



## **City of University Park**

**Fiscal Year 2022-2023**  
**October 1, 2022 – September 30, 2023**

**September 20, 2022**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$832,101 which is a 3.66% 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 \$279,090.

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

**FOR: Stewart, Aldredge, Farley, Myers, Philbin**

**AGAINST:** None

**PRESENT AND NOT VOTING:** None

**ABSENT:** None

### **Property Tax Rate Comparison**

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.245975/100	\$0.264388/100
No New Revenue Tax Rate:	\$0.235145/100	\$0.260389/100
No New Maint. & Ops.	\$0.237659/100	\$0.262862/100
Voter Approval Tax Rate:	\$0.256527/100	\$0.274938/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

# BUDGET MESSAGE



August 16, 2022

Honorable Mayor & City Council,

I am pleased to submit for your review and consideration the Fiscal Year 2023 (FY2023) Budget. Totaling \$61.3 million, the operational budget for the City of University Park provides the annual funding to ensure the efficient delivery of municipal services. This includes services related to public safety, sanitation, road maintenance, parks, water delivery, wastewater collection, and public library. In addition to funding annual operations, the budget provides transfers of revenue into the Capital Projects Fund. In the aggregate, the annual budgeting process sets the spending plan for day-to-day services, while also providing a funding path for large-scale capital projects. A detailed analysis at the fund level is provided later in this letter, but it is worth mentioning the most notable pressures facing expenditures and revenues.

As the budget process kicked off in April with the input of proposed expenditures by senior staff, the Bureau of Labor Statistics reported rolling 12-month Consumer Price Index (CPI) inflation of 8.3, 8.6, and 9.1 percent for April, May, and June respectively – the highest level of inflation in four decades. Given this environment, total expenditures in the FY2023 budget represent an 8.8 percent increase from the previous year. While expenditure increases in the past five budget cycles has averaged a more modest 2.2 percent, higher expenditure growth in this fiscal year is driven by inflationary pressures and wage growth.

On the opposite side of the ledger, revenues are also affected by inflation. With the goods purchased by University Park households costing more, overall receipts on sales tax see a similar growth pattern. This inflationary effect also holds true for other sources of non-property tax revenues such as investment income and franchise fee collections. Overall growth in non-property tax revenue for FY2023 is led by increases in sales tax – up \$1,030,000 from the prior year; investment income on interest earnings – up \$400,000 from the prior year; and natural gas franchise fees – up \$100,000 from the prior year. While this is welcome growth, caution is warranted given the recessionary red flags in the economy, and the susceptibility of non-property tax revenue to economic cycles.

The presentation of the proposed budget to the City Council is the culmination of a process that began in April, followed by a thorough review and vetting by numerous resident committees throughout the summer. I am grateful for the work of our Department Directors who submitted operational budgets that seek to reduce costs while improving services to the community, and to the volunteer committee members who spent hours reviewing the proposed budget.

## **FY2023 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:

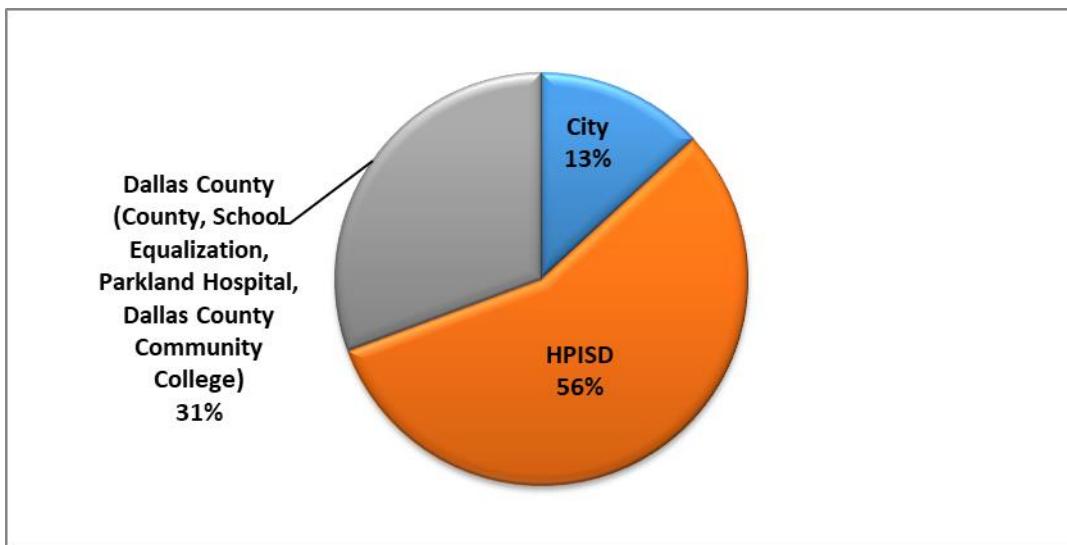
Fund	Core Services	Primary Revenue Sources
General	Police, Fire, Parks, Street Maintenance, Traffic Management, Building Inspections, Library, and General Administration	Property Taxes Sales Taxes Fines & Fees Franchise Fees
Utility	Water Distribution & Wastewater Collection	Utility Fees
Sanitation	Sanitation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

Highlights of the FY2023 Budget include the following items:

- Wage and salary adjustments that are necessary to recruit and retain talented public sector employees;
- Additional funding for health insurance and other benefits;
- Increased funding for pension liabilities;
- Continued funding increases for capital projects; and
- Operational funding of Centennial Master Plan Action Items.

### Property Taxes & Long-Term Financial Planning

The Dallas Central Appraisal District (DCAD) certifies the taxable value for all property within University Park. Based on proposed expenditures and the taxable value of all property in University Park, the FY2023 budget recommends a tax rate decrease from 26.4388 to 24.5975. The average single-family homeowner with a homestead exemption will pay approximately \$23 more per month in City property taxes. The City remains one of the smallest overall percentages of the combined tax bill. When including the other taxing entities, the City's portion of the tax bill is just 13 percent.



While working with various resident committees to review financial performance, the City made a committed effort to looking beyond the annual budget process to address long-term goals. 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 capital program, the model helps guide planning related

to available cash flow. The financial model shows projected expenditures and revenue increases over a five-year period within the operational budget. This long-term approach to available cash flow helps policy makers with funding decisions. Capital projects are traditionally funded through a pay-as-you go program, but the City recently took advantage of historically low interest rates to fund large stormwater projects. The flexibility of the models also allows for consideration to be given to funding certain projects with existing fund balances.

During the 86<sup>th</sup> Legislative Session, the State Legislature passed SB 2 that limits property tax growth to no more than approximately 3.5 percent per year, before requiring voter approval. For University Park, this limitation caps revenue growth from property taxes at approximately \$950,000, depending on actual prior year collections. The financial model provides an extended view of budgetary pressures given the new property tax caps. The model highlights the need to address both sides of the income/expense ledger. Both expenditure limitations and the need to grow non-property tax revenues are essential for long-term budgetary sustainability.

CITY OF UNIVERSITY PARK, TX							
Five Year Financial Plan, Fiscal Years							
General Fund and Emergency Fund							
\$ in '000's	2022 PROJECTED	2023 BUDGET	2024 FORECAST	2025 FORECAST	2026 FORECAST	2027 FORECAST	2028 FORECAST
<b>Beginning Fund Balance</b>	<b>28,405</b>	<b>28,587</b>	<b>28,587</b>	<b>28,684</b>	<b>28,523</b>	<b>28,121</b>	<b>27,785</b>
<b>Revenues</b>							
Real Property Taxes	22,671	23,704	24,374	25,227	26,110	27,024	27,970
Sales Tax	A 6,692	6,050	6,353	6,670	7,004	7,354	7,722
Permits/Licenses	B 1,882	1,901	2,053	2,197	2,329	2,445	2,543
Interest Earnings	C 410	700	1,143	861	570	562	556
Other Revenue	B 4,510	5,154	5,563	5,948	6,302	6,615	6,878
<b>Total Revenues</b>	<b>36,165</b>	<b>37,509</b>	<b>39,486</b>	<b>40,903</b>	<b>42,315</b>	<b>44,000</b>	<b>45,667</b>
Transfers from Other Funds	600	600	600	600	600	600	600
<b>Total Revenues and Transfers In</b>	<b>36,765</b>	<b>38,109</b>	<b>40,086</b>	<b>41,503</b>	<b>42,915</b>	<b>44,600</b>	<b>46,267</b>
<b>Expenditures</b>							
Salaries and Benefits	D 23,575	24,817	25,768	26,541	27,337	28,157	29,002
Professional Fees	B 2,123	2,555	2,760	2,953	3,130	3,287	3,418
Other	5,615	6,253	6,754	7,226	7,660	8,043	8,365
<b>Total Expenditures</b>	<b>31,313</b>	<b>33,626</b>	<b>35,281</b>	<b>36,720</b>	<b>38,127</b>	<b>39,487</b>	<b>40,785</b>
Capital Projects Contribution	E 4,270	4,483	4,707	4,943	5,190	5,450	5,722
Other Transfers	B 1,000	0	0	0	0	0	0
<b>Total Expenditures and Transfers Out</b>	<b>36,583</b>	<b>38,109</b>	<b>39,989</b>	<b>41,663</b>	<b>43,317</b>	<b>44,936</b>	<b>46,507</b>
<b>Surplus (Deficit)</b>	<b>182</b>	<b>0</b>	<b>97</b>	<b>-160</b>	<b>-402</b>	<b>-336</b>	<b>-239</b>
<b>Ending Fund Balance</b>	<b>28,587</b>	<b>28,587</b>	<b>28,684</b>	<b>28,523</b>	<b>28,121</b>	<b>27,785</b>	<b>27,545</b>
Non-Spendable/Committed	18,322	18,322	18,322	18,322	18,322	18,322	18,322
<b>Unrestricted Fund Balance</b>	<b>10,265</b>	<b>10,265</b>	<b>10,362</b>	<b>10,202</b>	<b>9,800</b>	<b>9,463</b>	<b>9,224</b>
Required Minimum Balance Per Policy	3,049	3,176	3,332	3,472	3,610	3,745	3,876
Excess/(Deficiency)	<b>7,217</b>	<b>7,090</b>	<b>7,030</b>	<b>6,730</b>	<b>6,190</b>	<b>5,719</b>	<b>5,348</b>
<b>ASSUMPTIONS</b>							
Increase in Taxable Assessed Value			3.5%	3.5%	3.5%	3.5%	3.5%
Anticipated Sales Tax Growth	A		5.0%	5.0%	5.0%	5.0%	5.0%
Anticipated Rate of Inflation	B		8.0%	7.0%	6.0%	5.0%	4.0%
Anticipated Interest Rate	C		4.0%	3.0%	2.0%	2.0%	2.0%
Anticipated Salary Increase	D		3.0%	3.0%	3.0%	3.0%	3.0%
Capital Projects Transfer Growth	E		5.0%	5.0%	5.0%	5.0%	5.0%

## Priorities, Centennial Master Plan & the Budget

The City Council, City Manager's Office and Department Directors develop a series of priorities during planned retreats every other year. 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 give staff a work plan based on community priorities and objectives. Through the City's operational and capital budgets, the City Council remains committed to addressing 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

In light of these priorities, the City Council authorized staff to proceed with a community-based master plan to update the 1989 Master Plan. The Centennial Master Plan was initiated in 2019 with the appointment of a resident committee. Despite the challenge of obtaining resident input during the COVID-19 pandemic, the Centennial Master Plan Committee programmed numerous virtual and in-person opportunities for residents to share in the process of shaping the next 100 years in University Park. Over 4,000 participants provided insights and commentary on topics ranging from public safety to dog parks.

Like its predecessor, the City's 1989 Master Plan, the Centennial Master Plan is a big-picture document that focuses on creating a vision for key aspects of city management and city character. Following multiple rounds of discussion involving Master Plan Steering Committee members, City staff, and project consultants, the plan was adopted by the City Council in June 2022 with 75 action items organized by the following five themes:

1. **Affirming Sense of Place** – goals organized around preserving the beauty, character, safety, and sense of cohesion in University Park.
2. **Assuring Connectivity** – goals related to streets, parking, trails, utilities, communication, and programs that allow residents to move freely, do their business, and connect.
3. **Innovative Governance** – goals to help the City government stay responsive and well-coordinated within the region, and to foster more ways that residents can help improve and direct their community.
4. **Technological Integration** – goals intended to provide University Park with vetted technological advancements that can improve city efficiency and quality of life, based on best practices from cutting edge cities.
5. **Preparing for The Future** – goals for the horizon, with the idea of beginning now to prepare for coming changes that can be readily identified, while building a culture of adaptability, resilience, and sustainability across City operations.

Within the operational budgets of each department are the necessary funding resources to begin the process of tackling the action items within the Centennial Master Plan. Many of the action items also contain potential capital projects that will receive consideration for inclusion in the City's five-year Capital Improvement Program.

## Budget Schedule

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 in the following months by Finance and Executive Department staff. Following the internal review, a final proposed budget is presented to the following resident advisory committees for review and recommendation to the City Council:

- Finance
- Employee Benefits
- Property, Casualty, & Liability Insurance - meets throughout year to review budgetary items.

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

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 FY2023 budget's adoption:

Date	Day	Description
August 10	Wednesday	Approve resolution adopting maximum tax rate
August 12	Friday	Submit proposed draft budget to the City Council and City Secretary
August 18	Thursday	Final Finance Advisory Committee Review
September 6	Tuesday	Conduct Budget Hearing
September 20	Tuesday	Conduct Tax Rate Hearing & Adopt Budget

The remaining information contained in this budget overview provides greater detail and explanation of the proposed expenditures and revenues within the FY2023 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 \$61,268,885 which is an 8.8 percent or \$4,967,158 increase from the previous year. The table below compares the total expenditures for the City's four budgeted funds – General, Utility, Sanitation and Stormwater. Four other funds – Capital Projects, Equipment Services, Technology Services (new) and Self Insurance are not included in the formal budget, because their revenues are generated from the four budgeted funds as transfers.

Fund	FY2021		FY2022		FY2023			
	Actual	Expenditures	Adopted	Budget	Proposed	Budget	\$ Change	% Change
General	\$ 35,442,958		\$ 35,665,065	\$ 38,109,447	\$ 2,444,382		6.9%	
Utility		15,140,274		17,063,962		18,457,353	1,393,391	8.2%
Sanitation		3,244,026		3,501,097		3,805,422	304,325	8.7%
Storm Water		180,244		71,603		896,663	825,060	1152.3%
<b>Total</b>		<b>\$ 54,007,502</b>		<b>\$ 56,301,727</b>		<b>\$ 61,268,885</b>	<b>\$ 4,967,158</b>	<b>8.8%</b>

Eighty-two percent of expenditures in the proposed budget are attributable to the expenditure categories shown in the table below. Collectively, these account for over half of the expenditure increase in the FY2023 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

Category	FY2021 ACTUAL	FY2022 BUDGET	FY2023 BUDGET	Change \$	Change %
Personnel costs	\$ 28,956,652	\$ 28,950,797	\$ 30,308,039	\$ 1,357,242	4.7%
Treatment charges	\$ 8,347,875	\$ 9,119,003	\$ 9,568,477	\$ 449,474	4.9%
Capital project funding	\$ 7,158,024	\$ 7,515,914	\$ 7,891,710	\$ 375,796	5.0%
Utilities/Telephone	\$ 983,356	\$ 752,823	\$ 887,449	\$ 134,626	17.9%
Equip. Replacement	\$ 1,131,843	\$ 1,062,372	\$ 1,152,109	\$ 89,737	8.4%
Fuel costs	\$ 273,072	\$ 322,083	\$ 437,342	\$ 115,259	35.8%
<b>Subtotal</b>	<b>\$ 46,850,822</b>	<b>\$ 47,722,992</b>	<b>\$ 50,245,126</b>	<b>\$ 2,522,134</b>	<b>5.3%</b>
All Other Expenses	\$ 7,156,681	\$ 8,578,735	\$ 11,023,759	\$ 2,445,024	28.5%
<b>Total adopted budget</b>	<b>\$ 54,007,503</b>	<b>\$ 56,301,727</b>	<b>\$ 61,268,885</b>	<b>\$ 4,967,158</b>	<b>8.8%</b>
<b>Percent of budget</b>	<b>87%</b>	<b>85%</b>	<b>82%</b>		

Over the past year, the Consumer Price Index (CPI) for the Dallas-Fort Worth region has increased 9.1 percent and the Municipal Cost Index (MCI), which more closely tracks services and goods municipalities purchase, increased 12.24 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. Inflationary concerns will be a

key metric to monitor, as rising costs without financial flexibility could impact municipal services. The City's expenditure growth of 8.8 percent reflects a consistent increase in costs associated with inflation.

## Personnel Costs

Since the City adopted its new pay plan in 2019, labor markets across all sectors of the economy have undergone fundamental changes following the COVID-19 pandemic. The rate of turnover in the American workforce is at historic levels, and employers are struggling to attract and retain quality employees. Most recently, inflation has reached record levels, with food and energy prices dominating household budgets. Recognizing that the services provided by the City of University are performed by talented individuals with the ability to work for other entities, it is imperative that the City keep pace with the rate of wage growth and benefit offerings of our comparator cities<sup>1</sup>.

Consistent with previous years, the City re-engaged Public Sector Personnel Consultants to evaluate a number of positions within the pay plan that have fallen behind the average of the market comparison or have proven especially challenging in recruiting quality applicants. Public Sector Personnel Consultants have familiarity with the City's compensation plan since providing analysis in 2019, and have one of the most extensive compensation databases in the North Texas region. Based on this evaluation, the proposed changes to salaries and benefits are highlighted below.

### Salaries:

- Merit: Funding has been included for all employees who are eligible for merit-based pay increases according to the City's performance evaluation criteria and schedule. Employees who meet performance standards will be eligible for pay increases within the different steps of the pay plan. The estimated cost of funding merit increases is \$323,000.
- Cost of Living: Funding has been provided for a 3 percent across the board increase to all positions within the pay plan. This cost-of-living adjustment for all positions is \$306,000.
- Market Adjustments (Public Safety): Based on market data of comparator cities, compensation for sworn positions in the Police and Fire Departments have experienced substantial growth within the last year. When added to the 3 percent cost-of-living adjustment, the proposed market-based adjustment for sworn personnel results in an increase of 10 percent. The estimated cost of the market adjustment for the Police and Fire Departments is \$680,000.
- Market Adjustments/Reclassifications (Non-Public Safety): Market based and classification adjustments have also been identified for 47 civilian positions. These positions will be reclassified within the pay plan, since the positions either fall below the 50<sup>th</sup> percentile or the job duties of the position warrant a new classification. The estimated cost of these market/classification adjustments is \$83,000.
- Fire Department Certification Pay: The estimated cost for the proposed certification pay changes totals \$30,000.
  - Field Training Officer pay for Firefighters (\$50 per shift)
  - Increase Fire Inspector pay from \$100 per month to \$150 per month
- Police Department Certification Pay: The estimated cost for the proposed certification pay changes totals \$40,000.
  - Expert Police Officer Designation Pay (\$150 per month)
  - Certification Pay for Dispatcher (Intermediate \$50; Advanced \$100; Master \$150)

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<sup>1</sup> The benchmark cities as established by the study include Coppell, Dallas, Farmers Branch, Frisco, Garland, Highland Park, Keller, Plano, Richardson, Southlake and The Colony.

**Personnel:** There are no additional positions recommended in the FY2023 Budget. However, the proposed budget does place a hold on five positions within the In-House Construction Division. The budget for this operational division will still contain two employees to coordinate various functions for the Public Works Department.

**Benefits:** The City also offers a comprehensive benefit package to its employees, including insurance, retirement, and longevity pay. The proposed budget for FY2023 includes the following adjustments to employee benefits:

- *Employee Dental Insurance* – In prior years, the City has offered a dental insurance program, but has not offered a City contribution to assist with employee premiums. To enhance this benefit, the proposed budget includes an additional \$60,000 which provides the DHMO dental plan to employees and their families at no cost, and allows for employee premiums to remain the same for the DPPO dental plan - while increasing the maximum yearly benefit from \$1,000 to \$2,500.
- *Employee Health Insurance* – No recommended plan changes or adjustment to employee premiums.
- *Retiree Health Insurance* – As a part of the strategy to mitigate rising healthcare costs and the City's overall liability for other post-employment benefits, retiree and retiree and spouse health insurance premiums will increase 8% in accordance with trending medical costs.
- *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 on these payments and one-time transfers, the retirement plan is 98.7 percent funded. The FY2023 budget proposes a decreased contribution rate of 8.17 percent, which is the recommended actuarial contribution from TMRS. The required contribution rate will increase if a cost-of-living adjustment is approved for FY2024.

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 85<sup>th</sup> 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 passage of this legislation. The City has financially guaranteed the current plan with its existing benefit structure, and capped member contributions at 10 percent of gross pay.

Based on the most recent actuarial valuation of the plan, the annual contribution needed to ensure full actuarial funding is \$1.365 million. This results in a net year-over-year increase of over \$400,000. To achieve the required level of funding, the current budget continues the step approach to funding the increased contributions, begun in fiscal 2021. The FY2023 budget recommends an increase in the FRRF contribution rate of 5%, or \$212,000, and a transfer of fund balance to cover the remainder necessary.

