

The City of University Park

Fiscal Year 2021-2022

Budget Cover Page

September 21, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of \$556,747, which is a 2.51 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 \$302,684.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.264388/100	\$0.264750/100
No-New-Revenue Tax Rate:	\$0.260389/100	\$0.289372/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.262862/100	\$0.289372/100
Voter-Approval Tax Rate:	\$0.274938/100	\$0.302856/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

BUDGET MESSAGE



August 20, 2021

Honorable Mayor & City Council,

The first step in developing the annual budget begins with Department Directors and staff establishing proposed expenditure levels for service operations. When the Department Directors first started working on operational budgets earlier this spring, the COVID-19 pandemic outlook was improving on a daily basis. With the availability of a COVID vaccine and anti-viral medications, consumer activity improved at the national, state and local levels. Economic activity in the City of University Park also increased with improved sales tax revenue and property valuations. Just a few months later, the pandemic outlook has now grown bleaker with a surge in cases dominated by viral mutations and inflationary pressures challenging a growing economy.

Within the past year, winter storm Uri, social unrest, and the continuing pandemic have heightened our awareness of municipal governments and the essential services they provide. These events have also reshaped the American workforce and work environment for both the public and private sectors. Telecommuting, virtual meetings, and safety protocols are now engrained in our daily lives. Given these concerns, the proposed budget establishes a baseline for post-COVID municipal services that is both cautious and sustainable. I am pleased to present a proposed budget for FY 2022 that totals \$56,301,727 across all budgeted funds. The total expenditures in the FY2022 budget represent a 1.9 percent increase from the previous year, which results in a small tax rate decrease to 26.4388.

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

FY2022 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

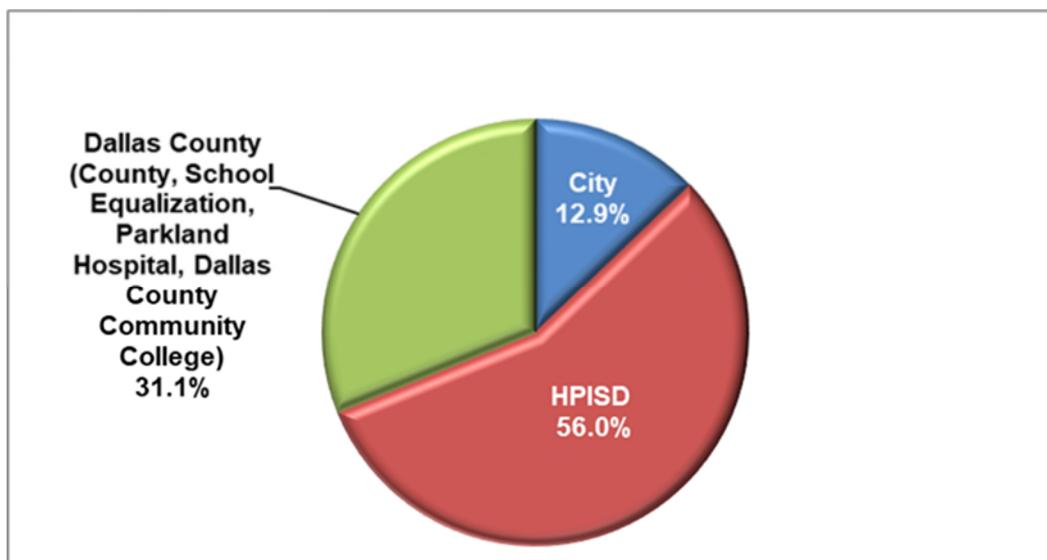
Highlights of the FY2022 Budget include the following items:

- Increased funding for capital projects;
- Reduced costs for health insurance and other benefits;
- New Parks & Recreation programming;
- Funding that fulfills the City's compensation philosophy of paying in the 50th percentile of our benchmark cities;
- Increased funding for pension liabilities; and
- Implementation of a new internal service fund for Technology (IT) Services.

Property Taxes & Long-Term Financial Planning

The dominant narrative of the previous two budget cycles has been the loss of nearly \$1 million in non-property tax revenue. Non-property tax revenue includes items such as sales tax, franchise fees, permits and fines. The loss of non-property tax revenue was largely attributable to recent legislative changes and a significant reduction in the contribution received from the Friends of the Library. Declining interest rates also reduced the overall performance of the City's investment portfolio. Fortunately, the FY2022 budget reverses this narrative with a modest increase to non-property tax revenue with gains in sales tax, mixed beverage tax, and Direct Alarm fees. The increase in non-property tax revenue helps alleviate pressure on property taxes.

The Dallas County 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 FY2022 budget recommends a tax rate of 26.4388, which remains one of the lowest municipal property tax rates in the state. The average single-family homeowner with a homestead exemption will pay approximately \$6 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 under 13 percent.



The City continues to model budgetary needs from a multi-year perspective. Members of the Long-Term Financial Planning Subcommittee (LTFP) began meeting in March 2018 with the goal of reviewing and developing a long-term financial model to supplement the annual budgeting process. Given the importance of annual

contributions from ad valorem tax revenue for the City's pay-as-you-go capital program, the model helps guide planning efforts related to available cash flow. The financial model shows projected expenditures and revenue increases over a five-year period.

During the 86th Legislative Session, the State Legislature passed SB 2 that limits property tax growth to no more than 3.5 percent year-to-year without voter approval to exceed. For University Park, this limitation caps revenue growth from property taxes to no more than \$775,000. 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	2021 PROJECTED	2022 BUDGET	2023 FORECAST	2024 FORECAST	2025 FORECAST	2026 FORECAST
Beginning Fund Balance	27,793	29,301	29,301	28,204	27,137	26,112
Revenues						
Real Property Taxes	22,342	22,863	23,513	24,336	25,187	26,069
Sales Tax	A 5,141	5,020	5,171	5,326	5,485	5,650
Permits/Licenses	B 1,619	1,696	1,730	1,765	1,800	1,836
Interest Earnings	C 378	300	220	141	68	65
Other Revenue	B 4,972	5,186	4,802	4,897	4,994	5,093
Total Revenues	34,452	35,065	35,435	36,464	37,535	38,713
Transfers from Other Funds	800	600	600	600	600	600
Total Revenues and Transfers In	35,252	35,665	36,035	37,064	38,135	39,313
Expenditures						
Salaries and Benefits	D 23,092	23,365	24,458	25,069	25,696	26,338
Professional Fees	B 2,503	2,184	2,228	2,273	2,318	2,365
Other	4,007	5,846	5,963	6,082	6,203	6,328
Total Expenditures	29,603	31,395	32,648	33,423	34,217	35,030
Capital Projects Contribution	E 3,873	4,270	4,483	4,707	4,943	5,190
Other Transfers	B 269	0	0	0	0	0
Total Expenditures and Transfers Out	33,744	35,665	37,132	38,131	39,160	40,220
Surplus (Deficit)	1,508	0	-1,096	-1,067	-1,025	-907
Ending Fund Balance	29,301	29,301	28,204	27,137	26,112	25,205
Non-Spendable/Committed	18,322	18,322	18,322	18,322	18,322	18,322
Unrestricted Fund Balance	10,979	10,979	9,883	8,816	7,790	6,883
Required Minimum Balance Per Policy	2,812	2,972	3,094	3,178	3,263	3,352
Excess/(Deficiency)	8,167	8,007	6,788	5,638	4,527	3,532
ASSUMPTIONS						
Increase in Taxable Assessed Value		3.5%	3.5%	3.5%	3.5%	3.5%
Anticipated Sales Tax Growth	A 3.0%	0.0%	3.0%	3.0%	3.0%	3.0%
Anticipated Rate of Inflation	B 2.5%	2.5%	2.0%	2.0%	2.0%	2.0%
Anticipated Interest Rate	C 2.0%	1.0%	0.8%	0.5%	0.3%	0.3%
Anticipated Salary Increase	D 3.0%	3.0%	2.5%	2.5%	2.5%	2.5%
Capital Projects Transfer Growth	E 5.0%	5.0%	5.0%	5.0%	5.0%	5.0%

Priorities, Centennial Master Plan & the Budget

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

The City has also embarked upon a Centennial Master Plan, to ensure the next 100 years are as successful as the prior 100 years. Despite the pandemic, the plan has focused on citizen participation and engagement. The plan will be submitted to the community for review during the upcoming fiscal year. With its adoption, staff will have a policy and operational roadmap. The implementation of the plan's goals and objectives will be central in future operational and capital budgets.

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 throughout the ensuing months by staff within the Finance and Executive Departments. Following the internal review, a final proposed budget is presented to the following resident committees for review and recommendation to the City Council:

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

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

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 FY2022 budget's adoption:

Date	Day	Description
August 10	Tuesday	Approve resolution adopting maximum tax rate
August 13	Friday	Submit proposed draft budget to the City Council and City Secretary
August 19	Thursday	Receive certified appraisal roll from DCAD
September 7	Tuesday	Conduct Budget Hearing
September 21	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 FY2022 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 \$56,301,727 which is a 1.9 percent or \$1,072,400 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	FY2020		FY2021		FY2022		\$ Change	% Change
	Actual Expenditures	Budget	Adopted Budget	Proposed Budget				
General	\$ 33,773,971	\$ 34,790,883	\$ 35,665,065	\$ 874,182			2.5%	
Utility	14,500,368	16,400,289	17,063,962	663,673			4.0%	
Sanitation	3,287,733	3,561,553	3,501,097	(60,456)			-1.7%	
Storm Water	172,427	476,602	71,603	(404,999)			-85.0%	
Total	\$ 51,734,499	\$ 55,229,327	\$ 56,301,727	\$ 1,072,400			1.9%	

Over 85 percent of expenditures in the proposed budget are attributable to the expenditure categories shown in the table below. Collectively, these expenditures account for over half of the expenditure increase in the FY2022 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

Category	FY2020 ACTUAL	FY2021 BUDGET	FY2022 BUDGET	Change \$	Change %
Personnel costs	\$ 27,739,688	\$ 29,189,273	\$ 28,950,797	\$ (238,476)	-0.8%
Treatment charges	\$ 7,968,453	\$ 8,684,435	\$ 9,119,003	\$ 434,568	5.0%
Capital project funding	\$ 6,817,153	\$ 7,158,013	\$ 7,515,915	\$ 357,902	5.0%
Utilities/Telephone	\$ 758,431	\$ 860,780	\$ 752,823	\$ (107,957)	-12.5%
Equip. Replacement	\$ 1,099,552	\$ 1,131,843	\$ 1,062,372	\$ (69,471)	-6.1%
Fuel costs	\$ 216,024	\$ 332,278	\$ 322,083	\$ (10,195)	-3.1%
Subtotal	\$ 44,599,301	\$ 47,356,622	\$ 47,722,993	\$ 366,371	0.8%
All Other Expenses	\$ 7,135,199	\$ 7,872,705	\$ 8,578,734	\$ 706,029	9.0%
Total adopted budget*	\$ 51,734,500	\$ 55,229,327	\$ 56,301,727	\$ 1,072,400	1.9%
Percent of budget	86%	86%	85%		

Over the past year, the Consumer Price Index (CPI) for the Dallas-Fort Worth region has increased 5.6 percent and the Municipal Cost Index (MCI), which more closely tracks services and goods municipalities purchase, increased 9.81 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 1.9 percent reflects a consistent increase in costs associated with inflation.

Personnel Costs

Salaries and benefits represent the single largest expenditure category, accounting for nearly fifty-one percent (51%) of the total budget. The City partnered with Public Sector Personnel Consultants to complete a classification and compensation study in 2019 in an effort to align compensation with a set of benchmark cities. The benchmark cities as established by the study include Coppell, Dallas, Farmers Branch, Frisco, Garland, Highland Park, Keller, Plano, Richardson, Southlake and The Colony. To attract and retain the quality staff expected by those we serve, the City also adopted a philosophy that seeks to pay the average market rate of those benchmark cities. Keeping total compensation competitive within this group of benchmark cities is critical in retaining and attracting a quality workforce.

In preparation for FY2022, 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. 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 upon this evaluation, the proposed changes to salaries and benefits are highlighted below.

Salaries: 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. Market-based adjustments have also been identified for 11 civilian positions. These positions will be reclassified within the pay plan, since the positions fall below the 50th percentile within the benchmark cities.

Keeping competitive pay within public safety positions has been challenging as cities compete to recruit and retain police officers and firefighters. The proposed budget recommends a three percent market adjustment to the Police and Fire Department pay plans for sworn positions.

Finally, all employees who are at the top of the pay range will be eligible for a lump sum performance payment. Since the lump sum payments are non-recurring expenses, staff recommends the use of fund balance to pay for these expenses – totaling - \$233,821 across the budgeted funds. While the total cost of all pay adjustments including market, pay range and merit increases would have been approximately \$750,000 for FY2022, as shown in the previous schedule, budgeted personnel costs decreased by just over \$238,000. This decrease is due to the removal of the Information Services department from the General Fund, and the creation of a Technology Services Fund.

Personnel: The proposed budget recommends the following additional staff positions within Human Resources and the Information Services Department:

- *Human Resources* – The departmental reorganization adds an additional position titled Senior Human Resources Generalist, and reclassifies the temporary Human Resources Clerk to full-time. Additional annual costs for the revised Department staffing totals approximately \$115,000. Since the additional position would be dedicated to managing all aspects of employee benefits, staff recommends that funding for this position be included in the Self Insurance fund.
- *Information Services* – The new ERP Systems Analyst position will provide primary application support for the New World Enterprise Resource Planning (ERP) application, respond to citywide requests for Structured Query Language (SQL) reports and data modifications while leading the effort to implement a centralized data repository (i.e. data warehouse). The addition of this position will help the City as it

transitions to a new ERP system and offset the costs of a technology consultant. The estimated cost of this position is \$106,239 with funding for the position to be included within the new Technology Services fund.

Benefits: The City also offers a comprehensive benefit package to its employees, including insurance, retirement, and longevity pay. The proposed budget for FY2022 includes the following adjustments to employee benefits:

- *Employee Health Insurance* – While health care claims for medical care and prescription drugs continue to increase, the City was able to significantly reduce the costs of administering certain benefit programs for this fiscal year. City staff worked with the City's health care consultants and Employee Benefits Committee to review proposals for the administration of various insurance programs. While the City will change vendors for a number of these benefits, the annual cost savings are estimated at over \$165,000.

Based upon claim data, the City is experiencing a 4.1 percent increase in medical claims over a rolling 12-month period. Pharmacy claims have decreased at a rate of 7.8 percent over the same period of time. Overall, the City maintains a strong fund balance of \$7.5 million within the Self Insurance Fund.

An overall analysis of benefits warranted the following changes for FY2022 which impacts the insurance fund in the amount of \$221,545: 10 percent decrease in the cost of family insurance premiums (\$36,001); implementation of vascular screenings (\$27,675), changes to office visit co-pays; implementation of an insurance premium holiday for one pay-period in January (\$164,201) and adjustments to retiree health insurance premiums (-\$6,332). Additionally, the Benefits Committee evaluated and made recommendations for adjustments to employee leave benefits, such as sick leave programs, vacation and holiday leave.

- *Retirement Funding* – In recent years, the City has taken significant steps to secure long-term funding for the City's various retirement plans. For the past two budget cycles, the City has paid above the recommended actuarial contribution to the Texas Municipal Retirement System (TMRS). Based upon these payments and one-time transfers, the retirement plan is 97 percent funded. The FY2022 budget proposes a decreased contribution rate of 8.65 percent, which is the recommended actuarial contribution from TMRS.

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

Based upon the most recent actuarial valuation of the plan, the annual contributions needed to ensure the actuarial funding of the plan is \$1.365 million. This results in a net year-over-year increase of over \$400,000. To assist with the increased costs, the budget recommends a phased approach to funding the increased contributions. The FY2022 budget recommends an increase of annual contributions of approximately \$165,000, and a transfer of fund balance to cover the remainder of the total increase.

