - LEGAL								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	231,599.27	233,224.25	236,227.71	246,261.00	250,330.00	4,069.00	1.65
1002	OVERTIME EARNINGS	7,802.86	7,391.83	4,261.78	7,001.00	7,000.00	(1.00)	(.01)
1005	LONGEVITY PAY	1,039.59	1,136.33	1,232.89	3,728.00	3,822.00	94.00	2.52
	WAGES/SALARIES Totals	\$240,441.72	\$241,752.41	\$241,722.38	\$256,990.00	\$261,152.00	\$4,162.00	1.62%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	16,332.65	16,635.83	16,529.25	19,661.00	19,979.00	318.00	1.61
1120	EMPLOYERS SHARE T.M.R.S.	10,167.03	11,248.86	14,578.12	16,463.00	15,204.00	(1,259.00)	(7.64)
1130	INSURANCE-EMPLOYEE LIFE	1,036.20	1,013.28	887.68	1,025.00	1,000.00	(25.00)	(2.43)
1131	INSURANCE-WORKMENS COMP	360.00	365.04	342.00	206.00	210.00	4.00	1.94
1135	HEALTH INSURANCE	50,100.00	52,647.36	55,122.24	57,088.00	57,744.00	656.00	1.14
	BENEFITS Totals	\$77,995.88	\$81,910.37	\$87,459.29	\$94,443.00	\$94,137.00	(\$306.00)	(0.32%)
	SALARIES & BENEFITS Totals	\$318,437.60	\$323,662.78	\$329,181.67	\$351,433.00	\$355,289.00	\$3,856.00	1.10%
SUPPLIES								
2100	OFFICE SUPPLIES	2,105.86	1,002.86	1,513.81	2,000.00	2,000.00	.00	.00
2350	SUPPLIES & MATERIALS	.00	209.04	.00	450.00	450.00	.00	.00
	SUPPLIES Totals	\$2,105.86	\$1,211.90	\$1,513.81	\$2,450.00	\$2,450.00	\$0.00	0.00%
PROFESSIONAL FEES								
3010	POSTAGE	3,639.45	3,725.29	3,860.31	3,600.00	3,650.00	50.00	1.38
3060	PROFESSIONAL SERVICES/FEES	24,543.21	29,747.94	24,892.32	29,000.00	29,000.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	32,360.99	34,191.62	35,927.91	37,671.00	38,755.00	1,084.00	2.87
3113	PUBLICATIONS/PRINTING	979.53	3,389.02	5,097.42	5,100.00	4,900.00	(200.00)	(3.92)
	PROFESSIONAL FEES Totals	\$61,523.18	\$71,053.87	\$69,777.96	\$75,371.00	\$76,305.00	\$934.00	1.24%
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	3,264.01	2,292.09	1,984.97	2,100.00	1,000.00	(1,100.00)	(52.38)
4120	TELEPHONE SERVICE	2,299.54	843.19	796.62	855.00	512.00	(343.00)	(40.11)
	UTILITIES Totals	\$5,563.55	\$3,135.28	\$2,781.59	\$2,955.00	\$1,512.00	(\$1,443.00)	(48.83%)
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,163.00	1,442.04	1,578.96	1,626.00	1,626.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	287.04	191.04	210.00	216.00	216.00	.00	.00
	INSURANCE Totals	\$2,450.04	\$1,633.08	\$1,788.96	\$1,842.00	\$1,842.00	\$0.00	0.00%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	885.78	1,278.36	1,071.80	1,115.00	1,115.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 10 - LEGAL								
OUTSIDE SERVICES								
	OUTSIDE SERVICES Totals	\$885.78	\$1,278.36	\$1,071.80	\$1,115.00	\$1,115.00	\$0.00	0.00%
OTHER								
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	180.00	219.00	110.04	188.00	187.00	(1.00)	(.53)
7150	DUES & SUBSCRIPTIONS	60.00	.00	.00	120.00	120.00	.00	.00
7170	TRAVEL EXPENSE	2,073.28	5,635.60	2,372.96	5,400.00	3,200.00	(2,200.00)	(40.74)
7201	COMPUTER EQT UNDER \$5000	49.66	.00	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	337.95	370.35	322.66	456.00	456.00	.00	.00
7240	TUITION & TRAINING	2,307.38	3,447.57	2,900.00	2,653.00	3,250.00	597.00	22.50
	OTHER Totals	\$5,008.27	\$9,672.52	\$5,705.66	\$8,817.00	\$7,213.00	(\$1,604.00)	(18.19%)
DEPARTMENT	10 - LEGAL Totals	\$395,974.28	\$411,647.79	\$411,821.45	\$443,983.00	\$445,726.00	\$1,743.00	0.39%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 19 - BUILDING								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	645,811.93	663,251.50	764,659.13	818,295.00	844,053.00	25,758.00	3.14
1002	OVERTIME EARNINGS	151.09	144.84	.00	500.00	1,000.00	500.00	100.00
1005	LONGEVITY PAY	2,114.00	2,261.67	2,626.34	3,060.00	3,492.00	432.00	14.11
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	3,622.50	3,780.00	4,680.00	4,680.00	4,680.00	.00	.00
WAGES/SALARIES Totals		\$658,899.52	\$676,638.01	\$779,165.47	\$833,735.00	\$860,425.00	\$26,690.00	3.20%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	47,815.51	48,863.71	56,494.72	62,384.00	64,487.00	2,103.00	3.37
1120	EMPLOYERS SHARE T.M.R.S.	45,027.87	50,298.91	74,941.54	84,872.00	78,659.00	(6,213.00)	(7.32)
1130	INSURANCE-EMPLOYEE LIFE	3,733.08	3,457.18	3,925.70	3,600.00	3,900.00	300.00	8.33
1131	INSURANCE-WORKMENS COMP	1,649.04	1,647.96	1,695.96	1,643.00	1,674.00	31.00	1.88
1135	HEALTH INSURANCE	92,893.75	109,682.00	136,657.22	142,720.00	144,360.00	1,640.00	1.14
BENEFITS Totals		\$191,119.25	\$213,949.76	\$273,715.14	\$295,219.00	\$293,080.00	(\$2,139.00)	(0.72%)
SALARIES & BENEFITS Totals		\$850,018.77	\$890,587.77	\$1,052,880.61	\$1,128,954.00	\$1,153,505.00	\$24,551.00	2.17%
SUPPLIES								
2029	CLOTHING ALLOWANCE	1,260.51	2,235.03	1,702.78	1,990.00	1,990.00	.00	.00
2100	OFFICE SUPPLIES	10,391.37	8,509.61	1,816.07	5,000.00	5,000.00	.00	.00
2318	COMPUTER SUPPLIES	.00	.00	.00	3,000.00	3,000.00	.00	.00
2320	GAS, OIL & GREASE	3,050.47	2,355.59	2,737.61	3,767.00	2,746.00	(1,021.00)	(27.10)
2350	SUPPLIES & MATERIALS	1,318.83	2,713.44	3,801.44	2,000.00	2,000.00	.00	.00
SUPPLIES Totals		\$16,021.18	\$15,813.67	\$10,057.90	\$15,757.00	\$14,736.00	(\$1,021.00)	(6.48%)
PROFESSIONAL FEES								
3003	BOARD MEETINGS	747.33	938.25	1,432.49	1,000.00	1,000.00	.00	.00
3010	POSTAGE	4,601.68	2,585.63	3,586.30	3,000.00	3,800.00	800.00	26.66
3060	PROFESSIONAL SERVICES/FEES	114,239.53	53,545.23	73,049.71	45,000.00	45,000.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	36,941.81	38,699.96	39,713.72	42,839.00	23,330.00	(19,509.00)	(45.54)
3113	PUBLICATIONS/PRINTING	1,318.31	1,579.04	2,569.92	5,000.00	7,000.00	2,000.00	40.00
PROFESSIONAL FEES Totals		\$157,848.66	\$97,348.11	\$120,352.14	\$96,839.00	\$80,130.00	(\$16,709.00)	(17.25%)
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	5,000.30	4,116.20	3,455.98	3,750.00	2,300.00	(1,450.00)	(38.66)
4120	TELEPHONE SERVICE	5,817.87	4,318.77	3,240.15	3,195.00	2,570.00	(625.00)	(19.56)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 19 - BUILDING								
UTILITIES								
	UTILITIES Totals	\$10,818.17	\$8,434.97	\$6,696.13	\$6,945.00	\$4,870.00	(\$2,075.00)	(29.88%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	1,932.00	1,932.96	1,565.04	1,612.00	1,612.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	5,768.04	4,736.04	4,879.00	4,879.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	383.04	765.96	629.04	648.00	648.00	.00	.00
	INSURANCE Totals	\$5,199.00	\$8,466.96	\$6,930.12	\$7,139.00	\$7,139.00	\$0.00	0.00%
OTHER								
6190	AUTO REPAIRS	1,882.18	1,239.97	2,007.26	1,500.00	1,500.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	7,852.94	9,385.08	9,318.00	10,044.00	10,324.00	280.00	2.78
7150	DUES & SUBSCRIPTIONS	2,290.74	2,139.24	1,755.37	1,425.00	1,425.00	.00	.00
7170	TRAVEL EXPENSE	9.00	2,423.39	464.13	3,750.00	1,200.00	(2,550.00)	(68.00)
7201	COMPUTER EQT UNDER \$5000	338.20	4,518.75	9,252.18	1,527.00	.00	(1,527.00)	(100.00)
7221	OTHER EXPENSE	1,328.30	1,519.04	14,431.40	1,000.00	1,000.00	.00	.00
7240	TUITION & TRAINING	3,332.00	5,721.50	4,097.00	8,432.00	8,432.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	6,872.04	6,872.04	6,933.00	6,933.00	5,902.00	(1,031.00)	(14.87)
	OTHER Totals	\$23,905.40	\$33,819.01	\$48,258.34	\$34,611.00	\$29,783.00	(\$4,828.00)	(13.95%)
	DEPARTMENT 19 - BUILDING Totals	\$1,063,811.18	\$1,054,470.49	\$1,245,175.24	\$1,290,245.00	\$1,290,163.00	(\$82.00)	(0.01%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 20 - ENGINEERING								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	346,814.24	330,819.43	361,915.95	545,795.00	548,914.00	3,119.00	.57
1002	OVERTIME EARNINGS	183.77	2,040.84	794.36	1,001.00	2,000.00	999.00	99.80
1005	LONGEVITY PAY	2,691.75	2,297.26	2,393.74	2,484.00	2,639.00	155.00	6.23
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	2,290.00	2,040.00	2,040.00	2,040.00	2,040.00	.00	.00
WAGES/SALARIES Totals		\$359,179.76	\$344,397.53	\$374,344.05	\$558,520.00	\$562,793.00	\$4,273.00	0.77%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	23,993.70	22,748.21	24,849.04	39,031.00	39,677.00	646.00	1.65
1120	EMPLOYERS SHARE T.M.R.S.	24,482.78	25,552.73	35,897.16	55,829.00	51,452.00	(4,377.00)	(7.84)
1130	INSURANCE-EMPLOYEE LIFE	1,882.11	1,673.28	1,859.33	1,775.00	1,900.00	125.00	7.04
1131	INSURANCE-WORKMENS COMP	1,083.00	1,076.04	870.00	668.00	894.00	226.00	33.83
1135	HEALTH INSURANCE	43,837.50	39,485.52	41,341.68	71,250.00	57,108.00	(14,142.00)	(19.84)
BENEFITS Totals		\$95,279.09	\$90,535.78	\$104,817.21	\$168,553.00	\$151,031.00	(\$17,522.00)	(10.40%)
SALARIES & BENEFITS Totals		\$454,458.85	\$434,933.31	\$479,161.26	\$727,073.00	\$713,824.00	(\$13,249.00)	(1.82%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	542.46	582.68	874.52	2,060.00	2,271.00	211.00	10.24
2100	OFFICE SUPPLIES	103.52	285.74	900.58	1,000.00	1,020.00	20.00	2.00
2318	COMPUTER SUPPLIES	.00	.00	.00	1,200.00	1,224.00	24.00	2.00
2320	GAS, OIL & GREASE	1,750.43	1,995.27	2,175.83	2,660.00	2,161.00	(499.00)	(18.75)
2350	SUPPLIES & MATERIALS	53.73	318.60	644.08	1,500.00	1,530.00	30.00	2.00
SUPPLIES Totals		\$2,450.14	\$3,182.29	\$4,595.01	\$8,420.00	\$8,206.00	(\$214.00)	(2.54%)
PROFESSIONAL FEES								
3010	POSTAGE	52.82	27.29	3.00	100.00	50.00	(50.00)	(50.00)
3060	PROFESSIONAL SERVICES/FEES	19,084.00	23,448.99	38,928.75	14,927.00	24,000.00	9,073.00	60.78
3063	PROGRAMMING/MAINTENANCE	19,077.45	24,277.27	20,555.40	14,349.00	15,148.00	799.00	5.56
3113	PUBLICATIONS/PRINTING	246.88	10.20	33.00	.00	1.00	1.00	.00
PROFESSIONAL FEES Totals		\$38,461.15	\$47,763.75	\$59,520.15	\$29,376.00	\$39,199.00	\$9,823.00	33.44%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	4,165.34	3,342.57	2,706.89	3,050.00	3,400.00	350.00	11.47
4120	TELEPHONE SERVICE	4,276.76	1,481.46	1,767.57	1,371.00	1,378.00	7.00	.51
UTILITIES Totals		\$8,442.10	\$4,824.03	\$4,474.46	\$4,421.00	\$4,778.00	\$357.00	8.08%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 20 - ENGINEERING								
<i>INSURANCE</i>								
5500	INSURANCE-AUTO LIABILITY	1,149.96	1,160.04	939.00	967.00	967.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	1,442.04	1,578.96	1,626.00	1,626.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	383.04	191.04	210.00	216.00	216.00	.00	.00
	<i>INSURANCE Totals</i>	\$4,416.96	\$2,793.12	\$2,727.96	\$2,809.00	\$2,809.00	\$0.00	0.00%
<i>OUTSIDE SERVICES</i>								