## 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

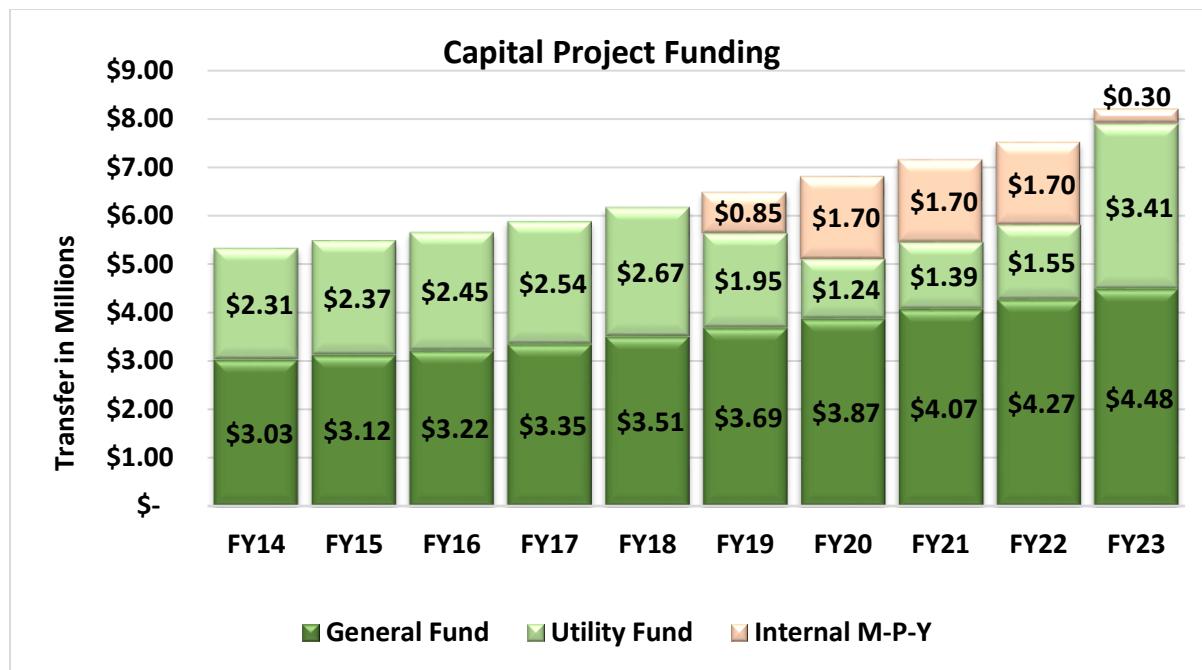
Utilities (DWU). The amount budgeted for outside treatment can vary dramatically from the amount actually expended, depending largely on weather and watering patterns. Hotter, drier years tend to result in higher water volumes. Higher volumes in turn may drive an increase in the subsequent year wastewater treatment costs, due to winter averaging.

For FY2023, 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 increasing 10 percent and wastewater treatment charges from DWU decreasing 5 percent. However, as the charges from DWU are based on last winter's usage, the monthly charge will increase more than 6%. Based on expected water sales (derived from an average of the previous 5 years actual sales volumes) and the past winter consumption, the increased rate of \$2.83 per 1,000 gallons from DCPCMUD and the decreased rate of \$2.97 per 1,000 gallons of wastewater treated from DWU will result in a combined gross cost increase of \$450,000.

## Capital Expenditures

To take advantage of historically low interest rates, the City issued \$15 million in certificates of obligation (CO) to fund various stormwater improvements. The CO issuance is backed by the City's full faith and credit, but the debt service will be funded through the Stormwater Fund. Revenue from the Stormwater Fund is collected on monthly utility bills, with a separate line item for stormwater costs. The debt service payments require a series of stepped rate increases over a 5 year period, which were approved by City Council during the FY2022 fiscal year. The increase for fiscal 2023 is 29%, which equates to approximately \$2.90 per month.

The proposed budget also continues the tradition of funding capital projects for Public Works, 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 five percent annually. The FY2023 budget recommends continuing the five percent increase in Capital Projects funding, at a gross cost of \$7,592,000. Additional discussion is provided in the Utility Fund analysis section of this letter, but the City is temporarily shifting the mile-per-year (MPY) funding from an in-house function back to private contracting. Numerous issues contributed to the inability of the in-house program to realize expected cost savings and efficiencies. Therefore, the FY2023 funding includes \$1.4 million that otherwise would have been retained in the Utility Fund.



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, storm sewer, and park enhancements. In addition, the Capital Projects Fund allocates funds for specialized projects such as the replacement of the public safety radio system, Snider Plaza utility improvements, and Miracle Mile improvements. The following table representing the current FY2022 Capital Budget shows the financial planning of the five-year CIP. Large projects such as those planned for Snider Plaza and Miracle Mile will require additional funding through transfers from existing fund balances.

	FY2022 YEAR 1 AMENDED BUDGET	FY2023 YEAR 2 ESTIMATED SPENDING	FY2024 YEAR 3 ESTIMATED SPENDING	FY2025 YEAR 4 ESTIMATED SPENDING	FY2026 YEAR 5 ESTIMATED SPENDING	5 YEAR FORECAST TOTAL	FY2022 - FY2026
<b>Beginning Balance</b>	<b>5,133,250</b>	<b>12,029,089</b>	<b>(2,505,762)</b>	<b>(14,751,649)</b>	<b>(19,458,591)</b>	<b>5,133,250</b>	
Revenues							
Transfer from General Fund	4,269,827	4,483,318	4,707,484	4,942,859	5,190,002	23,593,490	
Transfer from Utility Fund	1,546,088	858,392	1,028,812	1,207,753	1,207,753	5,848,798	
Investment income	25,000	25,000	25,000	25,000	25,000	125,000	
Other Revenues -DART	3,999,484	2,070,594	2,132,712	2,196,694	-	10,399,484	
<b>Other Revenues - ARPA FUNDING</b>	<b>3,095,466</b>		-	-	-	<b>3,095,466</b>	
<b>Other Revenues -DEBT ISSUANCE</b>	<b>15,000,000</b>	-	-	-	-	<b>15,000,000</b>	
Other Revenues - DC/MCIP Reimbursement	2,120,000	567,500	1,567,500	430,000	1,665,000	6,350,000	
Other Revenues - Building Permit Transfer						-	
Other Revenues - Revenue Transfers (SMU Fund)	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>30,055,865</b>	<b>8,004,804</b>	<b>9,461,508</b>	<b>8,802,306</b>	<b>8,087,755</b>	<b>64,412,238</b>	
<b>Total Available Resources</b>	<b>35,189,115</b>	<b>20,033,893</b>	<b>6,955,746</b>	<b>(5,949,344)</b>	<b>(11,370,836)</b>	<b>69,545,488</b>	
Expenditures							
Personnel and Other	121,025	124,656	128,395	132,247	136,215	642,538	
Information Technology	132,877	350,000	0	0	0	482,877	
Parks	2,900,498	1,055,000	811,000	665,000	725,000	6,156,498	
Public Safety	1,830,292	1,700,000	0	0	0	3,530,292	
Public Works	17,875,334	19,010,000	20,468,000	12,712,000	14,930,000	84,995,334	
Unplanned Proj/Emergency Repairs	300,000	300,000	300,000	0	0	900,000	
Project expenditures	23,039,001	22,415,000	21,579,000	13,377,000	15,655,000	96,065,001	
<b>Total Expenditures</b>	<b>23,160,026</b>	<b>22,539,656</b>	<b>21,707,395</b>	<b>13,509,247</b>	<b>15,791,215</b>	<b>96,707,539</b>	
<b>Ending Balance</b>	<b>12,029,089</b>	<b>(2,505,762)</b>	<b>(14,751,649)</b>	<b>(19,458,591)</b>	<b>(27,162,051)</b>	<b>(27,162,051)</b>	

## 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 \$90,000 this fiscal year, to a total budgeted amount of \$1,152,000. The increase is due primarily to the acquisition of a number of new Police Tahoes as well as a new Mobile Intensive Care Unit (MICU).

The proposed budget continues a policy for vehicle replacement funding whereby the fund balance is maintained at 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 help ensure that adequate funding will be in place at the time of future vehicle purchases.

Vehicles and equipment anticipated to be replaced in FY2023 are as follows:

Unit #	Dept	Year	Make	Model	Service Life	Estimated Replacement cost
6945	19	2008	CHEVROLET	COLORADO	Miles	\$35,000.00
6515	40	2002	E-ONE	SIDESTACKER	20	\$850,000.00
<i>New purchase</i>	50			F150		<b>\$40,000.00</b>
1585	50	2018	CHEVROLET	TAHOE	5	\$50,000.00
1586	50	2018	CHEVROLET	TAHOE	5	\$50,000.00
1587	50	2018	CHEVROLET	TAHOE	5	\$50,000.00
10229	50	2017	HARLEY DAVIDSON	FLHP	5	\$45,000.00
10037	60	2012	FREIGHTLINER	M2-106	10	\$140,000.00
10039	60	2012	FREIGHTLINER	M2-106	10	\$140,000.00
						<b>\$1,400,000.00</b>

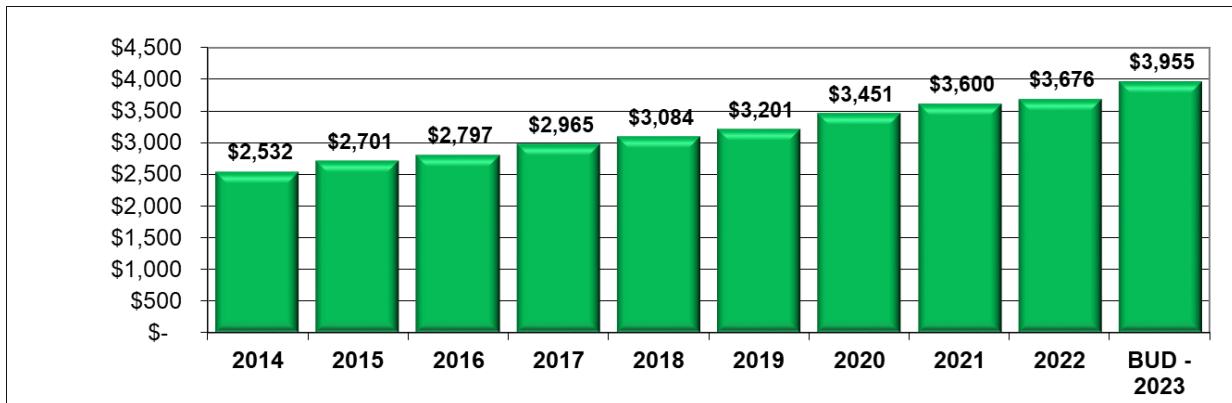
The City's fuel costs will significantly increase this year due to inflation. Last year, the City budgeted fuel costs at a rate of \$2.20 per gallon of gasoline and \$2.47 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using discounted 2022 EIA estimates of \$2.95 and \$3.39 for gasoline and diesel respectively, budgeted fuel expenditures are expected to increase \$105,000 (32%) this fiscal year to a total budgeted cost of \$437,000. The City currently has an internal staff team evaluating the introduction of an electric vehicle fleet to replace existing ICE (internal combustion engine) vehicles.

The proposed budget also provides an increase in the overall costs of utility services (electric, gas, water and certain phone services) provided to City facilities. The largest component 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 17.6 percent increase in budgeted utility costs, to \$446,000 from \$379,000 the year before.

## 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 FY2023 budget anticipates revenues from current year property tax totaling \$23,550,000. Additional details of major revenue sources for the General Fund are provided below.

**Property Tax:** The FY2023 budget recommends a property tax rate of 24.5975 cents (per hundred dollars of value), which is 1.8 cents lower than the previous year's rate. Combined with an 11.4 percent growth in city-wide taxable property value, the corresponding increase in property tax revenue is 3.7 %, or \$832,000. The average single-family property with a 20 percent homestead exemption will pay \$3,955 in property taxes to the City next fiscal year, an annual increase of \$279. The following table provides a historical perspective of property taxes related to the average single-family property.



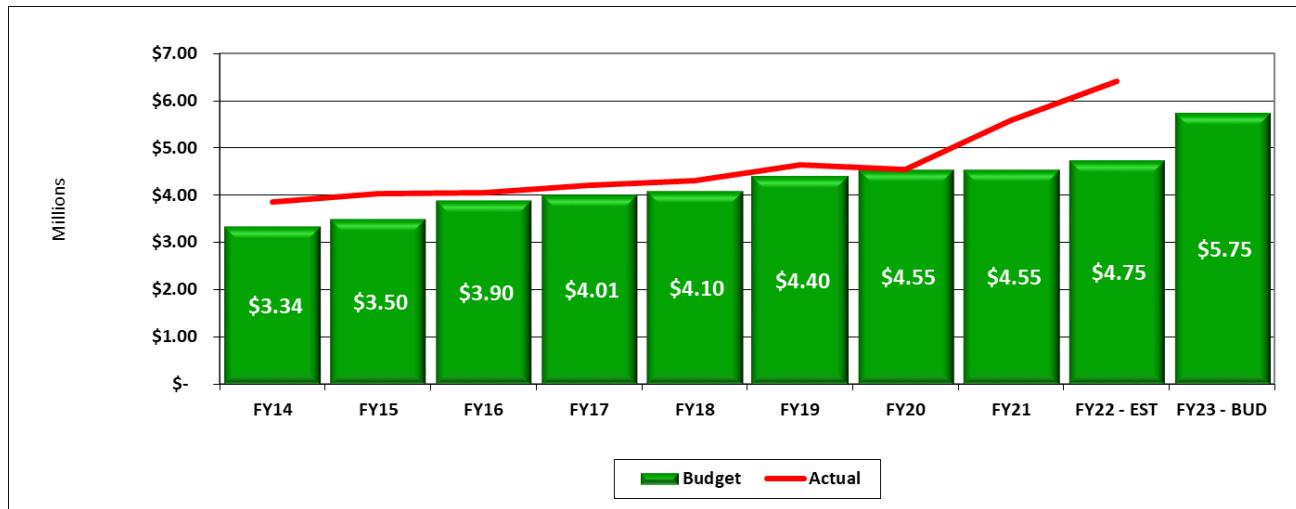
**Truth in Taxation:** The Texas Tax Code requires the calculation of a No New Revenue Rate (NNRR), which represents a calculated tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The City's tax collector, the Dallas County Tax Office (DCTO), 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 FY2023, the maximum proposed tax rate of 25.6527 cents per hundred is higher than the NNRR of 23.5145 cents; therefore, the City is required to conduct one public hearing before adopting the FY2023 tax rate.

Revenues that support the General Fund that are derived from sources other than current year property taxes (and related amounts) account for 38 percent or \$14,400,000 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.

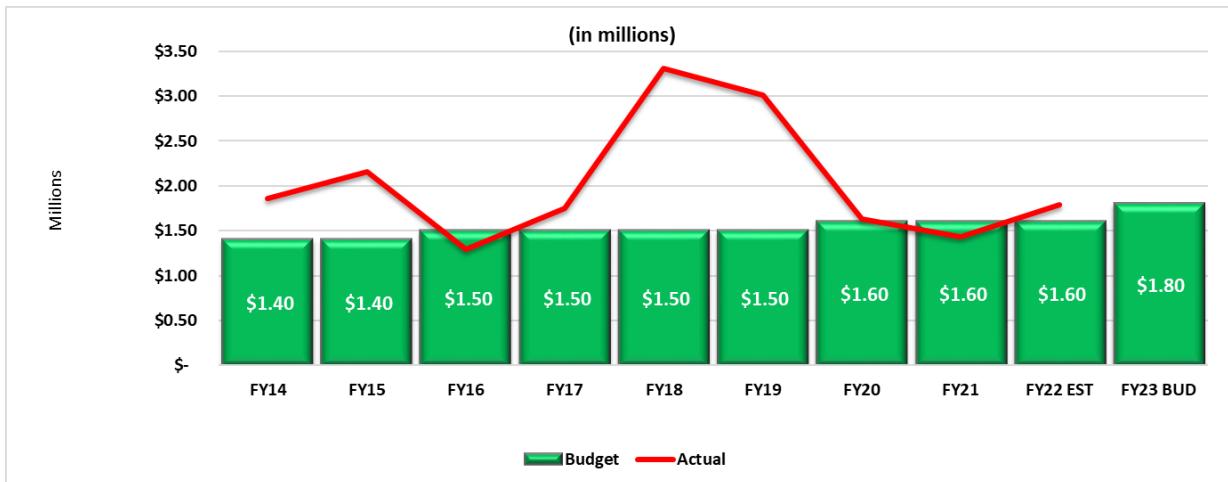
**Sales Tax:** Recognizing that revenue collected from City sales taxes has steadily risen for the last several years, the proposed FY2023 budget includes a substantial increase in sales tax revenue. Based on sales taxes collected (or projected) during fiscal 2022, the City anticipates sales tax to increase 21.1 percent - with anticipated revenues of \$6,400,000. It should be noted however, that just over \$400,000 of that amount relates to taxes recovered resulting from audits of erroneous permit filings in prior periods.

Given the new limitations on property tax growth, it is important that the City 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 Snider Plaza and the Miracle Mile (Lovers Lane from Douglas to the Tollway) highlight this approach to investing in retail centers.



**Building Permits:** A number of factors can cause 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 nearly 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, but the year-to-date total of single-family home permits is up over 50 percent when compared with the same time period for the previous year. 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.

In recognition of some larger construction projects anticipated to kick-off during fiscal 2023, the City has slightly increased its revenue projection for building permits to account for an increase in building activity. Accordingly, the FY2023 budget lifts the \$1.6 million in anticipated revenues to \$1.8 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 over \$2.7 million in additional funding resulting from transfers of "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 FY2023 budget includes a revenue projection of \$1.795 million for all franchise fees, a \$35,000 increase from the previous year. While the telecomm sector continues to constrict, increases are expected in both the electric and gas sectors, due to increased costs of energy.

There are a number of factors that help explain the relative stagnation 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. In prior years, the electrical consumption marketplace has seen a variety of cost-saving applications for consumers, which has resulted in cost-savings to the consumer. Unfortunately for consumers, energy prices have risen within the last 12 months, resulting in higher collections for gas and electric franchise fees. Lastly, the City has experienced reductions in franchise fees as a result of recent State legislative changes that modified the formula for telecommunications franchises.

## Utility Fund

The Utility Fund is responsible for providing the resources necessary to deliver clean drinking water and the collection/treatment/disposal of wastewater. The Utility Fund accomplishes this with long-standing partnerships involving three entities: Dallas County Park Cities Municipal Utility District (DCPCMUD), the City of Dallas Water Utilities (DWU), and the City of University Park. While revenues and expenditures are heavily volume dependent and may change dramatically from one year to the next, the final retail rates of water and sewer services is a function of operational costs of all three entities. The FY2023 budget recommends a 10 percent increase to water rates, and 6 percent increase to sewer rates. To better understand the proposed cost increases facing the Utility Fund, a brief summary of issues facing each entity is provided.

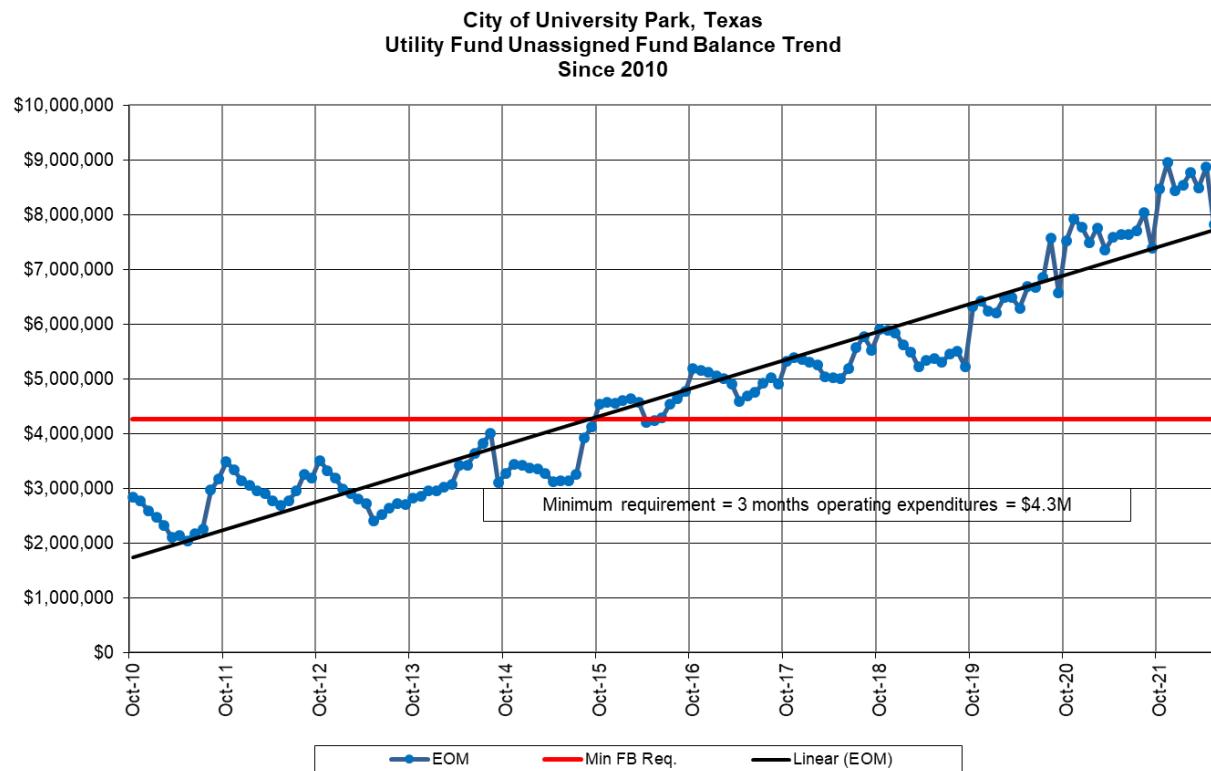
**Dallas County Park Cities MUD** - The Town of Highland Park and City of University Park receive potable water from DCPCMUD. Water from Lake Grapevine is treated at the DCPCMUD water plant located just west of Love Field, with potable water entering the City's water distribution system through the Germany Park Booster Station. The DCPCMUD is experiencing higher operational costs due to increasing chemical/material costs, water testing, and labor/wages. In addition, the DCPCMUD is scheduled to replace the ultrafiltration membranes, which serve as the primary water filtration system for the water plant. The overall wholesale rates charged to the City of University Park for potable water will increase 10 percent in FY2023, an overall increase of 205,000. This is the first of three planned wholesale rate increases to address capital replacement needs at the water plant.