Water & Wastewater Treatment Charges

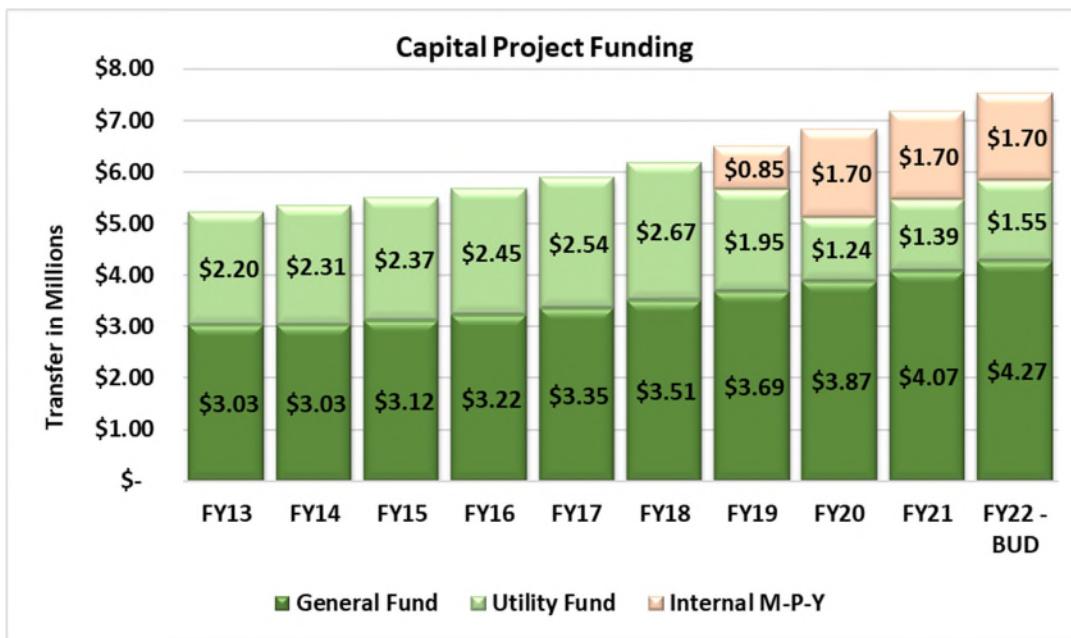
The Dallas County Park Cities Municipal Utility District (DCPCMUD) provides water to the City of University Park and the Town of Highland Park, while wastewater treatment services are provided by the City of Dallas Water Utilities (DWU). The amount budgeted for outside treatment can vary dramatically 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 FY2022, 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 4.4 percent and wastewater treatment charges from DWU increasing 2.5 percent. When combined with expected water sales (derived from an average of the previous 10 years actual sales volumes) and winter consumption, the increased rate of \$2.58 per 1,000 gallons from DCPCMUD and the increased rate of \$3.14 per 1,000 gallons of wastewater treated from DWU will result in a combined gross cost increase of \$435,000.

Capital Expenditures

To take advantage of historically low interest rates, the City is pursuing debt funding for various stormwater improvements. The proposed issuance of \$15 million in Certificates of Obligation will be 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 will require rate increases, which are recommended to take place over a five-year period.

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 5 percent annually. The FY2022 budget recommends continuing the 5 percent increase in budgeted transfers into the Capital Projects Funds for a net total transfer of \$5.82 million.



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 FY2021 Capital Budget shows the financial planning of the five-year CIP.

THE CITY OF UNIVERSITY PARK
5 YEAR CAPITAL IMPROVEMENT PLAN

AFTER FY21 APPROPRIATIONS ROLLOVER	FY2020 YEAR-TO-DATE ACTUAL RESULTS	FY2020 FINAL AMENDED BUDGET	FY2021 YEAR 1 ESTIMATED SPENDING	FY2022 YEAR 2 ESTIMATED SPENDING	FY2023 YEAR 3 ESTIMATED SPENDING	FY2024 YEAR 4 ESTIMATED SPENDING	FY2025 YEAR 5 ESTIMATED SPENDING	5 YEAR FORECAST TOTAL FY2021 - FY2024
Beginning Balance	8,491,680	8,491,680	4,246,557	507,043	(10,746,781)	(18,003,132)	(22,538,519)	4,246,557
Revenues								
Transfer from General Fund	4,122,852	3,872,859	4,066,502	4,269,827	4,483,318	4,707,484	4,942,859	22,469,990
Transfer from Utility Fund	1,244,292	1,244,297	1,391,512	696,088	858,392	1,028,812	1,207,753	5,182,557
Investment income	86,026	200,000	25,000	25,000	25,000	25,000	25,000	125,000
Other Revenues -DART	-	4,017,832	5,969,566	2,010,286	2,070,594	2,132,712	2,196,694	14,379,852
Other Revenues -DART OLD	137,669	138,000	-	-	-	-	-	-
Other Revenues -HPISD	-	-	-	-	-	-	-	-
Other Revenues - DC/MCIP Reimbursement	201,577	-	1,700,000	1,375,000	2,000,000	2,000,000	2,000,000	9,075,000
Other Revenues - Building Permit Transfer	-	-	-	-	-	-	-	-
Other Revenues - Revenue Transfers (SMU Fund)	-	250,000	637,500	-	-	-	-	637,500
Total Revenues	5,792,416	9,722,988	13,790,080	8,376,201	9,437,304	9,894,008	10,372,306	51,869,899
Total Available Resources	14,284,097	18,214,668	18,036,637	8,883,244	(1,309,477)	(8,109,124)	(12,166,214)	56,116,456
Expenditures								
Personnel and Other	0	0	117,500	121,025	124,656	128,395	132,247	623,823
Information Technology	417,932	420,529	448,323	100,000	350,000	0	0	898,323
Parks	406,977	682,504	1,729,446	0	0	0	0	1,729,446
Public Safety	3,352	0	1,392,425	1,000,000	0	0	0	2,392,425
Public Works	8,909,278	11,895,482	13,541,900	18,109,000	15,919,000	14,001,000	4,588,000	66,158,900
Unplanned Proj/Emergency Repairs	300,000	300,000	300,000	300,000	300,000	300,000	0	1,200,000
Project expenditures	10,037,540	13,298,515	17,412,094	19,509,000	16,569,000	14,301,000	4,588,000	72,379,094
Total Expenditures	10,037,540	13,298,515	17,529,594	19,630,025	16,693,656	14,429,395	4,720,247	73,002,917
Ending Balance	4,246,557	4,916,153	507,043	(10,746,781)	(18,003,132)	(22,538,519)	(16,886,461)	(16,886,461)
EMERGENCY RESERVE	1,800,000	1,800,000	2,100,000	2,400,000	2,700,000	3,000,000	3,000,000	3,000,000
STORMWATER PROJECTS RESERVE	1,334,648	500,000	0	0	0	0	0	0
PUBLIC SAFETY RADIO RESERVE	0	0	0	0	0	0	0	0
RESERVE ADJUSTED BALANCE	7,381,205	7,216,153	2,607,043	(8,346,781)	(15,303,132)	(19,538,519)	(13,886,461)	(13,886,461)

Equipment Replacement, Fuel & Electricity

The City has established a sinking fund for all new and replacement vehicles. Each department incurs yearly expenditures based upon 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. Due to a reevaluation of vehicle service and maintenance schedules, lives of certain vehicles within the City fleet have been extended from their original estimate. Consequently, contributions to the Equipment Services Fund will decrease by \$69,471 this fiscal year, to a total budgeted amount of \$1,062,372.

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

Vehicles and equipment anticipated to be replaced in FY2022 are as follows:

Unit #	Dept	YR	Make	Model	Estimated Service Life	Estimated Replacement Cost
10012	25	2011	CHEVROLET	C3500	10	\$ 40,000
10041	40	2012	DODGE	4500	10	295,000
10001	50	2011	FORD	ESCAPE	10	40,000
1575	50	2009	CHEVROLET	TAHOE	10	50,000
1579	50	2016	CHEVROLET	TAHOE	5	50,000
1584	50	2017	CHEVROLET	TAHOE	5	50,000
10230	50	2017	HARLEY DAVIDSON	FLHP	5	30,000
6785	60	2006	MACK	CV713	15	140,000
10007	70	2011	FORD	F350	10	100,000
6895	80	2006	JOHN DEERE	315SG	15	120,000
PARK DEPT. REQUEST - UNSPECIFIED						<u>30,000</u>
						<u>\$ 945,000</u>

NOTE: VEHICLES MAY NOT BE REPLACED WITH IDENTICAL MODELS/FEATURES.

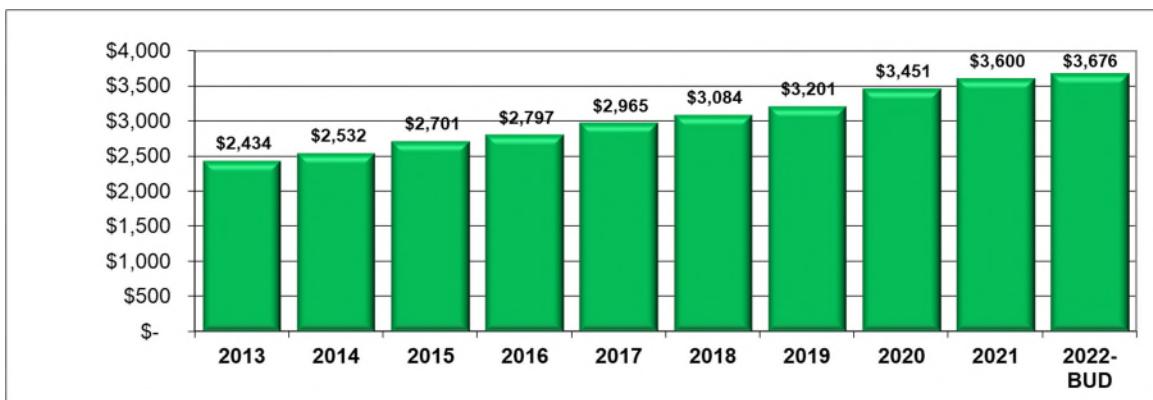
The City's fuel costs are expected to decrease this year. Last year, the City budgeted fuel costs at a rate of \$2.23 per gallon of gasoline and \$2.59 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using discounted 2022 EIA estimates of \$2.20 and \$2.47 for gasoline and diesel respectively, budgeted fuel expenditures are expected to decrease \$10,195 (3.1%) this fiscal year to a total budgeted cost of \$322,083.

The proposed budget also provides for a decrease 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 12.5 percent decrease to budgeted utility costs, to \$752,823 from \$860,780 the year before. The bulk of this decrease is related to the removal of the Information Services department which accounted for \$88,651 of the difference. Had the department been included within the budget, utilities would have decreased \$19,306 or 2.2 percent from the prior year.

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 FY2022 budget anticipates revenues from current year property tax totaling \$22,717,630. Additional details of major revenue sources for the General Fund are provided below.

Property Tax: The FY2022 budget recommends a property tax rate of 26.4388 cents (per hundred dollars of value), which is lower than the previous year's rate. Combined with a 2.65 percent growth in city-wide taxable property value, the corresponding increase in property tax revenue is 2.5 percent, or \$556,747. The average single-family property with a 20 percent homestead exemption will pay \$3,676 in property taxes to the City next fiscal year, an annual increase of \$76. 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.

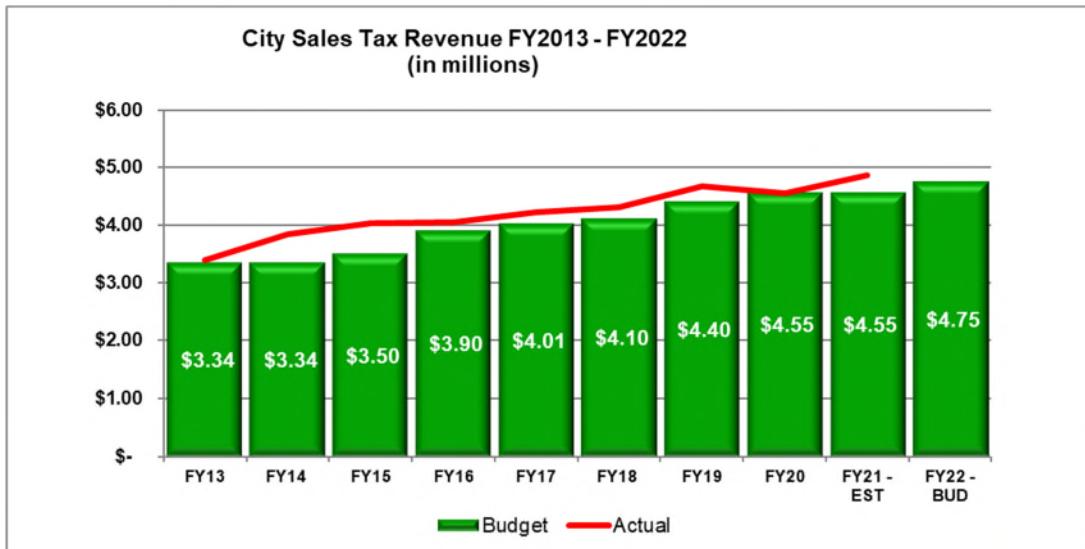
For FY2022, the proposed tax rate of 26.4388 cents per hundred is higher than the NNRR of 26.0389 cents; therefore, the City is required to conduct one public hearing before adopting the FY2022 tax rate.

Revenues that support the General Fund that are derived from sources other than current year property taxes (and related amounts) account for 36 percent or \$12,800,000 of the General Fund's revenues. These revenues are derived from a variety of sources, and a brief overview of these revenues is provided in the charts and graphs below. The downward trend of non-property tax revenue is contributing to the increased reliance upon property taxes for General Fund operations and maintenance.

Sales Tax: Revenue collected from City sales taxes has steadily risen for the last several years. Despite concerns about the long-term impact of the COVID-19 pandemic, retail sales have been strong with the increased utilization of vaccines and viral treatments. Based upon recent sales tax collections during the

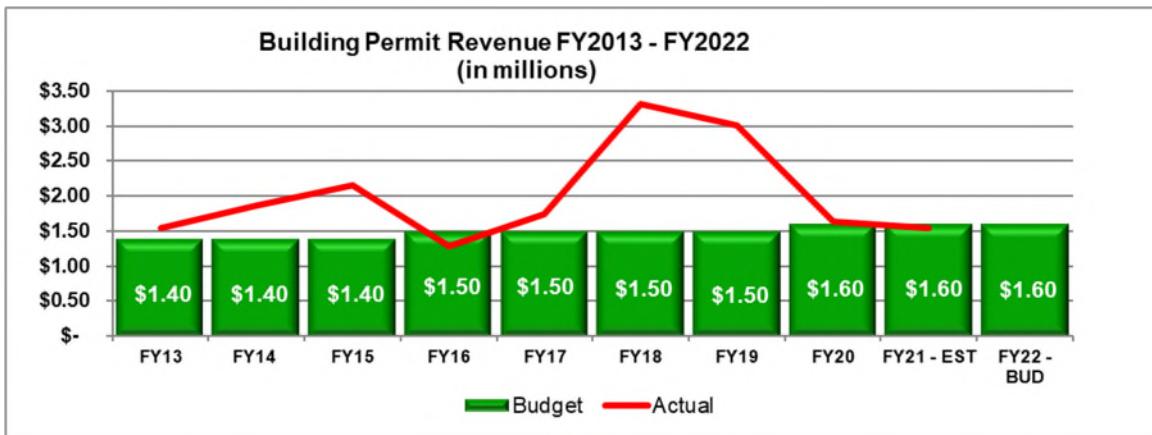
last year, the City has projected sales tax to increase 4.8 percent - with anticipated revenues of \$5,020,000.

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 the Miracle Mile (Lovers Lane from Douglas to the Tollway) and Snider Plaza highlight this approach to investing in retail centers.



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

As the table below indicates, the City selects a middle-of-the-road revenue projection for building permits to account for the fluctuation in construction activity. The FY2022 budget continues this practice, with anticipated revenues remaining at \$1.6 million. According to the City's financial policies, revenues that exceed 120 percent of budget are directed into the Capital Improvement Funds. Since adopting this policy, the Capital Projects Fund has received \$2.7 million in transfers from excess building permit revenue.



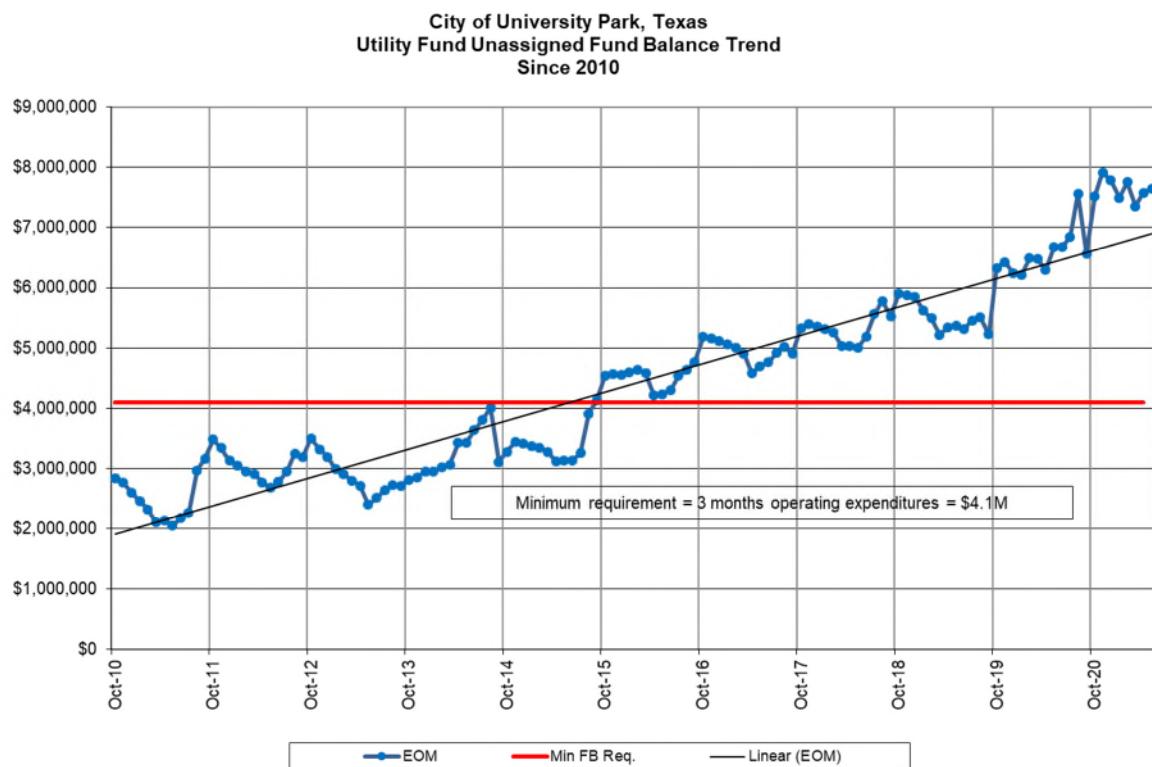
Franchise Fees: Cities collect fees for the use of municipal right-of-way from utility companies such as Atmos, AT&T, and Charter. These fees are established through a franchise agreement either at the local or state level. The FY2022 budget includes a revenue projection of \$1.76 million for all franchise fees, a \$120,000 decrease from the previous year. Recent historical trends support this reduction, and future budgets will continue to experience this downward trend.