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	500.00	1.00	(499.00)	(99.80)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$0.00	\$0.00	\$500.00	\$1.00	(\$499.00)	(99.80%)
<i>OTHER</i>								
6190	AUTO REPAIRS	662.24	423.11	1,633.95	500.00	1,000.00	500.00	100.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,603.96	3,945.00	3,993.00	4,730.00	4,881.00	151.00	3.19
7150	DUES & SUBSCRIPTIONS	722.00	202.46	892.02	2,025.00	2,462.00	437.00	21.58
7170	TRAVEL EXPENSE	445.95	2,562.16	.00	4,000.00	4,080.00	80.00	2.00
7201	COMPUTER EQT UNDER \$5000	1,294.00	.00	1,453.37	.00	.00	.00	.00
7202	MICRO COMPUTER SOFTWARE	.00	.00	2,392.08	.00	.00	.00	.00
7221	OTHER EXPENSE	1,247.90	1,091.46	379.33	.00	500.00	500.00	.00
7240	TUITION & TRAINING	1,200.88	1,522.79	735.00	4,100.00	4,692.00	592.00	14.43
7331	EQUIPMENT UNDER \$5000	754.48	.00	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,418.04	4,418.04	4,638.96	5,773.00	5,773.00	.00	.00
	<i>OTHER Totals</i>	\$14,349.45	\$14,165.02	\$16,117.71	\$21,128.00	\$23,388.00	\$2,260.00	10.70%
DEPARTMENT 20 - ENGINEERING Totals								
		\$522,578.65	\$507,661.52	\$566,596.55	\$793,727.00	\$792,205.00	(\$1,522.00)	(0.19%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 25 - TRAFFIC								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	460,874.84	480,814.55	449,763.88	474,976.00	487,505.00	12,529.00	2.63
1002	OVERTIME EARNINGS	9,726.99	5,570.99	8,416.28	8,499.00	8,000.00	(499.00)	(5.87)
1005	LONGEVITY PAY	5,470.98	4,830.87	4,322.98	4,652.00	4,984.00	332.00	7.13
1006	EDUCATION PAY	902.59	902.59	902.60	900.00	900.00	.00	.00
1009	CELL PHONE ALLOWANCE	.00	385.00	840.00	840.00	840.00	.00	.00
WAGES/SALARIES Totals		\$476,975.40	\$492,504.00	\$464,245.74	\$489,867.00	\$502,229.00	\$12,362.00	2.52%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	34,702.69	36,234.38	33,620.55	37,409.00	38,357.00	948.00	2.53
1120	EMPLOYERS SHARE T.M.R.S.	32,505.41	36,690.34	44,337.18	49,822.00	45,945.00	(3,877.00)	(7.78)
1130	INSURANCE-EMPLOYEE LIFE	2,482.68	2,255.20	2,320.74	2,375.00	2,400.00	25.00	1.05
1131	INSURANCE-WORKMENS COMP	10,275.00	10,274.04	9,999.96	9,326.00	8,784.00	(542.00)	(5.81)
1135	HEALTH INSURANCE	87,675.00	83,801.06	96,463.92	99,904.00	101,052.00	1,148.00	1.14
BENEFITS Totals		\$167,640.78	\$169,255.02	\$186,742.35	\$198,836.00	\$196,538.00	(\$2,298.00)	(1.16%)
SALARIES & BENEFITS Totals		\$644,616.18	\$661,759.02	\$650,988.09	\$688,703.00	\$698,767.00	\$10,064.00	1.46%
SUPPLIES								
2029	CLOTHING ALLOWANCE	4,991.12	4,788.04	3,368.31	3,658.00	3,726.00	68.00	1.85
2100	OFFICE SUPPLIES	803.37	744.82	492.98	1,030.00	1,030.00	.00	.00
2320	GAS, OIL & GREASE	9,555.56	8,433.74	10,756.57	13,082.00	10,929.00	(2,153.00)	(16.45)
2350	SUPPLIES & MATERIALS	48,196.62	37,332.01	47,665.56	80,390.00	71,390.00	(9,000.00)	(11.19)
2360	SMALL TOOLS	(39.44)	.00	715.88	1,500.00	1,500.00	.00	.00
SUPPLIES Totals		\$63,507.23	\$51,298.61	\$62,999.30	\$99,660.00	\$88,575.00	(\$11,085.00)	(11.12%)
PROFESSIONAL FEES								
3010	POSTAGE	7.29	18.86	.00	50.00	50.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	35,521.08	34,876.13	13,320.93	18,000.00	15,000.00	(3,000.00)	(16.66)
3063	PROGRAMMING/MAINTENANCE	475.23	577.02	517.50	596.00	626.00	30.00	5.03
3113	PUBLICATIONS/PRINTING	.00	.00	33.00	1,250.00	1,250.00	.00	.00
3115	CONTRACT MAINTENANCE	4,329.30	6,644.81	1,105.86	8,750.00	8,750.00	.00	.00
PROFESSIONAL FEES Totals		\$40,332.90	\$42,116.82	\$14,977.29	\$28,646.00	\$25,676.00	(\$2,970.00)	(10.37%)
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	76,489.19	70,734.61	64,905.69	55,150.00	26,200.00	(28,950.00)	(52.49)
4120	TELEPHONE SERVICE	1,906.88	625.30	551.96	458.00	296.00	(162.00)	(35.37)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 25 - TRAFFIC								
UTILITIES								
	UTILITIES Totals	\$78,396.07	\$71,359.91	\$65,457.65	\$55,608.00	\$26,496.00	(\$29,112.00)	(52.35%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	1,932.00	1,932.96	1,565.04	1,612.00	1,612.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	4,326.00	3,158.04	3,252.00	3,252.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	383.04	573.96	430.71	432.00	432.00	.00	.00
	INSURANCE Totals	\$5,199.00	\$6,832.92	\$5,153.79	\$5,296.00	\$5,296.00	\$0.00	0.00%
OTHER								
6190	AUTO REPAIRS	13,470.19	2,267.81	11,290.95	9,500.00	7,500.00	(2,000.00)	(21.05)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	31,641.00	31,211.04	32,184.00	26,641.00	27,420.00	779.00	2.92
6350	SIGNAL MAINT.& REP	50,709.12	77,382.44	53,974.12	83,167.00	103,624.00	20,457.00	24.59
7150	DUES & SUBSCRIPTIONS	745.00	924.00	1,484.00	1,080.00	1,080.00	.00	.00
7170	TRAVEL EXPENSE	.00	386.41	.00	.00	.00	.00	.00
7201	COMPUTER EQT UNDER \$5000	.00	3,557.01	1,435.34	1,268.00	.00	(1,268.00)	(100.00)
7221	OTHER EXPENSE	850.88	173.73	39.00	1.00	1.00	.00	.00
7240	TUITION & TRAINING	.00	50.00	2,467.00	2,100.00	2,100.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	22,044.96	24,003.00	25,944.00	25,944.00	25,159.00	(785.00)	(3.02)
	OTHER Totals	\$119,461.15	\$139,955.44	\$128,818.41	\$149,701.00	\$166,884.00	\$17,183.00	11.48%
CAPITAL EXPENDITURES								
9100	EQUIPMENT OVER \$5000	10,683.20	.00	16,200.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	\$10,683.20	\$0.00	\$16,200.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 25 - TRAFFIC Totals								
		\$962,195.73	\$973,322.72	\$944,594.53	\$1,027,614.00	\$1,011,694.00	(\$15,920.00)	(1.55%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 35 - FACILITY MAINTENANCE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	143,577.83	146,514.36	149,671.97	167,090.00	176,541.00	9,451.00	5.65
1002	OVERTIME EARNINGS	5,128.37	8,452.52	7,222.50	4,501.00	.00	(4,501.00)	(100.00)
1005	LONGEVITY PAY	584.22	680.95	777.37	873.00	967.00	94.00	10.76
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	.00	.00
WAGES/SALARIES Totals		\$150,130.42	\$156,487.83	\$158,511.84	\$173,304.00	\$178,348.00	\$5,044.00	2.91%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	10,771.68	11,258.17	11,301.11	13,194.00	13,580.00	386.00	2.92
1120	EMPLOYERS SHARE T.M.R.S.	10,286.15	11,655.81	15,178.29	17,618.00	16,308.00	(1,310.00)	(7.43)
1130	INSURANCE-EMPLOYEE LIFE	773.73	756.60	788.10	775.00	800.00	25.00	3.22
1131	INSURANCE-WORKMENS COMP	1,383.96	1,421.04	1,064.04	1,501.00	1,484.00	(17.00)	(1.13)
1135	HEALTH INSURANCE	25,050.00	26,323.68	27,561.12	28,544.00	28,872.00	328.00	1.14
BENEFITS Totals		\$48,265.52	\$51,415.30	\$55,892.66	\$61,632.00	\$61,044.00	(\$588.00)	(0.95%)
SALARIES & BENEFITS Totals		\$198,395.94	\$207,903.13	\$214,404.50	\$234,936.00	\$239,392.00	\$4,456.00	1.90%
SUPPLIES								
2029	CLOTHING ALLOWANCE	290.65	117.19	236.45	360.00	364.00	4.00	1.11
2100	OFFICE SUPPLIES	855.90	578.55	676.50	400.00	408.00	8.00	2.00
2320	GAS, OIL & GREASE	1,116.42	63.23	2,788.95	1,245.00	1,611.00	366.00	29.39
2350	SUPPLIES & MATERIALS	11,170.65	12,353.30	12,974.06	13,000.00	13,260.00	260.00	2.00
2360	SMALL TOOLS	822.15	1,044.29	1,094.68	650.00	650.00	.00	.00
SUPPLIES Totals		\$14,255.77	\$14,156.56	\$17,770.64	\$15,655.00	\$16,293.00	\$638.00	4.08%
PROFESSIONAL FEES								
3010	POSTAGE	19.96	59.37	3.76	50.00	50.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	1,430.00	.00	.00	.00	.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	56.70	93.64	2,773.80	2,785.00	2,790.00	5.00	.17
3113	PUBLICATIONS/PRINTING	.00	.00	33.00	.00	.00	.00	.00
3115	CONTRACT MAINTENANCE	98,164.99	87,201.55	106,898.29	102,163.00	99,052.00	(3,111.00)	(3.04)
PROFESSIONAL FEES Totals		\$99,671.65	\$87,354.56	\$109,708.85	\$104,998.00	\$101,892.00	(\$3,106.00)	(2.96%)
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	63,170.93	40,634.04	35,479.57	38,800.00	700.00	(38,100.00)	(98.19)
4120	TELEPHONE SERVICE	2,265.48	2,045.57	1,714.47	1,351.00	4,329.00	2,978.00	220.42
UTILITIES Totals		\$65,436.41	\$42,679.61	\$37,194.04	\$40,151.00	\$5,029.00	(\$35,122.00)	(87.47%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 35 - FACILITY MAINTENANCE								
<i>INSURANCE</i>								
5500	INSURANCE-AUTO LIABILITY	368.04	387.00	312.96	322.00	322.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	1,442.04	1,053.00	1,084.00	1,084.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	383.04	191.04	128.37	144.00	144.00	.00	.00
5510	INSURANCE-BLDG & CONTENTS	108,798.00	108,798.00	108,798.00	112,062.00	112,062.00	.00	.00
	<i>INSURANCE Totals</i>	\$112,433.04	\$110,818.08	\$110,292.33	\$113,612.00	\$113,612.00	\$0.00	0.00%
<i>OUTSIDE SERVICES</i>								
6250	FACILITY MAINT & REP	67,457.26	67,528.19	93,837.49	65,251.00	66,330.00	1,079.00	1.65
	<i>OUTSIDE SERVICES Totals</i>	\$67,457.26	\$67,528.19	\$93,837.49	\$65,251.00	\$66,330.00	\$1,079.00	1.65%
<i>OTHER</i>								
6184	SECURITY EXPENSE	1,766.00	2,582.50	719.65	2,000.00	1,800.00	(200.00)	(10.00)
6190	AUTO REPAIRS	2,605.13	97.00	989.71	1,000.00	1,000.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	13,837.86	17,831.04	16,706.04	19,306.00	20,112.00	806.00	4.17
7201	COMPUTER EQT UNDER \$5000	412.90	1,178.46	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	41.16	71.96	24.90	.00	.00	.00	.00
7475	IMPROVEMENTS-UNDER \$5000	21,084.81	15,481.03	5,410.58	14,000.00	18,200.00	4,200.00	30.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	16,890.00	16,890.00	17,735.04	17,735.00	17,735.00	.00	.00
	<i>OTHER Totals</i>	\$56,637.86	\$54,131.99	\$41,585.92	\$54,041.00	\$58,847.00	\$4,806.00	8.89%
<i>CAPITAL EXPENDITURES</i>								
9100	EQUIPMENT OVER \$5000	2,899.00	5,863.79	4,146.98	7,500.00	5,000.00	(2,500.00)	(33.33)
9950	IMPROVEMENTS/REMODELING OVER \$5000	30,501.07	42,627.17	86,887.03	43,000.00	28,002.00	(14,998.00)	(34.87)
	<i>CAPITAL EXPENDITURES Totals</i>	\$33,400.07	\$48,490.96	\$91,034.01	\$50,500.00	\$33,002.00	(\$17,498.00)	(34.65%)
DEPARTMENT 35 - FACILITY MAINTENANCE	Totals	\$647,688.00	\$633,063.08	\$715,827.78	\$679,144.00	\$634,397.00	(\$44,747.00)	(6.59%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 40 - FIRE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	3,008,268.88	3,016,324.11	3,248,761.02	3,299,357.00	3,352,741.00	53,384.00	1.61
1002	OVERTIME EARNINGS	420,059.71	435,149.59	435,806.50	425,001.00	425,000.00	(1.00)	.00
1005	LONGEVITY PAY	18,138.13	17,519.60	17,668.89	19,194.00	20,869.00	1,675.00	8.72