**Dallas Water Utilities** – The City of Dallas provides wastewater treatment services to customer cities, including University Park and Highland Park. Wastewater flows south from University Park into a shared trunk sanitary sewer main along Lakeside Avenue in Highland Park. Flows are then captured by the City of Dallas, south of Wycliff Avenue. To establish rates that cover operational costs, Dallas Water Utilities performs a cost of service study that evaluates a number of factors including wastewater volume, infiltration/inflow, delivery flow rate characteristics, and strength characteristics of each customer group. Based on the cost of service study, the City of Dallas will charge a rate of \$2.9685 per 1000 gallons, which is slightly lower than last year. However, due to a 6.3% increase in winter average usage, the resultant charge will increase by \$244,000 for FY2023.

**City of University Park** – The City of University Park serves the role of retail provider for water and wastewater services. Retail services include meter reading, billing services, and maintenance of the water and sewer infrastructure. The City of University Park maintains 89 miles of water mains and 63 miles of sanitary sewer mains. Since the adoption of the 1989 Master Plan, the City has planned to replace a mile per year (MPY) of water mains and sanitary sewer main – primarily in concert with alley replacement. Facing increasing costs and fewer bidding contractors, the City took the calculated risk of bringing these services in-house.

As a result of data obtained by performing pilot projects with existing employees as compared with recent contractor pricing, the City determined that a new operational unit devoted to water, sewer, and alley reconstruction could provide overall cost savings to the City. An initial crew was hired, but realizing operational efficiencies proved difficult, especially with problems associated with hiring the needed personnel. While the in-house MPY program could still provide cost savings, the current labor market is not advantageous to this

effort. Consequently, the proposed FY2023 budget recommends that the program be placed back in the Capital Projects Fund with transfers into the Capital Project Fund replacing operational costs of this in-house program.



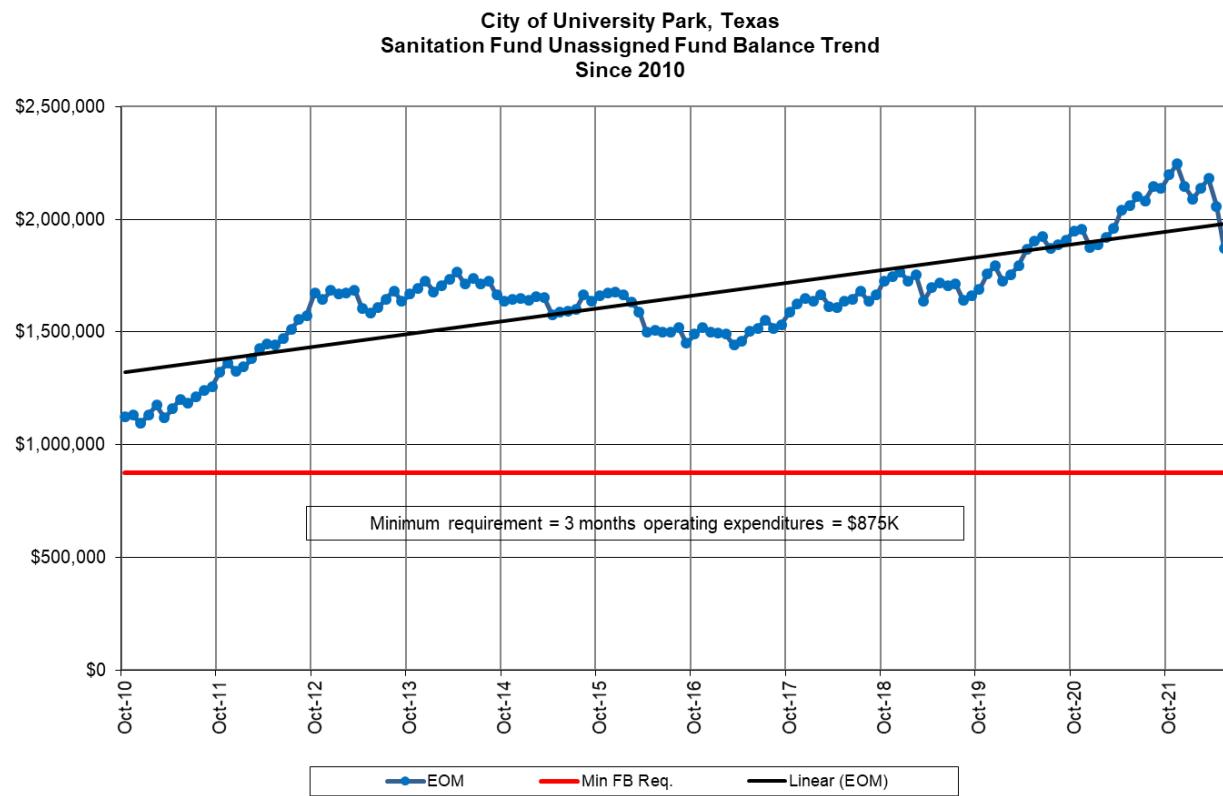
## Sanitation Fund

The City created the Sanitation Fund in 1994 to remove expenditures for the collection of solid waste from the General Fund. When factoring out the reserve contingency, the Sanitation Fund has struggled to maintain a positive cash flow in the recent and distant past. 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 aid 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 from inflationary pressures. To address additional fuel and wage costs, the FY2023 budget recommends department fee increases of 6 percent.

Based on a recommendation of the Long-Term Financial Planning Subcommittee, the City created a new transfer within the 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 FY2023 budget remains \$30,000, with the ultimate goal of

phasing in a maximum transfer of \$150,000. To mitigate a fee increase for the FY2023 budget, the transfer amount is recommended to remain the same as the previous year.



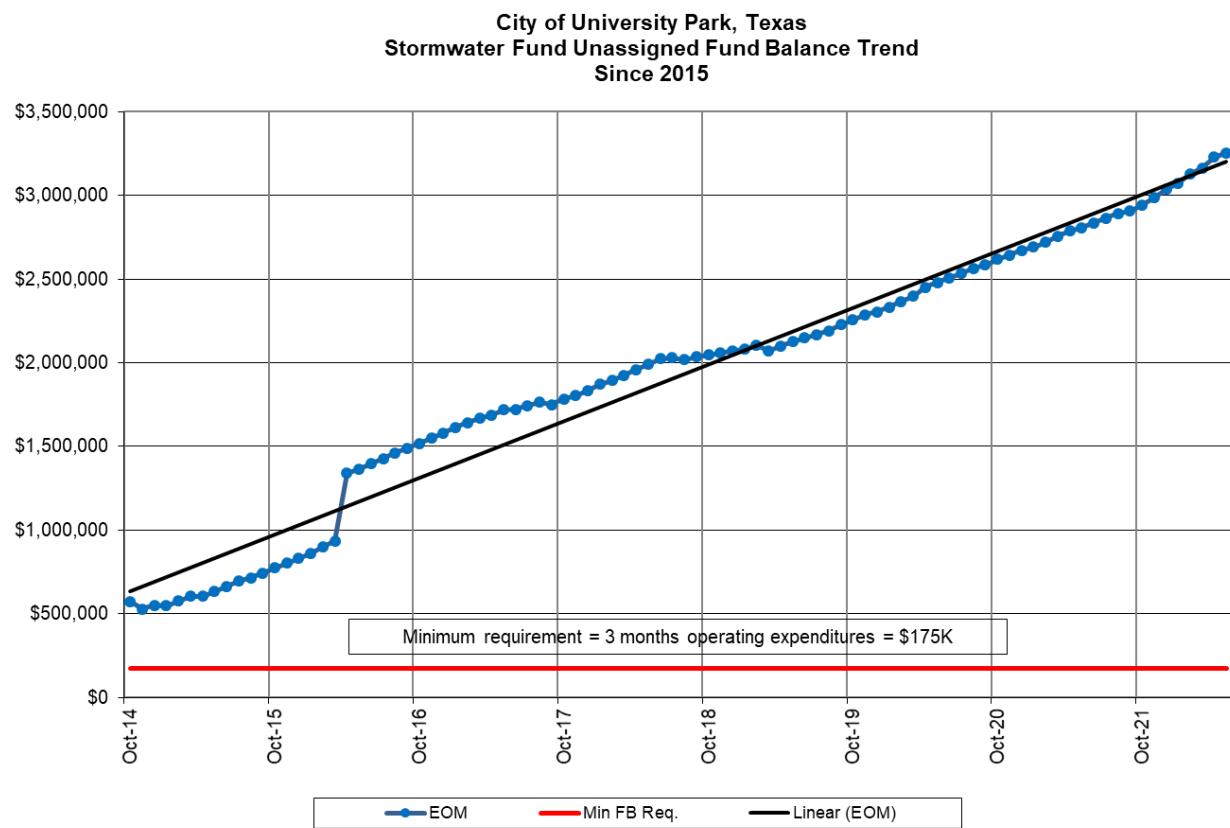
## Stormwater Fund

The Stormwater 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 (such as street sweeping and pond dredging) directly related to the City's stormwater system. The City has traditionally contracted street sweeping services; however, provider costs have dramatically increased and fewer contractors are performing these tasks. The proposed FY2023 budget includes funding for the purchase or lease of a street sweeper to be operated by existing City personnel.

The City's Stormwater Master Plan has identified major deficiencies in the City's stormwater capacity, especially in the northeast portion of our community. The estimated cost for the needed improvements in these neighborhoods is in excess of \$50 million. Construction was completed along Hillcrest Avenue and Southwestern Boulevard to increase the capacity of storm drainage pipes and to connect the system to the new 3.5 million-gallon Caruth Park underground detention basin. The next phase, which includes significant stormwater capacity improvements to areas east of Hillcrest Avenue and north of Colgate, is currently under design.

All potential improvements to the storm sewer system will be reviewed and funded through the Capital Projects Fund; however, the City issued \$15 million in certificates of obligation to fund the first three phases of the stormwater improvements. The FY2023 budget proposes the second of five fee increases that will cover the

costs of the new debt service. Generally speaking, 70 percent of all customers currently pay between \$5.57 and \$7.12 per month for stormwater fees. Once the fifth and final fee increase is implemented in 2026, the fees will increase to \$16.71 and \$21.29 per month respectively.



## FUTURE CONSIDERATIONS

The proposed FY2023 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 FY2023 budget. The following items represent a quick overview of these issues:

- *Employee Recruitment & Retention:* The City has taken steps to ensure its competitive position within the labor market following disruption to the private and public sectors. Significant mid-year, lump sum payments to employees approved by the City Council helped stem the tide of employee retirements and resignations. The proposed FY2023 budget contains adjustments to employee wages that are targeted at easing the effects of inflation and market movement. However, the City must remain diligent with monitoring its position as other cities continue to make changes to overall compensation. Future budgetary considerations include pension funding, classification/compensation studies, and ongoing analysis of comparator city benefits. In addition, the City should continue to monitor comparator cities to determine if mid-year adjustments by other cities require additional action to keep pace with growing wages.
- *Revenue Diversification:* The growth of non-property tax revenue directly benefits the bottom line of the property tax payer. The proposed FY2023 budget contains an additional \$1.6 million of non-property tax revenue, which directly offsets the need for property taxes to fill funding needs. As part of the Centennial Master Plan process, the City has evaluated the sales tax returns of its retail centers. Given the amount of sales leakage (discretionary consumer spending that is outside of the corporate limits of University Park) to surrounding cities, the City could realize a major improvement to sales tax receipts through targeted investment that revamps the public spaces of retail centers. The enhanced benefit to sales tax receipts by this investment could be further leveraged by property owners working together to address issues of parking, tenant diversification, and programming. Other sources of revenue diversification could be gained through analysis of user fees and permits as a total percentage of cost recovery.
- *Master Plan Implementation:* Despite the limitations of the COVID-19 pandemic, the Centennial Master Plan Steering Committee was able to utilize a grassroots approach in gaining invaluable community feedback. The plan is designed as an evolutionary continuation of the community, because much of the resident feedback within the master plan reflected positive sentiment towards the existing environment and social fabric of the community. The plan has a number of action items centered on five major themes. Future resources, including capital funding for major projects will need to be a consistent source of examination by City staff and the City Council.

# City of University Park

## Proposed Budget by Fund and Department

AS OF AUGUST 12, 2022

Fund/Org Unit/Department	FY2021 Actual Results	FY2022 Adopted Budget	FY2023 Proposed Budget	\$ Change	% Change
<b>GENERAL FUND</b>					
<b>Total Revenue</b>	<b>\$ 34,647,886</b>	<b>\$ 35,665,065</b>	<b>\$ 38,109,447</b>	<b>\$ 2,444,382</b>	<b>6.9%</b>
<b>Expenditures</b>					
01-02 EXECUTIVE	\$ 1,770,445	\$ 1,533,404	\$ 1,594,444	\$ 61,040	4.0%
01-03 FINANCE	\$ 1,264,330	\$ 1,297,971	\$ 1,432,135	\$ 134,164	10.3%
01-04 HUMAN RESOURCES	\$ 443,156	\$ 510,495	\$ 581,733	\$ 71,238	14.0%
01-05 INFORMATION SERVICES	\$ 1,346,516	\$ -	\$ -	\$ -	-
01-06 LIBRARY	\$ 796,469	\$ 883,556	\$ 970,843	\$ 87,287	9.9%
01-10 COURT	\$ 409,162	\$ 472,708	\$ 479,862	\$ 7,154	1.5%
01-19 COMMUNITY DEVELOPMENT	\$ 1,230,421	\$ 1,361,225	\$ 1,466,761	\$ 105,536	7.8%
01-20 ENGINEERING	\$ 884,650	\$ 944,561	\$ 1,010,456	\$ 65,895	7.0%
01-25 TRAFFIC	\$ 981,627	\$ 1,117,580	\$ 1,198,253	\$ 80,673	7.2%
01-35 FACILITY MAINTENANCE	\$ 750,585	\$ 718,845	\$ 708,088	\$ (10,757)	-1.5%
01-40 FIRE	\$ 7,242,566	\$ 7,183,405	\$ 7,849,534	\$ 666,129	9.3%
01-50 POLICE	\$ 8,446,267	\$ 9,328,152	\$ 10,102,745	\$ 774,593	8.3%
01-70 PARKS	\$ 3,169,534	\$ 3,410,667	\$ 3,694,841	\$ 284,174	8.3%
01-75 SWIMMING POOL	\$ 581,555	\$ 590,129	\$ 613,897	\$ 23,768	4.0%
01-80 STREETS	\$ 1,971,714	\$ 2,042,540	\$ 1,922,537	\$ (120,003)	-5.9%
01-85 TRANSFERS	\$ 4,153,962	\$ 4,269,827	\$ 4,483,318	\$ 213,491	5.0%
<b>Total Expenditures</b>	<b>\$ 35,442,959</b>	<b>\$ 35,665,065</b>	<b>\$ 38,109,447</b>	<b>\$ 2,444,382</b>	<b>6.9%</b>
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>\$ (795,073)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>WATER AND SEWER FUND</b>					
<b>Total Revenue</b>	<b>\$ 16,153,100</b>	<b>\$ 17,108,600</b>	<b>\$ 18,365,950</b>	<b>\$ 1,257,350</b>	<b>7.3%</b>
<b>Expenditures</b>					
02-21 UTILITY OFFICE	\$ 9,704,375	\$ 10,452,712	\$ 10,919,930	\$ 467,218	4.5%
02-22 UTILITIES	\$ 3,558,979	\$ 4,098,607	\$ 4,220,001	\$ 121,394	3.0%
02-24 IN HOUSE CONSTRUCTION	\$ 565,412	\$ 1,046,555	\$ 289,030	\$ (757,525)	-72.4%
02-85 TRANSFERS	\$ 1,311,508	\$ 1,466,088	\$ 3,028,392	\$ 1,562,304	106.6%
<b>Total Expenditures</b>	<b>\$ 15,140,274</b>	<b>\$ 17,063,962</b>	<b>\$ 18,457,353</b>	<b>\$ 1,393,391</b>	<b>8.2%</b>
<b>WATER AND SEWER FUND SURPLUS/(DEFICIT)</b>	<b>\$ 1,012,826</b>	<b>\$ 44,638</b>	<b>\$ (91,403)</b>	<b>\$ (136,041)</b>	
<b>SANITATION FUND</b>					
<b>Total Revenue</b>	<b>\$ 3,513,623</b>	<b>\$ 3,566,600</b>	<b>\$ 3,779,300</b>	<b>\$ 212,700</b>	<b>6.0%</b>
<b>Expenditures</b>					
04-60 EXPENDITURES	\$ 3,214,026	\$ 3,471,097	\$ 3,775,422	\$ 304,325	8.8%
04-85 TRANSFERS	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 3,244,026</b>	<b>\$ 3,501,097</b>	<b>\$ 3,805,422</b>	<b>\$ 304,325</b>	<b>8.7%</b>
<b>SANITATION FUND SURPLUS/(DEFICIT)</b>	<b>\$ 269,597</b>	<b>\$ 65,503</b>	<b>\$ (26,122)</b>	<b>\$ (91,625)</b>	
<b>STORM WATER FUND</b>					
<b>Total Revenue</b>	<b>\$ 503,073</b>	<b>\$ 701,520</b>	<b>\$ 961,736</b>	<b>\$ 260,216</b>	<b>37.1%</b>
<b>Expenditures</b>					
05-23 STORM WATER	\$ 130,244	\$ 21,603	\$ 846,663	\$ 825,060	3819.2%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
<b>Total Expenditures</b>	<b>\$ 180,244</b>	<b>\$ 71,603</b>	<b>\$ 896,663</b>	<b>\$ 825,060</b>	<b>1152.3%</b>
<b>STORM WATER FUND SURPLUS/(DEFICIT)</b>	<b>\$ 322,829</b>	<b>\$ 629,917</b>	<b>\$ 65,073</b>	<b>\$ (564,844)</b>	
<b>TOTAL REVENUES</b>	<b>\$ 54,817,682</b>	<b>\$ 57,041,785</b>	<b>\$ 61,216,433</b>	<b>\$ 4,174,648</b>	<b>7.3%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 54,007,503</b>	<b>\$ 56,301,727</b>	<b>\$ 61,268,885</b>	<b>\$ 4,967,158</b>	<b>8.8%</b>
<b>TOTAL SURPLUS/(DEFICIT)</b>	<b>\$ 810,179</b>	<b>\$ 740,058</b>	<b>\$ (52,452)</b>	<b>\$ (792,510)</b>	

# City of University Park

## Property Tax Impact

AS OF AUGUST 12, 2022

	FY2021 Actual Results	FY2022 Adopted Budget	FY2023 Proposed Budget	\$ Change	% Change
<b>TOTAL CERTIFIED TAXABLE VALUE</b>	\$ 8,370,507,902	\$ 8,592,528,193	\$ 9,574,034,497	\$ 981,506,304	11.42%
<b>TOTAL GENERAL FUND REVENUES:</b>	\$ 34,647,885	\$ 35,665,065	\$ 38,109,447	\$ 2,444,382	6.85%
<b>NON-PROPERTY TAX REVENUE</b>					
Sales tax	\$ 5,855,461	\$ 5,020,000	\$ 6,050,000	\$ 1,030,000	20.52%
Franchise fees	1,495,762	1,760,000	1,795,000	35,000	1.99%
Building permits/licenses	1,513,555	1,696,000	1,901,000	205,000	12.09%
Fines and Fees	1,843,319	2,315,500	2,320,500	5,000	0.22%
Park and Pool revenue	417,147	436,000	451,000	15,000	3.44%
Utility Fund contribution	800,000	600,000	600,000	-	0.00%
Interest earnings	(42,049)	300,000	700,000	400,000	133.33%
Miscellaneous and other	269,298	674,935	587,750	(87,185)	-12.92%
<b>Total Non-Property Tax Revenue</b>	<b>\$ 12,152,493</b>	<b>\$ 12,802,435</b>	<b>\$ 14,405,250</b>	<b>\$ 1,602,815</b>	<b>12.52%</b>
<b>PROPERTY TAX REVENUE</b>					
Operations & Maintenance (O&M)	\$ 22,309,648	\$ 22,717,630	\$ 23,549,697	\$ 832,067	3.66%
Penalty/interest & attorney's fees	122,864	105,000	117,500	12,500	11.90%
Delinquent (prior years) taxes	62,880	40,000	37,000	(3,000)	-7.50%
<b>Total Prop Tax Revenue Request</b>	<b>\$ 22,495,392</b>	<b>\$ 22,862,630</b>	<b>\$ 23,704,197</b>	<b>\$ 841,567</b>	<b>3.68%</b>
<b>DEBT SERVICE REQUIREMENT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>PROPERTY TAX RATE</b>					
Operations & Maintenance (O&M)	\$ 0.264750	\$ 0.264388	\$ 0.245975	\$ (0.018413)	-6.96%
Debt Service	-	-	-	-	0.00%
<b>Total Property Tax Rate per \$100</b>	<b>\$ 0.264750</b>	<b>\$ 0.264388</b>	<b>\$ 0.245975</b>	<b>\$ (0.01841)</b>	<b>-6.96%</b>
<b>IMPACT ON "TYPICAL" HOMEOWNER</b>					
Average single-family home market value*	\$ 1,699,817	\$ 1,738,077	\$ 2,009,827	\$ 271,750	15.64%
Less: 20% homestead exemption	(339,963)	(347,615)	(401,965)	(54,350)	15.64%
Average single-family home taxable value	\$ 1,359,854	\$ 1,390,462	\$ 1,607,861	\$ 217,400	15.64%
<b>Tax levy</b>	<b>\$ 3,600</b>	<b>\$ 3,676</b>	<b>\$ 3,955</b>	<b>\$ 279</b>	<b>7.58%</b>
<b>Change in levy from prior year</b>	<b>\$ 149</b>	<b>\$ 76</b>	<b>\$ 279</b>		