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

Utility Fund

The FY2022 budget projects a direct increase of \$435,000 in the costs of potable water and wastewater collection. The Utility Fund will continue to experience upward expenditure pressure to maintain the City's goal of replacing a mile-per-year of water and sanitary sewer mains. In addition, the Utility Fund will have a new expenditure category for the allocated costs of the new Technology Services fund. The new allocations account for approximately \$450,000 of estimated expenditure increases in the Utility Fund, partially offset by a \$200,000 decrease in the administrative fee contribution to the General Fund. Given these cost drivers, and the addition of significant staffing levels to bring water and sewer replacement in-house, future consideration will be given to rate increases above and beyond the pass-through increases expected from DCPCMUD and DWU.

Revenues and expenditures are heavily volume dependent and may change dramatically from one year to the next. The Utility Fund balance shows an operational surplus of \$44,638 for FY2022.

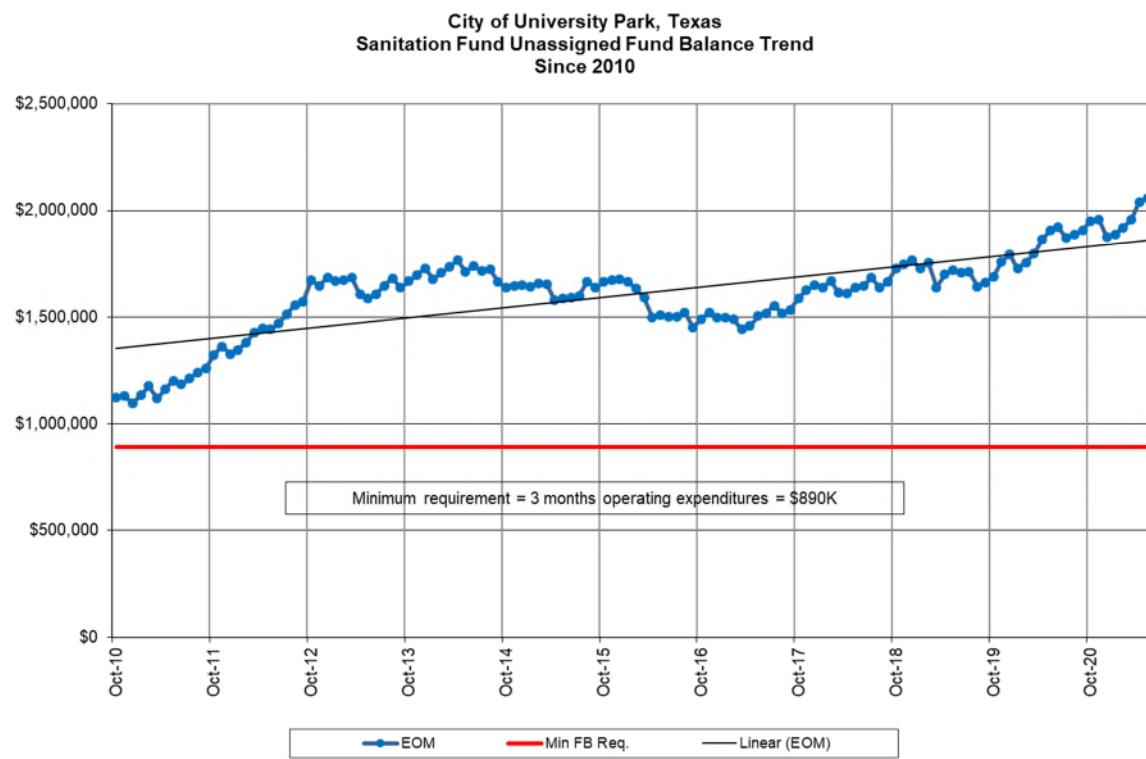


Sanitation Fund

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

To help alleviate the expected increase in these fees, the operating budget for the Sanitation Division includes a \$110,000 contingency line item to help with the overall fund balance and assist with the eventual transition to market-based fees. While these costs are expected in the future, the Sanitation Division continues to experience annual operational cost increases. Staff is working with the Public Works Advisory Committee and City Council to lower recycling costs with commodity markets improving. The FY2022 budget recommends that fees remain the same as the previous year.

Based upon 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 FY2022 budget remains \$30,000, with the ultimate goal of phasing in a maximum transfer of \$150,000. To mitigate a fee increase for the FY2022 budget, the transfer amount is remaining the same from 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 directly related to the City's stormwater system. The fees pay for ongoing street sweeping and pond dredging.

The City's Stormwater Master Plan has identified major deficiencies in the City's stormwater capacity, especially in the northeast portion of University Park. The estimated cost for the needed improvements in this portion of University Park is in excess of \$50 million. Construction is currently underway in Hillcrest Avenue to increase the

capacity of storm detention and to connect the system to the new 3.5 million gallon Caruth Park underground detention basin. The Hillcrest project is the second of a three-phased stormwater project to address flash flooding in this area. The City is currently designing the third phase of the project that will include significant stormwater capacity improvements to areas east of Hillcrest Avenue and north of Colgate.

All potential improvements to the storm sewer system will be reviewed and funded through the Capital Projects Fund; however, the City has initiated the process to issue \$15 million in certificates of obligation to fund these stormwater improvements. The FY2022 budget proposes the first of five fee increases that will cover the costs of the new debt service. Generally speaking, 70 percent of all customers pay between \$5.57 and \$7.12 per month on 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. With a 20-year amortization period, and current interest rates, the annual debt service is estimate to be approximately \$925,000.

FUTURE CONSIDERATIONS

The proposed FY2022 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 FY2022 budget. The following items represent a quick overview of these issues:

- *Stormwater & Debt Funding:* A significant drainage project is currently underway on Hillcrest Avenue to address urban flooding during heavy rain events. The City developed a Stormwater Master Plan that modeled the performance of the storm sewer system during heavy rainfall events. The model helped the City prioritize improvements to the overall system where flash flooding occurs. The capacity improvements to the City's overall storm sewer system needed to accommodate a ten-year (10) flood event is significant. When just looking at the northeast section of University Park, the model indicated that over \$50 million of improvements were needed to keep the runoff from a ten-year (10) storm within the confines of the City's curb-to-curb street profile. This is made even more challenging with the news that the National Oceanic and Atmospheric Administration has increased its rainfall threshold for a 100-year storm in Texas due to extreme rainfall events. Given the overall size and scope of improvements, the City is pursuing \$15 million in debt-funding to help with the immediate costs of projects along Hillcrest Avenue. Future consideration should be given to additional debt-funding to address the unfunded projects that were identified in the Stormwater Master Plan.
- *Employee Recruitment & Retention:* The City adopted a new pay plan in 2019 that is designed to recruit and retain employees who provide a wide range of public services. The City also adopted a compensation philosophy that seeks to pay the average market rate of certain benchmark cities. The City competes with both the private and public sector for its workforce. However, with the onset of the pandemic, the City has experienced a greater turnover and retirement rate. With almost 50 percent of the workforce eligible to retire, the City's workforce will continue to turnover. Close attention will be needed each year to ensure the City has not fallen behind its benchmark cities. This will require a regular evaluation of positions on an individual basis. In addition, the City will need to consistently evaluate benefits such as health insurance, vacation, and holidays to offer a well-balanced compensation package.
- *Revenue Diversification:* The overall decline in revenue from non-property tax sources in previous budget cycles places a greater burden on property taxes. The City needs to invest a significant portion of its capital program in opportunities that offer enhanced sales tax growth through the City's retail shopping centers. This investment is needed to address aging below-ground and above-ground infrastructure within the public spaces of these shopping centers. Following underground utility work, landscape and hardscape plans that are within the public right-of-way should create a special sense of place in these shopping centers. Design and program goals should focus on creating a welcoming environment that is pedestrian friendly, while providing a managed parking system that takes advantage of new parking resources.
- *Master Plan Implementation:* The City kicked off its Centennial Master Plan in February, 2020. While this coincided with the onset of the pandemic, the master planning process has had extensive community input and participation. The overall goal of the master plan is to provide the staff and community a roadmap for ensuring sustained community success. While the final plan awaits review

and approval, the plan will require future funding allocations within the annual operating and capital budgets.

City of University Park
Proposed Budget by Fund and Department

AS OF SEPTEMBER 7, 2022

Fund/Org Unit/Department	FY2020 Actual Results	FY2021 Adopted Budget	FY2022 Proposed Budget	\$ Change	% Change
GENERAL FUND					
Total Revenue	\$ 33,651,048	\$ 34,790,883	\$ 35,665,065	\$ 874,182	2.5%
Expenditures					
01-02 EXECUTIVE	\$ 1,988,966	\$ 1,388,502	\$ 1,533,404	\$ 144,902	10.4%
01-03 FINANCE	\$ 1,132,858	\$ 1,214,108	\$ 1,297,971	\$ 83,863	6.9%
01-04 HUMAN RESOURCES	\$ 306,407	\$ 371,965	\$ 510,495	\$ 138,530	37.2%
01-05 INFORMATION SERVICES	\$ 1,359,590	\$ 1,261,536	\$ -	\$ (1,261,536)	-100.0%
01-06 LIBRARY	\$ 764,060	\$ 842,750	\$ 883,556	\$ 40,806	4.8%
01-10 COURT	\$ 413,635	\$ 445,726	\$ 472,708	\$ 26,982	6.1%
01-19 COMMUNITY DEVELOPMENT	\$ 1,247,995	\$ 1,290,163	\$ 1,361,225	\$ 71,062	5.5%
01-20 ENGINEERING	\$ 839,294	\$ 792,205	\$ 944,561	\$ 152,356	19.2%
01-25 TRAFFIC	\$ 1,016,755	\$ 1,011,694	\$ 1,117,580	\$ 105,886	10.5%
01-35 FACILITY MAINTENANCE	\$ 649,142	\$ 634,397	\$ 718,845	\$ 84,448	13.3%
01-40 FIRE	\$ 6,556,110	\$ 6,582,562	\$ 7,183,405	\$ 600,843	9.1%
01-50 POLICE	\$ 8,167,809	\$ 8,997,641	\$ 9,328,152	\$ 330,511	3.7%
01-70 PARKS	\$ 3,207,084	\$ 3,209,747	\$ 3,410,667	\$ 200,920	6.3%
01-75 SWIMMING POOL	\$ 339,540	\$ 575,029	\$ 590,129	\$ 15,100	2.6%
01-80 STREETS	\$ 1,639,957	\$ 2,018,908	\$ 2,042,540	\$ 23,632	1.2%
01-85 TRANSFERS	\$ 4,144,771	\$ 4,153,950	\$ 4,269,827	\$ 115,877	2.8%
Total Expenditures	\$ 33,773,971	\$ 34,790,883	\$ 35,665,065	\$ 874,182	2.5%
GENERAL FUND SURPLUS/(DEFICIT)	\$ (122,923)	\$ -	\$ -	\$ -	-
WATER AND SEWER FUND					
Total Revenue	\$ 16,050,750	\$ 16,459,300	\$ 17,108,600	\$ 649,300	3.9%
Expenditures					
02-21 UTILITY OFFICE	\$ 9,334,189	\$ 10,059,084	\$ 10,452,712	\$ 393,628	3.9%
02-22 UTILITIES	\$ 3,405,746	\$ 3,972,963	\$ 4,098,607	\$ 125,644	3.2%
02-24 IN HOUSE CONSTRUCTION	\$ 596,141	\$ 1,056,730	\$ 1,046,555	\$ (10,175)	-1.0%
02-85 TRANSFERS	\$ 1,164,292	\$ 1,311,512	\$ 1,466,088	\$ 154,576	11.8%
Total Expenditures	\$ 14,500,368	\$ 16,400,289	\$ 17,063,962	\$ 663,673	4.0%
WATER AND SEWER FUND SURPLUS/(DEFICIT)	\$ 1,550,381	\$ 59,011	\$ 44,638	\$ (14,373)	
SANITATION FUND					
Total Revenue	\$ 3,396,067	\$ 3,566,600	\$ 3,566,600	\$ -	0.0%
Expenditures					
04-60 EXPENDITURES	\$ 3,257,733	\$ 3,531,553	\$ 3,471,097	\$ (60,456)	-1.7%
04-85 TRANSFERS	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	n/a
Total Expenditures	\$ 3,287,733	\$ 3,561,553	\$ 3,501,097	\$ (60,456)	-1.7%
SANITATION FUND SURPLUS/(DEFICIT)	\$ 108,334	\$ 5,047	\$ 65,503	\$ 60,456	
STORM WATER FUND					
Total Revenue	\$ 522,185	\$ 504,300	\$ 701,520	\$ 197,220	39.1%
Expenditures					
05-23 STORM WATER	\$ 122,427	\$ 426,602	\$ 21,603	\$ (404,999)	-94.9%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
Total Expenditures	\$ 172,427	\$ 476,602	\$ 71,603	\$ (404,999)	-85.0%
STORM WATER FUND SURPLUS/(DEFICIT)	\$ 349,758	\$ 27,698	\$ 629,917	\$ 602,219	
TOTAL REVENUES	\$ 53,620,049	\$ 55,321,083	\$ 57,041,785	\$ 1,720,702	3.1%
TOTAL EXPENDITURES	\$ 51,734,500	\$ 55,229,327	\$ 56,301,727	\$ 1,072,400	1.9%
TOTAL SURPLUS/(DEFICIT)	\$ 1,885,549	\$ 91,756	\$ 740,058	\$ 648,302	

City of University Park

Property Tax Impact

AS OF SEPTEMBER 7, 2022

	FY2020 Actual Results	FY2021 Adopted Budget	FY2022 Proposed Budget	\$ Change	% Change
TOTAL CERTIFIED TAXABLE VALUE	\$ 8,296,247,205	\$ 8,370,507,902	\$ 8,592,528,193	\$ 222,020,291	2.65%
TOTAL GENERAL FUND REVENUES:	\$ 33,651,048	\$ 34,790,883	\$ 35,665,065	\$ 874,182	2.51%
NON-PROPERTY TAX REVENUE					
Sales tax	\$ 4,755,159	\$ 4,790,000	\$ 5,020,000	\$ 230,000	4.80%
Franchise fees	\$ 1,584,008	\$ 1,880,000	\$ 1,760,000	\$ (120,000)	-6.38%
Building permits/licenses	\$ 1,726,086	\$ 1,692,000	\$ 1,696,000	\$ 4,000	0.24%
Fines and Fees	\$ 1,999,632	\$ 2,265,500	\$ 2,315,500	\$ 50,000	2.21%
Park and Pool revenue	\$ 86,430	\$ 421,500	\$ 436,000	\$ 14,500	3.44%
Utility Fund contribution	\$ 800,000	\$ 800,000	\$ 600,000	\$ (200,000)	-25.00%
Interest earnings	\$ 1,047,054	\$ 300,000	\$ 300,000	\$ -	0.00%
Miscellaneous and other	\$ 253,727	\$ 351,000	\$ 674,935	\$ 323,935	92.29%
Total Non-Property Tax Revenue	\$ 12,252,096	\$ 12,500,000	\$ 12,802,435	\$ 302,435	2.42%
PROPERTY TAX REVENUE					
Operations & Maintenance (O&M)	\$ 21,276,851	\$ 22,160,883	\$ 22,717,630	\$ 556,747	2.51%
Penalty/interest & attorney's fees	\$ 109,041	\$ 90,000	\$ 105,000	\$ 15,000	16.67%
Delinquent (prior years) taxes	\$ 13,059	\$ 40,000	\$ 40,000	\$ -	0.00%
Total Prop Tax Revenue Request	\$ 21,398,952	\$ 22,290,883	\$ 22,862,630	\$ 571,747	2.56%
DEBT SERVICE REQUIREMENT	\$ -	\$ -	\$ -	\$ -	0.00%
PROPERTY TAX RATE					
Operations & Maintenance (O&M)	\$ 0.258548	\$ 0.264750	\$ 0.264388	\$ (0.000361)	-0.14%
Debt Service	\$ -	\$ -	\$ -	\$ -	0.00%
Total Property Tax Rate per \$100	\$ 0.258548	\$ 0.264750	\$ 0.264388	\$ (0.00036)	-0.14%
IMPACT ON "TYPICAL" HOMEOWNER					
Average single-family home market value*	\$ 1,668,650	\$ 1,699,817	\$ 1,738,077	\$ 38,260	2.25%
Less: 20% homestead exemption	\$ (333,730)	\$ (339,963)	\$ (347,615)	\$ (7,652)	2.25%
Average single-family home taxable value	\$ 1,334,920	\$ 1,359,854	\$ 1,390,462	\$ 30,608	2.25%
Tax levy	\$ 3,451	\$ 3,600	\$ 3,676	\$ 76	2.11%
Change in levy from prior year	\$ 117	\$ 149	\$ 76		