1006	EDUCATION PAY	45,015.51	45,390.70	49,743.89	50,280.00	52,680.00	2,400.00	4.77
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	2,560.00	2,875.00	3,235.00	3,360.00	3,360.00	.00	.00
WAGES/SALARIES Totals		\$3,501,242.23	\$3,524,459.00	\$3,762,415.30	\$3,804,392.00	\$3,861,850.00	\$57,458.00	1.51%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	249,200.72	252,853.45	267,820.85	269,239.00	273,747.00	4,508.00	1.67
1120	EMPLOYERS SHARE T.M.R.S.	11,108.10	24,806.05	50,178.00	55,875.00	53,507.00	(2,368.00)	(4.23)
1121	EMPLOYERS SHARE F.R.&R.	574,144.60	655,911.92	908,275.49	932,232.00	938,167.00	5,935.00	.63
1130	INSURANCE-EMPLOYEE LIFE	15,328.26	14,708.85	15,874.45	15,025.00	15,900.00	875.00	5.82
1131	INSURANCE-WORKMENS COMP	33,674.96	28,595.47	32,968.32	37,915.00	38,503.00	588.00	1.55
1135	HEALTH INSURANCE	400,800.00	420,082.06	478,881.49	513,737.00	505,260.00	(8,477.00)	(1.65)
BENEFITS Totals		\$1,284,256.64	\$1,396,957.80	\$1,753,998.60	\$1,824,023.00	\$1,825,084.00	\$1,061.00	0.06%
SALARIES & BENEFITS Totals		\$4,785,498.87	\$4,921,416.80	\$5,516,413.90	\$5,628,415.00	\$5,686,934.00	\$58,519.00	1.04%
SUPPLIES								
2029	CLOTHING ALLOWANCE	26,282.06	12,332.24	32,825.91	32,692.00	30,879.00	(1,813.00)	(5.54)
2060	PROTECTIVE CLOTHG & SUPP	34,381.40	51,404.95	120,663.27	80,955.00	81,741.00	786.00	.97
2100	OFFICE SUPPLIES	7,275.07	6,924.52	5,211.28	5,000.00	5,000.00	.00	.00
2318	COMPUTER SUPPLIES	.00	.00	.00	.00	1.00	1.00	.00
2320	GAS, OIL & GREASE	13,611.56	16,841.64	16,680.44	23,183.00	19,474.00	(3,709.00)	(15.99)
2345	MICU DRUGS & SUPPLIES	34,783.13	33,390.58	32,013.68	40,590.00	40,251.00	(339.00)	(.83)
2350	SUPPLIES & MATERIALS	17,462.88	13,531.63	14,188.44	12,000.00	12,000.00	.00	.00
SUPPLIES Totals		\$133,796.10	\$134,425.56	\$221,583.02	\$194,420.00	\$189,346.00	(\$5,074.00)	(2.61%)
PROFESSIONAL FEES								
3010	POSTAGE	114.70	115.16	189.52	200.00	200.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	113,293.36	81,980.81	74,099.95	88,801.00	90,301.00	1,500.00	1.68
3063	PROGRAMMING/MAINTENANCE	44,511.83	45,802.73	44,023.04	45,270.00	53,594.00	8,324.00	18.38
3064	EMERGENCY MANAGEMENT	3,342.88	3,687.76	3,655.80	6,000.00	6,000.00	.00	.00
3113	PUBLICATIONS/PRINTING	1,120.26	597.80	1,329.14	2,000.00	2,000.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 40 - FIRE								
PROFESSIONAL FEES								
3115	CONTRACT MAINTENANCE	80,470.19	75,496.12	75,812.18	87,338.00	103,744.00	16,406.00	18.78
	PROFESSIONAL FEES Totals	\$242,853.22	\$207,680.38	\$199,109.63	\$229,609.00	\$255,839.00	\$26,230.00	11.42%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	58,645.78	41,361.32	35,880.29	37,450.00	40,700.00	3,250.00	8.67
4120	TELEPHONE SERVICE	14,733.66	16,176.08	15,516.63	13,261.00	11,525.00	(1,736.00)	(13.09)
	UTILITIES Totals	\$73,379.44	\$57,537.40	\$51,396.92	\$50,711.00	\$52,225.00	\$1,514.00	2.99%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	3,497.04	3,480.00	2,504.04	2,579.00	2,579.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	20,187.96	20,187.96	18,945.96	19,514.00	19,514.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	2,681.04	2,681.04	2,516.04	2,591.00	2,591.00	.00	.00
	INSURANCE Totals	\$26,366.04	\$26,349.00	\$23,966.04	\$24,684.00	\$24,684.00	\$0.00	0.00%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	11,068.46	4,642.29	3,113.79	6,950.00	6,950.00	.00	.00
6330	RADIO SERVICE	.00	3,839.40	2,495.73	4,000.00	4,000.00	.00	.00
	OUTSIDE SERVICES Totals	\$11,068.46	\$8,481.69	\$5,609.52	\$10,950.00	\$10,950.00	\$0.00	0.00%
OTHER								
6190	AUTO REPAIRS	27,605.08	22,436.70	21,021.43	32,500.00	22,000.00	(10,500.00)	(32.30)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	57,978.96	57,546.00	62,460.96	66,101.00	68,278.00	2,177.00	3.29
7150	DUES & SUBSCRIPTIONS	6,982.95	11,389.64	10,826.17	10,728.00	11,407.00	679.00	6.32
7170	TRAVEL EXPENSE	11,038.47	13,469.58	15,279.27	8,964.00	9,313.00	349.00	3.89
7201	COMPUTER EQT UNDER \$5000	9,538.62	7,103.77	7,411.97	4,504.00	10,648.00	6,144.00	136.41
7221	OTHER EXPENSE	2,413.70	7,000.55	3,489.95	3,500.00	3,500.00	.00	.00
7240	TUITION & TRAINING	8,429.93	16,325.39	11,099.47	23,536.00	18,901.00	(4,635.00)	(19.69)
7241	EMS CONTINUING EDUCATION	9,227.00	11,762.00	12,638.00	14,345.00	14,587.00	242.00	1.68
7475	IMPROVEMENTS-UNDER \$5000	29,343.06	43,633.94	29,194.10	33,652.00	20,517.00	(13,135.00)	(39.03)
7725	FIRE PREVENTION	11,824.72	14,287.96	11,551.97	12,053.00	11,954.00	(99.00)	(.82)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	180,204.96	160,937.04	172,778.04	175,274.00	171,479.00	(3,795.00)	(2.16)
	OTHER Totals	\$354,587.45	\$365,892.57	\$357,751.33	\$385,157.00	\$362,584.00	(\$22,573.00)	(5.86%)
CAPITAL EXPENDITURES								
9201	COMPUTER EQUIPMENT OVER \$5000	14,538.27	.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	\$14,538.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	DEPARTMENT 40 - FIRE Totals	\$5,642,087.85	\$5,721,783.40	\$6,375,830.36	\$6,523,946.00	\$6,582,562.00	\$58,616.00	0.90%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 50 - POLICE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	4,350,877.39	4,496,916.01	4,509,693.70	5,084,114.00	5,094,460.00	10,346.00	.20
1002	OVERTIME EARNINGS	323,305.50	308,914.80	303,851.42	325,001.00	328,212.00	3,211.00	.98
1004	MISC ALLOWANCE	7,219.17	7,219.18	7,219.18	7,200.00	8,400.00	1,200.00	16.66
1005	LONGEVITY PAY	25,653.41	27,584.40	28,139.32	30,269.00	29,410.00	(859.00)	(2.83)
1006	EDUCATION PAY	81,843.31	82,270.30	77,902.90	75,000.00	72,600.00	(2,400.00)	(3.20)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.00
1009	CELL PHONE ALLOWANCE	3,600.00	3,600.00	3,295.00	3,600.00	3,240.00	(360.00)	(10.00)
WAGES/SALARIES Totals		\$4,799,698.78	\$4,933,704.69	\$4,937,301.52	\$5,532,384.00	\$5,543,522.00	\$11,138.00	0.20%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	346,578.59	358,298.48	357,455.97	406,886.00	408,639.00	1,753.00	.43
1120	EMPLOYERS SHARE T.M.R.S.	324,375.07	360,771.90	466,632.74	555,431.00	504,009.00	(51,422.00)	(9.25)
1130	INSURANCE-EMPLOYEE LIFE	22,599.73	22,333.25	22,564.29	22,475.00	22,600.00	125.00	.55
1131	INSURANCE-WORKMENS COMP	51,340.90	59,394.00	56,806.61	55,548.00	55,011.00	(537.00)	(.96)
1135	HEALTH INSURANCE	610,593.75	659,188.82	676,395.82	798,902.00	790,800.00	(8,102.00)	(1.01)
BENEFITS Totals		\$1,355,488.04	\$1,459,986.45	\$1,579,855.43	\$1,839,242.00	\$1,781,059.00	(\$58,183.00)	(3.16%)
SALARIES & BENEFITS Totals		\$6,155,186.82	\$6,393,691.14	\$6,517,156.95	\$7,371,626.00	\$7,324,581.00	(\$47,045.00)	(0.64%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	36,924.14	35,684.16	45,819.56	30,374.00	49,101.00	18,727.00	61.65
2100	OFFICE SUPPLIES	7,526.70	5,331.47	5,871.90	6,400.00	6,400.00	.00	.00
2318	COMPUTER SUPPLIES	3,072.58	5,257.88	7,142.94	4,300.00	4,300.00	.00	.00
2320	GAS, OIL & GREASE	45,005.98	55,879.36	54,981.82	67,824.00	56,957.00	(10,867.00)	(16.02)
2350	SUPPLIES & MATERIALS	11,906.51	10,039.86	12,517.84	11,475.00	15,636.00	4,161.00	36.26
SUPPLIES Totals		\$104,435.91	\$112,192.73	\$126,334.06	\$120,373.00	\$132,394.00	\$12,021.00	9.99%
PROFESSIONAL FEES								
3010	POSTAGE	1,857.18	1,694.24	1,736.00	1,800.00	1,800.00	.00	.00
3011	DETENTION SERVICES	2,503.70	22,667.20	2,736.78	3,002.00	3,169.00	167.00	5.56
3060	PROFESSIONAL SERVICES/FEES	182,549.13	199,650.25	207,658.54	227,666.00	253,198.00	25,532.00	11.21
3062	ANIMAL CONTROL SERVICES	11,287.66	4,858.53	7,190.09	8,169.00	9,203.00	1,034.00	12.65
3063	PROGRAMMING/MAINTENANCE	139,465.11	130,728.31	120,097.07	136,345.00	190,264.00	53,919.00	39.54
3070	SPECIAL OPERATIONS	.00	.00	.00	1,000.00	1,000.00	.00	.00
3072	ACCREDITATION EXPENSES	5,383.51	7,470.00	8,035.08	14,695.00	12,695.00	(2,000.00)	(13.61)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 50 - POLICE								
PROFESSIONAL FEES								
3075	DIRECT ALARM MONITORING	148,720.97	175,307.80	213,634.04	257,748.00	255,044.00	(2,704.00)	(1.04)
3113	PUBLICATIONS/PRINTING	8,878.10	16,476.29	7,127.22	12,354.00	12,354.00	.00	.00
3115	CONTRACT MAINTENANCE	32,560.36	35,554.81	27,539.03	29,552.00	46,060.00	16,508.00	55.86
3261	WRECKER FEES	.00	200.00	140.00	400.00	400.00	.00	.00
3291	GUNS/EQUIPMENT	29,593.97	26,374.78	35,953.31	14,125.00	22,707.00	8,582.00	60.75
	<i>PROFESSIONAL FEES Totals</i>	<i>\$562,799.69</i>	<i>\$620,982.21</i>	<i>\$631,847.16</i>	<i>\$706,856.00</i>	<i>\$807,894.00</i>	<i>\$101,038.00</i>	<i>14.29%</i>
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	63,760.77	44,962.07	37,931.34	40,550.00	33,800.00	(6,750.00)	(16.64)
4120	TELEPHONE SERVICE	50,468.36	50,330.28	30,873.49	33,882.00	40,906.00	7,024.00	20.73
4121	911 SERVICE FEES	45,699.99	47,162.89	40,926.46	42,009.00	44,850.00	2,841.00	6.76
	<i>UTILITIES Totals</i>	<i>\$159,929.12</i>	<i>\$142,455.24</i>	<i>\$109,731.29</i>	<i>\$116,441.00</i>	<i>\$119,556.00</i>	<i>\$3,115.00</i>	<i>2.68%</i>
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	7,728.96	7,731.96	7,824.00	8,059.00	8,059.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	20,187.96	31,724.04	29,735.04	30,627.00	30,627.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	2,681.04	4,212.96	3,948.00	4,067.00	4,067.00	.00	.00
5508	INSURANCE-POLICE PROF LIA	19,698.96	19,698.96	19,698.96	20,290.00	20,290.00	.00	.00
	<i>INSURANCE Totals</i>	<i>\$50,296.92</i>	<i>\$63,367.92</i>	<i>\$61,206.00</i>	<i>\$63,043.00</i>	<i>\$63,043.00</i>	<i>\$0.00</i>	<i>0.00%</i>
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	3,580.66	4,209.53	3,090.89	3,750.00	3,750.00	.00	.00
6330	RADIO SERVICE	1,158.40	3,974.00	3,992.75	6,492.00	6,492.00	.00	.00
	<i>OUTSIDE SERVICES Totals</i>	<i>\$4,739.06</i>	<i>\$8,183.53</i>	<i>\$7,083.64</i>	<i>\$10,242.00</i>	<i>\$10,242.00</i>	<i>\$0.00</i>	<i>0.00%</i>
OTHER								
6190	AUTO REPAIRS	36,843.57	88,396.88	46,762.71	54,000.00	55,500.00	1,500.00	2.77
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	137,343.96	180,819.10	162,243.96	174,243.00	180,853.00	6,610.00	3.79
7150	DUES & SUBSCRIPTIONS	5,083.66	5,311.57	5,793.40	4,710.00	5,403.00	693.00	14.71
7170	TRAVEL EXPENSE	28,500.28	40,499.38	36,751.07	24,740.00	31,905.00	7,165.00	28.96
7201	COMPUTER EQT UNDER \$5000	27,587.31	31,579.33	18,911.90	1,527.00	3,663.00	2,136.00	139.88