\* 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	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 02 - EXECUTIVE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	831,881.58	846,661.00	899,465.00	52,804.00	6.2
1004	MISC ALLOWANCE	6,902.73	6,882.00	6,882.00	.00	.0
1005	LONGEVITY PAY	3,292.69	3,822.00	3,826.00	4.00	.1
1007	CAR ALLOWANCE	21,600.00	21,600.00	21,600.00	.00	.0
1008	HOUSING ALLOWANCE	26,478.57	26,400.00	26,400.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,360.00	3,360.00	3,360.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	55,605.84	58,213.00	60,831.00	2,618.00	4.5
1120	EMPLOYERS SHARE T.M.R.S.	79,299.04	76,326.00	77,162.00	836.00	1.1
1127	RETIREMENT SUPPLEMENTAL	8,025.25	8,336.00	8,740.00	404.00	4.8
1130	INSURANCE-EMPLOYEE LIFE	4,234.68	4,100.00	8,900.00	4,800.00	117.1
1131	INSURANCE-WORKMENS COMP	702.96	727.00	769.00	42.00	5.8
1134	DENTAL INSURANCE	.00	.00	687.00	687.00	.0
1135	HEALTH INSURANCE	54,135.00	57,744.00	72,180.00	14,436.00	25.0
SALARIES & BENEFITS Totals		\$1,095,518.34	\$1,114,171.00	\$1,190,802.00	\$76,631.00	6.9%
SUPPLIES						
2100	OFFICE SUPPLIES	2,489.79	3,000.00	4,000.00	1,000.00	33.3
2318	COMPUTER SUPPLIES	313.92	500.00	.00	(500.00)	(100.0)
SUPPLIES Totals		\$2,803.71	\$3,500.00	\$4,000.00	\$500.00	14.3%
PROFESSIONAL FEES						
3003	BOARD MEETINGS	489.84	3,001.00	4,250.00	1,249.00	41.6
3010	POSTAGE	1,367.86	1,100.00	1,200.00	100.00	9.1
3060	PROFESSIONAL SERVICES/FEES	166,095.79	157,750.00	159,250.00	1,500.00	1.0
3063	PROGRAMMING/MAINTENANCE	61,525.28	5,141.00	.00	(5,141.00)	(100.0)
3113	PUBLICATIONS/PRINTING	1,689.15	950.00	950.00	.00	.0
PROFESSIONAL FEES Totals		\$231,167.92	\$167,942.00	\$165,650.00	(\$2,292.00)	(1.4%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	201,009.48	6,400.00	7,600.00	1,200.00	18.8
4120	TELEPHONE SERVICE	9,484.89	9,758.00	9,302.00	(456.00)	(4.7)
UTILITIES Totals		\$210,494.37	\$16,158.00	\$16,902.00	\$744.00	4.6%
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,522.96	276.00	389.00	113.00	40.9
5506	INSURANCE-GEN'L LIABILITY	468.00	343.00	420.00	77.00	22.4

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 02 - EXECUTIVE						
<i>INSURANCE</i>						
5514	INSURANCE-PUBL.OFF'L LIAB	37,239.96	21,523.00	25,898.00	4,375.00	20.3
5516	BONDS AND CYBER INSURANCE	212.04	25,000.00	1,478.00	(23,522.00)	(94.1)
<i>INSURANCE Totals</i>		<b>\$41,442.96</b>	<b>\$47,142.00</b>	<b>\$28,185.00</b>	<b>(\$18,957.00)</b>	<b>(40.2%)</b>
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	375.00	282.00	288.00	6.00	2.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	30,336.00	32,302.00	1,966.00	6.5
7110	EMPLOYEE RECOGNITION	6,585.15	8,500.00	8,500.00	.00	.0
7150	DUES & SUBSCRIPTIONS	16,604.36	15,605.00	15,680.00	75.00	.5
7170	TRAVEL EXPENSE	1,771.26	4,050.00	4,050.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	5,824.81	11,475.00	12,559.00	1,084.00	9.4
7202	SOFTWARE FEES - DIRECT ALLOCATION	292.79	54,773.00	82,956.00	28,183.00	51.5
7221	OTHER EXPENSE	155,684.11	6,500.00	16,500.00	10,000.00	153.8
7235	YOUTH ADV COMM EXPEND.	381.80	800.00	.00	(800.00)	(100.0)
7240	TUITION & TRAINING	1,498.00	10,070.00	14,070.00	4,000.00	39.7
7432	ELECTIONS	.00	10,400.00	.00	(10,400.00)	(100.0)
7475	IMPROVEMENTS-UNDER \$5000	.00	1,700.00	2,000.00	300.00	17.6
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.0
<i>OTHER Totals</i>		<b>\$189,017.28</b>	<b>\$154,491.00</b>	<b>\$188,905.00</b>	<b>\$34,414.00</b>	<b>22.3%</b>
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	.00	30,000.00	.00	(30,000.00)	(100.0)
<i>CAPITAL EXPENDITURES Totals</i>		<b>\$0.00</b>	<b>\$30,000.00</b>	<b>\$0.00</b>	<b>(\$30,000.00)</b>	<b>(100.0%)</b>
DEPARTMENT 02 - EXECUTIVE Totals		<b>\$1,770,444.58</b>	<b>\$1,533,404.00</b>	<b>\$1,594,444.00</b>	<b>\$61,040.00</b>	<b>4.0%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 03 - FINANCE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	560,130.97	643,062.00	679,099.00	36,037.00	5.6
1005	LONGEVITY PAY	2,255.96	2,580.00	2,877.00	297.00	11.5
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	38,551.88	47,059.00	49,804.00	2,745.00	5.8
1120	EMPLOYERS SHARE T.M.R.S.	51,721.13	56,709.00	57,132.00	423.00	.7
1130	INSURANCE-EMPLOYEE LIFE	2,988.91	3,000.00	6,700.00	3,700.00	123.3
1131	INSURANCE-WORKMENS COMP	498.96	522.00	552.00	30.00	5.7
1134	DENTAL INSURANCE	.00	.00	1,065.00	1,065.00	.0
1135	HEALTH INSURANCE	63,157.50	71,544.00	72,180.00	636.00	.9
SALARIES & BENEFITS Totals		\$726,505.31	\$831,676.00	\$876,609.00	\$44,933.00	5.4%
SUPPLIES						
2029	CLOTHING ALLOWANCE	204.75	240.00	240.00	.00	.0
2100	OFFICE SUPPLIES	5,024.18	5,550.00	6,433.00	883.00	15.9
SUPPLIES Totals		\$5,228.93	\$5,790.00	\$6,673.00	\$883.00	15.3%
PROFESSIONAL FEES						
3007	DELINQUENT TAX ATTORNEY	19,324.29	15,000.00	15,000.00	.00	.0
3010	POSTAGE	894.68	800.00	825.00	25.00	3.1
3060	PROFESSIONAL SERVICES/FEES	196,355.40	86,062.00	117,259.00	31,197.00	36.2
3063	PROGRAMMING/MAINTENANCE	41,138.29	1,825.00	.00	(1,825.00)	(100.0)
3065	CREDIT CARD FEES	140,233.00	132,000.00	165,000.00	33,000.00	25.0
3113	PUBLICATIONS/PRINTING	6,417.21	4,570.00	4,720.00	150.00	3.3
3141	DALLAS CO TAX COLL SERV	10,002.50	11,200.00	11,200.00	.00	.0
3145	CENTRAL APPRAISAL DISTRIC	80,415.00	85,000.00	88,500.00	3,500.00	4.1
PROFESSIONAL FEES Totals		\$494,780.37	\$336,457.00	\$402,504.00	\$66,047.00	19.6%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	5,052.75	4,600.00	5,600.00	1,000.00	21.7
4120	TELEPHONE SERVICE	751.46	766.00	678.00	(88.00)	(11.5)
UTILITIES Totals		\$5,804.21	\$5,366.00	\$6,278.00	\$912.00	17.0%
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,252.00	276.00	333.00	57.00	20.7
5506	INSURANCE-GEN'L LIABILITY	432.00	343.00	360.00	17.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	1,267.00	1,267.00	.0

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 03 - FINANCE						
INSURANCE						
	<i>INSURANCE Totals</i>	\$3,684.00	\$619.00	\$1,960.00	\$1,341.00	216.6%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,125.00	688.00	703.00	15.00	2.2
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	39,538.00	46,098.00	6,560.00	16.6
7150	DUES & SUBSCRIPTIONS	18,518.73	13,469.00	14,305.00	836.00	6.2
7170	TRAVEL EXPENSE	.00	7,655.00	15,043.00	7,388.00	96.5
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,606.53	7,780.00	9,274.00	1,494.00	19.2
7202	SOFTWARE FEES - DIRECT ALLOCATION	95.20	41,588.00	43,669.00	2,081.00	5.0
7221	OTHER EXPENSE	3,582.26	1,770.00	1,850.00	80.00	4.5
7240	TUITION & TRAINING	1,399.00	5,575.00	7,169.00	1,594.00	28.6
	<i>OTHER Totals</i>	\$28,326.72	\$118,063.00	\$138,111.00	\$20,048.00	17.0%
DEPARTMENT 03 - FINANCE Totals		\$1,264,329.54	\$1,297,971.00	\$1,432,135.00	\$134,164.00	10.3%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	244,993.98	259,559.00	277,055.00	17,496.00	6.7
1002	OVERTIME EARNINGS	577.08	.00	.00	.00	.0
1005	LONGEVITY PAY	1,097.25	1,309.00	1,346.00	37.00	2.8
1007	CAR ALLOWANCE	3,300.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	1,632.50	1,680.00	2,520.00	840.00	50.0
1110	EMPLOYERS SHARE F.I.C.A.	18,477.17	19,859.00	20,945.00	1,086.00	5.5
1120	EMPLOYERS SHARE T.M.R.S.	21,008.10	26,760.00	23,885.00	(2,875.00)	(10.7)
1130	INSURANCE-EMPLOYEE LIFE	1,068.06	900.00	2,800.00	1,900.00	211.1
1131	INSURANCE-WORKMENS COMP	140.04	216.00	230.00	14.00	6.5
1134	DENTAL INSURANCE	.00	.00	395.00	395.00	.0
1135	HEALTH INSURANCE	27,669.00	42,672.00	43,308.00	636.00	1.5
SALARIES & BENEFITS Totals		\$319,963.18	\$360,155.00	\$379,684.00	\$19,529.00	5.4%
SUPPLIES						
2100	OFFICE SUPPLIES	3,108.31	1,000.00	1,500.00	500.00	50.0
2318	COMPUTER SUPPLIES	.00	1,000.00	1,500.00	500.00	50.0
SUPPLIES Totals		\$3,108.31	\$2,000.00	\$3,000.00	\$1,000.00	50.0%
PROFESSIONAL FEES						
3010	POSTAGE	247.36	150.00	200.00	50.00	33.3
3060	PROFESSIONAL SERVICES/FEES	25,806.80	10,400.00	20,900.00	10,500.00	101.0
3063	PROGRAMMING/MAINTENANCE	32,778.92	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	268.00	1,000.00	1,000.00	.00	.0
PROFESSIONAL FEES Totals		\$59,101.08	\$11,550.00	\$22,100.00	\$10,550.00	91.3%
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	2,962.42	2,700.00	3,200.00	500.00	18.5
4120	TELEPHONE SERVICE	657.59	297.00	390.00	93.00	31.3
UTILITIES Totals		\$3,620.01	\$2,997.00	\$3,590.00	\$593.00	19.8%
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,355.04	92.00	222.00	130.00	141.3
5506	INSURANCE-GEN'L LIABILITY	180.00	114.00	240.00	126.00	110.5
5516	BONDS AND CYBER INSURANCE	.00	.00	844.00	844.00	.0
INSURANCE Totals		\$1,535.04	\$206.00	\$1,306.00	\$1,100.00	534.0%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	.00	200.00	200.00	.00	.0
	OUTSIDE SERVICES <i>Totals</i>	\$0.00	\$200.00	\$200.00	\$0.00	0.0%
OTHER						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	117.00	53.00	54.00	1.00	1.9
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	31,910.00	36,818.00	4,908.00	15.4
7110	EMPLOYEE RECOGNITION	14,481.26	21,710.00	28,500.00	6,790.00	31.3
7150	DUES & SUBSCRIPTIONS	298.27	1,115.00	2,470.00	1,355.00	121.5
7170	TRAVEL EXPENSE	402.00	2,200.00	5,400.00	3,200.00	145.5
7201	SOFTWARE FEES - INDIRECT ALLOCATION	5,824.78	4,084.00	4,637.00	553.00	13.5
7202	SOFTWARE FEES - DIRECT ALLOCATION	1,395.00	26,115.00	35,274.00	9,159.00	35.1
7221	OTHER EXPENSE	1,081.16	500.00	900.00	400.00	80.0
7240	TUITION & TRAINING	5,232.00	25,700.00	32,800.00	7,100.00	27.6
7245	TUITION REIMBURSEMENT	26,996.50	20,000.00	25,000.00	5,000.00	25.0
	OTHER <i>Totals</i>	\$55,827.97	\$133,387.00	\$171,853.00	\$38,466.00	28.8%
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
	<i>Totals</i>	\$443,155.59	\$510,495.00	\$581,733.00	\$71,238.00	14.0%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 05 - INFORMATION SERVICES						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	672,503.00	.00	.00	.00	.0
1005	LONGEVITY PAY	2,290.47	.00	.00	.00	.0
1007	CAR ALLOWANCE	7,200.00	.00	.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,360.00	.00	.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	48,752.95	.00	.00	.00	.0
1120	EMPLOYERS SHARE T.M.R.S.	62,235.67	.00	.00	.00	.0
1130	INSURANCE-EMPLOYEE LIFE	3,574.96	.00	.00	.00	.0
1131	INSURANCE-WORKMENS COMP	540.00	.00	.00	.00	.0
1135	HEALTH INSURANCE	86,616.00	.00	.00	.00	.0
SALARIES & BENEFITS Totals		\$887,073.05	\$0.00	\$0.00	\$0.00	+++
SUPPLIES						
2100	OFFICE SUPPLIES	193.18	.00	.00	.00	.0
2318	COMPUTER SUPPLIES	4,250.72	.00	.00	.00	.0
SUPPLIES Totals		\$4,443.90	\$0.00	\$0.00	\$0.00	+++
PROFESSIONAL FEES						
3010	POSTAGE	86.22	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	52,456.50	.00	.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	232,039.66	.00	.00	.00	.0
PROFESSIONAL FEES Totals		\$284,582.38	\$0.00	\$0.00	\$0.00	+++
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	4,695.86	.00	.00	.00	.0
4120	TELEPHONE SERVICE	83,177.35	.00	.00	.00	.0
UTILITIES Totals		\$87,873.21	\$0.00	\$0.00	\$0.00	+++
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,252.00	.00	.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	432.00	.00	.00	.00	.0
INSURANCE Totals		\$3,684.00	\$0.00	\$0.00	\$0.00	+++
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	8,190.97	.00	.00	.00	.0
OUTSIDE SERVICES Totals		\$8,190.97	\$0.00	\$0.00	\$0.00	+++
OTHER						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	141.00	.00	.00	.00	.0

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 05 - INFORMATION SERVICES						
OTHER						
7150	DUES & SUBSCRIPTIONS	175.00	.00	.00	.00	.0
7170	TRAVEL EXPENSE	1,665.51	.00	.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	23,087.83	.00	.00	.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	37,184.50	.00	.00	.00	.0
7221	OTHER EXPENSE	3,354.06	.00	.00	.00	.0
7240	TUITION & TRAINING	5,060.80	.00	.00	.00	.0
OTHER Totals		\$70,668.70	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 05 - INFORMATION SERVICES Totals		\$1,346,516.21	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 06 - LIBRARY						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	391,938.24	429,202.00	450,723.00	21,521.00	5.0
1005	LONGEVITY PAY	984.17	1,500.00	1,228.00	(272.00)	(18.1)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	29,481.33	33,500.00	35,126.00	1,626.00	4.9
1120	EMPLOYERS SHARE T.M.R.S.	32,246.84	31,481.00	34,732.00	3,251.00	10.3
1130	INSURANCE-EMPLOYEE LIFE	1,848.12	1,800.00	3,600.00	1,800.00	100.0
1131	INSURANCE-WORKMENS COMP	345.00	350.00	369.00	19.00	5.4
1134	DENTAL INSURANCE	.00	.00	455.00	455.00	.0
1135	HEALTH INSURANCE	43,308.00	43,308.00	57,744.00	14,436.00	33.3
SALARIES & BENEFITS <i>Totals</i>		\$508,191.70	\$549,181.00	\$592,017.00	\$42,836.00	7.8%
SUPPLIES						
2100	OFFICE SUPPLIES	2,581.53	4,920.00	6,080.00	1,160.00	23.6
2318	COMPUTER SUPPLIES	308.78	980.00	830.00	(150.00)	(15.3)
2350	SUPPLIES & MATERIALS	5,345.36	8,050.00	11,175.00	3,125.00	38.8
2355	LIBRARY MATERIALS	97,183.29	95,600.00	95,880.00	280.00	.3
SUPPLIES <i>Totals</i>		\$105,418.96	\$109,550.00	\$113,965.00	\$4,415.00	4.0%
PROFESSIONAL FEES						
3010	POSTAGE	433.64	800.00	800.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	1,323.00	4,600.00	4,550.00	(50.00)	(1.1)
3063	PROGRAMMING/MAINTENANCE	46,586.46	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	4,900.00	2,500.00	(2,400.00)	(49.0)
3115	CONTRACT MAINTENANCE	96,535.29	100,000.00	135,000.00	35,000.00	35.0
PROFESSIONAL FEES <i>Totals</i>		\$144,878.39	\$110,300.00	\$142,850.00	\$32,550.00	29.5%
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	18,340.39	19,200.00	23,000.00	3,800.00	19.8
4120	TELEPHONE SERVICE	1,871.71	1,886.00	2,103.00	217.00	11.5
UTILITIES <i>Totals</i>		\$20,212.10	\$21,086.00	\$25,103.00	\$4,017.00	19.1%
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,709.96	184.00	333.00	149.00	81.0
5506	INSURANCE-GEN'L LIABILITY	360.00	229.00	360.00	131.00	57.2
5510	INSURANCE-BLDG & CONTENTS	2,499.96	.00	.00	.00	.0