* 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	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 02 - EXECUTIVE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	704,607.88	741,043.00	797,791.14	787,732.00	816,948.00	846,661.00	29,713.00	3.6
1002	OVERTIME EARNINGS	.00	191.23	798.40	.00	.00	.00	.00	.0
1004	MISC ALLOWANCE	2,970.01	6,902.73	6,923.20	6,882.00	6,882.00	6,882.00	.00	.0
1005	LONGEVITY PAY	3,088.16	2,940.47	3,190.13	3,246.00	3,534.00	3,822.00	288.00	8.1
1007	CAR ALLOWANCE	18,000.00	21,600.00	21,600.00	21,600.00	21,600.00	21,600.00	.00	.0
1008	HOUSING ALLOWANCE	26,478.57	26,478.57	26,557.14	26,400.00	26,400.00	26,400.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,520.00	2,695.00	3,360.00	2,520.00	3,360.00	3,360.00	.00	.0
WAGES/SALARIES Totals		\$757,664.62	\$801,851.00	\$860,220.01	\$848,380.00	\$878,724.00	\$908,725.00	\$30,001.00	3.4%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	50,589.46	51,413.51	53,843.70	54,378.00	56,244.00	58,213.00	1,969.00	3.5
1120	EMPLOYERS SHARE T.M.R.S.	54,393.35	123,461.44	84,311.67	83,405.00	77,566.00	76,326.00	(1,240.00)	(1.6)
1127	RETIREMENT SUPPLEMENTAL	7,032.75	7,359.29	7,835.15	7,689.00	8,030.00	8,336.00	306.00	3.8
1130	INSURANCE-EMPLOYEE LIFE	3,273.47	3,636.97	4,093.44	3,350.00	3,600.00	4,100.00	500.00	13.9
1131	INSURANCE-WORKMENS COMP	1,068.00	1,092.96	678.96	679.00	703.00	727.00	24.00	3.4
1135	HEALTH INSURANCE	47,163.26	41,341.68	42,816.42	42,816.00	43,308.00	57,744.00	14,436.00	33.3
BENEFITS Totals		\$163,520.29	\$228,305.85	\$193,579.34	\$192,317.00	\$189,451.00	\$205,446.00	\$15,995.00	8.4%
SALARIES & BENEFITS Totals		\$921,184.91	\$1,030,156.85	\$1,053,799.35	\$1,040,697.00	\$1,068,175.00	\$1,114,171.00	\$45,996.00	4.3%
SUPPLIES									
2100	OFFICE SUPPLIES	496.88	2,224.71	3,402.68	3,000.00	3,000.00	3,000.00	.00	.0
2318	COMPUTER SUPPLIES	.00	.00	.00	500.00	500.00	500.00	.00	.0
SUPPLIES Totals		\$496.88	\$2,224.71	\$3,402.68	\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0.0%
PROFESSIONAL FEES									
3003	BOARD MEETINGS	3,943.38	1,149.47	3,433.79	3,001.00	3,001.00	3,001.00	.00	.0
3010	POSTAGE	750.07	694.65	1,138.60	800.00	850.00	1,100.00	250.00	29.4
3060	PROFESSIONAL SERVICES/FEES	251,157.97	140,796.33	124,737.10	138,752.00	138,752.00	157,750.00	18,998.00	13.7
3063	PROGRAMMING/MAINTENANCE	55,451.68	47,924.08	51,033.00	50,776.00	61,957.00	5,141.00	(56,816.00)	(91.7)
3113	PUBLICATIONS/PRINTING	15,257.84	15,882.70	11,069.50	15,350.00	15,350.00	950.00	(14,400.00)	(93.8)
PROFESSIONAL FEES Totals		\$326,560.94	\$206,447.23	\$191,411.99	\$208,679.00	\$219,910.00	\$167,942.00	(\$51,968.00)	(23.6%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	8,022.32	6,947.41	6,437.62	7,250.00	4,100.00	6,400.00	2,300.00	56.1
4120	TELEPHONE SERVICE	1,735.49	10,336.53	9,573.88	10,072.00	9,525.00	9,758.00	233.00	2.4