7202	MICRO COMPUTER SOFTWARE	.00	.00	180.00	.00	3,000.00	3,000.00	.00
7221	OTHER EXPENSE	8,607.15	8,302.11	18,749.90	4,250.00	10,190.00	5,940.00	139.76
7223	CRIME PREV/YOUTH SERVICES	2,884.79	3,069.73	3,094.63	3,690.00	3,690.00	.00	.00
7240	TUITION & TRAINING	50,702.47	43,545.41	32,275.21	27,115.00	31,775.00	4,660.00	17.18

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 50 - POLICE								
OTHER								
7475	IMPROVEMENTS-UNDER \$5000	.00	3,119.00	721.00	3,940.00	3,940.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	106,335.00	128,829.96	178,560.96	181,732.00	197,372.00	15,640.00	8.60
		<i>OTHER Totals</i>	\$403,888.19	\$533,472.47	\$504,044.74	\$479,947.00	\$527,291.00	\$47,344.00
<i>CAPITAL EXPENDITURES</i>								
9201	COMPUTER EQUIPMENT OVER \$5000	66,412.93	26,646.36	.00	.00	12,640.00	12,640.00	.00
		<i>CAPITAL EXPENDITURES Totals</i>	\$66,412.93	\$26,646.36	\$0.00	\$0.00	\$12,640.00	\$12,640.00
DEPARTMENT 50 - POLICE Totals		\$7,507,688.64	\$7,900,991.60	\$7,957,403.84	\$8,868,528.00	\$8,997,641.00	\$129,113.00	1.46%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 70 - PARKS								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	1,423,042.66	1,433,458.95	1,445,693.88	1,524,247.00	1,507,466.00	(16,781.00)	(1.10)
1002	OVERTIME EARNINGS	36,810.74	35,339.80	81,400.89	40,000.00	60,000.00	20,000.00	50.00
1005	LONGEVITY PAY	14,988.64	14,900.36	15,024.61	15,707.00	15,745.00	38.00	.24
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	(7,200.00)	(100.00)
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	2,520.00	1,680.00	(840.00)	(33.33)
WAGES/SALARIES Totals		\$1,484,562.04	\$1,493,419.11	\$1,551,839.38	\$1,589,674.00	\$1,584,891.00	(\$4,783.00)	(0.30%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	105,736.84	106,379.33	111,427.55	119,810.00	120,329.00	519.00	.43
1120	EMPLOYERS SHARE T.M.R.S.	100,495.08	110,078.83	147,163.39	159,943.00	143,464.00	(16,479.00)	(10.30)
1130	INSURANCE-EMPLOYEE LIFE	7,810.20	7,621.68	7,798.55	7,725.00	7,800.00	75.00	.97
1131	INSURANCE-WORKMENS COMP	18,843.96	11,731.24	15,250.59	24,868.00	24,944.00	76.00	.30
1135	HEALTH INSURANCE	218,143.75	258,849.52	270,858.91	299,712.00	302,520.00	2,808.00	.93
BENEFITS Totals		\$451,029.83	\$494,660.60	\$552,498.99	\$612,058.00	\$599,057.00	(\$13,001.00)	(2.12%)
SALARIES & BENEFITS Totals		\$1,935,591.87	\$1,988,079.71	\$2,104,338.37	\$2,201,732.00	\$2,183,948.00	(\$17,784.00)	(0.81%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	24,100.79	22,805.31	27,383.90	18,175.00	19,619.00	1,444.00	7.94
2100	OFFICE SUPPLIES	2,149.24	1,866.69	3,285.24	2,700.00	3,800.00	1,100.00	40.74
2318	COMPUTER SUPPLIES	164.09	.00	.00	.00	.00	.00	.00
2320	GAS, OIL & GREASE	18,820.99	21,220.10	24,077.91	28,919.00	24,129.00	(4,790.00)	(16.56)
2350	SUPPLIES & MATERIALS	77,432.14	80,544.68	101,617.39	80,000.00	81,900.00	1,900.00	2.37
2360	SMALL TOOLS	6,401.56	13,089.39	13,414.71	11,340.00	13,100.00	1,760.00	15.52
2381	FERTILIZER,CHEMICALS & SUP	46,396.15	47,148.43	37,486.43	62,730.00	64,100.00	1,370.00	2.18
SUPPLIES Totals		\$175,464.96	\$186,674.60	\$207,265.58	\$203,864.00	\$206,648.00	\$2,784.00	1.37%
PROFESSIONAL FEES								
3010	POSTAGE	90.24	34.94	246.25	200.00	200.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	7,678.32	10,091.88	11,195.70	10,416.00	10,810.00	394.00	3.78
3063	PROGRAMMING/MAINTENANCE	13,210.94	9,474.24	12,011.33	11,246.00	11,674.00	428.00	3.80
3113	PUBLICATIONS/PRINTING	719.03	1,080.36	1,161.34	900.00	1,000.00	100.00	11.11
3115	CONTRACT MAINTENANCE	253,968.76	268,465.17	255,611.67	283,748.00	308,248.00	24,500.00	8.63
PROFESSIONAL FEES Totals		\$275,667.29	\$289,146.59	\$280,226.29	\$306,510.00	\$331,932.00	\$25,422.00	8.29%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 70 - PARKS								
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	95,208.82	78,588.35	63,613.44	65,900.00	39,300.00	(26,600.00)	(40.36)
4120	TELEPHONE SERVICE	6,814.59	4,018.22	2,408.99	2,459.00	2,652.00	193.00	7.84
	UTILITIES Totals	\$102,023.41	\$82,606.57	\$66,022.43	\$68,359.00	\$41,952.00	(\$26,407.00)	(38.63%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	4,647.00	4,638.96	5,007.96	5,158.00	5,158.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	11,535.96	11,535.96	11,841.00	12,196.00	12,196.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	1,532.04	1,532.04	1,572.00	1,620.00	1,620.00	.00	.00
	INSURANCE Totals	\$17,715.00	\$17,706.96	\$18,420.96	\$18,974.00	\$18,974.00	\$0.00	0.00%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	76.99	4,347.43	2,080.73	10,395.00	11,300.00	905.00	8.70
6380	FLOWERS,TREES & SHRUBS	59,470.39	55,170.83	43,449.47	39,600.00	41,500.00	1,900.00	4.79
	OUTSIDE SERVICES Totals	\$59,547.38	\$59,518.26	\$45,530.20	\$49,995.00	\$52,800.00	\$2,805.00	5.61%
OTHER								
6190	AUTO REPAIRS	17,011.22	32,882.93	29,185.96	26,500.00	25,000.00	(1,500.00)	(5.66)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	125,962.76	127,726.92	135,018.00	146,165.00	149,203.00	3,038.00	2.07
6205	PARK FACILITY REPAIR	19,005.47	48,809.64	37,352.80	59,040.00	52,600.00	(6,440.00)	(10.90)
6208	PARK EQUIPMENT REPAIR	19,759.41	23,705.76	25,546.33	48,600.00	44,000.00	(4,600.00)	(9.46)
7150	DUES & SUBSCRIPTIONS	2,885.49	3,621.41	4,730.54	3,555.00	3,950.00	395.00	11.11
7170	TRAVEL EXPENSE	3,566.20	1,419.00	2,965.26	5,157.00	2,800.00	(2,357.00)	(45.70)
7201	COMPUTER EQT UNDER \$5000	94.99	1,513.20	6,181.88	6,284.00	1,227.00	(5,057.00)	(80.47)
7221	OTHER EXPENSE	4,037.00	521.00	1,149.00	5,400.00	6,000.00	600.00	11.11
7240	TUITION & TRAINING	2,518.00	6,682.00	5,881.06	4,160.00	4,620.00	460.00	11.05
7260	EQUIPMENT RENTAL	3,189.91	5,049.61	4,314.40	4,050.00	4,500.00	450.00	11.11
7475	IMPROVEMENTS-UNDER \$5000	16,123.80	13,930.56	23,323.85	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	62,714.96	59,193.96	76,995.96	79,593.00	79,593.00	.00	.00
	OTHER Totals	\$276,869.21	\$325,055.99	\$352,645.04	\$388,504.00	\$373,493.00	(\$15,011.00)	(3.86%)
CAPITAL EXPENDITURES								
9950	IMPROVEMENTS/REMODELING OVER \$5000	12,228.47	47,487.99	9,745.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	\$12,228.47	\$47,487.99	\$9,745.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 70 - PARKS Totals		\$2,855,107.59	\$2,996,276.67	\$3,084,193.87	\$3,237,938.00	\$3,209,747.00	(\$28,191.00)	(0.87%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 75 - SWIMMING POOL								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	222,352.65	227,090.41	291,028.48	299,103.00	303,955.00	4,852.00	1.62
1005	LONGEVITY PAY	128.27	176.55	224.91	272.00	305.00	33.00	12.13
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	.00	.00
	<i>WAGES/SALARIES Totals</i>	<i>\$223,320.92</i>	<i>\$228,106.96</i>	<i>\$292,093.39</i>	<i>\$300,215.00</i>	<i>\$305,100.00</i>	<i>\$4,885.00</i>	<i>1.63%</i>
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	17,020.33	17,214.63	21,985.47	22,891.00	23,275.00	384.00	1.67
1120	EMPLOYERS SHARE T.M.R.S.	4,319.75	4,878.68	6,684.27	7,503.00	6,917.00	(586.00)	(7.81)
1131	INSURANCE-WORKMENS COMP	3,504.96	3,881.04	3,558.96	5,436.00	5,525.00	89.00	1.63
1135	HEALTH INSURANCE	.00	9,871.38	13,780.56	14,272.00	14,436.00	164.00	1.14
	<i>BENEFITS Totals</i>	<i>\$24,845.04</i>	<i>\$35,845.73</i>	<i>\$46,009.26</i>	<i>\$50,102.00</i>	<i>\$50,153.00</i>	<i>\$51.00</i>	<i>0.10%</i>
	<i>SALARIES & BENEFITS Totals</i>	<i>\$248,165.96</i>	<i>\$263,952.69</i>	<i>\$338,102.65</i>	<i>\$350,317.00</i>	<i>\$355,253.00</i>	<i>\$4,936.00</i>	<i>1.41%</i>
PROFESSIONAL FEES								
3010	POSTAGE	28.98	97.76	13.60	400.00	250.00	(150.00)	(37.50)
3060	PROFESSIONAL SERVICES/FEES	5,418.00	3,388.26	12,020.93	13,500.00	14,500.00	1,000.00	7.40
	<i>PROFESSIONAL FEES Totals</i>	<i>\$5,446.98</i>	<i>\$3,486.02</i>	<i>\$12,034.53</i>	<i>\$13,900.00</i>	<i>\$14,750.00</i>	<i>\$850.00</i>	<i>6.12%</i>
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	.00	.00	.00	.00	23,600.00	23,600.00	.00
4120	TELEPHONE SERVICE	513.62	488.84	1,764.33	1,088.00	1,143.00	55.00	5.05
	<i>UTILITIES Totals</i>	<i>\$513.62</i>	<i>\$488.84</i>	<i>\$1,764.33</i>	<i>\$1,088.00</i>	<i>\$24,743.00</i>	<i>\$23,655.00</i>	<i>2174.17%</i>
INSURANCE								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,662.96	1,442.04	15,261.96	15,720.00	15,720.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	.00	191.04	2,027.04	2,087.00	2,087.00	.00	.00
	<i>INSURANCE Totals</i>	<i>\$1,662.96</i>	<i>\$1,633.08</i>	<i>\$17,289.00</i>	<i>\$17,807.00</i>	<i>\$17,807.00</i>	<i>\$0.00</i>	<i>0.00%</i>
OTHER								
6189	SWIMMING POOL REPAIRS	10,239.20	51,184.08	28,191.59	44,500.00	44,500.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	855.00	1,482.00	1,476.00	(6.00)	(.40)
7221	OTHER EXPENSE	.00	3,165.00	4,178.00	.00	.00	.00	.00
7390	SWIMMING POOL EXPENSE	102,228.61	97,325.11	75,191.63	73,650.00	80,000.00	6,350.00	8.62
7394	CONCESSION FOOD EXPENSE	.00	50,012.15	39,518.00	32,500.00	32,500.00	.00	.00
7396	RETAIL EXPENSE	.00	2,348.17	314.28	3,000.00	3,000.00	.00	.00
	<i>OTHER Totals</i>	<i>\$112,467.81</i>	<i>\$204,034.51</i>	<i>\$148,248.50</i>	<i>\$155,132.00</i>	<i>\$161,476.00</i>	<i>\$6,344.00</i>	<i>4.09%</i>

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 75 - SWIMMING POOL								
CAPITAL EXPENDITURES								
9100	EQUIPMENT OVER \$5000	.00	.00	13,775.20	7,000.00	1,000.00	(6,000.00)	(85.71)
	<i>CAPITAL EXPENDITURES Totals</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$13,775.20</i>	<i>\$7,000.00</i>	<i>\$1,000.00</i>	<i>(\$6,000.00)</i>	<i>(85.71%)</i>
	DEPARTMENT 75 - SWIMMING POOL Totals	\$368,257.33	\$473,595.14	\$531,214.21	\$545,244.00	\$575,029.00	\$29,785.00	5.46%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 80 - STREETS								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	892,492.62	848,887.11	864,949.05	914,174.00	946,178.00	32,004.00	3.50
1002	OVERTIME EARNINGS	29,656.86	45,480.62	16,594.74	32,999.00	31,000.00	(1,999.00)	(6.05)
1005	LONGEVITY PAY	11,076.62	10,351.53	10,218.98	10,697.00	8,792.00	(1,905.00)	(17.80)
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	.00	.00
WAGES/SALARIES Totals		\$934,666.10	\$906,159.26	\$893,202.77	\$959,310.00	\$987,410.00	\$28,100.00	2.93%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	67,911.22	66,504.81	65,442.68	73,277.00	75,428.00	2,151.00	2.93