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 06 - LIBRARY						
INSURANCE						
5516	BONDS AND CYBER INSURANCE	.00	.00	1,267.00	1,267.00	.0
	<i>INSURANCE Totals</i>	\$5,569.92	\$413.00	\$1,960.00	\$1,547.00	374.6%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	.00	3,000.00	3,000.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$3,000.00	\$3,000.00	\$0.00	0.0%
OTHER						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	797.04	1,165.00	1,189.00	24.00	2.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	16,860.00	19,333.00	2,473.00	14.7
7150	DUES & SUBSCRIPTIONS	469.66	947.00	1,252.00	305.00	32.2
7170	TRAVEL EXPENSE	.00	2,000.00	2,650.00	650.00	32.5
7201	SOFTWARE FEES - INDIRECT ALLOCATION	11.59	8,169.00	9,661.00	1,492.00	18.3
7202	SOFTWARE FEES - DIRECT ALLOCATION	360.80	58,000.00	55,123.00	(2,877.00)	(5.0)
7221	OTHER EXPENSE	852.77	365.00	365.00	.00	.0
7240	TUITION & TRAINING	779.30	2,520.00	1,175.00	(1,345.00)	(53.4)
7331	EQUIPMENT UNDER \$5000	.00	.00	1,200.00	1,200.00	.0
	<i>OTHER Totals</i>	\$3,271.16	\$90,026.00	\$91,948.00	\$1,922.00	2.1%
CAPITAL EXPENDITURES						
9950	IMPROVEMENTS/REMODELING OVER \$5000	8,927.00	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$8,927.00	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 06 - LIBRARY Totals</b>	<b>\$796,469.23</b>	<b>\$883,556.00</b>	<b>\$970,843.00</b>	<b>\$87,287.00</b>	<b>9.9%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 10 - LEGAL						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	252,354.61	255,058.00	263,391.00	8,333.00	3.3
1002	OVERTIME EARNINGS	.00	4,500.00	2,000.00	(2,500.00)	(55.6)
1005	LONGEVITY PAY	1,370.73	3,918.00	4,014.00	96.00	2.5
1110	EMPLOYERS SHARE F.I.C.A.	16,994.63	20,157.00	20,609.00	452.00	2.2
1120	EMPLOYERS SHARE T.M.R.S.	14,613.94	14,645.00	14,235.00	(410.00)	(2.8)
1130	INSURANCE-EMPLOYEE LIFE	849.88	900.00	1,600.00	700.00	77.8
1131	INSURANCE-WORKMENS COMP	210.00	211.00	216.00	5.00	2.4
1134	DENTAL INSURANCE	.00	.00	1,116.00	1,116.00	.0
1135	HEALTH INSURANCE	57,744.00	57,744.00	57,744.00	.00	.0
SALARIES & BENEFITS Totals		\$344,137.79	\$357,133.00	\$364,925.00	\$7,792.00	2.2%
SUPPLIES						
2100	OFFICE SUPPLIES	308.42	2,000.00	2,000.00	.00	.0
SUPPLIES Totals		\$308.42	\$2,000.00	\$2,000.00	\$0.00	0.0%
PROFESSIONAL FEES						
3010	POSTAGE	1,621.71	3,000.00	2,250.00	(750.00)	(25.0)
3060	PROFESSIONAL SERVICES/FEES	15,081.40	26,600.00	26,600.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	37,206.01	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	3,698.17	1,000.00	1,000.00	.00	.0
PROFESSIONAL FEES Totals		\$57,607.29	\$30,600.00	\$29,850.00	(\$750.00)	(2.5%)
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	1,974.95	1,800.00	2,200.00	400.00	22.2
4120	TELEPHONE SERVICE	697.44	590.00	563.00	(27.00)	(4.6)
UTILITIES Totals		\$2,672.39	\$2,390.00	\$2,763.00	\$373.00	15.6%
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,626.00	92.00	111.00	19.00	20.7
5506	INSURANCE-GEN'L LIABILITY	216.00	114.00	120.00	6.00	5.3
5516	BONDS AND CYBER INSURANCE	.00	.00	422.00	422.00	.0
INSURANCE Totals		\$1,842.00	\$206.00	\$653.00	\$447.00	217.0%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	1,296.90	1,115.00	.00	(1,115.00)	(100.0)
OUTSIDE SERVICES Totals		\$1,296.90	\$1,115.00	\$0.00	(\$1,115.00)	(100.0%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 10 - LEGAL						
OTHER						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	186.96	35.00	36.00	1.00	2.9
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	23,383.00	21,741.00	(1,642.00)	(7.0)
7170	TRAVEL EXPENSE	.00	6,900.00	6,900.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	5,057.00	3,864.00	(1,193.00)	(23.6)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	40,659.00	43,900.00	3,241.00	8.0
7221	OTHER EXPENSE	279.75	280.00	280.00	.00	.0
7240	TUITION & TRAINING	830.00	2,950.00	2,950.00	.00	.0
OTHER Totals		\$1,296.71	\$79,264.00	\$79,671.00	\$407.00	0.5%
DEPARTMENT 10 - LEGAL Totals		\$409,161.50	\$472,708.00	\$479,862.00	\$7,154.00	1.5%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 19 - COMMUNITY DEVELOPMENT						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	851,358.79	871,561.00	845,936.00	(25,625.00)	(2.9)
1005	LONGEVITY PAY	3,368.03	3,920.00	3,948.00	28.00	.7
1006	EDUCATION PAY	.00	.00	4,160.00	4,160.00	.0
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	4,680.00	4,680.00	5,230.00	550.00	11.8
1110	EMPLOYERS SHARE F.I.C.A.	61,815.66	66,589.00	64,676.00	(1,913.00)	(2.9)
1120	EMPLOYERS SHARE T.M.R.S.	78,924.24	77,094.00	71,831.00	(5,263.00)	(6.8)
1130	INSURANCE-EMPLOYEE LIFE	4,544.41	4,400.00	8,400.00	4,000.00	90.9
1131	INSURANCE-WORKMENS COMP	1,674.00	1,724.00	1,559.00	(165.00)	(9.6)
1134	DENTAL INSURANCE	.00	.00	1,168.00	1,168.00	.0
1135	HEALTH INSURANCE	144,360.00	144,360.00	129,924.00	(14,436.00)	(10.0)
SALARIES & BENEFITS Totals		\$1,157,925.13	\$1,181,528.00	\$1,144,032.00	(\$37,496.00)	(3.2%)
SUPPLIES						
2029	CLOTHING ALLOWANCE	1,571.60	1,905.00	2,374.00	469.00	24.6
2100	OFFICE SUPPLIES	6,707.29	6,000.00	6,900.00	900.00	15.0
2320	GAS, OIL & GREASE	2,535.09	2,709.00	3,635.00	926.00	34.2
2350	SUPPLIES & MATERIALS	1,256.52	2,000.00	2,000.00	.00	.0
SUPPLIES Totals		\$12,070.50	\$12,614.00	\$14,909.00	\$2,295.00	18.2%
PROFESSIONAL FEES						
3003	BOARD MEETINGS	313.00	1,000.00	1,200.00	200.00	20.0
3010	POSTAGE	3,015.96	3,200.00	3,225.00	25.00	.8
3060	PROFESSIONAL SERVICES/FEES	7,904.79	20,000.00	150,000.00	130,000.00	650.0
3063	PROGRAMMING/MAINTENANCE	19,700.00	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	(6,993.50)	8,000.00	6,000.00	(2,000.00)	(25.0)
PROFESSIONAL FEES Totals		\$23,940.25	\$32,200.00	\$160,425.00	\$128,225.00	398.2%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	3,786.56	2,900.00	4,200.00	1,300.00	44.8
4120	TELEPHONE SERVICE	2,637.44	2,670.00	2,582.00	(88.00)	(3.3)
UTILITIES Totals		\$6,424.00	\$5,570.00	\$6,782.00	\$1,212.00	21.8%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	1,611.96	4,316.00	1,238.00	(3,078.00)	(71.3)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,878.96	460.00	556.00	96.00	20.9

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 19 - COMMUNITY DEVELOPMENT						
<i>INSURANCE</i>						
5506	INSURANCE-GEN'L LIABILITY	648.00	572.00	601.00	29.00	5.1
5516	BONDS AND CYBER INSURANCE	.00	.00	2,111.00	2,111.00	.0
<i>INSURANCE Totals</i>		<b>\$7,138.92</b>	<b>\$5,348.00</b>	<b>\$4,506.00</b>	<b>(\$842.00)</b>	<b>(15.7%)</b>
<i>OTHER</i>						
6190	AUTO REPAIRS	1,860.16	1,800.00	1,900.00	100.00	5.6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	10,323.96	10,106.00	10,904.00	798.00	7.9
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	54,711.00	69,621.00	14,910.00	27.3
7150	DUES & SUBSCRIPTIONS	2,073.50	1,465.00	2,175.00	710.00	48.5
7170	TRAVEL EXPENSE	14.00	1,200.00	2,550.00	1,350.00	112.5
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	15,560.00	15,457.00	(103.00)	(.7)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	23,543.00	19,913.00	(3,630.00)	(15.4)
7221	OTHER EXPENSE	191.00	1,000.00	.00	(1,000.00)	(100.0)
7240	TUITION & TRAINING	2,557.98	8,678.00	8,949.00	271.00	3.1
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	5,901.96	5,902.00	4,638.00	(1,264.00)	(21.4)
<i>OTHER Totals</i>		<b>\$22,922.56</b>	<b>\$123,965.00</b>	<b>\$136,107.00</b>	<b>\$12,142.00</b>	<b>9.8%</b>
DEPARTMENT 19 - COMMUNITY DEVELOPMENT Totals		<b>\$1,230,421.36</b>	<b>\$1,361,225.00</b>	<b>\$1,466,761.00</b>	<b>\$105,536.00</b>	<b>7.8%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 20 - ENGINEERING						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	606,821.80	614,729.00	636,480.00	21,751.00	3.5
1002	OVERTIME EARNINGS	581.39	1,500.00	1,000.00	(500.00)	(33.3)
1005	LONGEVITY PAY	3,562.88	2,824.00	4,347.00	1,523.00	53.9
1006	EDUCATION PAY	.00	.00	12,480.00	12,480.00	.0
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,595.00	2,280.00	3,120.00	840.00	36.8
1110	EMPLOYERS SHARE F.I.C.A.	42,219.04	44,681.00	47,678.00	2,997.00	6.7
1120	EMPLOYERS SHARE T.M.R.S.	56,491.22	54,607.00	55,099.00	492.00	.9
1130	INSURANCE-EMPLOYEE LIFE	3,621.49	3,000.00	6,400.00	3,400.00	113.3
1131	INSURANCE-WORKMENS COMP	894.00	891.00	1,147.00	256.00	28.7
1134	DENTAL INSURANCE	.00	.00	1,254.00	1,254.00	.0
1135	HEALTH INSURANCE	67,726.04	71,544.00	72,180.00	636.00	.9
SALARIES & BENEFITS Totals		\$791,712.86	\$803,256.00	\$848,385.00	\$45,129.00	5.6%
SUPPLIES						
2029	CLOTHING ALLOWANCE	1,466.87	2,466.00	2,786.00	320.00	13.0
2100	OFFICE SUPPLIES	791.79	2,360.00	2,640.00	280.00	11.9
2318	COMPUTER SUPPLIES	317.06	.00	.00	.00	.0
2320	GAS, OIL & GREASE	1,312.89	2,132.00	2,861.00	729.00	34.2
2350	SUPPLIES & MATERIALS	1,417.09	1,530.00	1,575.00	45.00	2.9
SUPPLIES Totals		\$5,305.70	\$8,488.00	\$9,862.00	\$1,374.00	16.2%
PROFESSIONAL FEES						
3010	POSTAGE	578.24	250.00	250.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	28,676.20	24,000.00	24,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	12,272.95	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	184.50	600.00	1,375.00	775.00	129.2
PROFESSIONAL FEES Totals		\$41,711.89	\$24,850.00	\$25,625.00	\$775.00	3.1%
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	2,983.29	2,400.00	3,300.00	900.00	37.5
4120	TELEPHONE SERVICE	1,774.10	1,818.00	2,138.00	320.00	17.6
UTILITIES Totals		\$4,757.39	\$4,218.00	\$5,438.00	\$1,220.00	28.9%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	966.96	2,590.00	1,505.00	(1,085.00)	(41.9)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 20 - ENGINEERING						
<i>INSURANCE</i>						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,626.00	368.00	444.00	76.00	20.7
5506	INSURANCE-GEN'L LIABILITY	216.00	458.00	481.00	23.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	1,689.00	1,689.00	.0
<i>INSURANCE Totals</i>		<b>\$2,808.96</b>	<b>\$3,416.00</b>	<b>\$4,119.00</b>	<b>\$703.00</b>	<b>20.6%</b>
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	1.00	.00	(1.00)	(100.0)
<i>OUTSIDE SERVICES Totals</i>		<b>\$0.00</b>	<b>\$1.00</b>	<b>\$0.00</b>	<b>(\$1.00)</b>	<b>(100.0%)</b>
<i>OTHER</i>						
6190	AUTO REPAIRS	124.80	700.00	1,200.00	500.00	71.4
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	4,881.00	3,661.00	3,940.00	279.00	7.6
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	51,718.00	56,252.00	4,534.00	8.8
7150	DUES & SUBSCRIPTIONS	1,464.00	4,240.00	3,240.00	(1,000.00)	(23.6)
7170	TRAVEL EXPENSE	.00	4,080.00	4,080.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	25,079.71	10,892.00	12,366.00	1,474.00	13.5
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	15,154.00	15,411.00	257.00	1.7
7221	OTHER EXPENSE	542.00	500.00	725.00	225.00	45.0
7240	TUITION & TRAINING	488.76	5,162.00	5,662.00	500.00	9.7
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	5,772.96	4,225.00	14,151.00	9,926.00	234.9
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.0
<i>OTHER Totals</i>		<b>\$38,353.23</b>	<b>\$100,332.00</b>	<b>\$117,027.00</b>	<b>\$16,695.00</b>	<b>16.6%</b>
DEPARTMENT 20 - ENGINEERING Totals		<b>\$884,650.03</b>	<b>\$944,561.00</b>	<b>\$1,010,456.00</b>	<b>\$65,895.00</b>	<b>7.0%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 25 - TRAFFIC						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	533,543.22	548,516.00	566,613.00	18,097.00	3.3
1002	OVERTIME EARNINGS	4,117.45	6,500.00	6,000.00	(500.00)	(7.7)
1005	LONGEVITY PAY	4,954.62	5,529.00	5,847.00	318.00	5.8
1006	EDUCATION PAY	867.98	900.00	21,700.00	20,800.00	2,311.1
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	40,345.70	42,951.00	45,911.00	2,960.00	6.9
1120	EMPLOYERS SHARE T.M.R.S.	49,692.08	48,853.00	49,821.00	968.00	2.0
1130	INSURANCE-EMPLOYEE LIFE	2,846.19	2,600.00	5,400.00	2,800.00	107.7
1131	INSURANCE-WORKMENS COMP	8,784.00	10,217.00	11,029.00	812.00	7.9
1134	DENTAL INSURANCE	.00	.00	103.00	103.00	.0
1135	HEALTH INSURANCE	98,400.14	101,052.00	101,052.00	.00	.0
SALARIES & BENEFITS Totals		\$744,391.38	\$767,958.00	\$814,316.00	\$46,358.00	6.0%
SUPPLIES						
2029	CLOTHING ALLOWANCE	4,197.26	3,766.00	3,766.00	.00	.0
2100	OFFICE SUPPLIES	106.39	1,030.00	830.00	(200.00)	(19.4)
2320	GAS, OIL & GREASE	8,989.48	10,782.00	14,468.00	3,686.00	34.2
2350	SUPPLIES & MATERIALS	59,456.16	71,390.00	78,990.00	7,600.00	10.6
2360	SMALL TOOLS	.00	1,500.00	2,000.00	500.00	33.3
SUPPLIES Totals		\$72,749.29	\$88,468.00	\$100,054.00	\$11,586.00	13.1%
PROFESSIONAL FEES						
3010	POSTAGE	3.30	25.00	25.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	9,252.62	15,000.00	16,000.00	1,000.00	6.7
3063	PROGRAMMING/MAINTENANCE	1,829.31	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	1,250.00	1,250.00	.00	.0
3115	CONTRACT MAINTENANCE	721.32	8,750.00	8,750.00	.00	.0
PROFESSIONAL FEES Totals		\$11,806.55	\$25,025.00	\$26,025.00	\$1,000.00	4.0%
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	36,596.90	32,300.00	40,300.00	8,000.00	24.8
4120	TELEPHONE SERVICE	492.90	356.00	390.00	34.00	9.6
UTILITIES Totals		\$37,089.80	\$32,656.00	\$40,690.00	\$8,034.00	24.6%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	1,611.96	4,316.00	1,712.00	(2,604.00)	(60.3)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 25 - TRAFFIC						
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,252.00	322.00	444.00	122.00	37.9
5506	INSURANCE-GEN'L LIABILITY	432.00	400.00	481.00	81.00	20.3
5516	BONDS AND CYBER INSURANCE	.00	.00	1,689.00	1,689.00	.0
<i>INSURANCE Totals</i>		<i>\$5,295.96</i>	<i>\$5,038.00</i>	<i>\$4,326.00</i>	<i>(\$712.00)</i>	<i>(14.1%)</i>
OTHER						
6190	AUTO REPAIRS	3,965.72	8,200.00	6,400.00	(1,800.00)	(22.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	27,420.00	27,628.00	29,780.00	2,152.00	7.8
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	19,670.00	21,266.00	1,596.00	8.1
6350	SIGNAL MAINT.& REP	53,555.86	103,625.00	114,725.00	11,100.00	10.7
7150	DUES & SUBSCRIPTIONS	65.00	1,820.00	820.00	(1,000.00)	(54.9)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	9,530.00	10,627.00	1,097.00	11.5
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	673.00	710.00	37.00	5.5
7221	OTHER EXPENSE	128.00	.00	225.00	225.00	.0
7240	TUITION & TRAINING	.00	2,100.00	3,100.00	1,000.00	47.6
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	25,158.96	25,189.00	25,189.00	.00	.0
<i>OTHER Totals</i>		<i>\$110,293.54</i>	<i>\$198,435.00</i>	<i>\$212,842.00</i>	<i>\$14,407.00</i>	<i>7.3%</i>
DEPARTMENT 25 - TRAFFIC Totals		<b>\$981,626.52</b>	<b>\$1,117,580.00</b>	<b>\$1,198,253.00</b>	<b>\$80,673.00</b>	<b>7.2%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 35 - FACILITY MAINTENANCE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	176,680.89	183,640.00	194,064.00	10,424.00	5.7
1002	OVERTIME EARNINGS	.00	2,500.00	2,500.00	.00	.0
1005	LONGEVITY PAY	933.64	1,063.00	1,159.00	96.00	9.0
1009	CELL PHONE ALLOWANCE	1,610.00	1,680.00	1,680.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	12,748.55	14,321.00	15,126.00	805.00	5.6
1120	EMPLOYERS SHARE T.M.R.S.	16,340.68	16,408.00	16,530.00	122.00	.7
1130	INSURANCE-EMPLOYEE LIFE	950.61	900.00	1,900.00	1,000.00	111.1
1131	INSURANCE-WORKMENS COMP	1,484.04	1,604.00	1,693.00	89.00	5.5
1134	DENTAL INSURANCE	.00	.00	291.00	291.00	.0
1135	HEALTH INSURANCE	28,872.00	28,872.00	28,872.00	.00	.0
SALARIES & BENEFITS Totals		\$239,620.41	\$250,988.00	\$263,815.00	\$12,827.00	5.1%
SUPPLIES						
2029	CLOTHING ALLOWANCE	163.23	360.00	400.00	40.00	11.1
2100	OFFICE SUPPLIES	930.23	650.00	650.00	.00	.0
2320	GAS, OIL & GREASE	1,953.99	1,537.00	2,109.00	572.00	37.2
2350	SUPPLIES & MATERIALS	17,386.85	14,260.00	15,700.00	1,440.00	10.1
2360	SMALL TOOLS	536.90	650.00	650.00	.00	.0
SUPPLIES Totals		\$20,971.20	\$17,457.00	\$19,509.00	\$2,052.00	11.8%
PROFESSIONAL FEES						
3010	POSTAGE	.00	25.00	25.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	2,789.74	.00	.00	.00	.0
3115	CONTRACT MAINTENANCE	81,795.93	101,603.00	117,416.00	15,813.00	15.6
PROFESSIONAL FEES Totals		\$84,585.67	\$101,628.00	\$117,441.00	\$15,813.00	15.6%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	5,767.35	2,500.00	3,200.00	700.00	28.0
4120	TELEPHONE SERVICE	2,026.53	1,598.00	3,203.00	1,605.00	100.4
UTILITIES Totals		\$7,793.88	\$4,098.00	\$6,403.00	\$2,305.00	56.2%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	321.96	863.00	705.00	(158.00)	(18.3)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,083.96	92.00	111.00	19.00	20.7
5506	INSURANCE-GEN'L LIABILITY	144.00	114.00	120.00	6.00	5.3
5510	INSURANCE-BLDG & CONTENTS	112,062.00	112,288.00	156,800.00	44,512.00	39.6