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 02 - EXECUTIVE									
UTILITIES									
	UTILITIES Totals	\$9,757.81	\$17,283.94	\$16,011.50	\$17,322.00	\$13,625.00	\$16,158.00	\$2,533.00	18.6%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,420.96	3,522.96	3,523.00	3,523.00	276.00	(3,247.00)	(92.2)
5506	INSURANCE-GEN'L LIABILITY	573.96	453.96	468.00	468.00	468.00	343.00	(125.00)	(26.7)
5514	INSURANCE-PUBL.OFF'L LIAB	36,155.04	36,155.04	37,239.96	37,240.00	37,240.00	21,523.00	(15,717.00)	(42.2)
5516	BONDS-OFFICIALS & EMPLOYEE	206.04	206.04	212.04	212.00	212.00	25,000.00	24,788.00	11,692.5
	INSURANCE Totals	\$41,261.04	\$40,236.00	\$41,442.96	\$41,443.00	\$41,443.00	\$47,142.00	\$5,699.00	13.8%
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	338.04	723.00	674.04	376.00	375.00	282.00	(93.00)	(24.8)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	30,336.00	30,336.00	.0
7110	EMPLOYEE RECOGNITION	8,383.55	9,269.16	6,314.57	8,500.00	8,500.00	8,500.00	.00	.0
7150	DUES & SUBSCRIPTIONS	16,118.55	13,636.31	14,668.80	15,248.00	15,248.00	15,605.00	357.00	2.3
7170	TRAVEL EXPENSE	5,826.49	3,629.37	2,492.18	5,450.00	3,950.00	4,050.00	100.00	2.5
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	3,526.38	1,693.11	.00	974.00	11,475.00	10,501.00	1,078.1
7202	SOFTWARE FEES - DIRECT ALLOCATION	408.00	.00	.00	.00	.00	54,773.00	54,773.00	.0
7221	OTHER EXPENSE	5,335.17	713,245.61	4,946.23	7,000.00	4,500.00	6,500.00	2,000.00	44.4
7235	YOUTH ADV COMM EXPEND.	574.91	940.47	409.24	800.00	800.00	800.00	.00	.0
7240	TUITION & TRAINING	6,413.58	5,844.40	1,310.00	10,500.00	7,500.00	10,070.00	2,570.00	34.3
7432	ELECTIONS	7,215.22	1,274.53	.00	10,350.00	2.00	10,400.00	10,398.00	519,900.0
7475	IMPROVEMENTS-UNDER \$5000	.00	.00	.00	.00	.00	1,700.00	1,700.00	.0
	OTHER Totals	\$50,613.51	\$752,089.23	\$32,508.17	\$58,224.00	\$41,849.00	\$154,491.00	\$112,642.00	269.2%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER \$5000	.00	.00	.00	.00	.00	30,000.00	30,000.00	.0
9990	INFRASTRUCTURE	.00	.00	650,388.90	.00	.00	.00	.00	.0
	CAPITAL EXPENDITURES Totals	\$0.00	\$0.00	\$650,388.90	\$0.00	\$0.00	\$30,000.00	\$30,000.00	+++
DEPARTMENT 02 - EXECUTIVE Totals									
		\$1,349,875.09	\$2,048,437.96	\$1,988,965.55	\$1,369,865.00	\$1,388,502.00	\$1,533,404.00	\$144,902.00	10.4%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 03 - FINANCE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	574,045.83	587,121.71	556,815.64	628,600.00	615,585.00	643,062.00	27,477.00	4.5
1005	LONGEVITY PAY	1,794.56	2,084.24	2,226.79	2,371.00	2,341.00	2,580.00	239.00	10.2
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
	WAGES/SALARIES Totals	\$583,040.39	\$596,405.95	\$566,242.43	\$638,171.00	\$625,126.00	\$652,842.00	\$27,716.00	4.4%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	40,838.42	41,338.05	38,851.11	45,673.00	44,952.00	47,059.00	2,107.00	4.7
1120	EMPLOYERS SHARE T.M.R.S.	43,435.88	93,223.15	57,632.33	64,966.00	56,771.00	56,709.00	(62.00)	(.1)
1130	INSURANCE-EMPLOYEE LIFE	2,930.64	3,081.28	3,012.00	2,975.00	3,100.00	3,000.00	(100.00)	(3.2)
1131	INSURANCE-WORKMENS COMP	861.00	830.04	510.00	510.00	499.00	522.00	23.00	4.6
1135	HEALTH INSURANCE	58,131.46	68,902.80	64,142.70	71,360.00	71,544.00	71,544.00	.00	.0
	BENEFITS Totals	\$146,197.40	\$207,375.32	\$164,148.14	\$185,484.00	\$176,866.00	\$178,834.00	\$1,968.00	1.1%
	SALARIES & BENEFITS Totals	\$729,237.79	\$803,781.27	\$730,390.57	\$823,655.00	\$801,992.00	\$831,676.00	\$29,684.00	3.7%
SUPPLIES									
2029	CLOTHING ALLOWANCE	214.80	.00	227.33	240.00	240.00	240.00	.00	.0
2100	OFFICE SUPPLIES	8,187.03	3,799.14	5,789.36	5,340.00	6,000.00	5,550.00	(450.00)	(7.5)
	SUPPLIES Totals	\$8,401.83	\$3,799.14	\$6,016.69	\$5,580.00	\$6,240.00	\$5,790.00	(450.00)	(7.2%)
PROFESSIONAL FEES									
3007	DELINQUENT TAX ATTORNEY	14,696.05	12,840.66	20,512.92	15,000.00	15,000.00	15,000.00	.00	.0
3010	POSTAGE	765.75	732.02	659.45	1,300.00	1,050.00	800.00	(250.00)	(23.8)
3060	PROFESSIONAL SERVICES/FEES	68,777.24	55,818.90	108,775.20	73,500.00	80,000.00	86,062.00	6,062.00	7.6
3063	PROGRAMMING/MAINTENANCE	34,855.90	35,838.59	38,124.08	39,196.00	41,082.00	1,825.00	(39,257.00)	(95.6)
3065	CREDIT CARD FEES	109,312.80	113,547.33	120,492.13	115,000.00	120,000.00	132,000.00	12,000.00	10.0
3113	PUBLICATIONS/PRINTING	2,931.88	3,602.52	3,318.76	6,035.00	4,360.00	4,570.00	210.00	4.8
3141	DALLAS CO TAX COLL SERV	9,612.50	9,971.25	9,978.75	10,000.00	10,000.00	11,200.00	1,200.00	12.0
3145	CENTRAL APPRAISAL DISTRIC	80,419.00	80,799.00	59,029.00	79,000.00	85,000.00	85,000.00	.00	.0
	PROFESSIONAL FEES Totals	\$321,371.12	\$313,150.27	\$360,890.29	\$339,031.00	\$356,492.00	\$336,457.00	(\$20,035.00)	(5.6%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	5,875.56	4,947.99	4,688.96	5,450.00	6,700.00	4,600.00	(2,100.00)	(31.3)
4120	TELEPHONE SERVICE	1,116.52	1,054.96	1,256.33	1,130.00	668.00	766.00	98.00	14.7
	UTILITIES Totals	\$6,992.08	\$6,002.95	\$5,945.29	\$6,580.00	\$7,368.00	\$5,366.00	(\$2,002.00)	(27.2%)
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,158.04	3,252.00	3,252.00	3,252.00	276.00	(2,976.00)	(91.5)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 03 - FINANCE									
INSURANCE									
5506	INSURANCE-GEN'L LIABILITY	573.96	419.04	432.00	432.00	432.00	343.00	(89.00)	(20.6)
	<i>INSURANCE Totals</i>	\$4,899.96	\$3,577.08	\$3,684.00	\$3,684.00	\$3,684.00	\$619.00	(\$3,065.00)	(83.2%)
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	855.96	744.96	1,128.96	1,129.00	1,125.00	688.00	(437.00)	(38.8)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	39,538.00	39,538.00	.0
7150	DUES & SUBSCRIPTIONS	71,220.72	82,229.96	21,687.54	28,765.00	19,632.00	13,469.00	(6,163.00)	(31.4)
7170	TRAVEL EXPENSE	12,168.82	5,313.85	871.55	8,641.00	8,205.00	7,655.00	(550.00)	(6.7)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	4,821.91	1,870.32	.00	.00	.00	7,780.00	7,780.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	41,588.00	41,588.00	.0
7221	OTHER EXPENSE	3,932.93	1,587.58	1,893.56	1,820.00	1,820.00	1,770.00	(50.00)	(2.7)
7240	TUITION & TRAINING	5,701.24	3,529.95	350.00	6,270.00	7,550.00	5,575.00	(1,975.00)	(26.2)
	<i>OTHER Totals</i>	\$98,701.58	\$95,276.62	\$25,931.61	\$46,625.00	\$38,332.00	\$118,063.00	\$79,731.00	208.0%
DEPARTMENT 03 - FINANCE Totals		\$1,169,604.36	\$1,225,587.33	\$1,132,858.45	\$1,225,155.00	\$1,214,108.00	\$1,297,971.00	\$83,863.00	6.9%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	202,621.88	178,060.61	136,696.57	205,331.00	173,701.00	259,559.00	85,858.00	49.4
1002	OVERTIME EARNINGS	.00	.00	1,023.47	.00	.00	.00	.00	.0
1005	LONGEVITY PAY	1,028.71	1,125.35	1,139.08	1,220.00	1,137.00	1,309.00	172.00	15.1
1007	CAR ALLOWANCE	7,200.00	7,200.00	3,000.00	7,200.00	.00	7,200.00	7,200.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	805.00	840.00	840.00	1,680.00	840.00	100.0
WAGES/SALARIES Totals		\$211,690.59	\$187,225.96	\$142,664.12	\$214,591.00	\$175,678.00	\$269,748.00	\$94,070.00	53.5%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	15,037.74	13,083.30	10,147.38	15,824.00	13,375.00	19,859.00	6,484.00	48.5
1120	EMPLOYERS SHARE T.M.R.S.	14,793.33	29,245.15	12,373.68	21,846.00	16,065.00	26,760.00	10,695.00	66.6
1130	INSURANCE-EMPLOYEE LIFE	940.80	1,008.95	700.48	950.00	1,000.00	900.00	(100.00)	(10.0)
1131	INSURANCE-WORKMENS COMP	288.00	285.00	171.96	172.00	140.00	216.00	76.00	54.3
1135	HEALTH INSURANCE	26,323.68	27,561.12	20,724.78	28,544.00	28,236.00	42,672.00	14,436.00	51.1
BENEFITS Totals		\$57,383.55	\$71,183.52	\$44,118.28	\$67,336.00	\$58,816.00	\$90,407.00	\$31,591.00	53.7%
SALARIES & BENEFITS Totals		\$269,074.14	\$258,409.48	\$186,782.40	\$281,927.00	\$234,494.00	\$360,155.00	\$125,661.00	53.6%
SUPPLIES									
2100	OFFICE SUPPLIES	3,089.44	968.00	3,316.75	1,000.00	1,000.00	1,000.00	.00	.0
2318	COMPUTER SUPPLIES	.00	.00	.00	1,000.00	1,000.00	1,000.00	.00	.0
SUPPLIES Totals		\$3,089.44	\$968.00	\$3,316.75	\$2,000.00	\$2,000.00	\$2,000.00	\$0.00	0.0%
PROFESSIONAL FEES									
3010	POSTAGE	276.17	110.45	65.80	300.00	250.00	150.00	(100.00)	(40.0)
3060	PROFESSIONAL SERVICES/FEES	30,778.08	79,105.65	48,115.90	29,190.00	29,190.00	10,400.00	(18,790.00)	(64.4)
3063	PROGRAMMING/MAINTENANCE	8,161.01	9,166.11	26,208.34	41,828.00	32,996.00	.00	(32,996.00)	(100.0)
3113	PUBLICATIONS/PRINTING	.00	136.00	552.44	1,000.00	1,000.00	1,000.00	.00	.0
PROFESSIONAL FEES Totals		\$39,215.26	\$88,518.21	\$74,942.48	\$72,318.00	\$63,436.00	\$11,550.00	(\$51,886.00)	(81.8%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	3,438.14	2,977.45	2,758.98	3,100.00	1,300.00	2,700.00	1,400.00	107.7
4120	TELEPHONE SERVICE	10,134.84	424.36	796.19	428.00	256.00	297.00	41.00	16.0
UTILITIES Totals		\$13,572.98	\$3,401.81	\$3,555.17	\$3,528.00	\$1,556.00	\$2,997.00	\$1,441.00	92.6%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	1,316.04	1,355.04	1,355.00	1,355.00	92.00	(1,263.00)	(93.2)
5506	INSURANCE-GEN'L LIABILITY	191.04	174.96	180.00	180.00	180.00	114.00	(66.00)	(36.7)
INSURANCE Totals		\$1,633.08	\$1,491.00	\$1,535.04	\$1,535.00	\$1,535.00	\$206.00	(\$1,329.00)	(86.6%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT									
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	.00	.00	200.00	200.00	.0
	OUTSIDE SERVICES Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	+++
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	66.00	117.96	118.00	117.00	53.00	(64.00)	(54.7)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	31,910.00	31,910.00	.0
7110	EMPLOYEE RECOGNITION	18,392.45	17,896.81	12,285.55	18,508.00	18,508.00	21,710.00	3,202.00	17.3
7150	DUES & SUBSCRIPTIONS	957.00	1,306.00	1,124.00	1,169.00	1,669.00	1,115.00	(554.00)	(33.2)
7170	TRAVEL EXPENSE	2,467.01	4,755.25	60.05	2,850.00	1,850.00	2,200.00	350.00	18.9
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	929.02	1,450.00	.00	4,084.00	4,084.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	26,115.00	26,115.00	.0
7221	OTHER EXPENSE	2,675.83	3,958.18	3,781.35	3,700.00	3,700.00	500.00	(3,200.00)	(86.5)
7240	TUITION & TRAINING	37,906.71	21,867.07	5,566.59	30,100.00	25,100.00	25,700.00	600.00	2.4
7245	TUITION REIMBURSEMENT	24,155.47	20,062.81	12,410.86	18,000.00	18,000.00	20,000.00	2,000.00	11.1
	OTHER Totals	\$86,554.47	\$69,912.12	\$36,275.38	\$75,895.00	\$68,944.00	\$133,387.00	\$64,443.00	93.5%
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT									
	Totals	\$413,139.37	\$422,700.62	\$306,407.22	\$437,203.00	\$371,965.00	\$510,495.00	\$138,530.00	37.2%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 05 - INFORMATION SERVICES									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	584,385.09	619,084.71	654,947.73	650,647.00	662,836.00	.00	(662,836.00)	(100.0)
1005	LONGEVITY PAY	1,521.74	1,800.80	2,095.02	2,089.00	2,377.00	.00	(2,377.00)	(100.0)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	(7,200.00)	(100.0)
1009	CELL PHONE ALLOWANCE	3,780.00	4,200.00	3,465.00	4,200.00	3,360.00	.00	(3,360.00)	(100.0)
	WAGES/SALARIES Totals	\$596,886.83	\$632,285.51	\$667,707.75	\$664,136.00	\$675,773.00	\$0.00	(\$675,773.00)	(100.0%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	41,863.93	44,429.56	47,605.87	49,443.00	50,460.00	.00	(50,460.00)	(100.0)
1120	EMPLOYERS SHARE T.M.R.S.	44,470.89	98,871.41	67,555.03	67,610.00	61,774.00	.00	(61,774.00)	(100.0)
1130	INSURANCE-EMPLOYEE LIFE	2,695.36	3,253.11	3,508.08	2,700.00	3,300.00	.00	(3,300.00)	(100.0)
1131	INSURANCE-WORKMENS COMP	912.00	881.04	530.04	530.00	540.00	.00	(540.00)	(100.0)
1135	HEALTH INSURANCE	75,680.58	82,683.36	85,632.84	85,632.00	86,616.00	.00	(86,616.00)	(100.0)
	BENEFITS Totals	\$165,622.76	\$230,118.48	\$204,831.86	\$205,915.00	\$202,690.00	\$0.00	(\$202,690.00)	(100.0%)
	SALARIES & BENEFITS Totals	\$762,509.59	\$862,403.99	\$872,539.61	\$870,051.00	\$878,463.00	\$0.00	(\$878,463.00)	(100.0%)
SUPPLIES									
2100	OFFICE SUPPLIES	289.18	58.26	460.24	250.00	250.00	.00	(250.00)	(100.0)
2318	COMPUTER SUPPLIES	4,354.53	2,446.32	3,407.70	2,450.00	2,600.00	.00	(2,600.00)	(100.0)
	SUPPLIES Totals	\$4,643.71	\$2,504.58	\$3,867.94	\$2,700.00	\$2,850.00	\$0.00	(\$2,850.00)	(100.0%)
PROFESSIONAL FEES									
3010	POSTAGE	80.66	102.16	100.27	100.00	100.00	.00	(100.00)	(100.0)
3060	PROFESSIONAL SERVICES/FEES	50,108.98	49,351.75	75,513.19	86,250.00	50,000.00	.00	(50,000.00)	(100.0)
3063	PROGRAMMING/MAINTENANCE	166,513.75	201,724.00	177,609.18	146,570.00	171,488.00	.00	(171,488.00)	(100.0)
	PROFESSIONAL FEES Totals	\$216,703.39	\$251,177.91	\$253,222.64	\$232,920.00	\$221,588.00	\$0.00	(\$221,588.00)	(100.0%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	5,465.11	4,491.65	4,348.26	4,950.00	7,400.00	.00	(7,400.00)	(100.0)
4120	TELEPHONE SERVICE	89,734.97	88,813.98	100,260.60	88,553.00	88,605.00	.00	(88,605.00)	(100.0)
	UTILITIES Totals	\$95,200.08	\$93,305.63	\$104,608.86	\$93,503.00	\$96,005.00	\$0.00	(\$96,005.00)	(100.0%)
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	3,158.04	3,252.00	3,252.00	3,252.00	.00	(3,252.00)	(100.0)
5506	INSURANCE-GEN'L LIABILITY	383.04	419.04	432.00	432.00	432.00	.00	(432.00)	(100.0)
	INSURANCE Totals	\$3,267.00	\$3,577.08	\$3,684.00	\$3,684.00	\$3,684.00	\$0.00	(\$3,684.00)	(100.0%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	12,639.46	12,729.32	26,991.64	24,000.00	8,500.00	.00	(8,500.00)	(100.0)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 05 - INFORMATION SERVICES									
OUTSIDE SERVICES									
	<i>OUTSIDE SERVICES Totals</i>	\$12,639.46	\$12,729.32	\$26,991.64	\$24,000.00	\$8,500.00	\$0.00	(\$8,500.00)	(100.0%)
<i>OTHER</i>									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	60.00	66.00	141.00	141.00	141.00	.00	(141.00)	(100.0%)
7150	DUES & SUBSCRIPTIONS	420.00	175.00	175.00	225.00	225.00	.00	(225.00)	(100.0%)
7170	TRAVEL EXPENSE	7,553.29	5,792.47	2,916.14	10,375.00	5,800.00	.00	(5,800.00)	(100.0%)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	30,054.97	17,719.32	43,844.22	21,079.00	9,705.00	.00	(9,705.00)	(100.0%)
7202	SOFTWARE FEES - DIRECT ALLOCATION	67,135.95	51,944.74	26,431.31	25,000.00	25,000.00	.00	(25,000.00)	(100.0%)
7221	OTHER EXPENSE	438.98	287.73	338.99	225.00	225.00	.00	(225.00)	(100.0%)
7240	TUITION & TRAINING	8,062.00	16,137.50	4,375.61	9,350.00	9,350.00	.00	(9,350.00)	(100.0%)
9201	COMPUTER EQUIPMENT REPLACEMENT CHARGE	25,401.93	61,810.34	16,453.06	20,000.00	.00	.00	.00	.0
	<i>OTHER Totals</i>	\$139,127.12	\$153,933.10	\$94,675.33	\$86,395.00	\$50,446.00	\$0.00	(\$50,446.00)	(100.0%)
DEPARTMENT 05 - INFORMATION SERVICES	Totals	\$1,234,090.35	\$1,379,631.61	\$1,359,590.02	\$1,313,253.00	\$1,261,536.00	\$0.00	(\$1,261,536.00)	(100.0%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 06 - LIBRARY									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	348,640.07	364,716.73	372,190.27	388,250.00	420,839.00	429,202.00	8,363.00	2.0
1005	LONGEVITY PAY	656.45	639.33	830.31	1,087.00	1,461.00	1,500.00	39.00	2.7
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	840.00	.00	.0
	WAGES/SALARIES Totals	\$357,336.52	\$373,396.06	\$381,060.58	\$397,377.00	\$430,340.00	\$438,742.00	\$8,402.00	2.0%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	26,882.45	27,996.29	28,359.00	30,335.00	32,856.00	33,500.00	644.00	2.0
1120	EMPLOYERS SHARE T.M.R.S.	22,876.02	51,283.33	33,610.20	35,338.00	32,165.00	31,481.00	(684.00)	(2.1)
1130	INSURANCE-EMPLOYEE LIFE	1,513.00	1,656.20	1,811.16	1,600.00	1,700.00	1,800.00	100.00	5.9
1131	INSURANCE-WORKMENS COMP	561.96	531.96	318.00	318.00	345.00	350.00	5.00	1.4
1135	HEALTH INSURANCE	25,226.86	36,748.16	41,066.54	42,816.00	43,308.00	43,308.00	.00	.0
	BENEFITS Totals	\$77,060.29	\$118,215.94	\$105,164.90	\$110,407.00	\$110,374.00	\$110,439.00	\$65.00	0.1%
	SALARIES & BENEFITS Totals	\$434,396.81	\$491,612.00	\$486,225.48	\$507,784.00	\$540,714.00	\$549,181.00	\$8,467.00	1.6%
SUPPLIES									
2100	OFFICE SUPPLIES	5,057.03	3,485.66	2,805.09	3,120.00	4,790.00	4,920.00	130.00	2.7
2318	COMPUTER SUPPLIES	331.58	72.33	303.75	270.00	270.00	980.00	710.00	263.0
2350	SUPPLIES & MATERIALS	4,766.76	9,162.37	3,327.28	6,050.00	8,090.00	8,050.00	(40.00)	(.5)
2355	LIBRARY MATERIALS	95,330.17	88,419.64	88,749.27	95,000.00	95,000.00	95,600.00	600.00	.6
	SUPPLIES Totals	\$105,485.54	\$101,140.00	\$95,185.39	\$104,440.00	\$108,150.00	\$109,550.00	\$1,400.00	1.3%
PROFESSIONAL FEES									
3010	POSTAGE	624.42	655.40	429.29	600.00	600.00	800.00	200.00	33.3
3060	PROFESSIONAL SERVICES/FEES	3,239.00	13,996.80	3,890.60	1,500.00	1,500.00	4,600.00	3,100.00	206.7
3063	PROGRAMMING/MAINTENANCE	7,870.15	43,020.72	43,174.03	44,243.00	48,542.00	.00	(48,542.00)	(100.0)
3113	PUBLICATIONS/PRINTING	496.57	425.14	.00	600.00	3,000.00	4,900.00	1,900.00	63.3
3115	CONTRACT MAINTENANCE	147,798.81	146,551.88	97,363.64	127,600.00	104,100.00	100,000.00	(4,100.00)	(3.9)
	PROFESSIONAL FEES Totals	\$160,028.95	\$204,649.94	\$144,857.56	\$174,543.00	\$157,742.00	\$110,300.00	(\$47,442.00)	(30.1%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	23,294.85	15,438.95	16,146.77	19,200.00	17,300.00	19,200.00	1,900.00	11.0
4120	TELEPHONE SERVICE	14,418.72	8,909.77	11,506.41	12,011.00	1,860.00	1,886.00	26.00	1.4
	UTILITIES Totals	\$37,713.57	\$24,348.72	\$27,653.18	\$31,211.00	\$19,160.00	\$21,086.00	\$1,926.00	10.1%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	2,631.00	2,739.96	2,710.00	2,710.00	184.00	(2,526.00)	(93.2)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 06 - LIBRARY									
<i>INSURANCE</i>									
5506	INSURANCE-GEN'L LIABILITY	191.04	348.96	330.00	360.00	360.00	229.00	(131.00)	(36.4)
5510	INSURANCE-BLDG & CONTENTS	2,499.96	.00	.00	.00	2,500.00	.00	(2,500.00)	(100.0)
	<i>INSURANCE Totals</i>	<i>\$4,133.04</i>	<i>\$2,979.96</i>	<i>\$3,069.96</i>	<i>\$3,070.00</i>	<i>\$5,570.00</i>	<i>\$413.00</i>	<i>(\$5,157.00)</i>	<i>(92.6%)</i>
<i>OUTSIDE SERVICES</i>									
6200	EQUIP REPAIRS/NON VEHICLE	479.95	1,298.00	.00	1,500.00	2,000.00	3,000.00	1,000.00	50.0
	<i>OUTSIDE SERVICES Totals</i>	<i>\$479.95</i>	<i>\$1,298.00</i>	<i>\$0.00</i>	<i>\$1,500.00</i>	<i>\$2,000.00</i>	<i>\$3,000.00</i>	<i>\$1,000.00</i>	<i>50.0%</i>
<i>OTHER</i>									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	717.00	723.00	800.04	800.00	797.00	1,165.00	368.00	46.2
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	16,860.00	16,860.00	.0
7150	DUES & SUBSCRIPTIONS	695.50	535.20	497.96	920.00	1,102.00	947.00	(155.00)	(14.1)
7170	TRAVEL EXPENSE	2,486.53	3,861.70	2,936.38	3,700.00	2,700.00	2,000.00	(700.00)	(25.9)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	16,791.25	7,145.58	39.39	.00	.00	8,169.00	8,169.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	1,666.00	1,672.20	1,875.71	1,850.00	2,365.00	58,000.00	55,635.00	2,352.4
7221	OTHER EXPENSE	781.00	594.35	218.49	320.00	480.00	365.00	(115.00)	(24.0)
7240	TUITION & TRAINING	1,371.94	1,045.66	700.00	1,970.00	1,970.00	2,520.00	550.00	27.9
	<i>OTHER Totals</i>	<i>\$24,509.22</i>	<i>\$15,577.69</i>	<i>\$7,067.97</i>	<i>\$9,560.00</i>	<i>\$9,414.00</i>	<i>\$90,026.00</i>	<i>\$80,612.00</i>	<i>856.3%</i>
DEPARTMENT 06 - LIBRARY	Totals	\$766,747.08	\$841,606.31	\$764,059.54	\$832,108.00	\$842,750.00	\$883,556.00	\$40,806.00	4.8%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 10 - LEGAL									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	233,224.25	236,227.71	246,956.76	246,261.00	250,330.00	255,058.00	4,728.00	1.9
1002	OVERTIME EARNINGS	7,391.83	4,261.78	1,424.01	7,001.00	7,000.00	4,500.00	(2,500.00)	(35.7)
1005	LONGEVITY PAY	1,136.33	1,232.89	1,333.09	3,728.00	3,822.00	3,918.00	96.00	2.5
	WAGES/SALARIES Totals	\$241,752.41	\$241,722.38	\$249,713.86	\$256,990.00	\$261,152.00	\$263,476.00	\$2,324.00	0.9%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	16,635.83	16,529.25	16,800.98	19,661.00	19,979.00	20,157.00	178.00	.9
1120	EMPLOYERS SHARE T.M.R.S.	11,248.86	23,743.12	15,908.67	16,463.00	15,204.00	14,645.00	(559.00)	(3.7)
1130	INSURANCE-EMPLOYEE LIFE	1,013.28	887.68	829.20	1,025.00	1,000.00	900.00	(100.00)	(10.0)
1131	INSURANCE-WORKMENS COMP	365.04	342.00	206.04	206.00	210.00	211.00	1.00	.5
1135	HEALTH INSURANCE	52,647.36	55,122.24	57,088.56	57,088.00	57,744.00	57,744.00	.00	.0
	BENEFITS Totals	\$81,910.37	\$96,624.29	\$90,833.45	\$94,443.00	\$94,137.00	\$93,657.00	(\$480.00)	(0.5%)
	SALARIES & BENEFITS Totals	\$323,662.78	\$338,346.67	\$340,547.31	\$351,433.00	\$355,289.00	\$357,133.00	\$1,844.00	0.5%
SUPPLIES									
2100	OFFICE SUPPLIES	1,002.86	1,513.81	1,294.76	2,000.00	2,000.00	2,000.00	.00	.0
2350	SUPPLIES & MATERIALS	209.04	.00	3.29	450.00	450.00	.00	(450.00)	(100.0)
	SUPPLIES Totals	\$1,211.90	\$1,513.81	\$1,298.05	\$2,450.00	\$2,450.00	\$2,000.00	(\$450.00)	(18.4%)
PROFESSIONAL FEES									
3010	POSTAGE	3,725.29	3,860.31	2,812.65	3,600.00	3,650.00	3,000.00	(650.00)	(17.8)
3060	PROFESSIONAL SERVICES/FEES	29,747.94	24,892.32	21,677.80	29,000.00	29,000.00	26,600.00	(2,400.00)	(8.3)
3063	PROGRAMMING/MAINTENANCE	34,191.62	35,927.91	37,975.92	37,671.00	38,755.00	.00	(38,755.00)	(100.0)
3113	PUBLICATIONS/PRINTING	3,389.02	5,097.42	238.98	5,100.00	4,900.00	1,000.00	(3,900.00)	(79.6)
	PROFESSIONAL FEES Totals	\$71,053.87	\$69,777.96	\$62,705.35	\$75,371.00	\$76,305.00	\$30,600.00	(\$45,705.00)	(59.9%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	2,292.09	1,984.97	1,839.32	2,100.00	1,000.00	1,800.00	800.00	80.0
4120	TELEPHONE SERVICE	843.19	796.62	957.71	855.00	512.00	590.00	78.00	15.2
	UTILITIES Totals	\$3,135.28	\$2,781.59	\$2,797.03	\$2,955.00	\$1,512.00	\$2,390.00	\$878.00	58.1%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	1,578.96	1,626.00	1,626.00	1,626.00	92.00	(1,534.00)	(94.3)
5506	INSURANCE-GEN'L LIABILITY	191.04	210.00	216.00	216.00	216.00	114.00	(102.00)	(47.2)
	INSURANCE Totals	\$1,633.08	\$1,788.96	\$1,842.00	\$1,842.00	\$1,842.00	\$206.00	(\$1,636.00)	(88.8%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	1,278.36	1,071.80	1,863.00	1,115.00	1,115.00	1,115.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 10 - LEGAL									
OUTSIDE SERVICES									
	<i>OUTSIDE SERVICES Totals</i>	\$1,278.36	\$1,071.80	\$1,863.00	\$1,115.00	\$1,115.00	\$1,115.00	\$0.00	0.0%
<i>OTHER</i>									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	219.00	110.04	188.04	188.00	187.00	35.00	(152.00)	(81.3)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	23,383.00	23,383.00	.0
7150	DUES & SUBSCRIPTIONS	.00	.00	.00	120.00	120.00	.00	(120.00)	(100.0)
7170	TRAVEL EXPENSE	5,635.60	2,372.96	1,601.41	5,400.00	3,200.00	6,900.00	3,700.00	115.6
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	.00	.00	.00	5,057.00	5,057.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	40,659.00	40,659.00	.0
7221	OTHER EXPENSE	370.35	322.66	292.97	456.00	456.00	280.00	(176.00)	(38.6)
7240	TUITION & TRAINING	3,447.57	2,900.00	500.00	2,653.00	3,250.00	2,950.00	(300.00)	(9.2)
	<i>OTHER Totals</i>	\$9,672.52	\$5,705.66	\$2,582.42	\$8,817.00	\$7,213.00	\$79,264.00	\$72,051.00	998.9%
DEPARTMENT	10 - LEGAL Totals	\$411,647.79	\$420,986.45	\$413,635.16	\$443,983.00	\$445,726.00	\$472,708.00	\$26,982.00	6.1%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 19 - BUILDING									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	663,251.50	764,659.13	827,167.55	818,295.00	844,053.00	871,561.00	27,508.00	3.3
1002	OVERTIME EARNINGS	144.84	.00	.00	500.00	1,000.00	.00	(1,000.00)	(100.0)
1005	LONGEVITY PAY	2,261.67	2,626.34	3,069.01	3,060.00	3,492.00	3,920.00	428.00	12.3
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,780.00	4,680.00	4,680.00	4,680.00	4,680.00	4,680.00	.00	.0
WAGES/SALARIES Totals		\$676,638.01	\$779,165.47	\$842,116.56	\$833,735.00	\$860,425.00	\$887,361.00	\$26,936.00	3.1%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	48,863.71	56,494.72	60,607.55	62,384.00	64,487.00	66,589.00	2,102.00	3.3
1120	EMPLOYERS SHARE T.M.R.S.	50,298.91	122,056.54	85,172.09	84,872.00	78,659.00	77,094.00	(1,565.00)	(2.0)
1130	INSURANCE-EMPLOYEE LIFE	3,457.18	3,925.70	4,400.64	3,600.00	3,900.00	4,400.00	500.00	12.8
1131	INSURANCE-WORKMENS COMP	1,647.96	1,695.96	1,643.04	1,643.00	1,674.00	1,724.00	50.00	3.0
1135	HEALTH INSURANCE	109,682.00	136,657.22	142,721.40	142,720.00	144,360.00	144,360.00	.00	.0
BENEFITS Totals		\$213,949.76	\$320,830.14	\$294,544.72	\$295,219.00	\$293,080.00	\$294,167.00	\$1,087.00	0.4%
SALARIES & BENEFITS Totals		\$890,587.77	\$1,099,995.61	\$1,136,661.28	\$1,128,954.00	\$1,153,505.00	\$1,181,528.00	\$28,023.00	2.4%
SUPPLIES									
2029	CLOTHING ALLOWANCE	2,235.03	1,702.78	1,889.79	1,990.00	1,990.00	1,905.00	(85.00)	(4.3)
2100	OFFICE SUPPLIES	8,509.61	1,816.07	4,248.23	5,000.00	5,000.00	6,000.00	1,000.00	20.0
2318	COMPUTER SUPPLIES	.00	.00	.00	3,000.00	3,000.00	.00	(3,000.00)	(100.0)
2320	GAS, OIL & GREASE	2,355.59	2,737.61	2,097.80	3,767.00	2,746.00	2,709.00	(37.00)	(1.3)
2350	SUPPLIES & MATERIALS	2,713.44	3,801.44	3,101.07	2,000.00	2,000.00	2,000.00	.00	.0
SUPPLIES Totals		\$15,813.67	\$10,057.90	\$11,336.89	\$15,757.00	\$14,736.00	\$12,614.00	(\$2,122.00)	(14.4%)
PROFESSIONAL FEES									
3003	BOARD MEETINGS	938.25	1,432.49	701.80	1,000.00	1,000.00	1,000.00	.00	.0
3010	POSTAGE	2,585.63	3,586.30	2,871.35	3,000.00	3,800.00	3,200.00	(600.00)	(15.8)
3014	Temp Use for FY19	1,739.60	.00	.00	.00	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	53,545.23	73,049.71	21,857.08	45,000.00	45,000.00	20,000.00	(25,000.00)	(55.6)
3063	PROGRAMMING/MAINTENANCE	38,699.96	39,713.72	31,335.68	42,839.00	23,330.00	.00	(23,330.00)	(100.0)
3113	PUBLICATIONS/PRINTING	1,579.04	2,569.92	4,989.58	5,000.00	7,000.00	8,000.00	1,000.00	14.3
PROFESSIONAL FEES Totals		\$99,087.71	\$120,352.14	\$61,755.49	\$96,839.00	\$80,130.00	\$32,200.00	(\$47,930.00)	(59.8%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	4,116.20	3,455.98	3,532.11	3,750.00	2,300.00	2,900.00	600.00	26.1