1120	EMPLOYERS SHARE T.M.R.S.	63,756.31	67,332.21	85,473.67	97,478.00	90,319.00	(7,159.00)	(7.34)
1130	INSURANCE-EMPLOYEE LIFE	4,595.38	4,414.72	4,581.95	4,500.00	4,600.00	100.00	2.22
1131	INSURANCE-WORKMENS COMP	27,160.44	28,496.24	28,369.74	24,434.00	25,148.00	714.00	2.92
1135	HEALTH INSURANCE	179,525.00	189,749.86	202,114.88	214,080.00	229,068.00	14,988.00	7.00
BENEFITS Totals		\$342,948.35	\$356,497.84	\$385,982.92	\$413,769.00	\$424,563.00	\$10,794.00	2.61%
SALARIES & BENEFITS Totals		\$1,277,614.45	\$1,262,657.10	\$1,279,185.69	\$1,373,079.00	\$1,411,973.00	\$38,894.00	2.83%
SUPPLIES								
2029	CLOTHING ALLOWANCE	12,714.10	7,239.79	9,833.12	11,670.00	11,900.00	230.00	1.97
2100	OFFICE SUPPLIES	883.55	1,590.09	1,809.36	2,100.00	2,140.00	40.00	1.90
2320	GAS, OIL & GREASE	26,037.87	34,141.23	28,901.07	42,596.00	35,491.00	(7,105.00)	(16.67)
2350	SUPPLIES & MATERIALS	9,084.64	6,020.56	13,837.36	9,440.00	9,620.00	180.00	1.90
2360	SMALL TOOLS	3,032.93	3,088.53	(1,167.34)	6,000.00	6,120.00	120.00	2.00
SUPPLIES Totals		\$51,753.09	\$52,080.20	\$53,213.57	\$71,806.00	\$65,271.00	(\$6,535.00)	(9.10%)
PROFESSIONAL FEES								
3010	POSTAGE	7.29	37.03	138.54	50.00	50.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	.00	.00	.00	2,750.00	2,800.00	50.00	1.81
3063	PROGRAMMING/MAINTENANCE	1,116.35	1,319.61	1,927.67	1,363.00	1,431.00	68.00	4.98
3113	PUBLICATIONS/PRINTING	.00	.00	.00	150.00	150.00	.00	.00
3115	CONTRACT MAINTENANCE	3,384.96	3,520.08	2,732.04	3,041.00	3,041.00	.00	.00
PROFESSIONAL FEES Totals		\$4,508.60	\$4,876.72	\$4,798.25	\$7,354.00	\$7,472.00	\$118.00	1.60%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	4,398.84	3,799.91	3,363.67	3,500.00	80,500.00	77,000.00	2,200.00
4120	TELEPHONE SERVICE	1,434.02	489.55	956.67	713.00	733.00	20.00	2.80
UTILITIES Totals		\$5,832.86	\$4,289.46	\$4,320.34	\$4,213.00	\$81,233.00	\$77,020.00	1828.15%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 80 - STREETS								
<i>INSURANCE</i>								
5500	INSURANCE-AUTO LIABILITY	5,429.04	5,412.96	7,199.04	7,414.00	7,414.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	8,652.00	10,094.04	8,420.04	8,673.00	8,673.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	1,149.00	1,340.04	1,118.04	1,152.00	1,152.00	.00	.00
	<i>INSURANCE Totals</i>	\$15,230.04	\$16,847.04	\$16,737.12	\$17,239.00	\$17,239.00	\$0.00	0.00%
<i>OUTSIDE SERVICES</i>								
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	1,625.00	1,700.00	75.00	4.61
6370	STREET REPAIR MATERIAL	200,626.23	191,718.05	97,301.80	263,199.00	269,265.00	6,066.00	2.30
	<i>OUTSIDE SERVICES Totals</i>	\$200,626.23	\$191,718.05	\$97,301.80	\$264,824.00	\$270,965.00	\$6,141.00	2.32%
<i>OTHER</i>								
6190	AUTO REPAIRS	47,303.54	47,547.80	57,110.85	52,000.00	46,000.00	(6,000.00)	(11.53)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	165,175.06	157,980.00	158,596.08	149,934.00	154,660.00	4,726.00	3.15
7201	COMPUTER EQT UNDER \$5000	.00	.00	2,641.10	.00	.00	.00	.00
7221	OTHER EXPENSE	2,029.31	1,286.55	948.50	750.00	750.00	.00	.00
7240	TUITION & TRAINING	.00	295.00	.00	1,200.00	1,280.00	80.00	6.66
7260	EQUIPMENT RENTAL	.00	.00	.00	1,000.00	1,000.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	117,647.04	113,756.04	128,511.00	140,132.00	151,065.00	10,933.00	7.80
	<i>OTHER Totals</i>	\$332,154.95	\$320,865.39	\$347,807.53	\$345,016.00	\$354,755.00	\$9,739.00	2.82%
<i>TRANSFERS</i>								
1140	PERSONNEL REIMBURSEMENT	(180,999.96)	(186,500.04)	(186,500.04)	(186,500.00)	(190,000.00)	(3,500.00)	1.87
	<i>TRANSFERS Totals</i>	(\$180,999.96)	(\$186,500.04)	(\$186,500.04)	(\$186,500.00)	(\$190,000.00)	(\$3,500.00)	1.88%
<i>CAPITAL EXPENDITURES</i>								
9100	EQUIPMENT OVER \$5000	(332.27)	.00	.00	.00	.00	.00	.00
	<i>CAPITAL EXPENDITURES Totals</i>	(\$332.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT	80 - STREETS Totals	\$1,706,387.99	\$1,666,833.92	\$1,616,864.26	\$1,897,031.00	\$2,018,908.00	\$121,877.00	6.42%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
EXPENSE								
DEPARTMENT 85 - TRANSFERS								
OUTSIDE SERVICES								
6371	REPAVING OUTSIDE CONTRACT	681,660.00	715,740.00	751,524.00	789,105.00	828,560.00	39,455.00	4.99
	<i>OUTSIDE SERVICES Totals</i>	<i>\$681,660.00</i>	<i>\$715,740.00</i>	<i>\$751,524.00</i>	<i>\$789,105.00</i>	<i>\$828,560.00</i>	<i>\$39,455.00</i>	<i>5.00%</i>
OTHER								
7153	CAPITAL PROJECTS CONTRIB	1,195,848.00	1,256,700.00	1,319,532.00	1,385,507.00	1,454,782.00	69,275.00	4.99
	<i>OTHER Totals</i>	<i>\$1,195,848.00</i>	<i>\$1,256,700.00</i>	<i>\$1,319,532.00</i>	<i>\$1,385,507.00</i>	<i>\$1,454,782.00</i>	<i>\$69,275.00</i>	<i>5.00%</i>
TRANSFERS								
8500	TRANSFERS	791,905.70	2,933,709.05	.00	230,919.00	87,449.00	(143,470.00)	(62.13)
	<i>TRANSFERS Totals</i>	<i>\$791,905.70</i>	<i>\$2,933,709.05</i>	<i>\$0.00</i>	<i>\$230,919.00</i>	<i>\$87,449.00</i>	<i>(\$143,470.00)</i>	<i>(62.13%)</i>
CAPITAL EXPENDITURES								
9582	CURB & GUTTER	1,078,440.00	1,132,368.00	1,188,984.00	1,248,434.00	1,310,856.00	62,422.00	5.00
9800	ALLEY REPLACEMENT PROJECT	388,560.00	407,988.00	428,388.00	449,812.00	472,303.00	22,491.00	5.00
	<i>CAPITAL EXPENDITURES Totals</i>	<i>\$1,467,000.00</i>	<i>\$1,540,356.00</i>	<i>\$1,617,372.00</i>	<i>\$1,698,246.00</i>	<i>\$1,783,159.00</i>	<i>\$84,913.00</i>	<i>5.00%</i>
DEPARTMENT 85 - TRANSFERS Totals								
	EXPENSE TOTALS	\$4,136,413.70	\$6,446,505.05	\$3,688,428.00	\$4,103,777.00	\$4,153,950.00	\$50,173.00	1.22%
		\$33,735,465.54	\$33,719,607.63	\$32,903,021.92	\$34,588,761.00	\$34,790,883.00	\$202,122.00	0.58%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
PROPERTY TAXES								
3000	TAXES-CURRENT YEAR	18,287,022.56	18,880,771.96	19,663,879.39	21,449,761.00	22,160,883.00	711,122.00	3.31
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	39,289.58	40,184.31	43,776.10	30,000.00	30,000.00	.00	.00
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	20,475.96	.00	5,284.38	10,000.00	10,000.00	.00	.00
3098	PENALTY/INTEREST ON TAXES	117,346.78	69,029.40	100,803.15	80,000.00	80,000.00	.00	.00
3099	ATTORNEY FEES-TAXES	13,319.34	16,166.57	12,840.66	10,000.00	10,000.00	.00	.00
	<i>PROPERTY TAXES Totals</i>	<i>\$18,477,454.22</i>	<i>\$19,006,152.24</i>	<i>\$19,826,583.68</i>	<i>\$21,579,761.00</i>	<i>\$22,290,883.00</i>	<i>\$711,122.00</i>	<i>3.30%</i>
TRANSFERS FROM OTHER FUNDS								
3109	UTILITY FUND CONTRIBUTION	699,999.63	699,999.96	699,999.96	800,000.00	800,000.00	.00	.00
	<i>TRANSFERS FROM OTHER FUNDS Totals</i>	<i>\$699,999.63</i>	<i>\$699,999.96</i>	<i>\$699,999.96</i>	<i>\$800,000.00</i>	<i>\$800,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
SALES TAX								
3150	CITY SALES TAX	4,219,986.42	4,312,698.79	4,679,820.33	4,550,000.00	4,550,000.00	.00	.00
3155	MIXED BEVERAGE TAX	201,722.07	246,081.69	235,170.89	240,000.00	240,000.00	.00	.00
	<i>SALES TAX Totals</i>	<i>\$4,421,708.49</i>	<i>\$4,558,780.48</i>	<i>\$4,914,991.22</i>	<i>\$4,790,000.00</i>	<i>\$4,790,000.00</i>	<i>\$0.00</i>	<i>0.00%</i>
FRANCHISE FEES								
3200	T U ELECTRIC	964,158.05	830,477.88	784,934.12	950,000.00	900,000.00	(50,000.00)	(5.26)
3202	AT&T FRANCHISE	511,303.33	462,652.54	440,402.18	440,000.00	425,000.00	(15,000.00)	(3.40)
3203	GAS FRANCHISE FEE	393,855.40	424,345.22	500,905.79	425,000.00	425,000.00	.00	.00
3204	CHARTER FRANCHISE	105,558.74	87,196.65	91,360.99	55,000.00	85,000.00	30,000.00	54.54
3205	WASTE FRANCHISE FEES	98,070.61	43,842.22	43,281.11	75,000.00	45,000.00	(30,000.00)	(40.00)
	<i>FRANCHISE FEES Totals</i>	<i>\$2,072,946.13</i>	<i>\$1,848,514.51</i>	<i>\$1,860,884.19</i>	<i>\$1,945,000.00</i>	<i>\$1,880,000.00</i>	<i>(\$65,000.00)</i>	<i>(3.34%)</i>
PERMITS/LICENSES								
3300	BUILDING PERMITS	1,746,713.83	3,306,809.05	3,012,782.32	1,600,000.00	1,600,000.00	.00	.00
3302	CONTRACTORS LICNSE/PERMIT	15,405.00	1,600.00	.00	10,000.00	.00	(10,000.00)	(100.00)
3303	ANIMAL CONTROL TAGS/FEES	14,864.00	12,051.00	10,197.00	15,000.00	10,000.00	(5,000.00)	(33.33)
3304	HEALTH/FOOD PERMIT	43,445.00	44,395.00	47,230.00	40,000.00	40,000.00	.00	.00
3305	FILMING PERMITS	725.00	1,275.00	150.00	2,000.00	2,000.00	.00	.00
3306	FIRE PERMITS/REVENUE	37,843.60	37,381.81	43,755.50	37,500.00	40,000.00	2,500.00	6.66
3307	FIRE WATCH	.00	.00	2,475.41	.00	.00	.00	.00
3519	MISC PARK REVENUE	.00	.00	36,597.00	.00	.00	.00	.00
	<i>PERMITS/LICENSES Totals</i>	<i>\$1,858,996.43</i>	<i>\$3,403,511.86</i>	<i>\$3,153,187.23</i>	<i>\$1,704,500.00</i>	<i>\$1,692,000.00</i>	<i>(\$12,500.00)</i>	<i>(0.73%)</i>
FINES								
3400	TRAFFIC FINES	376,979.42	402,095.18	356,885.57	375,000.00	350,000.00	(25,000.00)	(6.66)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
<i>FINES</i>								
3403	CROSS G GUARD(CHILD SFTY)	21,990.00	21,655.00	46,301.48	22,500.00	35,000.00	12,500.00	55.55
3404	PARKING TICKETS	225,995.00	223,120.00	230,646.00	225,000.00	200,000.00	(25,000.00)	(11.11)
3411	CAPIAS WARRANT REVENUE	139.85	1,897.17	6,438.64	.00	.00	.00	.00
3412	RED LIGHT CAMERA REVENUE	246,066.60	130,273.55	93,747.97	.00	.00	.00	.00
3420	LIBRARY FINES AND FEES	12,047.53	8,065.17	7,369.07	15,000.00	10,000.00	(5,000.00)	(33.33)
3912	CODE VIOLATION	12,898.00	5,311.00	6,563.00	10,000.00	7,500.00	(2,500.00)	(25.00)
	<i>FINES Totals</i>	\$896,116.40	\$792,417.07	\$747,951.73	\$647,500.00	\$602,500.00	(\$45,000.00)	(6.95%)
<i>FEES</i>								
3308	POLICE REVENUE	92,303.50	47,820.03	51,094.81	50,000.00	50,000.00	.00	.00
3401	WRECKER FEES	3,264.00	3,192.00	2,904.00	3,000.00	3,000.00	.00	.00
3405	ALARM BILLING	79,514.04	76,291.15	77,331.82	75,000.00	75,000.00	.00	.00
3406	FALSE ALARM FEES	8,350.00	10,525.04	11,725.00	10,000.00	10,000.00	.00	.00
3408	AMBULANCE FEES	271,159.50	231,082.37	222,981.29	400,000.00	350,000.00	(50,000.00)	(12.50)
3409	911 SERVICE FEES	73,146.83	69,367.03	62,281.48	75,000.00	75,000.00	.00	.00
3410	911 SERVICE FEES-WIRELESS	116,806.51	117,480.91	121,541.20	115,000.00	115,000.00	.00	.00
3425	LIBRARY ROOM RENTAL	13,467.50	9,641.49	12,780.00	15,000.00	15,000.00	.00	.00
3499	DIRECT ALARM REVENUE	925,127.77	960,725.85	968,669.89	930,000.00	970,000.00	40,000.00	4.30
	<i>FEES Totals</i>	\$1,583,139.65	\$1,526,125.87	\$1,531,309.49	\$1,673,000.00	\$1,663,000.00	(\$10,000.00)	(0.60%)
<i>PARK/POOL REVENUE</i>								