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 35 - FACILITY MAINTENANCE						
INSURANCE						
5516	BONDS AND CYBER INSURANCE	.00	.00	422.00	422.00	.0
	<i>INSURANCE Totals</i>	\$113,611.92	\$113,357.00	\$158,158.00	\$44,801.00	39.5%
OUTSIDE SERVICES						
6250	FACILITY MAINT & REP	95,250.49	66,580.00	77,438.00	10,858.00	16.3
	<i>OUTSIDE SERVICES Totals</i>	\$95,250.49	\$66,580.00	\$77,438.00	\$10,858.00	16.3%
OTHER						
6184	SECURITY EXPENSE	1,397.36	12,300.00	5,000.00	(7,300.00)	(59.3)
6190	AUTO REPAIRS	241.20	400.00	200.00	(200.00)	(50.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	20,112.00	10,007.00	10,911.00	904.00	9.0
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	10,414.00	10,488.00	74.00	.7
7150	DUES & SUBSCRIPTIONS	.00	2,200.00	3,000.00	800.00	36.4
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	3,112.00	3,091.00	(21.00)	(.7)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	2,496.00	2,501.00	5.00	.2
7221	OTHER EXPENSE	170.00	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	1,227.23	.00	13,000.00	13,000.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	17,735.04	18,808.00	17,133.00	(1,675.00)	(8.9)
	<i>OTHER Totals</i>	\$40,882.83	\$59,737.00	\$65,324.00	\$5,587.00	9.4%
CAPITAL EXPENDITURES						
9100	EQUIPMENT OVER \$5000	5,453.11	.00	.00	.00	.0
9950	IMPROVEMENTS/REMODELING OVER \$5000	142,416.00	105,000.00	.00	(105,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$147,869.11	\$105,000.00	\$0.00	(\$105,000.00)	(100.0%)
DEPARTMENT 35 - FACILITY MAINTENANCE	<b>Totals</b>	\$750,585.51	\$718,845.00	\$708,088.00	(\$10,757.00)	(1.5%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 40 - FIRE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	3,472,422.61	3,534,928.00	3,783,227.00	248,299.00	7.0
1002	OVERTIME EARNINGS	572,261.05	425,000.00	454,000.00	29,000.00	6.8
1005	LONGEVITY PAY	18,951.16	21,112.00	21,361.00	249.00	1.2
1006	EDUCATION PAY	49,406.96	52,080.00	54,840.00	2,760.00	5.3
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,360.00	3,360.00	3,360.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	297,351.01	288,013.00	307,857.00	19,844.00	6.9
1120	EMPLOYERS SHARE T.M.R.S.	70,247.87	67,468.00	77,456.00	9,988.00	14.8
1121	EMPLOYERS SHARE F.R.R.R.	1,387,260.15	1,096,216.00	1,307,831.00	211,615.00	19.3
1130	INSURANCE-EMPLOYEE LIFE	17,602.09	16,000.00	35,700.00	19,700.00	123.1
1131	INSURANCE-WORKMENS COMP	26,705.30	40,362.00	43,235.00	2,873.00	7.1
1134	DENTAL INSURANCE	.00	.00	6,226.00	6,226.00	.0
1135	HEALTH INSURANCE	488,418.00	504,624.00	505,260.00	636.00	.1
SALARIES & BENEFITS Totals		\$6,411,186.20	\$6,056,363.00	\$6,607,553.00	\$551,190.00	9.1%
SUPPLIES						
2029	CLOTHING ALLOWANCE	30,184.86	35,148.00	29,099.00	(6,049.00)	(17.2)
2060	PROTECTIVE CLOTHG & SUPP	69,654.97	81,740.00	83,278.00	1,538.00	1.9
2100	OFFICE SUPPLIES	5,810.27	5,000.00	6,000.00	1,000.00	20.0
2320	GAS, OIL & GREASE	15,997.70	18,692.00	25,550.00	6,858.00	36.7
2345	MICU DRUGS & SUPPLIES	49,662.88	40,550.00	40,251.00	(299.00)	(.7)
2350	SUPPLIES & MATERIALS	13,219.52	12,000.00	12,000.00	.00	.0
SUPPLIES Totals		\$184,530.20	\$193,130.00	\$196,178.00	\$3,048.00	1.6%
PROFESSIONAL FEES						
3010	POSTAGE	13.43	100.00	125.00	25.00	25.0
3060	PROFESSIONAL SERVICES/FEES	68,049.20	88,301.00	89,041.00	740.00	.8
3063	PROGRAMMING/MAINTENANCE	61,209.69	.00	.00	.00	.0
3064	EMERGENCY MANAGEMENT	3,873.52	6,500.00	6,500.00	.00	.0
3113	PUBLICATIONS/PRINTING	702.78	2,000.00	2,000.00	.00	.0
3115	CONTRACT MAINTENANCE	67,094.89	96,222.00	117,332.00	21,110.00	21.9
PROFESSIONAL FEES Totals		\$200,943.51	\$193,123.00	\$214,998.00	\$21,875.00	11.3%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 40 - FIRE						
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	38,293.27	36,100.00	42,800.00	6,700.00	18.6
4120	TELEPHONE SERVICE	15,179.90	14,799.00	13,647.00	(1,152.00)	(7.8)
	<i>UTILITIES Totals</i>	<i>\$53,473.17</i>	<i>\$50,899.00</i>	<i>\$56,447.00</i>	<i>\$5,548.00</i>	<i>10.9%</i>
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	2,579.04	8,632.00	27,168.00	18,536.00	214.7
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	19,514.04	1,655.00	2,000.00	345.00	20.8
5506	INSURANCE-GEN'L LIABILITY	2,591.04	2,060.00	2,163.00	103.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	7,600.00	7,600.00	.0
	<i>INSURANCE Totals</i>	<i>\$24,684.12</i>	<i>\$12,347.00</i>	<i>\$38,931.00</i>	<i>\$26,584.00</i>	<i>215.3%</i>
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	1,594.30	6,950.00	7,150.00	200.00	2.9
6330	RADIO SERVICE	.00	4,000.00	2,000.00	(2,000.00)	(50.0)
	<i>OUTSIDE SERVICES Totals</i>	<i>\$1,594.30</i>	<i>\$10,950.00</i>	<i>\$9,150.00</i>	<i>(\$1,800.00)</i>	<i>(16.4%)</i>
OTHER						
6190	AUTO REPAIRS	52,924.06	27,500.00	30,400.00	2,900.00	10.5
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	68,277.96	62,530.00	67,527.00	4,997.00	8.0
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	164,185.00	167,388.00	3,203.00	2.0
7150	DUES & SUBSCRIPTIONS	13,774.56	13,071.00	12,712.00	(359.00)	(2.7)
7170	TRAVEL EXPENSE	3,280.19	12,513.00	9,516.00	(2,997.00)	(24.0)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	17,396.75	54,459.00	55,645.00	1,186.00	2.2
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	51,969.00	57,529.00	5,560.00	10.7
7221	OTHER EXPENSE	1,562.88	3,500.00	3,500.00	.00	.0
7240	TUITION & TRAINING	3,576.07	29,940.00	25,612.00	(4,328.00)	(14.5)
7241	EMS CONTINUING EDUCATION	15,730.00	16,201.00	21,401.00	5,200.00	32.1
7475	IMPROVEMENTS-UNDER \$5000	13,766.17	45,604.00	52,114.00	6,510.00	14.3
7725	FIRE PREVENTION	4,386.66	11,951.00	15,555.00	3,604.00	30.2
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	171,479.04	173,170.00	207,378.00	34,208.00	19.8
	<i>OTHER Totals</i>	<i>\$366,154.34</i>	<i>\$666,593.00</i>	<i>\$726,277.00</i>	<i>\$59,684.00</i>	<i>9.0%</i>
DEPARTMENT 40 - FIRE Totals		<b>\$7,242,565.84</b>	<b>\$7,183,405.00</b>	<b>\$7,849,534.00</b>	<b>\$666,129.00</b>	<b>9.3%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 50 - POLICE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	4,858,349.48	5,148,193.00	5,602,894.00	454,701.00	8.8
1002	OVERTIME EARNINGS	260,685.79	300,000.00	276,500.00	(23,500.00)	(7.8)
1004	MISC ALLOWANCE	7,545.53	7,200.00	8,400.00	1,200.00	16.7
1005	LONGEVITY PAY	24,009.68	26,486.00	22,769.00	(3,717.00)	(14.0)
1006	EDUCATION PAY	58,375.50	58,200.00	51,000.00	(7,200.00)	(12.4)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,880.00	2,880.00	2,280.00	(600.00)	(20.8)
1110	EMPLOYERS SHARE F.I.C.A.	377,814.72	412,596.00	445,745.00	33,149.00	8.0
1120	EMPLOYERS SHARE T.M.R.S.	473,501.29	479,751.00	491,750.00	11,999.00	2.5
1130	INSURANCE-EMPLOYEE LIFE	24,214.72	24,000.00	49,800.00	25,800.00	107.5
1131	INSURANCE-WORKMENS COMP	40,548.54	54,810.00	59,188.00	4,378.00	8.0
1134	DENTAL INSURANCE	.00	.00	9,252.00	9,252.00	.0
1135	HEALTH INSURANCE	723,003.00	777,000.00	821,580.00	44,580.00	5.7
SALARIES & BENEFITS Totals		\$6,858,128.25	\$7,298,316.00	\$7,848,358.00	\$550,042.00	7.5%
SUPPLIES						
2029	CLOTHING ALLOWANCE	41,898.67	58,868.00	65,503.00	6,635.00	11.3
2100	OFFICE SUPPLIES	6,815.41	6,928.00	6,928.00	.00	.0
2318	COMPUTER SUPPLIES	4,947.68	5,000.00	5,000.00	.00	.0
2320	GAS, OIL & GREASE	47,818.83	56,188.00	75,397.00	19,209.00	34.2
2350	SUPPLIES & MATERIALS	15,661.63	11,237.00	11,887.00	650.00	5.8
SUPPLIES Totals		\$117,142.22	\$138,221.00	\$164,715.00	\$26,494.00	19.2%
PROFESSIONAL FEES						
3010	POSTAGE	2,197.40	1,750.00	2,000.00	250.00	14.3
3011	DETENTION SERVICES	887.82	3,169.00	3,269.00	100.00	3.2
3060	PROFESSIONAL SERVICES/FEES	253,158.05	291,726.00	315,326.00	23,600.00	8.1
3062	ANIMAL CONTROL SERVICES	5,126.26	9,203.00	11,603.00	2,400.00	26.1
3063	PROGRAMMING/MAINTENANCE	124,768.17	.00	.00	.00	.0
3070	SPECIAL OPERATIONS	.00	1,000.00	1,000.00	.00	.0
3072	ACCREDITATION EXPENSES	4,695.00	8,695.00	15,133.00	6,438.00	74.0
3075	DIRECT ALARM MONITORING	280,812.63	317,403.00	327,539.00	10,136.00	3.2
3113	PUBLICATIONS/PRINTING	6,358.81	12,654.00	12,654.00	.00	.0

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 50 - POLICE						
PROFESSIONAL FEES						
3115	CONTRACT MAINTENANCE	26,962.19	40,172.00	65,457.00	25,285.00	62.9
3261	WRECKER FEES	420.00	600.00	600.00	.00	.0
3291	GUNS/EQUIPMENT	18,931.67	47,538.00	27,840.00	(19,698.00)	(41.4)
PROFESSIONAL FEES Totals		\$724,318.00	\$733,910.00	\$782,421.00	\$48,511.00	6.6%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	40,824.02	38,600.00	45,600.00	7,000.00	18.1
4120	TELEPHONE SERVICE	40,364.47	41,025.00	40,926.00	(99.00)	(.2)
4121	911 SERVICE FEES	44,560.34	.00	42,410.00	42,410.00	.0
UTILITIES Totals		\$125,748.83	\$79,625.00	\$128,936.00	\$49,311.00	61.9%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	8,058.96	19,854.00	13,537.00	(6,317.00)	(31.8)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	30,627.00	2,759.00	3,389.00	630.00	22.8
5506	INSURANCE-GEN'L LIABILITY	4,067.04	3,433.00	3,664.00	231.00	6.7
5508	INSURANCE-POLICE PROF LIA	20,289.96	15,638.00	25,404.00	9,766.00	62.5
5516	BONDS AND CYBER INSURANCE	.00	.00	12,878.00	12,878.00	.0
INSURANCE Totals		\$63,042.96	\$41,684.00	\$58,872.00	\$17,188.00	41.2%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	205.00	3,750.00	4,450.00	700.00	18.7
6330	RADIO SERVICE	.00	500.00	1,000.00	500.00	100.0
OUTSIDE SERVICES Totals		\$205.00	\$4,250.00	\$5,450.00	\$1,200.00	28.2%
OTHER						
6190	AUTO REPAIRS	43,498.53	49,600.00	52,600.00	3,000.00	6.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	181,360.26	147,430.00	160,070.00	12,640.00	8.6
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	245,375.00	248,288.00	2,913.00	1.2
7150	DUES & SUBSCRIPTIONS	4,636.15	5,358.00	5,469.00	111.00	2.1
7170	TRAVEL EXPENSE	13,439.18	34,000.00	31,425.00	(2,575.00)	(7.6)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	35,383.21	87,524.00	89,071.00	1,547.00	1.8
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	220,438.00	230,107.00	9,669.00	4.4
7221	OTHER EXPENSE	11,177.49	8,479.00	9,604.00	1,125.00	13.3
7223	CRIME PREV/YOUTH SERVICES	2,648.88	4,690.00	5,690.00	1,000.00	21.3
7240	TUITION & TRAINING	34,768.87	31,950.00	32,525.00	575.00	1.8

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 50 - POLICE						
<i>OTHER</i>						
7475	IMPROVEMENTS-UNDER \$5000	.00	1,839.00	.00	(1,839.00)	(100.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	197,372.04	195,463.00	249,144.00	53,681.00	27.5
9201	COMPUTER EQUIPMENT REPLACEMENT CHARGE	33,396.94	.00	.00	.00	.0
<i>OTHER Totals</i>		<b>\$557,681.55</b>	<b>\$1,032,146.00</b>	<b>\$1,113,993.00</b>	<b>\$81,847.00</b>	<b>7.9%</b>
DEPARTMENT 50 - POLICE Totals		<b>\$8,446,266.81</b>	<b>\$9,328,152.00</b>	<b>\$10,102,745.00</b>	<b>\$774,593.00</b>	<b>8.3%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 70 - PARKS						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	1,493,276.63	1,541,583.00	1,615,659.00	74,076.00	4.8
1002	OVERTIME EARNINGS	57,227.06	50,000.00	49,001.00	(999.00)	(2.0)
1005	LONGEVITY PAY	12,814.37	13,753.00	13,413.00	(340.00)	(2.5)
1006	EDUCATION PAY	.00	.00	33,280.00	33,280.00	.0
1007	CAR ALLOWANCE	7,671.43	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,912.50	3,430.00	3,360.00	(70.00)	(2.0)
1110	EMPLOYERS SHARE F.I.C.A.	113,928.06	121,874.00	129,676.00	7,802.00	6.4
1120	EMPLOYERS SHARE T.M.R.S.	142,891.92	138,928.00	142,736.00	3,808.00	2.7
1130	INSURANCE-EMPLOYEE LIFE	8,026.38	8,200.00	15,600.00	7,400.00	90.2
1131	INSURANCE-WORKMENS COMP	24,944.04	25,173.00	26,159.00	986.00	3.9
1132	INSURANCE-UNEMPLOYMENT	87.90	.00	.00	.00	.0
1134	DENTAL INSURANCE	.00	.00	2,234.00	2,234.00	.0
1135	HEALTH INSURANCE	300,148.50	317,592.00	331,392.00	13,800.00	4.3
SALARIES & BENEFITS Totals		\$2,163,928.79	\$2,227,733.00	\$2,369,710.00	\$141,977.00	6.4%
SUPPLIES						
2029	CLOTHING ALLOWANCE	27,608.12	19,668.00	20,908.00	1,240.00	6.3
2100	OFFICE SUPPLIES	5,295.21	3,800.00	9,250.00	5,450.00	143.4
2320	GAS, OIL & GREASE	23,284.20	23,648.00	31,873.00	8,225.00	34.8
2350	SUPPLIES & MATERIALS	80,376.53	89,100.00	91,100.00	2,000.00	2.2
2360	SMALL TOOLS	4,528.73	13,100.00	16,600.00	3,500.00	26.7
2381	FERTILIZER,CHEMICALS & SUP	58,564.81	68,600.00	73,861.00	5,261.00	7.7
SUPPLIES Totals		\$199,657.60	\$217,916.00	\$243,592.00	\$25,676.00	11.8%
PROFESSIONAL FEES						
3010	POSTAGE	306.75	350.00	425.00	75.00	21.4
3060	PROFESSIONAL SERVICES/FEES	7,617.98	19,810.00	30,811.00	11,001.00	55.5
3063	PROGRAMMING/MAINTENANCE	11,221.42	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	2,668.32	2,800.00	4,800.00	2,000.00	71.4
3115	CONTRACT MAINTENANCE	289,014.23	375,680.00	411,266.00	35,586.00	9.5
PROFESSIONAL FEES Totals		\$310,828.70	\$398,640.00	\$447,302.00	\$48,662.00	12.2%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	45,023.37	39,600.00	50,500.00	10,900.00	27.5

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 70 - PARKS						
UTILITIES						
4120	TELEPHONE SERVICE	3,090.40	3,361.00	4,650.00	1,289.00	38.4
	UTILITIES Totals	\$48,113.77	\$42,961.00	\$55,150.00	\$12,189.00	28.4%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	5,157.96	12,948.00	6,039.00	(6,909.00)	(53.4)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	12,195.96	1,058.00	1,278.00	220.00	20.8
5506	INSURANCE-GEN'L LIABILITY	1,620.00	1,316.00	1,382.00	66.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	4,856.00	4,856.00	.0
	INSURANCE Totals	\$18,973.92	\$15,322.00	\$13,555.00	(\$1,767.00)	(11.5%)
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	4,547.15	11,300.00	15,302.00	4,002.00	35.4
6380	FLOWERS,TREES & SHRUBS	51,885.03	46,500.00	56,502.00	10,002.00	21.5
	OUTSIDE SERVICES Totals	\$56,432.18	\$57,800.00	\$71,804.00	\$14,004.00	24.2%
OTHER						
6190	AUTO REPAIRS	20,018.64	21,300.00	22,800.00	1,500.00	7.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	149,306.34	118,116.00	125,298.00	7,182.00	6.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	75,553.00	92,244.00	16,691.00	22.1
6205	PARK FACILITY REPAIR	59,520.51	57,600.00	72,600.00	15,000.00	26.0
6208	PARK EQUIPMENT REPAIR	42,219.65	44,000.00	46,000.00	2,000.00	4.5
7150	DUES & SUBSCRIPTIONS	3,637.67	4,610.00	4,900.00	290.00	6.3
7170	TRAVEL EXPENSE	917.17	4,835.00	7,835.00	3,000.00	62.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	2,872.49	23,729.00	23,185.00	(544.00)	(2.3)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	11,987.00	14,473.00	2,486.00	20.7
7221	OTHER EXPENSE	3,423.89	6,000.00	6,000.00	.00	.0
7240	TUITION & TRAINING	6,232.00	7,310.00	4,620.00	(2,690.00)	(36.8)
7260	EQUIPMENT RENTAL	3,857.82	4,500.00	4,500.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	79,593.00	70,755.00	69,273.00	(1,482.00)	(2.1)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.0
	OTHER Totals	\$371,599.18	\$450,295.00	\$493,728.00	\$43,433.00	9.6%
DEPARTMENT	70 - PARKS Totals	\$3,169,534.14	\$3,410,667.00	\$3,694,841.00	\$284,174.00	8.3%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 75 - SWIMMING POOL						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	302,153.53	317,122.00	316,870.00	(252.00)	(.1)
1002	OVERTIME EARNINGS	7,636.01	.00	.00	.00	.0
1005	LONGEVITY PAY	106.32	.00	68.00	68.00	.0
1009	CELL PHONE ALLOWANCE	677.50	910.00	840.00	(70.00)	(7.7)
1110	EMPLOYERS SHARE F.I.C.A.	23,688.85	22,751.00	24,239.00	1,488.00	6.5
1120	EMPLOYERS SHARE T.M.R.S.	6,217.22	5,397.00	5,440.00	43.00	.8
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	600.00	600.00	.0
1131	INSURANCE-WORKMENS COMP	5,525.04	5,221.00	5,756.00	535.00	10.2
1134	DENTAL INSURANCE	.00	.00	103.00	103.00	.0
1135	HEALTH INSURANCE	12,030.00	14,436.00	14,436.00	.00	.0
SALARIES & BENEFITS Totals		\$358,034.47	\$365,837.00	\$368,352.00	\$2,515.00	0.7%
PROFESSIONAL FEES						
3010	POSTAGE	.00	50.00	.00	(50.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	14,806.00	15,000.00	15,000.00	.00	.0
PROFESSIONAL FEES Totals		\$14,806.00	\$15,050.00	\$15,000.00	(\$50.00)	(0.3%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	21,415.41	22,300.00	17,500.00	(4,800.00)	(21.5)
4120	TELEPHONE SERVICE	1,512.05	1,188.00	1,175.00	(13.00)	(1.1)
UTILITIES Totals		\$22,927.46	\$23,488.00	\$18,675.00	(\$4,813.00)	(20.5%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,720.00	46.00	56.00	10.00	21.7
5506	INSURANCE-GEN'L LIABILITY	2,087.04	57.00	60.00	3.00	5.3
5516	BONDS AND CYBER INSURANCE	.00	.00	211.00	211.00	.0
INSURANCE Totals		\$17,807.04	\$103.00	\$327.00	\$224.00	217.5%
OTHER						
6189	SWIMMING POOL REPAIRS	28,216.29	49,500.00	43,502.00	(5,998.00)	(12.1)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,476.00	883.00	901.00	18.00	2.0
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	3,212.00	3,093.00	(119.00)	(3.7)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	1,556.00	1,546.00	(10.00)	(.6)
7221	OTHER EXPENSE	1,233.20	.00	.00	.00	.0
7390	SWIMMING POOL EXPENSE	81,579.83	85,000.00	107,501.00	22,501.00	26.5