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 19 - BUILDING									
UTILITIES									
4120	TELEPHONE SERVICE	4,318.77	3,240.15	3,408.90	3,195.00	2,570.00	2,670.00	100.00	3.9
	UTILITIES Totals	\$8,434.97	\$6,696.13	\$6,941.01	\$6,945.00	\$4,870.00	\$5,570.00	\$700.00	14.4%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	1,932.96	1,565.04	1,611.96	1,612.00	1,612.00	4,316.00	2,704.00	167.7
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	5,768.04	4,736.04	4,878.96	4,879.00	4,879.00	460.00	(4,419.00)	(90.6)
5506	INSURANCE-GEN'L LIABILITY	765.96	629.04	648.00	648.00	648.00	572.00	(76.00)	(11.7)
	INSURANCE Totals	\$8,466.96	\$6,930.12	\$7,138.92	\$7,139.00	\$7,139.00	\$5,348.00	(\$1,791.00)	(25.1%)
OTHER									
6190	AUTO REPAIRS	1,239.97	2,007.26	1,996.18	1,500.00	1,500.00	1,800.00	300.00	20.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	9,385.08	9,318.00	10,063.00	10,044.00	10,324.00	10,106.00	(218.00)	(2.1)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	54,711.00	54,711.00	.0
7150	DUES & SUBSCRIPTIONS	2,139.24	1,755.37	1,725.99	1,425.00	1,425.00	1,465.00	40.00	2.8
7170	TRAVEL EXPENSE	2,423.39	464.13	.00	3,750.00	1,200.00	1,200.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	4,518.75	9,252.18	1,310.00	1,527.00	.00	15,560.00	15,560.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	23,543.00	23,543.00	.0
7221	OTHER EXPENSE	1,519.04	14,431.40	104.00	1,000.00	1,000.00	1,000.00	.00	.0
7240	TUITION & TRAINING	5,721.50	4,097.00	2,029.00	8,432.00	8,432.00	8,678.00	246.00	2.9
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	6,872.04	6,933.00	6,933.00	6,933.00	5,902.00	5,902.00	.00	.0
	OTHER Totals	\$33,819.01	\$48,258.34	\$24,161.17	\$34,611.00	\$29,783.00	\$123,965.00	\$94,182.00	316.2%
DEPARTMENT 19 - BUILDING Totals		\$1,056,210.09	\$1,292,290.24	\$1,247,994.76	\$1,290,245.00	\$1,290,163.00	\$1,361,225.00	\$71,062.00	5.5%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 20 - ENGINEERING									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	330,819.43	361,915.95	557,712.60	545,795.00	548,914.00	614,729.00	65,815.00	12.0
1002	OVERTIME EARNINGS	2,040.84	794.36	1,699.29	1,001.00	2,000.00	1,500.00	(500.00)	(25.0)
1005	LONGEVITY PAY	2,297.26	2,393.74	3,639.86	2,484.00	2,639.00	2,824.00	185.00	7.0
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,040.00	2,040.00	2,810.00	2,040.00	2,040.00	2,280.00	240.00	11.8
WAGES/SALARIES Totals		\$344,397.53	\$374,344.05	\$573,061.75	\$558,520.00	\$562,793.00	\$628,533.00	\$65,740.00	11.7%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	22,748.21	24,849.04	38,721.92	39,031.00	39,677.00	44,681.00	5,004.00	12.6
1120	EMPLOYERS SHARE T.M.R.S.	25,552.73	58,465.16	57,555.05	55,829.00	51,452.00	54,607.00	3,155.00	6.1
1130	INSURANCE-EMPLOYEE LIFE	1,673.28	1,859.33	2,956.76	1,775.00	1,900.00	3,000.00	1,100.00	57.9
1131	INSURANCE-WORKMENS COMP	1,076.04	870.00	668.04	668.00	894.00	891.00	(3.00)	(.3)
1135	HEALTH INSURANCE	39,485.52	41,341.68	55,940.18	71,250.00	57,108.00	71,544.00	14,436.00	25.3
BENEFITS Totals		\$90,535.78	\$127,385.21	\$155,841.95	\$168,553.00	\$151,031.00	\$174,723.00	\$23,692.00	15.7%
SALARIES & BENEFITS Totals		\$434,933.31	\$501,729.26	\$728,903.70	\$727,073.00	\$713,824.00	\$803,256.00	\$89,432.00	12.5%
SUPPLIES									
2029	CLOTHING ALLOWANCE	582.68	874.52	1,194.47	2,060.00	2,271.00	2,466.00	195.00	8.6
2100	OFFICE SUPPLIES	285.74	900.58	411.32	1,000.00	1,020.00	2,360.00	1,340.00	131.4
2318	COMPUTER SUPPLIES	.00	.00	503.17	1,200.00	1,224.00	.00	(1,224.00)	(100.0)
2320	GAS, OIL & GREASE	1,995.27	2,175.83	1,211.89	2,660.00	2,161.00	2,132.00	(29.00)	(1.3)
2350	SUPPLIES & MATERIALS	318.60	644.08	860.16	1,500.00	1,530.00	1,530.00	.00	.0
SUPPLIES Totals		\$3,182.29	\$4,595.01	\$4,181.01	\$8,420.00	\$8,206.00	\$8,488.00	\$282.00	3.4%
PROFESSIONAL FEES									
3010	POSTAGE	27.29	3.00	9.40	100.00	50.00	250.00	200.00	400.0
3060	PROFESSIONAL SERVICES/FEES	23,448.99	38,928.75	65,884.50	14,927.00	24,000.00	24,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	24,277.27	20,555.40	14,081.69	14,349.00	15,148.00	.00	(15,148.00)	(100.0)
3113	PUBLICATIONS/PRINTING	10.20	33.00	176.50	.00	1.00	600.00	599.00	59,900.0
PROFESSIONAL FEES Totals		\$47,763.75	\$59,520.15	\$80,152.09	\$29,376.00	\$39,199.00	\$24,850.00	(\$14,349.00)	(36.6%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	3,342.57	2,706.89	2,760.48	3,050.00	3,400.00	2,400.00	(1,000.00)	(29.4)
4120	TELEPHONE SERVICE	1,481.46	1,767.57	2,208.73	1,371.00	1,378.00	1,818.00	440.00	31.9
UTILITIES Totals		\$4,824.03	\$4,474.46	\$4,969.21	\$4,421.00	\$4,778.00	\$4,218.00	(\$560.00)	(11.7%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 20 - ENGINEERING									
<i>INSURANCE</i>									
5500	INSURANCE-AUTO LIABILITY	1,160.04	939.00	966.96	967.00	967.00	2,590.00	1,623.00	167.8
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	1,578.96	1,626.00	1,626.00	1,626.00	368.00	(1,258.00)	(77.4)
5506	INSURANCE-GEN'L LIABILITY	191.04	210.00	216.00	216.00	216.00	458.00	242.00	112.0
	<i>INSURANCE Totals</i>	<i>\$2,793.12</i>	<i>\$2,727.96</i>	<i>\$2,808.96</i>	<i>\$2,809.00</i>	<i>\$2,809.00</i>	<i>\$3,416.00</i>	<i>\$607.00</i>	<i>21.6%</i>
<i>OUTSIDE SERVICES</i>									
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	500.00	1.00	1.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$500.00</i>	<i>\$1.00</i>	<i>\$1.00</i>	<i>\$0.00</i>	<i>0.0%</i>
<i>OTHER</i>									
6190	AUTO REPAIRS	423.11	1,633.95	516.62	500.00	1,000.00	700.00	(300.00)	(30.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,945.00	3,993.00	4,431.84	4,730.00	4,881.00	3,661.00	(1,220.00)	(25.0)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	51,718.00	51,718.00	.0
7150	DUES & SUBSCRIPTIONS	202.46	892.02	1,251.00	2,025.00	2,462.00	4,240.00	1,778.00	72.2
7170	TRAVEL EXPENSE	2,562.16	.00	2,258.68	4,000.00	4,080.00	4,080.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	1,453.37	.00	.00	.00	10,892.00	10,892.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	2,392.08	2,025.63	.00	.00	15,154.00	15,154.00	.0
7221	OTHER EXPENSE	1,091.46	379.33	246.96	.00	500.00	500.00	.00	.0
7240	TUITION & TRAINING	1,522.79	735.00	1,775.00	4,100.00	4,692.00	5,162.00	470.00	10.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,418.04	4,638.96	5,772.96	5,773.00	5,773.00	4,225.00	(1,548.00)	(26.8)
9201	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.00	.00	.00	.0
	<i>OTHER Totals</i>	<i>\$14,165.02</i>	<i>\$16,117.71</i>	<i>\$18,278.69</i>	<i>\$21,128.00</i>	<i>\$23,388.00</i>	<i>\$100,332.00</i>	<i>\$76,944.00</i>	<i>329.0%</i>
DEPARTMENT 20 - ENGINEERING Totals		\$507,661.52	\$589,164.55	\$839,293.66	\$793,727.00	\$792,205.00	\$944,561.00	\$152,356.00	19.2%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 25 - TRAFFIC									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	480,814.55	449,763.88	481,134.78	474,976.00	487,505.00	548,516.00	61,011.00	12.5
1002	OVERTIME EARNINGS	5,570.99	8,416.28	5,815.81	8,499.00	8,000.00	6,500.00	(1,500.00)	(18.8)
1005	LONGEVITY PAY	4,830.87	4,322.98	4,686.97	4,652.00	4,984.00	5,529.00	545.00	10.9
1006	EDUCATION PAY	902.59	902.60	905.06	900.00	900.00	900.00	.00	.0
1009	CELL PHONE ALLOWANCE	385.00	840.00	840.00	840.00	840.00	840.00	.00	.0
WAGES/SALARIES Totals		\$492,504.00	\$464,245.74	\$493,382.62	\$489,867.00	\$502,229.00	\$562,285.00	\$60,056.00	12.0%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	36,234.38	33,620.55	36,059.85	37,409.00	38,357.00	42,951.00	4,594.00	12.0
1120	EMPLOYERS SHARE T.M.R.S.	36,690.34	72,211.18	50,000.47	49,822.00	45,945.00	48,853.00	2,908.00	6.3
1130	INSURANCE-EMPLOYEE LIFE	2,255.20	2,320.74	2,558.77	2,375.00	2,400.00	2,600.00	200.00	8.3
1131	INSURANCE-WORKMENS COMP	10,274.04	9,999.96	9,326.04	9,326.00	8,784.00	10,217.00	1,433.00	16.3
1135	HEALTH INSURANCE	83,801.06	96,463.92	89,077.98	99,904.00	101,052.00	101,052.00	.00	.0
BENEFITS Totals		\$169,255.02	\$214,616.35	\$187,023.11	\$198,836.00	\$196,538.00	\$205,673.00	\$9,135.00	4.6%
SALARIES & BENEFITS Totals		\$661,759.02	\$678,862.09	\$680,405.73	\$688,703.00	\$698,767.00	\$767,958.00	\$69,191.00	9.9%
SUPPLIES									
2029	CLOTHING ALLOWANCE	4,788.04	3,368.31	2,465.65	3,658.00	3,726.00	3,766.00	40.00	1.1
2100	OFFICE SUPPLIES	744.82	492.98	460.71	1,030.00	1,030.00	1,030.00	.00	.0
2320	GAS, OIL & GREASE	8,433.74	10,756.57	7,315.35	13,082.00	10,929.00	10,782.00	(147.00)	(1.3)
2350	SUPPLIES & MATERIALS	37,332.01	47,665.56	64,922.25	80,390.00	71,390.00	71,390.00	.00	.0
2360	SMALL TOOLS	.00	715.88	34.32	1,500.00	1,500.00	1,500.00	.00	.0
SUPPLIES Totals		\$51,298.61	\$62,999.30	\$75,198.28	\$99,660.00	\$88,575.00	\$88,468.00	(\$107.00)	(0.1%)
PROFESSIONAL FEES									
3010	POSTAGE	18.86	.00	13.46	50.00	50.00	25.00	(25.00)	(50.0)
3060	PROFESSIONAL SERVICES/FEES	34,876.13	13,320.93	1,255.00	18,000.00	15,000.00	15,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	577.02	517.50	568.60	596.00	626.00	.00	(626.00)	(100.0)
3113	PUBLICATIONS/PRINTING	.00	33.00	143.50	1,250.00	1,250.00	1,250.00	.00	.0
3115	CONTRACT MAINTENANCE	6,644.81	1,105.86	1,343.01	8,750.00	8,750.00	8,750.00	.00	.0
PROFESSIONAL FEES Totals		\$42,116.82	\$14,977.29	\$3,323.57	\$28,646.00	\$25,676.00	\$25,025.00	(\$651.00)	(2.5%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	70,734.61	64,905.69	67,678.92	55,150.00	26,200.00	32,300.00	6,100.00	23.3
4120	TELEPHONE SERVICE	625.30	551.96	662.09	458.00	296.00	356.00	60.00	20.3