3510	TENNIS & FIELD PERMITS	29,015.00	26,555.00	26,005.00	35,000.00	35,000.00	.00	.00
3511	SWIM POOL PERMIT-RESIDENT	124,267.50	125,252.50	101,582.50	130,000.00	125,000.00	(5,000.00)	(3.84)
3512	SWIM POOL PERMIT-NONRES	7,635.00	6,140.00	5,738.00	8,000.00	8,000.00	.00	.00
3513	SWIM POOL PRMTS GATE RCPT	110,967.00	95,978.00	105,906.00	115,000.00	110,000.00	(5,000.00)	(4.34)
3514	SWIMMING POOL CONCESSIONS	5,666.83	86,879.94	91,931.80	100,000.00	100,000.00	.00	.00
3515	SWIM LESSONS	21,350.00	43,000.00	49,050.00	35,000.00	40,000.00	5,000.00	14.28
3516	SWIMMING POOL RETAIL	.00	4,396.27	2,617.32	500.00	3,500.00	3,000.00	600.00
	<i>PARK/POOL REVENUE Totals</i>	\$298,901.33	\$388,201.71	\$382,830.62	\$423,500.00	\$421,500.00	(\$2,000.00)	(0.47%)
<i>DONATIONS</i>								
3740	POLICE GRANTS/DONATIONS	50.00	.00	.00	.00	.00	.00	.00
3745	FIRE GRANTS/DONATIONS	650.00	12,000.00	12,500.00	.00	8,000.00	8,000.00	.00
	<i>DONATIONS Totals</i>	\$700.00	\$12,000.00	\$12,500.00	\$0.00	\$8,000.00	\$8,000.00	+++

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
AUCTION/SALE OF EQUIPMENT								
3850	AUCTION/SALE OF EQUIPMENT	4,372.35	.00	.00	7,500.00	.00	(7,500.00)	(100.00)
	AUCTION/SALE OF EQUIPMENT Totals	\$4,372.35	\$0.00	\$0.00	\$7,500.00	\$0.00	(\$7,500.00)	(100.00%)
INTEREST EARNINGS								
3900	INTEREST EARNINGS	325,035.56	573,753.97	801,508.20	600,000.00	300,000.00	(300,000.00)	(50.00)
	INTEREST EARNINGS Totals	\$325,035.56	\$573,753.97	\$801,508.20	\$600,000.00	\$300,000.00	(\$300,000.00)	(50.00%)
OTHER REVENUE								
3535	UTILITY CAP OFF	19,200.00	24,500.00	20,700.00	22,500.00	22,500.00	.00	.00
3901	RENT	78,203.31	76,448.45	182,086.09	120,000.00	120,000.00	.00	.00
3911	COPIES	303.00	330.00	967.75	500.00	500.00	.00	.00
3920	FOTL CONTRIBUTION	300,000.00	100,000.00	263,200.00	125,000.00	50,000.00	(75,000.00)	(60.00)
3999	OTHER REVENUE	867,298.84	999,706.94	2,313,533.98	150,000.00	150,000.00	.00	.00
	OTHER REVENUE Totals	\$1,265,005.15	\$1,200,985.39	\$2,780,487.82	\$418,000.00	\$343,000.00	(\$75,000.00)	(17.94%)
DEPARTMENT 11 - REVENUE Totals								
	REVENUE TOTALS	\$31,904,375.34	\$34,010,443.06	\$36,712,234.14	\$34,588,761.00	\$34,790,883.00	\$202,122.00	0.58%
FUND 01 - GENERAL FUND Totals								
	REVENUE TOTALS	\$31,904,375.34	\$34,010,443.06	\$36,712,234.14	\$34,588,761.00	\$34,790,883.00	\$202,122.00	0.58%
	EXPENSE TOTALS	\$33,735,465.54	\$33,719,607.63	\$32,903,021.92	\$34,588,761.00	\$34,790,883.00	\$202,122.00	0.58%
FUND 01 - GENERAL FUND Totals								
		(\$1,831,090.20)	\$290,835.43	\$3,809,212.22	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
WATER REVENUE								
3450	WATER SALES-RESIDENTIAL	7,586,920.19	8,310,108.39	7,396,339.14	8,281,800.00	8,271,000.00	(10,800.00)	(.13)
3451	WATER SALES-COMMERCIAL	375,173.63	513,618.66	375,036.81	405,100.00	424,000.00	18,900.00	4.66
3452	WATER SALES-CHURCH/SCHOOL	353,096.65	356,587.55	294,456.80	365,100.00	363,000.00	(2,100.00)	(.57)
3521	WATER SALES-SMU	1,164,901.03	1,322,191.24	1,239,213.70	1,237,200.00	1,251,000.00	13,800.00	1.11
3523	METER INSTALLATION	172,208.94	173,664.08	172,163.23	170,000.00	175,000.00	5,000.00	2.94
3524	WATER RECONNECTIONS	4,037.58	4,790.00	4,790.00	5,000.00	5,000.00	.00	.00
3525	TESTING FEES	270.00	525.00	240.00	300.00	300.00	.00	.00
WATER REVENUE Totals		\$9,656,608.02	\$10,681,484.92	\$9,482,239.68	\$10,464,500.00	\$10,489,300.00	\$24,800.00	0.24%
WASTEWATER REVENUE								
3532	SEWER CHRG-SMU	707,964.02	676,101.70	650,536.93	680,000.00	715,000.00	35,000.00	5.14
3533	SEWER PERMITS	273,181.12	320,685.66	318,320.00	300,000.00	315,000.00	15,000.00	5.00
3550	SEWER CHRG-RESIDENTIAL	4,374,552.58	4,552,284.42	4,277,992.19	4,595,000.00	4,595,000.00	.00	.00
3551	SEWER CHRG-COMMERCIAL	207,180.53	206,469.54	207,761.49	216,000.00	225,000.00	9,000.00	4.16
3552	SEWER CHRG-CHURCH/SCHOOL	120,032.05	111,814.74	96,455.65	117,000.00	110,000.00	(7,000.00)	(5.98)
WASTEWATER REVENUE Totals		\$5,682,910.30	\$5,867,356.06	\$5,551,066.26	\$5,908,000.00	\$5,960,000.00	\$52,000.00	0.88%
INTEREST EARNINGS								
3900	INTEREST EARNINGS	15,784.55	64,104.31	87,839.51	100,000.00	10,000.00	(90,000.00)	(90.00)
INTEREST EARNINGS Totals		\$15,784.55	\$64,104.31	\$87,839.51	\$100,000.00	\$10,000.00	(\$90,000.00)	(90.00%)
OTHER REVENUE								
3999	OTHER REVENUE	5,133.52	8,431.97	4,023.45	.00	.00	.00	.00
OTHER REVENUE Totals		\$5,133.52	\$8,431.97	\$4,023.45	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 11 - REVENUE Totals		\$15,360,436.39	\$16,621,377.26	\$15,125,168.90	\$16,472,500.00	\$16,459,300.00	(\$13,200.00)	(0.08%)
REVENUE TOTALS		\$15,360,436.39	\$16,621,377.26	\$15,125,168.90	\$16,472,500.00	\$16,459,300.00	(\$13,200.00)	(0.08%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 21 - UTILITIES OFFICE								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	231,002.49	240,114.09	250,325.47	253,460.00	258,515.00	5,055.00	1.99
1002	OVERTIME EARNINGS	1,091.03	1,964.98	3,979.88	1,001.00	2,000.00	999.00	99.80
1005	LONGEVITY PAY	2,549.72	2,742.72	2,933.81	3,122.00	3,312.00	190.00	6.08
	WAGES/SALARIES Totals	\$234,643.24	\$244,821.79	\$257,239.16	\$257,583.00	\$263,827.00	\$6,244.00	2.42%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	16,739.23	17,036.80	17,339.27	19,705.00	20,182.00	477.00	2.42
1120	EMPLOYERS SHARE T.M.R.S.	16,181.84	18,074.92	23,835.52	26,216.00	24,144.00	(2,072.00)	(7.90)
1130	INSURANCE-EMPLOYEE LIFE	983.33	961.35	1,152.21	975.00	1,200.00	225.00	23.07
1131	INSURANCE-WORKMENS COMP	336.00	354.00	338.04	207.00	212.00	5.00	2.41
1135	HEALTH INSURANCE	50,100.00	52,647.36	55,122.24	57,088.00	57,744.00	656.00	1.14
	BENEFITS Totals	\$84,340.40	\$89,074.43	\$97,787.28	\$104,191.00	\$103,482.00	(\$709.00)	(0.68%)
	SALARIES & BENEFITS Totals	\$318,983.64	\$333,896.22	\$355,026.44	\$361,774.00	\$367,309.00	\$5,535.00	1.53%
SUPPLIES								
2029	CLOTHING ALLOWANCE	.00	220.45	(48.65)	280.00	280.00	.00	.00
2100	OFFICE SUPPLIES	2,859.92	1,969.13	768.37	3,550.00	3,550.00	.00	.00
2320	GAS, OIL & GREASE	398.20	349.69	328.57	515.00	357.00	(158.00)	(30.67)
	SUPPLIES Totals	\$3,258.12	\$2,539.27	\$1,048.29	\$4,345.00	\$4,187.00	(\$158.00)	(3.64%)
PROFESSIONAL FEES								
3010	POSTAGE	35,565.57	36,208.94	36,151.65	36,000.00	35,300.00	(700.00)	(1.94)
3060	PROFESSIONAL SERVICES/FEES	18,822.86	20,476.49	19,226.98	18,220.00	18,220.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	16,056.28	18,616.22	19,779.08	61,946.00	62,932.00	986.00	1.59
3113	PUBLICATIONS/PRINTING	1,171.53	1,324.24	875.51	1,401.00	1,401.00	.00	.00
3115	CONTRACT MAINTENANCE	.00	.00	.00	.00	433.00	433.00	.00
	PROFESSIONAL FEES Totals	\$71,616.24	\$76,625.89	\$76,033.22	\$117,567.00	\$118,286.00	\$719.00	0.61%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	92,411.43	76,062.24	53,375.08	62,800.00	64,700.00	1,900.00	3.02
4120	TELEPHONE SERVICE	1,488.39	544.75	516.69	550.00	314.00	(236.00)	(42.90)
4270	SEWER PAYMENTS	2,769,238.44	3,181,922.28	3,040,137.60	3,196,250.00	3,651,359.00	455,109.00	14.23
4280	WATER PURCHASES	4,622,128.60	5,196,746.79	5,021,112.96	5,274,387.00	5,033,076.00	(241,311.00)	(4.57)
	UTILITIES Totals	\$7,485,266.86	\$8,455,276.06	\$8,115,142.33	\$8,533,987.00	\$8,749,449.00	\$215,462.00	2.52%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	368.04	387.00	312.96	322.00	322.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 21 - UTILITIES OFFICE								
<i>INSURANCE</i>								
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	7,209.96	2,883.96	2,105.04	2,168.00	2,168.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	957.00	383.04	279.96	288.00	288.00	.00	.00
	<i>INSURANCE Totals</i>	\$8,535.00	\$3,654.00	\$2,697.96	\$2,778.00	\$2,778.00	\$0.00	0.00%
<i>OUTSIDE SERVICES</i>								
6200	EQUIP REPAIRS/NON VEHICLE	497.96	572.65	86.37	1.00	1.00	.00	.00
	<i>OUTSIDE SERVICES Totals</i>	\$497.96	\$572.65	\$86.37	\$1.00	\$1.00	\$0.00	0.00%
<i>OTHER</i>								
6190	AUTO REPAIRS	16.25	10.25	29.31	1.00	50.00	49.00	4,900.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	2,100.00	2,039.04	2,469.00	2,184.00	2,275.00	91.00	4.16
7150	DUES & SUBSCRIPTIONS	206.00	.00	829.00	300.00	300.00	.00	.00
7170	TRAVEL EXPENSE	2,704.31	420.97	676.33	2,900.00	4,500.00	1,600.00	55.17
7201	COMPUTER EQT UNDER \$5000	.00	7,163.97	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	619.49	564.01	710.92	5,646.00	5,646.00	.00	.00
7240	TUITION & TRAINING	1,700.00	1,075.00	1,100.00	1,200.00	2,050.00	850.00	70.83
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,934.04	1,934.04	2,030.04	4,283.00	2,253.00	(2,030.00)	(47.39)
	<i>OTHER Totals</i>	\$9,280.09	\$13,207.28	\$7,844.60	\$16,514.00	\$17,074.00	\$560.00	3.39%
<i>CONTRIBUTIONS</i>								
8010	CONTRIBUTION TO GEN. FUND	699,999.63	699,999.96	699,999.96	800,000.00	800,000.00	.00	.00
	<i>CONTRIBUTIONS Totals</i>	\$699,999.63	\$699,999.96	\$699,999.96	\$800,000.00	\$800,000.00	\$0.00	0.00%
DEPARTMENT 21 - UTILITIES OFFICE	Totals	\$8,597,437.54	\$9,585,771.33	\$9,257,879.17	\$9,836,966.00	\$10,059,084.00	\$222,118.00	2.26%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 22 - UTILITIES								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	1,584,961.58	1,591,105.66	1,592,777.52	1,640,867.00	1,628,029.00	(12,838.00)	(.78)
1002	OVERTIME EARNINGS	55,037.50	61,630.39	50,405.91	56,000.00	56,000.00	.00	.00
1005	LONGEVITY PAY	18,633.72	18,382.17	18,005.22	18,071.00	17,763.00	(308.00)	(1.70)
1006	EDUCATION PAY	.00	31.25	2,106.25	2,100.00	2,400.00	300.00	14.28
1009	CELL PHONE ALLOWANCE	3,120.00	3,120.00	2,868.00	2,280.00	1,440.00	(840.00)	(36.84)
WAGES/SALARIES Totals		\$1,661,752.80	\$1,674,269.47	\$1,666,162.90	\$1,719,318.00	\$1,705,632.00	(\$13,686.00)	(0.80%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	120,827.75	120,300.21	122,161.75	131,355.00	130,374.00	(981.00)	(.74)
1120	EMPLOYERS SHARE T.M.R.S.	114,064.25	123,447.94	160,165.69	174,265.00	156,037.00	(18,228.00)	(10.45)
1130	INSURANCE-EMPLOYEE LIFE	8,357.34	8,203.92	8,514.20	8,300.00	8,500.00	200.00	2.40
1131	INSURANCE-WORKMENS COMP	28,899.00	23,263.20	21,888.08	24,325.00	23,899.00	(426.00)	(1.75)
1135	HEALTH INSURANCE	320,431.25	347,249.20	350,255.90	371,017.00	387,864.00	16,847.00	4.54
BENEFITS Totals		\$592,579.59	\$622,464.47	\$662,985.62	\$709,262.00	\$706,674.00	(\$2,588.00)	(0.36%)