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 75 - SWIMMING POOL						
OTHER						
7394	CONCESSION FOOD EXPENSE	55,227.66	32,500.00	40,000.00	7,500.00	23.1
7396	RETAIL EXPENSE	247.20	3,000.00	5,000.00	2,000.00	66.7
		<i>OTHER Totals</i>	\$167,980.18	\$175,651.00	\$201,543.00	\$25,892.00
CAPITAL EXPENDITURES						
9100	EQUIPMENT OVER \$5000	.00	10,000.00	10,000.00	.00	.0
		<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$10,000.00	\$10,000.00	\$0.00
DEPARTMENT 75 - SWIMMING POOL Totals		\$581,555.15	\$590,129.00	\$613,897.00	\$23,768.00	4.0%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 80 - STREETS						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	971,372.44	940,960.00	874,944.00	(66,016.00)	(7.0)
1002	OVERTIME EARNINGS	57,958.38	31,500.00	26,000.00	(5,500.00)	(17.5)
1005	LONGEVITY PAY	9,054.71	10,162.00	6,592.00	(3,570.00)	(35.1)
1006	EDUCATION PAY	.00	.00	41,600.00	41,600.00	.0
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	72,704.61	75,171.00	72,607.00	(2,564.00)	(3.4)
1120	EMPLOYERS SHARE T.M.R.S.	90,063.43	85,507.00	78,791.00	(6,716.00)	(7.9)
1130	INSURANCE-EMPLOYEE LIFE	4,852.43	4,500.00	7,300.00	2,800.00	62.2
1131	INSURANCE-WORKMENS COMP	25,148.04	25,047.00	24,307.00	(740.00)	(3.0)
1134	DENTAL INSURANCE	.00	.00	1,261.00	1,261.00	.0
1135	HEALTH INSURANCE	207,517.50	216,540.00	213,996.00	(2,544.00)	(1.2)
SALARIES & BENEFITS Totals		\$1,440,111.54	\$1,390,827.00	\$1,348,838.00	(\$41,989.00)	(3.0%)
SUPPLIES						
2029	CLOTHING ALLOWANCE	8,499.70	11,900.00	11,900.00	.00	.0
2100	OFFICE SUPPLIES	1,983.45	2,540.00	2,700.00	160.00	6.3
2320	GAS, OIL & GREASE	32,929.17	34,401.00	46,713.00	12,312.00	35.8
2350	SUPPLIES & MATERIALS	21,181.13	9,920.00	10,376.00	456.00	4.6
2360	SMALL TOOLS	.00	6,120.00	6,450.00	330.00	5.4
SUPPLIES Totals		\$64,593.45	\$64,881.00	\$78,139.00	\$13,258.00	20.4%
PROFESSIONAL FEES						
3010	POSTAGE	28.45	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	.00	3,000.00	3,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	1,437.19	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	150.00	150.00	.00	.0
3115	CONTRACT MAINTENANCE	1,782.28	.00	.00	.00	.0
PROFESSIONAL FEES Totals		\$3,247.92	\$3,200.00	\$3,200.00	\$0.00	0.0%
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	68,365.79	71,200.00	89,200.00	18,000.00	25.3
4120	TELEPHONE SERVICE	830.30	774.00	868.00	94.00	12.1
UTILITIES Totals		\$69,196.09	\$71,974.00	\$90,068.00	\$18,094.00	25.1%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	7,413.96	17,264.00	10,024.00	(7,240.00)	(41.9)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 80 - STREETS						
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	8,673.00	736.00	889.00	153.00	20.8
5506	INSURANCE-GEN'L LIABILITY	1,152.00	915.00	961.00	46.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	3,378.00	3,378.00	.0
		<i>INSURANCE Totals</i>	\$17,238.96	\$18,915.00	\$15,252.00	(\$3,663.00)
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	.00	1,700.00	1,700.00	.00	.0
6370	STREET REPAIR MATERIAL	192,976.92	288,040.00	199,972.00	(88,068.00)	(30.6)
		<i>OUTSIDE SERVICES Totals</i>	\$192,976.92	\$289,740.00	\$201,672.00	(\$88,068.00)
OTHER						
6190	AUTO REPAIRS	65,982.07	48,100.00	41,900.00	(6,200.00)	(12.9)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	154,659.96	144,736.00	155,526.00	10,790.00	7.5
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	40,545.00	30,933.00	(9,612.00)	(23.7)
7150	DUES & SUBSCRIPTIONS	.00	1,000.00	.00	(1,000.00)	(100.0)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	19,644.00	15,387.00	(4,257.00)	(21.7)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	1,539.00	1,622.00	83.00	5.4
7221	OTHER EXPENSE	683.00	750.00	750.00	.00	.0
7240	TUITION & TRAINING	930.00	2,000.00	3,000.00	1,000.00	50.0
7260	EQUIPMENT RENTAL	1,029.28	1,000.00	2,000.00	1,000.00	100.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	151,065.00	133,689.00	134,250.00	561.00	.4
		<i>OTHER Totals</i>	\$374,349.31	\$393,003.00	\$385,368.00	(\$7,635.00)
TRANSFERS						
1140	PERSONNEL REIMBURSEMENT	(189,999.96)	(190,000.00)	(200,000.00)	(10,000.00)	5.3
		<i>TRANSFERS Totals</i>	(\$189,999.96)	(\$190,000.00)	(\$200,000.00)	(\$10,000.00)
DEPARTMENT 80 - STREETS Totals		\$1,971,714.23	\$2,042,540.00	\$1,922,537.00	(\$120,003.00)	(5.9%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
6371	REPAVING OUTSIDE CONTRACT	828,564.00	869,988.00	913,488.00	43,500.00	5.0
7153	CAPITAL PROJECTS CONTRIB	1,454,784.00	1,527,521.00	1,603,897.00	76,376.00	5.0
8500	TRANSFERS	87,450.00	1.00	.00	(1.00)	(100.0)
9582	CURB & GUTTER	1,310,856.00	1,376,399.00	1,445,219.00	68,820.00	5.0
9800	ALLEY REPLACEMENT PROJECT	472,308.00	495,918.00	520,714.00	24,796.00	5.0
		<i>TRANSFERS Totals</i>	<i>\$4,153,962.00</i>	<i>\$4,269,827.00</i>	<i>\$4,483,318.00</i>	<i>\$213,491.00</i>
						5.0%
DEPARTMENT 85 - TRANSFERS Totals		<b><i>\$4,153,962.00</i></b>	<b><i>\$4,269,827.00</i></b>	<b><i>\$4,483,318.00</i></b>	<b><i>\$213,491.00</i></b>	<b><i>5.0%</i></b>
EXPENSE TOTALS		<b><i>\$35,442,958.24</i></b>	<b><i>\$35,665,065.00</i></b>	<b><i>\$38,109,447.00</i></b>	<b><i>\$2,444,382.00</i></b>	<b><i>6.9%</i></b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
PROPERTY TAXES						
3000	TAXES-CURRENT YEAR	22,309,648.18	22,717,630.00	23,549,697.00	832,067.00	3.7
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	62,809.25	35,000.00	35,000.00	.00	.0
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	70.84	5,000.00	2,000.00	(3,000.00)	(60.0)
3098	PENALTY/INTEREST ON TAXES	103,084.27	90,000.00	100,000.00	10,000.00	11.1
3099	ATTORNEY FEES-TAXES	19,780.10	15,000.00	17,500.00	2,500.00	16.7
PROPERTY TAXES Totals		\$22,495,392.64	\$22,862,630.00	\$23,704,197.00	\$841,567.00	3.7%
TRANSFERS FROM OTHER FUNDS						
3109	UTILITY FUND CONTRIBUTION	800,000.04	600,000.00	600,000.00	.00	.0
TRANSFERS FROM OTHER FUNDS Totals		\$800,000.04	\$600,000.00	\$600,000.00	\$0.00	0.0%
SALES TAX						
3150	CITY SALES TAX	5,575,708.14	4,750,000.00	5,750,000.00	1,000,000.00	21.1
3155	MIXED BEVERAGE TAX	279,752.71	270,000.00	300,000.00	30,000.00	11.1
SALES TAX Totals		\$5,855,460.85	\$5,020,000.00	\$6,050,000.00	\$1,030,000.00	20.5%
FRANCHISE FEES						
3200	T U ELECTRIC	810,809.64	850,000.00	900,000.00	50,000.00	5.9
3201	CELL NODE FRANCHISE FEE	7,200.00	5,000.00	35,000.00	30,000.00	600.0
3202	AT&T FRANCHISE	135,457.28	350,000.00	200,000.00	(150,000.00)	(42.9)
3203	GAS FRANCHISE FEE	403,099.03	425,000.00	525,000.00	100,000.00	23.5
3204	CHARTER FRANCHISE	82,832.22	85,000.00	85,000.00	.00	.0
3205	WASTE FRANCHISE FEES	56,363.61	45,000.00	50,000.00	5,000.00	11.1
FRANCHISE FEES Totals		\$1,495,761.78	\$1,760,000.00	\$1,795,000.00	\$35,000.00	2.0%
PERMITS/LICENSES						
3300	BUILDING PERMITS	1,428,165.43	1,600,000.00	1,800,000.00	200,000.00	12.5
3303	ANIMAL CONTROL TAGS/FEES	8,205.00	10,000.00	10,000.00	.00	.0
3304	HEALTH/FOOD PERMIT	52,527.86	45,000.00	50,000.00	5,000.00	11.1
3305	FILMING PERMITS	675.00	1,000.00	1,000.00	.00	.0
3306	FIRE PERMITS/REVENUE	23,981.70	40,000.00	40,000.00	.00	.0
PERMITS/LICENSES Totals		\$1,513,554.99	\$1,696,000.00	\$1,901,000.00	\$205,000.00	12.1%
FINES						
3400	TRAFFIC FINES	178,324.77	350,000.00	350,000.00	.00	.0
3403	CROSS'G GUARD(CHILD SFTY)	35,477.18	40,000.00	40,000.00	.00	.0
3404	PARKING TICKETS	75,160.00	200,000.00	200,000.00	.00	.0

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
<i>FINES</i>						
3411	CAPIAS WARRANT REVENUE	(96.50)	.00	.00	.00	.0
3420	LIBRARY FINES AND FEES	5,253.35	10,000.00	10,000.00	.00	.0
3912	CODE VIOLATION	2,077.00	7,500.00	7,500.00	.00	.0
	<i>FINES Totals</i>	\$296,195.80	\$607,500.00	\$607,500.00	\$0.00	0.0%
<i>FEES</i>						
3308	POLICE REVENUE	51,380.00	55,000.00	55,000.00	.00	.0
3401	WRECKER FEES	1,487.02	3,000.00	3,000.00	.00	.0
3405	ALARM BILLING	75,105.31	75,000.00	75,000.00	.00	.0
3406	FALSE ALARM FEES	4,890.92	10,000.00	10,000.00	.00	.0
3408	AMBULANCE FEES	222,387.33	350,000.00	350,000.00	.00	.0
3409	911 SERVICE FEES	50,022.46	75,000.00	75,000.00	.00	.0
3410	911 SERVICE FEES-WIRELESS	127,336.90	125,000.00	135,000.00	10,000.00	8.0
3425	LIBRARY ROOM RENTAL	2,315.00	15,000.00	10,000.00	(5,000.00)	(33.3)
3499	DIRECT ALARM REVENUE	1,012,198.30	1,000,000.00	1,000,000.00	.00	.0
	<i>FEES Totals</i>	\$1,547,123.24	\$1,708,000.00	\$1,713,000.00	\$5,000.00	0.3%
<i>PARK/POOL REVENUE</i>						
3510	TENNIS & FIELD PERMITS	42,070.00	35,000.00	50,000.00	15,000.00	42.9
3511	SWIM POOL PERMIT-RESIDENT	139,380.00	125,000.00	125,000.00	.00	.0
3512	SWIM POOL PERMIT-NONRES	11,924.00	7,500.00	7,500.00	.00	.0
3513	SWIM POOL PRMTS GATE RCPT	87,583.10	125,000.00	125,000.00	.00	.0
3514	SWIMMING POOL CONCESSIONS	110,358.15	100,000.00	100,000.00	.00	.0
3515	SWIM LESSONS	23,400.00	40,000.00	40,000.00	.00	.0
3516	SWIMMING POOL RETAIL	2,431.40	3,500.00	3,500.00	.00	.0
	<i>PARK/POOL REVENUE Totals</i>	\$417,146.65	\$436,000.00	\$451,000.00	\$15,000.00	3.4%
<i>DONATIONS</i>						
3740	POLICE GRANTS/DONATIONS	100.00	.00	.00	.00	.0
3745	FIRE GRANTS/DONATIONS	12,000.00	12,000.00	12,000.00	.00	.0
	<i>DONATIONS Totals</i>	\$12,100.00	\$12,000.00	\$12,000.00	\$0.00	0.0%
<i>INTEREST EARNINGS</i>						
3900	INTEREST EARNINGS	(42,048.57)	300,000.00	700,000.00	400,000.00	133.3
	<i>INTEREST EARNINGS Totals</i>	(\$42,048.57)	\$300,000.00	\$700,000.00	\$400,000.00	133.3%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
OTHER REVENUE						
3535	UTILITY CAP OFF	20,225.00	22,500.00	25,000.00	2,500.00	11.1
3901	RENT	127,175.05	150,000.00	150,000.00	.00	.0
3911	COPIES	296.90	750.00	750.00	.00	.0
3920	FOTL CONTRIBUTION	34,006.33	50,000.00	50,000.00	.00	.0
3999	OTHER REVENUE	75,494.82	439,685.00	350,000.00	(89,685.00)	(20.4)
OTHER REVENUE Totals		\$257,198.10	\$662,935.00	\$575,750.00	(\$87,185.00)	(13.2%)
DEPARTMENT 11 - REVENUE Totals		\$34,647,885.52	\$35,665,065.00	\$38,109,447.00	\$2,444,382.00	6.9%
REVENUE TOTALS		\$34,647,885.52	\$35,665,065.00	\$38,109,447.00	\$2,444,382.00	6.9%
FUND 01 - GENERAL FUND Totals						
REVENUE TOTALS		\$34,647,885.52	\$35,665,065.00	\$38,109,447.00	\$2,444,382.00	6.9%
EXPENSE TOTALS		\$35,442,958.24	\$35,665,065.00	\$38,109,447.00	\$2,444,382.00	6.9%
FUND 01 - GENERAL FUND Totals		(\$795,072.72)	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
WATER REVENUE						
3450	WATER SALES-RESIDENTIAL	7,911,658.20	8,571,000.00	8,877,500.00	306,500.00	3.6
3451	WATER SALES-COMMERCIAL	378,024.98	441,000.00	457,000.00	16,000.00	3.6
3452	WATER SALES-CHURCH/SCHOOL	292,931.92	355,000.00	368,000.00	13,000.00	3.7
3521	WATER SALES-SMU	1,100,588.39	1,331,000.00	1,378,500.00	47,500.00	3.6
3523	METER INSTALLATION	162,750.00	175,000.00	175,000.00	.00	.0
3524	WATER RECONNECTIONS	831.69	3,500.00	3,500.00	.00	.0
3525	TESTING FEES	580.15	350.00	350.00	.00	.0
WATER REVENUE Totals		\$9,847,365.33	\$10,876,850.00	\$11,259,850.00	\$383,000.00	3.5%
WASTEWATER REVENUE						
3532	SEWER CHRG-SMU	729,289.96	750,750.00	854,000.00	103,250.00	13.8
3533	SEWER PERMITS	301,949.42	310,000.00	310,000.00	.00	.0
3550	SEWER CHRG-RESIDENTIAL	4,980,894.28	4,824,750.00	5,514,100.00	689,350.00	14.3
3551	SEWER CHRG-COMMERCIAL	211,706.49	236,250.00	257,000.00	20,750.00	8.8
3552	SEWER CHRG-CHURCH/SCHOOL	79,043.37	100,000.00	121,000.00	21,000.00	21.0
WASTEWATER REVENUE Totals		\$6,302,883.52	\$6,221,750.00	\$7,056,100.00	\$834,350.00	13.4%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	(16,949.77)	10,000.00	50,000.00	40,000.00	400.0
INTEREST EARNINGS Totals		(\$16,949.77)	\$10,000.00	\$50,000.00	\$40,000.00	400.0%
OTHER REVENUE						
3999	OTHER REVENUE	19,800.67	.00	.00	.00	.0
OTHER REVENUE Totals		\$19,800.67	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 11 - REVENUE Totals		\$16,153,099.75	\$17,108,600.00	\$18,365,950.00	\$1,257,350.00	7.3%
REVENUE TOTALS		\$16,153,099.75	\$17,108,600.00	\$18,365,950.00	\$1,257,350.00	7.3%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 21 - UTILITIES OFFICE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	272,279.20	267,983.00	281,278.00	13,295.00	5.0
1002	OVERTIME EARNINGS	599.75	2,500.00	2,000.00	(500.00)	(20.0)
1005	LONGEVITY PAY	3,191.88	3,504.00	3,696.00	192.00	5.5
1110	EMPLOYERS SHARE F.I.C.A.	18,521.45	20,960.00	21,954.00	994.00	4.7
1120	EMPLOYERS SHARE T.M.R.S.	24,209.33	23,809.00	23,791.00	(18.00)	(.1)
1130	INSURANCE-EMPLOYEE LIFE	1,394.60	1,400.00	2,700.00	1,300.00	92.9
1131	INSURANCE-WORKMENS COMP	212.04	219.00	229.00	10.00	4.6
1134	DENTAL INSURANCE	.00	.00	687.00	687.00	.0
1135	HEALTH INSURANCE	57,744.00	57,744.00	57,744.00	.00	.0
SALARIES & BENEFITS Totals		\$378,152.25	\$378,119.00	\$394,079.00	\$15,960.00	4.2%
SUPPLIES						
2029	CLOTHING ALLOWANCE	238.27	280.00	280.00	.00	.0
2100	OFFICE SUPPLIES	730.16	3,550.00	3,550.00	.00	.0
2320	GAS, OIL & GREASE	137.98	352.00	472.00	120.00	34.1
SUPPLIES Totals		\$1,106.41	\$4,182.00	\$4,302.00	\$120.00	2.9%
PROFESSIONAL FEES						
3010	POSTAGE	34,544.81	35,600.00	33,600.00	(2,000.00)	(5.6)
3060	PROFESSIONAL SERVICES/FEES	18,606.77	18,220.00	18,220.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	40,324.56	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	1,107.86	1,401.00	1,401.00	.00	.0
3115	CONTRACT MAINTENANCE	.00	433.00	433.00	.00	.0
PROFESSIONAL FEES Totals		\$94,584.00	\$55,654.00	\$53,654.00	(\$2,000.00)	(3.6%)
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	74,433.88	79,600.00	84,400.00	4,800.00	6.0
4120	TELEPHONE SERVICE	346.73	353.00	448.00	95.00	26.9
4270	SEWER PAYMENTS	3,651,365.52	3,900,595.00	4,144,854.00	244,259.00	6.3
4280	WATER PURCHASES	4,696,509.26	5,218,408.00	5,423,623.00	205,215.00	3.9
UTILITIES Totals		\$8,422,655.39	\$9,198,956.00	\$9,653,325.00	\$454,369.00	4.9%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	321.96	863.00	284.00	(579.00)	(67.1)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,168.04	184.00	222.00	38.00	20.7
5506	INSURANCE-GEN'L LIABILITY	288.00	229.00	240.00	11.00	4.8