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 25 - TRAFFIC									
UTILITIES									
	UTILITIES Totals	\$71,359.91	\$65,457.65	\$68,341.01	\$55,608.00	\$26,496.00	\$32,656.00	\$6,160.00	23.2%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	1,932.96	1,565.04	1,611.96	1,612.00	1,612.00	4,316.00	2,704.00	167.7
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,158.04	3,252.00	3,252.00	3,252.00	322.00	(2,930.00)	(90.1)
5506	INSURANCE-GEN'L LIABILITY	573.96	430.71	432.00	432.00	432.00	400.00	(32.00)	(7.4)
	INSURANCE Totals	\$6,832.92	\$5,153.79	\$5,295.96	\$5,296.00	\$5,296.00	\$5,038.00	(\$258.00)	(4.9%)
OTHER									
6190	AUTO REPAIRS	2,267.81	11,290.95	7,582.27	9,500.00	7,500.00	8,200.00	700.00	9.3
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	31,211.04	32,184.00	26,642.04	26,641.00	27,420.00	27,628.00	208.00	.8
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	19,670.00	19,670.00	.0
6350	SIGNAL MAINT.& REP	77,382.44	53,974.12	123,449.14	83,167.00	103,624.00	103,625.00	1.00	.0
7150	DUES & SUBSCRIPTIONS	924.00	1,484.00	194.00	1,080.00	1,080.00	1,820.00	740.00	68.5
7170	TRAVEL EXPENSE	386.41	.00	.00	.00	.00	.00	.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,557.01	1,435.34	.00	1,268.00	.00	9,530.00	9,530.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	673.00	673.00	.0
7221	OTHER EXPENSE	173.73	39.00	233.98	1.00	1.00	.00	(1.00)	(100.0)
7240	TUITION & TRAINING	50.00	2,467.00	145.00	2,100.00	2,100.00	2,100.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	24,003.00	25,944.00	25,944.00	25,944.00	25,159.00	25,189.00	30.00	.1
	OTHER Totals	\$139,955.44	\$128,818.41	\$184,190.43	\$149,701.00	\$166,884.00	\$198,435.00	\$31,551.00	18.9%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER \$5000	.00	16,200.00	.00	.00	.00	.00	.00	.0
	CAPITAL EXPENDITURES Totals	\$0.00	\$16,200.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 25 - TRAFFIC Totals									
		\$973,322.72	\$972,468.53	\$1,016,754.98	\$1,027,614.00	\$1,011,694.00	\$1,117,580.00	\$105,886.00	10.5%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 35 - FACILITY MAINTENANCE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	146,514.36	149,671.97	170,813.42	167,090.00	176,541.00	183,640.00	7,099.00	4.0
1002	OVERTIME EARNINGS	8,452.52	7,222.50	237.92	4,501.00	.00	2,500.00	2,500.00	.0
1005	LONGEVITY PAY	680.95	777.37	876.39	873.00	967.00	1,063.00	96.00	9.9
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	1,680.00	840.00	100.0
	WAGES/SALARIES Totals	\$156,487.83	\$158,511.84	\$172,767.73	\$173,304.00	\$178,348.00	\$188,883.00	\$10,535.00	5.9%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	11,258.17	11,301.11	12,300.14	13,194.00	13,580.00	14,321.00	741.00	5.5
1120	EMPLOYERS SHARE T.M.R.S.	11,655.81	24,720.29	17,538.34	17,618.00	16,308.00	16,408.00	100.00	.6
1130	INSURANCE-EMPLOYEE LIFE	756.60	788.10	913.32	775.00	800.00	900.00	100.00	12.5
1131	INSURANCE-WORKMENS COMP	1,421.04	1,064.04	1,500.96	1,501.00	1,484.00	1,604.00	120.00	8.1
1135	HEALTH INSURANCE	26,323.68	27,561.12	28,544.28	28,544.00	28,872.00	28,872.00	.00	.0
	BENEFITS Totals	\$51,415.30	\$65,434.66	\$60,797.04	\$61,632.00	\$61,044.00	\$62,105.00	\$1,061.00	1.7%
	SALARIES & BENEFITS Totals	\$207,903.13	\$223,946.50	\$233,564.77	\$234,936.00	\$239,392.00	\$250,988.00	\$11,596.00	4.8%
SUPPLIES									
2029	CLOTHING ALLOWANCE	117.19	236.45	297.96	360.00	364.00	360.00	(4.00)	(1.1)
2100	OFFICE SUPPLIES	578.55	676.50	85.00	400.00	408.00	650.00	242.00	59.3
2320	GAS, OIL & GREASE	63.23	2,788.95	978.56	1,245.00	1,611.00	1,537.00	(74.00)	(4.6)
2350	SUPPLIES & MATERIALS	12,353.30	12,974.06	18,285.88	13,000.00	13,260.00	14,260.00	1,000.00	7.5
2360	SMALL TOOLS	1,044.29	1,094.68	869.95	650.00	650.00	650.00	.00	.0
	SUPPLIES Totals	\$14,156.56	\$17,770.64	\$20,517.35	\$15,655.00	\$16,293.00	\$17,457.00	\$1,164.00	7.1%
PROFESSIONAL FEES									
3010	POSTAGE	59.37	3.76	14.25	50.00	50.00	25.00	(25.00)	(50.0)
3060	PROFESSIONAL SERVICES/FEES	.00	.00	6,450.00	.00	.00	.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	93.64	2,773.80	2,760.76	2,785.00	2,790.00	.00	(2,790.00)	(100.0)
3113	PUBLICATIONS/PRINTING	.00	33.00	.00	.00	.00	.00	.00	.0
3115	CONTRACT MAINTENANCE	87,201.55	106,898.29	93,957.75	102,163.00	99,052.00	101,603.00	2,551.00	2.6
	PROFESSIONAL FEES Totals	\$87,354.56	\$109,708.85	\$103,182.76	\$104,998.00	\$101,892.00	\$101,628.00	(\$264.00)	(0.3%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	40,634.04	35,479.57	36,345.79	38,800.00	700.00	2,500.00	1,800.00	257.1
4120	TELEPHONE SERVICE	2,045.57	1,714.47	1,924.88	1,351.00	4,329.00	1,598.00	(2,731.00)	(63.1)
	UTILITIES Totals	\$42,679.61	\$37,194.04	\$38,270.67	\$40,151.00	\$5,029.00	\$4,098.00	(\$931.00)	(18.5%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 35 - FACILITY MAINTENANCE									
<i>INSURANCE</i>									
5500	INSURANCE-AUTO LIABILITY	387.00	312.96	321.96	322.00	322.00	863.00	541.00	168.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	1,053.00	1,083.96	1,084.00	1,084.00	92.00	(992.00)	(91.5)
5506	INSURANCE-GEN'L LIABILITY	191.04	128.37	144.00	144.00	144.00	114.00	(30.00)	(20.8)
5510	INSURANCE-BLDG & CONTENTS	108,798.00	108,798.00	112,062.00	112,062.00	112,062.00	112,288.00	226.00	.2
	<i>INSURANCE Totals</i>	\$110,818.08	\$110,292.33	\$113,611.92	\$113,612.00	\$113,612.00	\$113,357.00	(\$255.00)	(0.2%)
<i>OUTSIDE SERVICES</i>									
6250	FACILITY MAINT & REP	67,528.19	93,837.49	94,182.64	65,251.00	66,330.00	66,580.00	250.00	.4
	<i>OUTSIDE SERVICES Totals</i>	\$67,528.19	\$93,837.49	\$94,182.64	\$65,251.00	\$66,330.00	\$66,580.00	\$250.00	0.4%
<i>OTHER</i>									
6184	SECURITY EXPENSE	2,582.50	719.65	593.60	2,000.00	1,800.00	12,300.00	10,500.00	583.3
6190	AUTO REPAIRS	97.00	989.71	(111.79)	1,000.00	1,000.00	400.00	(600.00)	(60.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	17,831.04	16,706.04	19,305.96	19,306.00	20,112.00	10,007.00	(10,105.00)	(50.2)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	10,414.00	10,414.00	.0
7150	DUES & SUBSCRIPTIONS	.00	.00	1,048.00	.00	.00	2,200.00	2,200.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,178.46	.00	.00	.00	.00	3,112.00	3,112.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	2,496.00	2,496.00	.0
7221	OTHER EXPENSE	71.96	24.90	.00	.00	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	15,481.03	5,410.58	7,241.01	14,000.00	18,200.00	.00	(18,200.00)	(100.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	16,890.00	17,735.04	17,735.04	17,735.00	17,735.00	18,808.00	1,073.00	6.1
	<i>OTHER Totals</i>	\$54,131.99	\$41,585.92	\$45,811.82	\$54,041.00	\$58,847.00	\$59,737.00	\$890.00	1.5%
<i>CAPITAL EXPENDITURES</i>									
9100	EQUIPMENT OVER \$5000	5,863.79	4,146.98	.00	7,500.00	5,000.00	.00	(5,000.00)	(100.0)
9950	IMPROVEMENTS/REMODELING OVER \$5000	42,627.17	86,887.03	.00	43,000.00	28,002.00	105,000.00	76,998.00	275.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$48,490.96	\$91,034.01	\$0.00	\$50,500.00	\$33,002.00	\$105,000.00	\$71,998.00	218.2%
DEPARTMENT	35 - FACILITY MAINTENANCE Totals	\$633,063.08	\$725,369.78	\$649,141.93	\$679,144.00	\$634,397.00	\$718,845.00	\$84,448.00	13.3%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 40 - FIRE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	3,016,324.11	3,248,761.02	3,436,957.90	3,299,357.00	3,352,741.00	3,534,928.00	182,187.00	5.4
1002	OVERTIME EARNINGS	435,149.59	435,806.50	405,825.94	425,001.00	425,000.00	425,000.00	.00	.0
1005	LONGEVITY PAY	17,519.60	17,668.89	19,176.44	19,194.00	20,869.00	21,112.00	243.00	1.2
1006	EDUCATION PAY	45,390.70	49,743.89	52,559.17	50,280.00	52,680.00	52,080.00	(600.00)	(1.1)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,875.00	3,235.00	3,360.00	3,360.00	3,360.00	3,360.00	.00	.0
WAGES/SALARIES Totals		\$3,524,459.00	\$3,762,415.30	\$3,925,079.45	\$3,804,392.00	\$3,861,850.00	\$4,043,680.00	\$181,830.00	4.7%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	252,853.45	267,820.85	283,335.71	269,239.00	273,747.00	288,013.00	14,266.00	5.2
1120	EMPLOYERS SHARE T.M.R.S.	24,806.05	81,724.00	68,608.48	55,875.00	53,507.00	67,468.00	13,961.00	26.1
1121	EMPLOYERS SHARE F.R.R.	655,911.92	1,908,275.49	912,930.37	932,232.00	938,167.00	1,096,216.00	158,049.00	16.8
1130	INSURANCE-EMPLOYEE LIFE	14,708.85	15,874.45	15,951.12	15,025.00	15,900.00	16,000.00	100.00	.6
1131	INSURANCE-WORKMENS COMP	28,595.47	32,968.32	32,088.96	37,915.00	38,503.00	40,362.00	1,859.00	4.8
1135	HEALTH INSURANCE	420,082.06	478,881.49	491,652.40	513,737.00	505,260.00	504,624.00	(636.00)	(.1)
BENEFITS Totals		\$1,396,957.80	\$2,785,544.60	\$1,804,567.04	\$1,824,023.00	\$1,825,084.00	\$2,012,683.00	\$187,599.00	10.3%
SALARIES & BENEFITS Totals		\$4,921,416.80	\$6,547,959.90	\$5,729,646.49	\$5,628,415.00	\$5,686,934.00	\$6,056,363.00	\$369,429.00	6.5%
SUPPLIES									
2029	CLOTHING ALLOWANCE	12,332.24	32,825.91	52,687.85	32,692.00	30,879.00	35,148.00	4,269.00	13.8
2060	PROTECTIVE CLOTHG & SUPP	51,404.95	120,663.27	54,698.68	80,955.00	81,741.00	81,740.00	(1.00)	.0
2100	OFFICE SUPPLIES	6,924.52	5,211.28	3,644.74	5,000.00	5,000.00	5,000.00	.00	.0
2318	COMPUTER SUPPLIES	.00	.00	.00	.00	1.00	.00	(1.00)	(100.0)
2320	GAS, OIL & GREASE	16,841.64	16,680.44	12,494.42	23,183.00	19,474.00	18,692.00	(782.00)	(4.0)
2345	MICU DRUGS & SUPPLIES	33,390.58	32,013.68	40,037.22	40,590.00	40,251.00	40,550.00	299.00	.7
2350	SUPPLIES & MATERIALS	13,531.63	14,188.44	13,427.23	12,000.00	12,000.00	12,000.00	.00	.0
SUPPLIES Totals		\$134,425.56	\$221,583.02	\$176,990.14	\$194,420.00	\$189,346.00	\$193,130.00	\$3,784.00	2.0%
PROFESSIONAL FEES									
3010	POSTAGE	115.16	189.52	52.40	200.00	200.00	100.00	(100.00)	(50.0)
3060	PROFESSIONAL SERVICES/FEES	81,980.81	74,099.95	66,549.24	88,801.00	90,301.00	88,301.00	(2,000.00)	(2.2)
3063	PROGRAMMING/MAINTENANCE	45,802.73	44,023.04	51,558.16	45,270.00	53,594.00	.00	(53,594.00)	(100.0)
3064	EMERGENCY MANAGEMENT	3,687.76	3,655.80	5,189.40	6,000.00	6,000.00	6,500.00	500.00	8.3
3113	PUBLICATIONS/PRINTING	597.80	1,329.14	189.58	2,000.00	2,000.00	2,000.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 40 - FIRE									
PROFESSIONAL FEES									
3115	CONTRACT MAINTENANCE	75,496.12	75,812.18	69,282.43	87,338.00	103,744.00	96,222.00	(7,522.00)	(7.3)
	PROFESSIONAL FEES Totals	\$207,680.38	\$199,109.63	\$192,821.21	\$229,609.00	\$255,839.00	\$193,123.00	(\$62,716.00)	(24.5%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	41,361.32	35,880.29	33,667.97	37,450.00	40,700.00	36,100.00	(4,600.00)	(11.3)
4120	TELEPHONE SERVICE	16,176.08	15,516.63	17,119.74	13,261.00	11,525.00	14,799.00	3,274.00	28.4
	UTILITIES Totals	\$57,537.40	\$51,396.92	\$50,787.71	\$50,711.00	\$52,225.00	\$50,899.00	(\$1,326.00)	(2.5%)
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	3,480.00	2,504.04	2,579.04	2,579.00	2,579.00	8,632.00	6,053.00	234.7
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	20,187.96	18,945.96	19,729.96	19,514.00	19,514.00	1,655.00	(17,859.00)	(91.5)
5506	INSURANCE-GEN'L LIABILITY	2,681.04	2,516.04	2,375.12	2,591.00	2,591.00	2,060.00	(531.00)	(20.5)
	INSURANCE Totals	\$26,349.00	\$23,966.04	\$24,684.12	\$24,684.00	\$24,684.00	\$12,347.00	(\$12,337.00)	(50.0%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	4,642.29	3,113.79	2,708.70	6,950.00	6,950.00	6,950.00	.00	.0
6330	RADIO SERVICE	3,839.40	2,495.73	1,494.04	4,000.00	4,000.00	4,000.00	.00	.0
	OUTSIDE SERVICES Totals	\$8,481.69	\$5,609.52	\$4,202.74	\$10,950.00	\$10,950.00	\$10,950.00	\$0.00	0.0%
OTHER									
6190	AUTO REPAIRS	22,436.70	21,021.43	30,634.63	32,500.00	22,000.00	27,500.00	5,500.00	25.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	57,546.00	62,460.96	66,100.92	66,101.00	68,278.00	62,530.00	(5,748.00)	(8.4)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	164,185.00	164,185.00	.0
7150	DUES & SUBSCRIPTIONS	11,389.64	10,826.17	14,923.24	10,728.00	11,407.00	13,071.00	1,664.00	14.6
7170	TRAVEL EXPENSE	13,469.58	15,279.27	4,161.34	8,964.00	9,313.00	12,513.00	3,200.00	34.4
7201	SOFTWARE FEES - INDIRECT ALLOCATION	7,103.77	7,411.97	5,105.72	4,504.00	10,648.00	54,459.00	43,811.00	411.4
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	51,969.00	51,969.00	.0
7221	OTHER EXPENSE	7,000.55	3,489.95	317.00	3,500.00	3,500.00	3,500.00	.00	.0
7240	TUITION & TRAINING	16,325.39	11,099.47	8,574.25	23,536.00	18,901.00	29,940.00	11,039.00	58.4
7241	EMS CONTINUING EDUCATION	11,762.00	12,638.00	29,099.30	14,345.00	14,587.00	16,201.00	1,614.00	11.1
7475	IMPROVEMENTS-UNDER \$5000	43,633.94	29,194.10	32,150.16	33,652.00	20,517.00	45,604.00	25,087.00	122.3
7725	FIRE PREVENTION	14,287.96	11,551.97	10,637.02	12,053.00	11,954.00	11,951.00	(3.00)	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	160,937.04	172,778.04	175,274.04	175,274.00	171,479.00	173,170.00	1,691.00	1.0
	OTHER Totals	\$365,892.57	\$357,751.33	\$376,977.62	\$385,157.00	\$362,584.00	\$666,593.00	\$304,009.00	83.8%
DEPARTMENT	40 - FIRE Totals	\$5,721,783.40	\$7,407,376.36	\$6,556,110.03	\$6,523,946.00	\$6,582,562.00	\$7,183,405.00	\$600,843.00	9.1%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 50 - POLICE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	4,496,916.01	4,509,693.70	4,764,850.78	5,084,114.00	5,094,460.00	5,148,193.00	53,733.00	1.1
1002	OVERTIME EARNINGS	308,914.80	303,851.42	227,444.48	325,001.00	328,212.00	300,000.00	(28,212.00)	(8.6)
1004	MISC ALLOWANCE	7,219.18	7,219.18	8,372.93	7,200.00	8,400.00	7,200.00	(1,200.00)	(14.3)
1005	LONGEVITY PAY	27,584.40	28,139.32	27,011.47	30,269.00	29,410.00	26,486.00	(2,924.00)	(9.9)
1006	EDUCATION PAY	82,270.30	77,902.90	73,371.79	75,000.00	72,600.00	58,200.00	(14,400.00)	(19.8)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,600.00	3,295.00	3,210.00	3,600.00	3,240.00	2,880.00	(360.00)	(11.1)
WAGES/SALARIES Totals		\$4,933,704.69	\$4,937,301.52	\$5,111,461.45	\$5,532,384.00	\$5,543,522.00	\$5,550,159.00	\$6,637.00	0.1%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	358,298.48	357,455.97	370,326.33	406,886.00	408,639.00	412,596.00	3,957.00	1.0
1120	EMPLOYERS SHARE T.M.R.S.	360,771.90	760,000.74	514,308.62	555,431.00	504,009.00	479,751.00	(24,258.00)	(4.8)
1130	INSURANCE-EMPLOYEE LIFE	22,333.25	22,564.29	23,984.28	22,475.00	22,600.00	24,000.00	1,400.00	6.2
1131	INSURANCE-WORKMENS COMP	59,394.00	56,806.61	42,218.00	55,548.00	55,011.00	54,810.00	(201.00)	(.4)
1135	HEALTH INSURANCE	659,188.82	676,395.82	689,874.72	798,902.00	790,800.00	777,000.00	(13,800.00)	(1.7)
BENEFITS Totals		\$1,459,986.45	\$1,873,223.43	\$1,640,711.95	\$1,839,242.00	\$1,781,059.00	\$1,748,157.00	(\$32,902.00)	(1.8%)
SALARIES & BENEFITS Totals		\$6,393,691.14	\$6,810,524.95	\$6,752,173.40	\$7,371,626.00	\$7,324,581.00	\$7,298,316.00	(\$26,265.00)	(0.4%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	35,684.16	45,819.56	34,790.70	30,374.00	49,101.00	58,868.00	9,767.00	19.9
2100	OFFICE SUPPLIES	5,331.47	5,871.90	4,584.83	6,400.00	6,400.00	6,928.00	528.00	8.3
2318	COMPUTER SUPPLIES	5,257.88	7,142.94	5,511.96	4,300.00	4,300.00	5,000.00	700.00	16.3
2320	GAS, OIL & GREASE	55,879.36	54,981.82	39,931.97	67,824.00	56,957.00	56,188.00	(769.00)	(1.4)
2350	SUPPLIES & MATERIALS	10,039.86	12,517.84	7,633.14	11,475.00	15,636.00	11,237.00	(4,399.00)	(28.1)
SUPPLIES Totals		\$112,192.73	\$126,334.06	\$92,452.60	\$120,373.00	\$132,394.00	\$138,221.00	\$5,827.00	4.4%
PROFESSIONAL FEES									
3010	POSTAGE	1,694.24	1,736.00	1,765.85	1,800.00	1,800.00	1,750.00	(50.00)	(2.8)
3011	DETENTION SERVICES	22,667.20	2,736.78	2,166.41	3,002.00	3,169.00	3,169.00	.00	.0
3014	Temp Use for FY19	149.00	.00	.00	.00	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	199,650.25	207,658.54	223,608.47	227,666.00	253,198.00	291,726.00	38,528.00	15.2
3062	ANIMAL CONTROL SERVICES	4,858.53	7,190.09	4,512.28	8,169.00	9,203.00	9,203.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	130,728.31	120,097.07	138,107.12	136,345.00	190,264.00	.00	(190,264.00)	(100.0)
3070	SPECIAL OPERATIONS	.00	.00	.00	1,000.00	1,000.00	1,000.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 50 - POLICE									
PROFESSIONAL FEES									
3072	ACCREDITATION EXPENSES	7,470.00	8,035.08	7,131.27	14,695.00	12,695.00	8,695.00	(4,000.00)	(31.5)
3075	DIRECT ALARM MONITORING	175,307.80	213,634.04	246,209.84	257,748.00	255,044.00	317,403.00	62,359.00	24.5
3113	PUBLICATIONS/PRINTING	16,476.29	7,127.22	5,878.93	12,354.00	12,354.00	12,654.00	300.00	2.4
3115	CONTRACT MAINTENANCE	35,554.81	27,539.03	31,732.49	29,552.00	46,060.00	40,172.00	(5,888.00)	(12.8)
3261	WRECKER FEES	200.00	140.00	.00	400.00	400.00	600.00	200.00	50.0
3291	GUNS/EQUIPMENT	26,374.78	35,953.31	5,476.09	14,125.00	22,707.00	47,538.00	24,831.00	109.4
PROFESSIONAL FEES Totals		\$621,131.21	\$631,847.16	\$666,588.75	\$706,856.00	\$807,894.00	\$733,910.00	(\$73,984.00)	(9.2%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	44,962.07	37,931.34	36,033.99	40,550.00	33,800.00	38,600.00	4,800.00	14.2
4120	TELEPHONE SERVICE	50,330.28	30,873.49	37,290.71	33,882.00	40,906.00	41,025.00	119.00	.3
4121	911 SERVICE FEES	47,162.89	40,926.46	42,406.59	42,009.00	44,850.00	.00	(44,850.00)	(100.0)
UTILITIES Totals		\$142,455.24	\$109,731.29	\$115,731.29	\$116,441.00	\$119,556.00	\$79,625.00	(\$39,931.00)	(33.4%)
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	7,731.96	7,824.00	8,058.96	8,059.00	8,059.00	19,854.00	11,795.00	146.4
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	31,724.04	29,735.04	30,627.00	30,627.00	30,627.00	2,759.00	(27,868.00)	(91.0)
5506	INSURANCE-GEN'L LIABILITY	4,212.96	3,948.00	4,067.04	4,067.00	4,067.00	3,433.00	(634.00)	(15.6)
5508	INSURANCE-POLICE PROF LIA	19,698.96	19,698.96	20,289.96	20,290.00	20,290.00	15,638.00	(4,652.00)	(22.9)
INSURANCE Totals		\$63,367.92	\$61,206.00	\$63,042.96	\$63,043.00	\$63,043.00	\$41,684.00	(\$21,359.00)	(33.9%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	4,209.53	3,090.89	826.67	3,750.00	3,750.00	3,750.00	.00	.0
6330	RADIO SERVICE	3,974.00	3,992.75	2,124.60	6,492.00	6,492.00	500.00	(5,992.00)	(92.3)
OUTSIDE SERVICES Totals		\$8,183.53	\$7,083.64	\$2,951.27	\$10,242.00	\$10,242.00	\$4,250.00	(\$5,992.00)	(58.5%)
OTHER									
6190	AUTO REPAIRS	88,396.88	46,762.71	63,853.92	54,000.00	55,500.00	49,600.00	(5,900.00)	(10.6)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	180,819.10	162,243.96	174,243.96	174,243.00	180,853.00	147,430.00	(33,423.00)	(18.5)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	245,375.00	245,375.00	.0
7150	DUES & SUBSCRIPTIONS	5,311.57	5,793.40	7,478.87	4,710.00	5,403.00	5,358.00	(45.00)	(.8)
7170	TRAVEL EXPENSE	40,499.38	36,751.07	5,698.44	24,740.00	31,905.00	34,000.00	2,095.00	6.6
7201	SOFTWARE FEES - INDIRECT ALLOCATION	31,579.33	18,911.90	2,112.29	1,527.00	3,663.00	87,524.00	83,861.00	2,289.4
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	180.00	.00	.00	3,000.00	220,438.00	217,438.00	7,247.9
7221	OTHER EXPENSE	8,302.11	18,749.90	19,191.97	4,250.00	10,190.00	8,479.00	(1,711.00)	(16.8)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 50 - POLICE									
OTHER									
7223	CRIME PREV/YOUTH SERVICES	3,069.73	3,094.63	3,469.46	3,690.00	3,690.00	4,690.00	1,000.00	27.1
7240	TUITION & TRAINING	43,545.41	32,275.21	16,852.56	27,115.00	31,775.00	31,950.00	175.00	.6
7475	IMPROVEMENTS-UNDER \$5000	3,119.00	721.00	235.00	3,940.00	3,940.00	1,839.00	(2,101.00)	(53.3)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	128,829.96	178,560.96	181,731.96	181,732.00	197,372.00	195,463.00	(1,909.00)	(1.0)
9201	COMPUTER EQUIPMENT REPLACEMENT CHARGE	26,646.36	.00	.00	.00	12,640.00	.00	(12,640.00)	(100.0)
OTHER Totals		\$560,118.83	\$504,044.74	\$474,868.43	\$479,947.00	\$539,931.00	\$1,032,146.00	\$492,215.00	91.2%
DEPARTMENT 50 - POLICE Totals		\$7,901,140.60	\$8,250,771.84	\$8,167,808.70	\$8,868,528.00	\$8,997,641.00	\$9,328,152.00	\$330,511.00	3.7%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 70 - PARKS									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,433,458.95	1,445,693.88	1,556,126.08	1,524,247.00	1,507,466.00	1,541,583.00	34,117.00	2.3
1002	OVERTIME EARNINGS	35,339.80	81,400.89	34,468.82	40,000.00	60,000.00	50,000.00	(10,000.00)	(16.7)
1005	LONGEVITY PAY	14,900.36	15,024.61	15,320.43	15,707.00	15,745.00	13,753.00	(1,992.00)	(12.7)
1007	CAR ALLOWANCE	7,200.00	7,200.00	5,700.00	7,200.00	.00	7,200.00	7,200.00	.0
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,310.00	2,520.00	1,680.00	3,430.00	1,750.00	104.2
WAGES/SALARIES Totals		\$1,493,419.11	\$1,551,839.38	\$1,613,925.33	\$1,589,674.00	\$1,584,891.00	\$1,615,966.00	\$31,075.00	2.0%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	106,379.33	111,427.55	115,251.34	119,810.00	120,329.00	121,874.00	1,545.00	1.3
1120	EMPLOYERS SHARE T.M.R.S.	110,078.83	239,683.39	162,238.27	159,943.00	143,464.00	138,928.00	(4,536.00)	(3.2)
1130	INSURANCE-EMPLOYEE LIFE	7,621.68	7,798.55	8,180.65	7,725.00	7,800.00	8,200.00	400.00	5.1
1131	INSURANCE-WORKMENS COMP	11,731.24	15,250.59	24,867.96	24,868.00	24,944.00	25,173.00	229.00	.9
1135	HEALTH INSURANCE	258,849.52	270,858.91	292,660.80	299,712.00	302,520.00	317,592.00	15,072.00	5.0
BENEFITS Totals		\$494,660.60	\$645,018.99	\$603,199.02	\$612,058.00	\$599,057.00	\$611,767.00	\$12,710.00	2.1%
SALARIES & BENEFITS Totals		\$1,988,079.71	\$2,196,858.37	\$2,217,124.35	\$2,201,732.00	\$2,183,948.00	\$2,227,733.00	\$43,785.00	2.0%
SUPPLIES									
2029	CLOTHING ALLOWANCE	22,805.31	27,383.90	21,307.03	18,175.00	19,619.00	19,668.00	49.00	.2
2100	OFFICE SUPPLIES	1,866.69	3,285.24	2,583.81	2,700.00	3,800.00	3,800.00	.00	.0
2320	GAS, OIL & GREASE	21,220.10	24,077.91	16,819.87	28,919.00	24,129.00	23,648.00	(481.00)	(2.0)
2350	SUPPLIES & MATERIALS	80,544.68	101,617.39	80,273.27	80,000.00	81,900.00	89,100.00	7,200.00	8.8
2360	SMALL TOOLS	13,089.39	13,414.71	11,781.11	11,340.00	13,100.00	13,100.00	.00	.0
2381	FERTILIZER,CHEMICALS & SUP	47,148.43	37,486.43	46,095.14	62,730.00	64,100.00	68,600.00	4,500.00	7.0
SUPPLIES Totals		\$186,674.60	\$207,265.58	\$178,860.23	\$203,864.00	\$206,648.00	\$217,916.00	\$11,268.00	5.5%
PROFESSIONAL FEES									
3010	POSTAGE	34.94	246.25	535.79	200.00	200.00	350.00	150.00	75.0
3060	PROFESSIONAL SERVICES/FEES	10,091.88	11,195.70	5,578.65	10,416.00	10,810.00	19,810.00	9,000.00	83.3
3063	PROGRAMMING/MAINTENANCE	9,474.24	12,011.33	11,601.53	11,246.00	11,674.00	.00	(11,674.00)	(100.0)
3113	PUBLICATIONS/PRINTING	1,080.36	1,161.34	889.40	900.00	1,000.00	2,800.00	1,800.00	180.0
3115	CONTRACT MAINTENANCE	268,465.17	255,611.67	291,092.10	283,748.00	308,248.00	375,680.00	67,432.00	21.9
PROFESSIONAL FEES Totals		\$289,146.59	\$280,226.29	\$309,697.47	\$306,510.00	\$331,932.00	\$398,640.00	\$66,708.00	20.1%
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	78,588.35	63,613.44	66,882.58	65,900.00	39,300.00	39,600.00	300.00	.8