SALARIES & BENEFITS Totals		\$2,254,332.39	\$2,296,733.94	\$2,329,148.52	\$2,428,580.00	\$2,412,306.00	(\$16,274.00)	(0.67%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	27,966.52	19,610.38	19,304.91	17,321.00	17,680.00	359.00	2.07
2100	OFFICE SUPPLIES	1,962.66	1,134.18	1,355.67	3,400.00	3,468.00	68.00	2.00
2320	GAS, OIL & GREASE	46,664.39	48,540.36	56,279.34	73,090.00	60,531.00	(12,559.00)	(17.18)
2350	SUPPLIES & MATERIALS	80,969.96	24,974.87	29,518.00	46,160.00	77,160.00	31,000.00	67.15
2370	BACKFILL MATERIALS	203,276.76	172,925.40	290,593.12	183,894.00	204,566.00	20,672.00	11.24
SUPPLIES Totals		\$360,840.29	\$267,185.19	\$397,051.04	\$323,865.00	\$363,405.00	\$39,540.00	12.21%
PROFESSIONAL FEES								
3003	BOARD MEETINGS	708.88	568.47	212.37	500.00	500.00	.00	.00
3010	POSTAGE	64.90	279.46	1,038.58	300.00	350.00	50.00	16.66
3060	PROFESSIONAL SERVICES/FEES	35,036.06	53,493.90	52,946.53	67,050.00	68,251.00	1,201.00	1.79
3063	PROGRAMMING/MAINTENANCE	17,629.02	15,699.38	43,373.27	44,139.00	45,872.00	1,733.00	3.92
3113	PUBLICATIONS/PRINTING	.00	361.68	.00	500.00	500.00	.00	.00
3115	CONTRACT MAINTENANCE	5,476.18	5,615.30	4,358.24	4,919.00	4,919.00	.00	.00
PROFESSIONAL FEES Totals		\$58,915.04	\$76,018.19	\$101,928.99	\$117,408.00	\$120,392.00	\$2,984.00	2.54%
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	9,643.97	9,093.12	8,310.74	8,250.00	2,300.00	(5,950.00)	(72.12)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 22 - UTILITIES								
UTILITIES								
4120	TELEPHONE SERVICE	5,683.61	3,602.99	3,522.28	2,982.00	3,116.00	134.00	4.49
	UTILITIES Totals	\$15,327.58	\$12,696.11	\$11,833.02	\$11,232.00	\$5,416.00	(\$5,816.00)	(51.78%)
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	7,361.04	7,346.04	6,573.00	6,770.00	6,770.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	28,839.96	15,861.96	13,683.00	14,094.00	14,094.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	3,830.04	2,106.00	1,817.04	1,871.00	1,871.00	.00	.00
	INSURANCE Totals	\$40,031.04	\$25,314.00	\$22,073.04	\$22,735.00	\$22,735.00	\$0.00	0.00%
OUTSIDE SERVICES								
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	1,750.00	1,750.00	.00	.00
	OUTSIDE SERVICES Totals	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$0.00	0.00%
OTHER								
6190	AUTO REPAIRS	61,949.56	43,670.89	50,597.85	57,500.00	48,000.00	(9,500.00)	(16.52)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	243,091.06	251,872.99	237,078.96	171,934.00	175,093.00	3,159.00	1.83
6355	UTILITY MAIN MAINTENANCE	335,252.17	361,479.92	309,824.52	444,000.00	452,000.00	8,000.00	1.80
7150	DUES & SUBSCRIPTIONS	6,821.00	804.00	500.00	1,522.00	1,634.00	112.00	7.35
7170	TRAVEL EXPENSE	1,053.23	2,860.31	(707.66)	5,271.00	2,000.00	(3,271.00)	(62.05)
7201	COMPUTER EQT UNDER \$5000	1,198.49	1,454.96	3,493.47	.00	.00	.00	.00
7221	OTHER EXPENSE	4,494.67	7,439.32	1,177.38	3,050.00	3,050.00	.00	.00
7240	TUITION & TRAINING	3,485.27	3,242.15	1,513.28	4,601.00	4,602.00	1.00	.02
7245	TUITION REIMBURSEMENT	.00	300.00	.00	.00	.00	.00	.00
7260	EQUIPMENT RENTAL	17,850.80	.00	.00	3,000.00	3,000.00	.00	.00
7331	EQUIPMENT UNDER \$5000	4,331.92	7,818.20	856.78	4,000.00	14,500.00	10,500.00	262.50
7475	IMPROVEMENTS-UNDER \$5000	.00	129.90	.00	.00	.00	.00	.00
7500	DEPRECIATION EXPENSE	77,096.12	78,206.51	78,345.71	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	135,833.80	169,643.04	149,288.04	149,291.00	153,080.00	3,789.00	2.53
	OTHER Totals	\$892,458.09	\$928,922.19	\$831,968.33	\$844,169.00	\$856,959.00	\$12,790.00	1.52%
TRANSFERS								
1140	PERSONNEL REIMBURSEMENT	180,999.96	186,500.04	186,500.04	186,500.00	190,000.00	3,500.00	1.87
	TRANSFERS Totals	\$180,999.96	\$186,500.04	\$186,500.04	\$186,500.00	\$190,000.00	\$3,500.00	1.88%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 22 - UTILITIES								
CAPITAL EXPENDITURES								
9100	EQUIPMENT OVER \$5000	878.00	.00	.00	.00	.00	.00	.00
9950	IMPROVEMENTS/REMODELING OVER \$5000	2,250.00	19,510.26	.00	.00	.00	.00	.00
CAPITAL EXPENDITURES Totals		\$3,128.00	\$19,510.26	\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 22 - UTILITIES Totals		\$3,806,032.39	\$3,812,879.92	\$3,880,502.98	\$3,936,239.00	\$3,972,963.00	\$36,724.00	0.93%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 24 - IN HOUSE CONSTRUCTION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	.00	.00	224,598.59	499,243.00	396,430.00	(102,813.00)	(20.59)
1002	OVERTIME EARNINGS	.00	.00	6,066.51	.00	.00	.00	.00
1005	LONGEVITY PAY	.00	.00	425.01	789.00	989.00	200.00	25.34
WAGES/SALARIES Totals		\$0.00	\$0.00	\$231,090.11	\$500,032.00	\$397,419.00	(\$102,613.00)	(20.52%)
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	15,170.47	38,252.00	30,403.00	(7,849.00)	(20.51)
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	21,354.73	49,482.00	36,327.00	(13,155.00)	(26.58)
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	.00	.00	161,934.00	.00	.00	.00	.00
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	.00	.00	(74,889.00)	.00	.00	.00	.00
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	818.48	.00	800.00	800.00	.00
1131	INSURANCE-WORKMENS COMP	.00	.00	6,226.80	13,003.00	10,332.00	(2,671.00)	(20.54)
1135	HEALTH INSURANCE	.00	.00	59,715.76	143,157.00	72,180.00	(70,977.00)	(49.57)
BENEFITS Totals		\$0.00	\$0.00	\$190,331.24	\$243,894.00	\$150,042.00	(\$93,852.00)	(38.48%)
SALARIES & BENEFITS Totals		\$0.00	\$0.00	\$421,421.35	\$743,926.00	\$547,461.00	(\$196,465.00)	(26.41%)
SUPPLIES								
2029	CLOTHING ALLOWANCE	.00	.00	5,000.68	9,000.00	5,600.00	(3,400.00)	(37.77)
2100	OFFICE SUPPLIES	.00	.00	.00	500.00	500.00	.00	.00
2320	GAS, OIL & GREASE	.00	.00	.00	10,000.00	5,970.00	(4,030.00)	(40.30)
2350	SUPPLIES & MATERIALS	.00	.00	44,691.92	114,998.00	232,500.00	117,502.00	102.17
2370	BACKFILL MATERIALS	.00	.00	.00	.00	50,000.00	50,000.00	.00
SUPPLIES Totals		\$0.00	\$0.00	\$49,692.60	\$134,498.00	\$294,570.00	\$160,072.00	119.01%
PROFESSIONAL FEES								
3060	PROFESSIONAL SERVICES/FEES	.00	.00	22,295.00	41,998.00	40,500.00	(1,498.00)	(3.56)
PROFESSIONAL FEES Totals		\$0.00	\$0.00	\$22,295.00	\$41,998.00	\$40,500.00	(\$1,498.00)	(3.57%)
UTILITIES								
4110	HEAT, LIGHT, WATER UTIL	.00	.00	.00	.00	800.00	800.00	.00
UTILITIES Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$800.00	+++
OUTSIDE SERVICES								
6370	STREET REPAIR MATERIAL	.00	.00	3,132.00	144,206.00	50,000.00	(94,206.00)	(65.32)
OUTSIDE SERVICES Totals		\$0.00	\$0.00	\$3,132.00	\$144,206.00	\$50,000.00	(\$94,206.00)	(65.33%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 24 - IN HOUSE CONSTRUCTION								
OTHER								
6190	AUTO REPAIRS	.00	.00	6,982.91	8,000.00	5,000.00	(3,000.00)	(37.50)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	.00	57,311.00	58,365.00	1,054.00	1.83
6355	UTILITY MAIN MAINTENANCE	.00	.00	95,144.50	337,499.00	.00	(337,499.00)	(100.00)
7150	DUES & SUBSCRIPTIONS	.00	.00	.00	222.00	444.00	222.00	100.00
7201	COMPUTER EQT UNDER \$5000	.00	.00	.00	.00	2,000.00	2,000.00	.00
7221	OTHER EXPENSE	.00	.00	10,736.50	.00	.00	.00	.00
7240	TUITION & TRAINING	.00	.00	.00	1,000.00	2,000.00	1,000.00	100.00
7260	EQUIPMENT RENTAL	.00	.00	.00	.00	15,000.00	15,000.00	.00
7331	EQUIPMENT UNDER \$5000	.00	.00	888.24	10,000.00	8,000.00	(2,000.00)	(20.00)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	32,590.00	32,590.00	.00	.00
OTHER Totals		\$0.00	\$0.00	\$113,752.15	\$446,622.00	\$123,399.00	(\$323,223.00)	(72.37%)
DEPARTMENT 24 - IN HOUSE CONSTRUCTION Totals		\$0.00	\$0.00	\$610,293.10	\$1,511,250.00	\$1,056,730.00	(\$454,520.00)	(30.08%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 02 - UTILITY FUND								
EXPENSE								
DEPARTMENT 85 - TRANSFERS								
TRANSFERS								
8500	TRANSFERS	.00	.00	(50,000.03)	(80,000.00)	(80,000.00)	.00	.00
	<i>TRANSFERS Totals</i>	\$0.00	\$0.00	(\$50,000.03)	(\$80,000.00)	(\$80,000.00)	\$0.00	0.00%
<i>CAPITAL EXPENDITURES</i>								
9801	LINE REPLACEMENT PROJECT	2,543,400.00	2,670,564.00	1,954,092.00	1,244,297.00	1,391,512.00	147,215.00	11.83
	<i>CAPITAL EXPENDITURES Totals</i>	\$2,543,400.00	\$2,670,564.00	\$1,954,092.00	\$1,244,297.00	\$1,391,512.00	\$147,215.00	11.83%
	DEPARTMENT 85 - TRANSFERS Totals	\$2,543,400.00	\$2,670,564.00	\$1,904,091.97	\$1,164,297.00	\$1,311,512.00	\$147,215.00	12.64%
	EXPENSE TOTALS	\$14,946,869.93	\$16,069,215.25	\$15,652,767.22	\$16,448,752.00	\$16,400,289.00	(\$48,463.00)	(0.29%)
FUND 02 - UTILITY FUND Totals								
	REVENUE TOTALS	\$15,360,436.39	\$16,621,377.26	\$15,125,168.90	\$16,472,500.00	\$16,459,300.00	(\$13,200.00)	(0.08%)
	EXPENSE TOTALS	\$14,946,869.93	\$16,069,215.25	\$15,652,767.22	\$16,448,752.00	\$16,400,289.00	(\$48,463.00)	(0.29%)
FUND 02 - UTILITY FUND Totals								
		\$413,566.46	\$552,162.01	(\$527,598.32)	\$23,748.00	\$59,011.00	\$35,263.00	148.49%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 04 - SANITATION FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
REFUSE & RECYCLING								
3501	REFUSE COLL-SMU	151,252.44	186,771.12	186,855.10	186,000.00	196,350.00	10,350.00	5.56
3503	YARD BAGS/RECYCLING REBATE	15,444.80	28.63	.00	.00	.00	.00	.00
3504	RECYCLING REVENUE	317,937.76	320,451.75	319,678.57	355,200.00	367,500.00	12,300.00	3.46
3540	REFUSE COLL - RESIDENTIAL	1,879,773.35	1,883,913.74	1,890,372.97	2,082,082.00	2,184,000.00	101,918.00	4.89
3541	REFUSE COLL - COMMERCIAL	482,402.21	468,049.54	466,282.93	527,250.00	548,100.00	20,850.00	3.95
3542	REFUSE COLL-CHURCH/SCHOOL	155,883.14	148,923.03	149,864.36	166,500.00	169,050.00	2,550.00	1.53
3543	BRUSH/SPECIAL PICKUP CHRG	59,811.65	92,367.25	99,724.30	83,250.00	96,600.00	13,350.00	16.03
REFUSE & RECYCLING Totals		\$3,061,505.35	\$3,100,505.06	\$3,112,778.23	\$3,400,282.00	\$3,561,600.00	\$161,318.00	4.74%
INTEREST EARNINGS								
3900	INTEREST EARNINGS	7,758.22	8,957.28	24,472.74	40,750.00	5,000.00	(35,750.00)	(87.73)
INTEREST EARNINGS Totals		\$7,758.22	\$8,957.28	\$24,472.74	\$40,750.00	\$5,000.00	(\$35,750.00)	(87.73%)
OTHER REVENUE								
3999	OTHER REVENUE	.00	500.00	.00	.00	.00	.00	.00
OTHER REVENUE Totals		\$0.00	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 11 - REVENUE Totals		\$3,069,263.57	\$3,109,962.34	\$3,137,250.97	\$3,441,032.00	\$3,566,600.00	\$125,568.00	3.65%