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 21 - UTILITIES OFFICE						
INSURANCE						
5516	BONDS AND CYBER INSURANCE	.00	.00	844.00	844.00	.0
	<i>INSURANCE Totals</i>	\$2,778.00	\$1,276.00	\$1,590.00	\$314.00	24.6%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	1.00	1.00	.0
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$0.00	\$1.00	\$1.00	+++
OTHER						
6190	AUTO REPAIRS	6.87	.00	.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	2,274.96	1,547.00	1,681.00	134.00	8.7
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	152,799.00	152,383.00	(416.00)	(.3)
7150	DUES & SUBSCRIPTIONS	224.00	300.00	300.00	.00	.0
7170	TRAVEL EXPENSE	.00	3,970.00	2,635.00	(1,335.00)	(33.6)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	6,224.00	6,183.00	(41.00)	(.7)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	40,237.00	41,324.00	1,087.00	2.7
7221	OTHER EXPENSE	339.80	5,646.00	5,646.00	.00	.0
7240	TUITION & TRAINING	.00	2,300.00	1,325.00	(975.00)	(42.4)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	2,253.00	1,502.00	1,502.00	.00	.0
	<i>OTHER Totals</i>	\$5,098.63	\$214,525.00	\$212,979.00	(\$1,546.00)	(0.7%)
CONTRIBUTIONS						
8010	CONTRIBUTION TO GEN. FUND	800,000.04	600,000.00	600,000.00	.00	.0
	<i>CONTRIBUTIONS Totals</i>	\$800,000.04	\$600,000.00	\$600,000.00	\$0.00	0.0%
DEPARTMENT 21 - UTILITIES OFFICE Totals						
		\$9,704,374.72	\$10,452,712.00	\$10,919,930.00	\$467,218.00	4.5%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 22 - UTILITIES						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	1,465,858.15	1,564,803.00	1,525,885.00	(38,918.00)	(2.5)
1002	OVERTIME EARNINGS	92,133.73	56,000.00	63,000.00	7,000.00	12.5
1005	LONGEVITY PAY	15,879.09	16,757.00	14,955.00	(1,802.00)	(10.8)
1006	EDUCATION PAY	1,504.47	1,500.00	75,480.00	73,980.00	4,932.0
1009	CELL PHONE ALLOWANCE	2,245.00	2,280.00	2,280.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	113,983.17	125,389.00	128,474.00	3,085.00	2.5
1120	EMPLOYERS SHARE T.M.R.S.	143,699.72	142,622.00	139,389.00	(3,233.00)	(2.3)
1130	INSURANCE-EMPLOYEE LIFE	7,344.83	8,300.00	14,000.00	5,700.00	68.7
1131	INSURANCE-WORKMENS COMP	22,388.64	24,252.00	24,774.00	522.00	2.2
1134	DENTAL INSURANCE	.00	.00	3,657.00	3,657.00	.0
1135	HEALTH INSURANCE	344,149.00	374,064.00	357,720.00	(16,344.00)	(4.4)
SALARIES & BENEFITS Totals		\$2,209,185.80	\$2,315,967.00	\$2,349,614.00	\$33,647.00	1.5%
SUPPLIES						
2029	CLOTHING ALLOWANCE	17,021.20	17,680.00	18,049.00	369.00	2.1
2100	OFFICE SUPPLIES	78.17	3,800.00	3,990.00	190.00	5.0
2320	GAS, OIL & GREASE	43,016.95	58,653.00	79,661.00	21,008.00	35.8
2350	SUPPLIES & MATERIALS	126,117.95	89,510.00	79,055.00	(10,455.00)	(11.7)
2370	BACKFILL MATERIALS	58,263.31	213,600.00	250,923.00	37,323.00	17.5
SUPPLIES Totals		\$244,497.58	\$383,243.00	\$431,678.00	\$48,435.00	12.6%
PROFESSIONAL FEES						
3003	BOARD MEETINGS	59.94	500.00	500.00	.00	.0
3010	POSTAGE	827.52	650.00	600.00	(50.00)	(7.7)
3060	PROFESSIONAL SERVICES/FEES	100,585.86	69,350.00	66,000.00	(3,350.00)	(4.8)
3063	PROGRAMMING/MAINTENANCE	43,563.49	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	500.00	500.00	.00	.0
3115	CONTRACT MAINTENANCE	2,842.96	.00	.00	.00	.0
PROFESSIONAL FEES Totals		\$147,879.77	\$71,000.00	\$67,600.00	(\$3,400.00)	(4.8%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	6,776.65	4,700.00	7,600.00	2,900.00	61.7
4120	TELEPHONE SERVICE	4,468.05	5,016.00	5,149.00	133.00	2.7
UTILITIES Totals		\$11,244.70	\$9,716.00	\$12,749.00	\$3,033.00	31.2%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 22 - UTILITIES						
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	6,770.04	17,264.00	14,696.00	(2,568.00)	(14.9)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	14,094.00	1,150.00	1,333.00	183.00	15.9
5506	INSURANCE-GEN'L LIABILITY	1,871.04	1,430.00	1,442.00	12.00	.8
5516	BONDS AND CYBER INSURANCE	.00	.00	5,067.00	5,067.00	.0
<i>INSURANCE Totals</i>		<b>\$22,735.08</b>	<b>\$19,844.00</b>	<b>\$22,538.00</b>	<b>\$2,694.00</b>	<b>13.6%</b>
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	2,977.60	2,000.00	2,000.00	.00	.0
<i>OUTSIDE SERVICES Totals</i>		<b>\$2,977.60</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$0.00</b>	<b>0.0%</b>
<i>OTHER</i>						
6190	AUTO REPAIRS	39,874.85	42,900.00	36,700.00	(6,200.00)	(14.5)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	175,093.08	201,812.00	214,222.00	12,410.00	6.1
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	159,699.00	162,337.00	2,638.00	1.7
6355	UTILITY MAIN MAINTENANCE	339,267.04	452,000.00	474,600.00	22,600.00	5.0
7150	DUES & SUBSCRIPTIONS	613.00	2,725.00	1,775.00	(950.00)	(34.9)
7170	TRAVEL EXPENSE	.00	6,380.00	6,380.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,367.09	25,868.00	25,311.00	(557.00)	(2.2)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	45,160.00	61,170.00	16,010.00	35.5
7221	OTHER EXPENSE	3,024.35	3,250.00	3,900.00	650.00	20.0
7240	TUITION & TRAINING	2,496.92	4,600.00	4,600.00	.00	.0
7260	EQUIPMENT RENTAL	1,153.67	3,000.00	3,000.00	.00	.0
7331	EQUIPMENT UNDER \$5000	6,710.00	14,500.00	14,000.00	(500.00)	(3.4)
7500	DEPRECIATION EXPENSE	5,778.19	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	153,080.04	144,943.00	125,827.00	(19,116.00)	(13.2)
<i>OTHER Totals</i>		<b>\$730,458.23</b>	<b>\$1,106,837.00</b>	<b>\$1,133,822.00</b>	<b>\$26,985.00</b>	<b>2.4%</b>
<i>TRANSFERS</i>						
1140	PERSONNEL REIMBURSEMENT	189,999.96	190,000.00	200,000.00	10,000.00	5.3
<i>TRANSFERS Totals</i>		<b>\$189,999.96</b>	<b>\$190,000.00</b>	<b>\$200,000.00</b>	<b>\$10,000.00</b>	<b>5.3%</b>
DEPARTMENT 22 - UTILITIES Totals		<b>\$3,558,978.72</b>	<b>\$4,098,607.00</b>	<b>\$4,220,001.00</b>	<b>\$121,394.00</b>	<b>3.0%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 24 - IN HOUSE CONSTRUCTION						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	199,284.58	382,793.00	138,674.00	(244,119.00)	(63.8)
1002	OVERTIME EARNINGS	5,622.65	6,000.00	.00	(6,000.00)	(100.0)
1005	LONGEVITY PAY	109.54	144.00	165.00	21.00	14.6
1006	EDUCATION PAY	.00	.00	4,160.00	4,160.00	.0
1009	CELL PHONE ALLOWANCE	280.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	15,636.82	29,755.00	10,940.00	(18,815.00)	(63.2)
1120	EMPLOYERS SHARE T.M.R.S.	19,881.14	33,857.00	11,925.00	(21,932.00)	(64.8)
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	(2,482.00)	.00	.00	.00	.0
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	(46,641.00)	.00	.00	.00	.0
1130	INSURANCE-EMPLOYEE LIFE	931.70	1,400.00	1,400.00	.00	.0
1131	INSURANCE-WORKMENS COMP	10,332.00	10,135.00	3,740.00	(6,395.00)	(63.1)
1134	DENTAL INSURANCE	.00	.00	291.00	291.00	.0
1135	HEALTH INSURANCE	38,496.00	70,908.00	28,236.00	(42,672.00)	(60.2)
SALARIES & BENEFITS Totals		\$241,451.43	\$535,832.00	\$200,371.00	(\$335,461.00)	(62.6%)
SUPPLIES						
2029	CLOTHING ALLOWANCE	4,230.81	5,723.00	1,311.00	(4,412.00)	(77.1)
2100	OFFICE SUPPLIES	256.66	500.00	1.00	(499.00)	(99.8)
2320	GAS, OIL & GREASE	4,877.47	5,843.00	7,882.00	2,039.00	34.9
2350	SUPPLIES & MATERIALS	185,018.76	247,720.00	3,145.00	(244,575.00)	(98.7)
2360	SMALL TOOLS	.00	500.00	1.00	(499.00)	(99.8)
2370	BACKFILL MATERIALS	16,007.80	52,050.00	1.00	(52,049.00)	(100.0)
SUPPLIES Totals		\$210,391.50	\$312,336.00	\$12,341.00	(\$299,995.00)	(96.0%)
PROFESSIONAL FEES						
3060	PROFESSIONAL SERVICES/FEES	200.00	40,500.00	1.00	(40,499.00)	(100.0)
3113	PUBLICATIONS/PRINTING	.00	200.00	1.00	(199.00)	(99.5)
PROFESSIONAL FEES Totals		\$200.00	\$40,700.00	\$2.00	(\$40,698.00)	(100.0%)
UTILITIES						
4110	HEAT, LIGHT, WATER UTIL	389.26	400.00	300.00	(100.00)	(25.0)
4120	TELEPHONE SERVICE	174.30	348.00	348.00	.00	.0
UTILITIES Totals		\$563.56	\$748.00	\$648.00	(\$100.00)	(13.4%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 24 - IN HOUSE CONSTRUCTION						
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	.00	3,453.00	.00	(3,453.00)	(100.0)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	322.00	389.00	67.00	20.8
5506	INSURANCE-GEN'L LIABILITY	.00	400.00	420.00	20.00	5.0
5516	BONDS AND CYBER INSURANCE	.00	.00	1,478.00	1,478.00	.0
	<i>INSURANCE Totals</i>	\$0.00	\$4,175.00	\$2,287.00	(\$1,888.00)	(45.2%)
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	1,000.00	.00	(1,000.00)	(100.0)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.0%)
<i>OTHER</i>						
6190	AUTO REPAIRS	7,602.44	4,200.00	3,900.00	(300.00)	(7.1)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	58,365.00	20,919.00	21,946.00	1,027.00	4.9
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	11,642.00	1,933.00	(9,709.00)	(83.4)
7150	DUES & SUBSCRIPTIONS	170.00	1,884.00	486.00	(1,398.00)	(74.2)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	4,266.57	5,640.00	966.00	(4,674.00)	(82.9)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	2,385.00	203.00	(2,182.00)	(91.5)
7221	OTHER EXPENSE	2,801.38	.00	225.00	225.00	.0
7240	TUITION & TRAINING	1,447.50	3,150.00	2,000.00	(1,150.00)	(36.5)
7331	EQUIPMENT UNDER \$5000	244.72	5,000.00	1.00	(4,999.00)	(100.0)
7475	IMPROVEMENTS-UNDER \$5000	5,318.25	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	32,589.96	41,719.00	41,719.00	.00	.0
	<i>OTHER Totals</i>	\$112,805.82	\$96,539.00	\$73,379.00	(\$23,160.00)	(24.0%)
<i>TRANSFERS</i>						
6371	REPAVING OUTSIDE CONTRACT	.00	50,000.00	1.00	(49,999.00)	(100.0)
	<i>TRANSFERS Totals</i>	\$0.00	\$50,000.00	\$1.00	(\$49,999.00)	(100.0%)
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	.00	5,225.00	1.00	(5,224.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$5,225.00	\$1.00	(\$5,224.00)	(100.0%)
DEPARTMENT 24 - IN HOUSE CONSTRUCTION	<b>Totals</b>	\$565,412.31	\$1,046,555.00	\$289,030.00	(\$757,525.00)	(72.4%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
8500	TRANSFERS	(80,000.04)	(80,000.00)	(80,000.00)	.00	.0
	TRANSFERS Totals	(\$80,000.04)	(\$80,000.00)	(\$80,000.00)	\$0.00	0.0%
<i>CAPITAL EXPENDITURES</i>						
9801	LINE REPLACEMENT PROJECT	1,391,508.00	1,546,088.00	3,108,392.00	1,562,304.00	101.0
	CAPITAL EXPENDITURES Totals	\$1,391,508.00	\$1,546,088.00	\$3,108,392.00	\$1,562,304.00	101.0%
DEPARTMENT 85 - TRANSFERS Totals						
	EXPENSE TOTALS	\$1,311,507.96	\$1,466,088.00	\$3,028,392.00	\$1,562,304.00	106.6%
		\$15,140,273.71	\$17,063,962.00	\$18,457,353.00	\$1,393,391.00	8.2%
FUND 02 - UTILITY FUND Totals						
	REVENUE TOTALS	\$16,153,099.75	\$17,108,600.00	\$18,365,950.00	\$1,257,350.00	7.3%
	EXPENSE TOTALS	\$15,140,273.71	\$17,063,962.00	\$18,457,353.00	\$1,393,391.00	8.2%
FUND 02 - UTILITY FUND Totals						
		\$1,012,826.04	\$44,638.00	(\$91,403.00)	(\$136,041.00)	(304.8%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
REFUSE & RECYCLING						
3501	REFUSE COLL-SMU	186,780.12	196,350.00	208,100.00	11,750.00	6.0
3504	RECYCLING REVENUE	359,021.59	367,500.00	389,600.00	22,100.00	6.0
3540	REFUSE COLL - RESIDENTIAL	2,155,170.12	2,184,000.00	2,315,000.00	131,000.00	6.0
3541	REFUSE COLL - COMMERCIAL	533,283.28	548,100.00	581,000.00	32,900.00	6.0
3542	REFUSE COLL-CHURCH/SCHOOL	165,982.03	169,050.00	179,200.00	10,150.00	6.0
3543	BRUSH/SPECIAL PICKUP CHRG	113,162.30	96,600.00	102,400.00	5,800.00	6.0
REFUSE & RECYCLING Totals		\$3,513,399.44	\$3,561,600.00	\$3,775,300.00	\$213,700.00	6.0%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	223.13	5,000.00	4,000.00	(1,000.00)	(20.0)
INTEREST EARNINGS Totals		\$223.13	\$5,000.00	\$4,000.00	(\$1,000.00)	(20.0%)
DEPARTMENT 11 - REVENUE Totals		\$3,513,622.57	\$3,566,600.00	\$3,779,300.00	\$212,700.00	6.0%
REVENUE TOTALS		\$3,513,622.57	\$3,566,600.00	\$3,779,300.00	\$212,700.00	6.0%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 60 - SANITATION						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	1,336,914.11	1,427,591.00	1,490,412.00	62,821.00	4.4
1002	OVERTIME EARNINGS	84,720.09	50,000.00	62,000.00	12,000.00	24.0
1005	LONGEVITY PAY	14,067.66	14,974.00	12,786.00	(2,188.00)	(14.6)
1006	EDUCATION PAY	.00	.00	87,360.00	87,360.00	.0
1009	CELL PHONE ALLOWANCE	1,295.00	1,680.00	1,680.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	104,473.40	114,183.00	126,420.00	12,237.00	10.7
1120	EMPLOYERS SHARE T.M.R.S.	133,579.69	129,817.00	137,127.00	7,310.00	5.6
1130	INSURANCE-EMPLOYEE LIFE	7,088.10	7,600.00	14,900.00	7,300.00	96.1
1131	INSURANCE-WORKMENS COMP	47,019.96	45,848.00	50,992.00	5,144.00	11.2
1134	DENTAL INSURANCE	.00	.00	2,638.00	2,638.00	.0
1135	HEALTH INSURANCE	352,275.82	374,064.00	360,264.00	(13,800.00)	(3.7)
SALARIES & BENEFITS Totals		\$2,081,433.83	\$2,165,757.00	\$2,346,579.00	\$180,822.00	8.3%
SUPPLIES						
2029	CLOTHING ALLOWANCE	15,983.05	17,236.00	19,986.00	2,750.00	16.0
2100	OFFICE SUPPLIES	1,465.20	1,636.00	1,989.00	353.00	21.6
2320	GAS, OIL & GREASE	90,218.50	107,146.00	146,721.00	39,575.00	36.9
2350	SUPPLIES & MATERIALS	8,798.27	7,681.00	7,469.00	(212.00)	(2.8)
SUPPLIES Totals		\$116,465.02	\$133,699.00	\$176,165.00	\$42,466.00	31.8%
PROFESSIONAL FEES						
3010	POSTAGE	75.22	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	17,730.58	8,000.00	8,700.00	700.00	8.8
3063	PROGRAMMING/MAINTENANCE	9,284.07	.00	.00	.00	.0
3113	PUBLICATIONS/PRINTING	777.89	1,400.00	1,100.00	(300.00)	(21.4)
3115	CONTRACT MAINTENANCE	2,291.42	3,940.00	3,940.00	.00	.0
PROFESSIONAL FEES Totals		\$30,159.18	\$13,390.00	\$13,790.00	\$400.00	3.0%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	13,820.26	12,100.00	15,600.00	3,500.00	28.9
4120	TELEPHONE SERVICE	3,579.51	3,490.00	3,429.00	(61.00)	(1.7)
4390	LAND FILL	173,166.80	173,330.00	196,950.00	23,620.00	13.6
4392	DISPOSAL FEES CONTINGENCY	.00	110,000.00	110,000.00	.00	.0
UTILITIES Totals		\$190,566.57	\$298,920.00	\$325,979.00	\$27,059.00	9.1%

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 60 - SANITATION						
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	10,961.04	23,307.00	38,675.00	15,368.00	65.9
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	14,094.00	1,241.00	1,556.00	315.00	25.4
5506	INSURANCE-GEN'L LIABILITY	1,871.04	1,545.00	1,682.00	137.00	8.9
5516	BONDS AND CYBER INSURANCE	.00	.00	5,911.00	5,911.00	.0
<i>INSURANCE Totals</i>		<b>\$26,926.08</b>	<b>\$26,093.00</b>	<b>\$47,824.00</b>	<b>\$21,731.00</b>	<b>83.3%</b>
<i>OUTSIDE SERVICES</i>						
6186	TRANSFER STATION REPAIR	9,991.40	30,012.00	33,492.00	3,480.00	11.6
6400	RECYCLING FEES	61,978.60	.00	1.00	1.00	.0
<i>OUTSIDE SERVICES Totals</i>		<b>\$71,970.00</b>	<b>\$30,012.00</b>	<b>\$33,493.00</b>	<b>\$3,481.00</b>	<b>11.6%</b>
<i>OTHER</i>						
6190	AUTO REPAIRS	76,962.57	95,900.00	84,400.00	(11,500.00)	(12.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	261,320.04	267,848.00	289,969.00	22,121.00	8.3
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	67,268.00	62,075.00	(5,193.00)	(7.7)
6318	CONTAINER MAINTENANCE	480.97	7,055.00	8,750.00	1,695.00	24.0
7150	DUES & SUBSCRIPTIONS	726.33	2,268.00	1,268.00	(1,000.00)	(44.1)
7170	TRAVEL EXPENSE	306.96	4,351.00	5,901.00	1,550.00	35.6
7201	SOFTWARE FEES - INDIRECT ALLOCATION	5,451.88	29,369.00	27,436.00	(1,933.00)	(6.6)
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	9,384.00	9,835.00	451.00	4.8
7221	OTHER EXPENSE	4,647.02	5,250.00	5,924.00	674.00	12.8
7240	TUITION & TRAINING	.00	2,276.00	2,651.00	375.00	16.5
7392	CONTAINERS	16,330.00	24,450.00	32,378.00	7,928.00	32.4
7500	DEPRECIATION EXPENSE	7,626.18	.00	.00	.00	.0
7601	HAZARDOUS WASTE SERVICE	32,810.92	40,800.00	39,100.00	(1,700.00)	(4.2)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	289,842.00	247,007.00	261,905.00	14,898.00	6.0
<i>OTHER Totals</i>		<b>\$696,504.87</b>	<b>\$803,226.00</b>	<b>\$831,592.00</b>	<b>\$28,366.00</b>	<b>3.5%</b>
DEPARTMENT 60 - SANITATION Totals		<b>\$3,214,025.55</b>	<b>\$3,471,097.00</b>	<b>\$3,775,422.00</b>	<b>\$304,325.00</b>	<b>8.8%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
8500	TRANSFERS	30,000.00	30,000.00	30,000.00	.00	.0
	TRANSFERS Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.0%
	DEPARTMENT 85 - TRANSFERS Totals	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.0%
	EXPENSE TOTALS	\$3,244,025.55	\$3,501,097.00	\$3,805,422.00	\$304,325.00	8.7%
FUND 04 - SANITATION FUND Totals						
	REVENUE TOTALS	\$3,513,622.57	\$3,566,600.00	\$3,779,300.00	\$212,700.00	6.0%
	EXPENSE TOTALS	\$3,244,025.55	\$3,501,097.00	\$3,805,422.00	\$304,325.00	8.7%
	FUND 04 - SANITATION FUND Totals	\$269,597.02	\$65,503.00	(\$26,122.00)	(\$91,625.00)	(139.9%)

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 05 - STORMWATER FUND</b>						
<b>REVENUE</b>						
DEPARTMENT 11 - REVENUE						
STORM FEE						
3903	STORMWATER FEE-COMMERCIAL	14,200.79	22,050.00	28,445.00	6,395.00	29.0
3904	STORM FEE-RESIDENTIAL	476,872.63	660,800.00	852,432.00	191,632.00	29.0
3906	STORM FEE-CHURCH/SCHOOL	11,121.47	16,170.00	20,859.00	4,689.00	29.0
	<i>STORM FEE Totals</i>	<i>\$502,194.89</i>	<i>\$699,020.00</i>	<i>\$901,736.00</i>	<i>\$202,716.00</i>	<i>29.0%</i>
INTEREST EARNINGS						
3900	INTEREST EARNINGS	877.69	2,500.00	60,000.00	57,500.00	2,300.0
	<i>INTEREST EARNINGS Totals</i>	<i>\$877.69</i>	<i>\$2,500.00</i>	<i>\$60,000.00</i>	<i>\$57,500.00</i>	<i>2300.0%</i>
DEPARTMENT 11 - REVENUE Totals						
	<b>REVENUE TOTALS</b>	<b>\$503,072.58</b>	<b>\$701,520.00</b>	<b>\$961,736.00</b>	<b>\$260,216.00</b>	<b>37.1%</b>
		<b>\$503,072.58</b>	<b>\$701,520.00</b>	<b>\$961,736.00</b>	<b>\$260,216.00</b>	<b>37.1%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 05 - STORMWATER FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 23 - STORM WATER UTILITY						
SUPPLIES						
2100	OFFICE SUPPLIES	53.78	1.00	1.00	.00	.0
2350	SUPPLIES & MATERIALS	546.03	3,001.00	3,001.00	.00	.0
	<i>SUPPLIES Totals</i>	<i>\$599.81</i>	<i>\$3,002.00</i>	<i>\$3,002.00</i>	<i>\$0.00</i>	<i>0.0%</i>
PROFESSIONAL FEES						
3010	POSTAGE	133.27	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	108,859.09	.00	430,440.00	430,440.00	.0
3113	PUBLICATIONS/PRINTING	.00	.00	150.00	150.00	.0
3115	CONTRACT MAINTENANCE	9,142.57	7,600.00	7,600.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	<i>\$118,134.93</i>	<i>\$7,650.00</i>	<i>\$438,240.00</i>	<i>\$430,590.00</i>	<i>5628.6%</i>
OTHER						
7150	DUES & SUBSCRIPTIONS	8,067.51	8,200.00	8,200.00	.00	.0
7221	OTHER EXPENSE	.00	.00	150.00	150.00	.0
7240	TUITION & TRAINING	3,442.00	2,751.00	4,450.00	1,699.00	61.8
7910	INTEREST & AGENT FEES	.00	.00	392,620.00	392,620.00	.0
	<i>OTHER Totals</i>	<i>\$11,509.51</i>	<i>\$10,951.00</i>	<i>\$405,420.00</i>	<i>\$394,469.00</i>	<i>3602.1%</i>
CAPITAL EXPENDITURES						
9305	STORMWATER EXPENSES	.00	.00	1.00	1.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$1.00</i>	<i>\$1.00</i>	<i>+++</i>
DEPARTMENT	<b>23 - STORM WATER UTILITY Totals</b>	<b>\$130,244.25</b>	<b>\$21,603.00</b>	<b>\$846,663.00</b>	<b>\$825,060.00</b>	<b>3819.2%</b>

Account	Account Description	2021 Actual Amount	2022 Adopted Budget	2023 City Manager Office	\$ Difference	% Difference
<b>FUND 05 - STORMWATER FUND</b>						
<b>EXPENSE</b>						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
8500	TRANSFERS	50,000.04	50,000.00	50,000.00	.00	.0
	TRANSFERS Totals	\$50,000.04	\$50,000.00	\$50,000.00	\$0.00	0.0%
	DEPARTMENT 85 - TRANSFERS Totals	\$50,000.04	\$50,000.00	\$50,000.00	\$0.00	0.0%
	EXPENSE TOTALS	\$180,244.29	\$71,603.00	\$896,663.00	\$825,060.00	1152.3%
FUND 05 - STORMWATER FUND Totals						
	REVENUE TOTALS	\$503,072.58	\$701,520.00	\$961,736.00	\$260,216.00	37.1%
	EXPENSE TOTALS	\$180,244.29	\$71,603.00	\$896,663.00	\$825,060.00	1152.3%
	FUND 05 - STORMWATER FUND Totals	\$322,828.29	\$629,917.00	\$65,073.00	(\$564,844.00)	(89.7%)
Net Grand Totals						
	REVENUE GRAND TOTALS	\$54,817,680.42	\$57,041,785.00	\$61,216,433.00	\$4,174,648.00	7.3%
	EXPENSE GRAND TOTALS	\$54,007,501.79	\$56,301,727.00	\$61,268,885.00	\$4,967,158.00	8.8%
	Net Grand Totals	\$810,178.63	\$740,058.00	(\$52,452.00)	(\$792,510.00)	(107.1%)