REVENUE TOTALS		\$3,069,263.57	\$3,109,962.34	\$3,137,250.97	\$3,441,032.00	\$3,566,600.00	\$125,568.00	3.65%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 04 - SANITATION FUND								
EXPENSE								
DEPARTMENT 60 - SANITATION								
SALARIES & BENEFITS								
WAGES/SALARIES								
1001	REGULAR EARNINGS	1,401,716.32	1,402,284.79	1,390,124.46	1,415,243.00	1,445,449.00	30,206.00	2.13
1002	OVERTIME EARNINGS	57,066.83	45,498.43	83,705.42	60,001.00	66,000.00	5,999.00	9.99
1005	LONGEVITY PAY	13,664.57	13,884.88	13,603.40	14,543.00	15,694.00	1,151.00	7.91
1009	CELL PHONE ALLOWANCE	2,520.00	2,100.00	1,680.00	1,680.00	1,680.00	.00	.00
WAGES/SALARIES Totals		\$1,474,967.72	\$1,463,768.10	\$1,489,113.28	\$1,491,467.00	\$1,528,823.00	\$37,356.00	2.50%
BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	107,721.50	105,084.58	105,175.47	113,971.00	116,830.00	2,859.00	2.50
1120	EMPLOYERS SHARE T.M.R.S.	101,246.42	108,696.22	140,039.98	151,505.00	139,884.00	(11,621.00)	(7.67)
1130	INSURANCE-EMPLOYEE LIFE	6,898.67	6,815.78	6,988.67	6,850.00	7,000.00	150.00	2.18
1131	INSURANCE-WORKMENS COMP	39,957.96	39,942.96	37,268.04	45,818.00	47,020.00	1,202.00	2.62
1135	HEALTH INSURANCE	319,387.50	329,046.00	345,246.96	371,072.00	375,336.00	4,264.00	1.14
BENEFITS Totals		\$575,212.05	\$589,585.54	\$634,719.12	\$689,216.00	\$686,070.00	(\$3,146.00)	(0.46%)
SALARIES & BENEFITS Totals		\$2,050,179.77	\$2,053,353.64	\$2,123,832.40	\$2,180,683.00	\$2,214,893.00	\$34,210.00	1.57%
SUPPLIES								
2029	CLOTHING ALLOWANCE	24,256.38	18,324.30	16,168.20	14,771.00	15,067.00	296.00	2.00
2100	OFFICE SUPPLIES	1,265.17	1,433.29	1,588.13	1,461.00	1,489.00	28.00	1.91
2320	GAS, OIL & GREASE	77,546.13	94,764.45	93,822.60	134,445.00	111,922.00	(22,523.00)	(16.75)
2350	SUPPLIES & MATERIALS	10,201.02	8,298.53	11,175.20	6,660.00	7,093.00	433.00	6.50
SUPPLIES Totals		\$113,268.70	\$122,820.57	\$122,754.13	\$157,337.00	\$135,571.00	(\$21,766.00)	(13.83%)
PROFESSIONAL FEES								
3010	POSTAGE	47.38	16.11	25.72	50.00	50.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	3,255.00	4,599.38	7,435.00	5,500.00	8,000.00	2,500.00	45.45
3063	PROGRAMMING/MAINTENANCE	1,730.85	7,110.49	6,952.80	9,029.00	7,335.00	(1,694.00)	(18.76)
3113	PUBLICATIONS/PRINTING	705.13	955.70	.00	4,300.00	2,300.00	(2,000.00)	(46.51)
3115	CONTRACT MAINTENANCE	4,385.77	4,525.79	3,512.55	3,940.00	3,940.00	.00	.00
PROFESSIONAL FEES Totals		\$10,124.13	\$17,207.47	\$17,926.07	\$22,819.00	\$21,625.00	(\$1,194.00)	(5.23%)
UTILITIES								
4110	HEAT,LIGHT,WATER UTIL	16,038.89	14,601.21	13,367.31	12,200.00	11,000.00	(1,200.00)	(9.83)
4120	TELEPHONE SERVICE	3,797.89	2,705.75	3,491.14	2,585.00	2,712.00	127.00	4.91
4390	LAND FILL	95,194.33	97,623.91	108,441.26	115,000.00	165,730.00	50,730.00	44.11
4392	DISPOSAL FEES CONTINGENCY	.00	.00	.00	110,000.00	110,000.00	.00	.00

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 04 - SANITATION FUND								
EXPENSE								
DEPARTMENT 60 - SANITATION								
UTILITIES								
	UTILITIES Totals	\$115,031.11	\$114,930.87	\$125,299.71	\$239,785.00	\$289,442.00	\$49,657.00	20.71%
INSURANCE								
5500	INSURANCE-AUTO LIABILITY	9,662.04	9,666.00	10,641.00	10,961.00	10,961.00	.00	.00
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	17,304.00	15,861.96	13,683.00	14,094.00	14,094.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	2,298.00	2,106.00	1,817.04	1,871.00	1,871.00	.00	.00
	INSURANCE Totals	\$29,264.04	\$27,633.96	\$26,141.04	\$26,926.00	\$26,926.00	\$0.00	0.00%
OUTSIDE SERVICES								
6186	TRANSFER STATION REPAIR	16,776.02	29,072.45	19,353.97	36,400.00	29,900.00	(6,500.00)	(17.85)
6400	RECYCLING FEES	.00	.00	.00	.00	65,000.00	65,000.00	.00
	OUTSIDE SERVICES Totals	\$16,776.02	\$29,072.45	\$19,353.97	\$36,400.00	\$94,900.00	\$58,500.00	160.71%
OTHER								
6190	AUTO REPAIRS	117,082.38	125,963.40	114,677.99	117,500.00	119,000.00	1,500.00	1.27
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	176,238.00	188,640.96	210,441.96	252,643.00	261,320.00	8,677.00	3.43
6318	CONTAINER MAINTENANCE	3,729.41	8,758.47	11,744.02	14,250.00	5,000.00	(9,250.00)	(64.91)
7150	DUES & SUBSCRIPTIONS	1,907.00	3,107.34	1,100.00	1,360.00	1,385.00	25.00	1.83
7170	TRAVEL EXPENSE	1,909.04	2,098.24	2,127.60	4,400.00	1,900.00	(2,500.00)	(56.81)
7201	COMPUTER EQT UNDER \$5000	.00	1,469.00	3,267.47	1,527.00	1,948.00	421.00	27.57
7221	OTHER EXPENSE	14,022.17	7,692.09	5,329.74	5,450.00	5,450.00	.00	.00
7240	TUITION & TRAINING	245.00	945.73	1,591.00	1,801.00	2,451.00	650.00	36.09
7331	EQUIPMENT UNDER \$5000	.00	.00	3,147.55	.00	.00	.00	.00
7392	CONTAINERS	26,240.00	12,419.00	16,699.50	20,501.00	20,900.00	399.00	1.94
7500	DEPRECIATION EXPENSE	6,768.72	6,768.72	6,768.72	.00	.00	.00	.00
7601	HAZARDOUS WASTE SERVICE	26,284.17	29,309.96	31,982.84	35,301.00	39,000.00	3,699.00	10.47
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	235,713.04	233,988.00	257,325.96	280,272.00	289,842.00	9,570.00	3.41
	OTHER Totals	\$610,138.93	\$621,160.91	\$666,204.35	\$735,005.00	\$748,196.00	\$13,191.00	1.79%
CAPITAL EXPENDITURES								
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	.00	.00	12,000.00	.00	(12,000.00)	(100.00)
	CAPITAL EXPENDITURES Totals	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00	(\$12,000.00)	(100.00%)
DEPARTMENT 60 - SANITATION Totals		\$2,944,782.70	\$2,986,179.87	\$3,101,511.67	\$3,410,955.00	\$3,531,553.00	\$120,598.00	3.54%



Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 04 - SANITATION FUND								
EXPENSE								
DEPARTMENT 85 - TRANSFERS								
TRANSFERS								
8500 TRANSFERS		.00	.00	.00	30,000.00	30,000.00	.00	.00
	TRANSFERS Totals	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
DEPARTMENT 85 - TRANSFERS Totals		\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	0.00%
	EXPENSE TOTALS	\$2,944,782.70	\$2,986,179.87	\$3,101,511.67	\$3,440,955.00	\$3,561,553.00	\$120,598.00	3.50%
FUND 04 - SANITATION FUND Totals								
	REVENUE TOTALS	\$3,069,263.57	\$3,109,962.34	\$3,137,250.97	\$3,441,032.00	\$3,566,600.00	\$125,568.00	3.65%
	EXPENSE TOTALS	\$2,944,782.70	\$2,986,179.87	\$3,101,511.67	\$3,440,955.00	\$3,561,553.00	\$120,598.00	3.50%
FUND 04 - SANITATION FUND Totals		\$124,480.87	\$123,782.47	\$35,739.30	\$77.00	\$5,047.00	\$4,970.00	6454.55%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 05 - STORMWATER FUND								
REVENUE								
DEPARTMENT 11 - REVENUE								
STORM FEE								
3903	STORMWATER FEE-COMMERCIAL	4,212.85	14,655.11	14,560.35	15,750.00	15,750.00	.00	.00
3904	STORM FEE-RESIDENTIAL	429,219.84	450,427.01	451,606.80	469,350.00	472,000.00	2,650.00	.56
3906	STORM FEE-CHURCH/SCHOOL	3,623.83	11,109.39	11,100.19	11,550.00	11,550.00	.00	.00
	<i>STORM FEE Totals</i>	<i>\$437,056.52</i>	<i>\$476,191.51</i>	<i>\$477,267.34</i>	<i>\$496,650.00</i>	<i>\$499,300.00</i>	<i>\$2,650.00</i>	<i>0.53%</i>
INTEREST EARNINGS								
3900	INTEREST EARNINGS	3,184.98	15,741.42	44,561.86	30,000.00	5,000.00	(25,000.00)	(83.33)
	<i>INTEREST EARNINGS Totals</i>	<i>\$3,184.98</i>	<i>\$15,741.42</i>	<i>\$44,561.86</i>	<i>\$30,000.00</i>	<i>\$5,000.00</i>	<i>(\$25,000.00)</i>	<i>(83.33%)</i>
DEPARTMENT 11 - REVENUE Totals								
	REVENUE TOTALS	\$440,241.50	\$491,932.93	\$521,829.20	\$526,650.00	\$504,300.00	(\$22,350.00)	(4.24%)

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 05 - STORMWATER FUND								
EXPENSE								
DEPARTMENT 23 - STORM WATER UTILITY								
<i>SUPPLIES</i>								
2100	OFFICE SUPPLIES	.00	.00	110.13	50.00	50.00	.00	.00
2350	SUPPLIES & MATERIALS	4,745.06	.00	299.86	1,500.00	3,001.00	1,501.00	100.06
	<i>SUPPLIES Totals</i>	<i>\$4,745.06</i>	<i>\$0.00</i>	<i>\$409.99</i>	<i>\$1,550.00</i>	<i>\$3,051.00</i>	<i>\$1,501.00</i>	<i>96.84%</i>
<i>PROFESSIONAL FEES</i>								
3010	POSTAGE	.00	.00	31.65	50.00	50.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	162,199.47	216,942.39	190,558.11	388,901.00	408,200.00	19,299.00	4.96
3113	PUBLICATIONS/PRINTING	318.33	860.65	376.06	.00	.00	.00	.00
3115	CONTRACT MAINTENANCE	.00	6,166.92	3,636.64	3,600.00	3,600.00	.00	.00
	<i>PROFESSIONAL FEES Totals</i>	<i>\$162,517.80</i>	<i>\$223,969.96</i>	<i>\$194,602.46</i>	<i>\$392,551.00</i>	<i>\$411,850.00</i>	<i>\$19,299.00</i>	<i>4.92%</i>
<i>OTHER</i>								
7150	DUES & SUBSCRIPTIONS	7,074.00	7,074.00	7,451.00	7,300.00	8,200.00	900.00	12.32
7221	OTHER EXPENSE	41.73	83.65	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	2,125.00	3,591.00	2,000.00	2,750.00	3,500.00	750.00	27.27
	<i>OTHER Totals</i>	<i>\$9,240.73</i>	<i>\$10,748.65</i>	<i>\$9,451.00</i>	<i>\$10,050.00</i>	<i>\$11,700.00</i>	<i>\$1,650.00</i>	<i>16.42%</i>
<i>CAPITAL EXPENDITURES</i>								
9305	STORMWATER EXPENSES	.00	.00	32,195.00	23.00	1.00	(22.00)	(95.65)
	<i>CAPITAL EXPENDITURES Totals</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$32,195.00</i>	<i>\$23.00</i>	<i>\$1.00</i>	<i>(\$22.00)</i>	<i>(95.65%)</i>
DEPARTMENT 23 - STORM WATER UTILITY Totals								
		\$176,503.59	\$234,718.61	\$236,658.45	\$404,174.00	\$426,602.00	\$22,428.00	5.55%

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Adopted Budget	2021 City Manager Office	\$ Difference	% Difference
FUND 05 - STORMWATER FUND								
EXPENSE								
DEPARTMENT 85 - TRANSFERS								
TRANSFERS								
8500	TRANSFERS	.00	.00	50,000.03	50,000.00	50,000.00	.00	.00
	TRANSFERS Totals	\$0.00	\$0.00	\$50,000.03	\$50,000.00	\$50,000.00	\$0.00	0.00%
	DEPARTMENT 85 - TRANSFERS Totals	\$0.00	\$0.00	\$50,000.03	\$50,000.00	\$50,000.00	\$0.00	0.00%
	EXPENSE TOTALS	\$176,503.59	\$234,718.61	\$286,658.48	\$454,174.00	\$476,602.00	\$22,428.00	4.94%
FUND 05 - STORMWATER FUND Totals								
	REVENUE TOTALS	\$440,241.50	\$491,932.93	\$521,829.20	\$526,650.00	\$504,300.00	(\$22,350.00)	(4.24%)
	EXPENSE TOTALS	\$176,503.59	\$234,718.61	\$286,658.48	\$454,174.00	\$476,602.00	\$22,428.00	4.94%
	FUND 05 - STORMWATER FUND Totals	\$263,737.91	\$257,214.32	\$235,170.72	\$72,476.00	\$27,698.00	(\$44,778.00)	(61.78%)
Net Grand Totals								
	REVENUE GRAND TOTALS	\$50,774,316.80	\$54,233,715.59	\$55,496,483.21	\$55,028,943.00	\$55,321,083.00	\$292,140.00	0.53%
	EXPENSE GRAND TOTALS	\$51,803,621.76	\$53,009,721.36	\$51,943,959.29	\$54,932,642.00	\$55,229,327.00	\$296,685.00	0.54%
	Net Grand Totals	(\$1,029,304.96)	\$1,223,994.23	\$3,552,523.92	\$96,301.00	\$91,756.00	(\$4,545.00)	(4.72%)