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 70 - PARKS									
UTILITIES									
4120	TELEPHONE SERVICE	4,018.22	2,408.99	2,937.66	2,459.00	2,652.00	3,361.00	709.00	26.7
	UTILITIES Totals	\$82,606.57	\$66,022.43	\$69,820.24	\$68,359.00	\$41,952.00	\$42,961.00	\$1,009.00	2.4%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	4,638.96	5,007.96	5,157.96	5,158.00	5,158.00	12,948.00	7,790.00	151.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	11,535.96	11,841.00	12,195.96	12,196.00	12,196.00	1,058.00	(11,138.00)	(91.3)
5506	INSURANCE-GEN'L LIABILITY	1,532.04	1,572.00	1,620.00	1,620.00	1,620.00	1,316.00	(304.00)	(18.8)
	INSURANCE Totals	\$17,706.96	\$18,420.96	\$18,973.92	\$18,974.00	\$18,974.00	\$15,322.00	(\$3,652.00)	(19.2%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	4,347.43	2,080.73	1,671.43	10,395.00	11,300.00	11,300.00	.00	.0
6380	FLOWERS,TREES & SHRUBS	55,170.83	43,449.47	54,517.33	39,600.00	41,500.00	46,500.00	5,000.00	12.0
	OUTSIDE SERVICES Totals	\$59,518.26	\$45,530.20	\$56,188.76	\$49,995.00	\$52,800.00	\$57,800.00	\$5,000.00	9.5%
OTHER									
6190	AUTO REPAIRS	32,882.93	29,185.96	14,872.46	26,500.00	25,000.00	21,300.00	(3,700.00)	(14.8)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	127,726.92	135,018.00	146,163.96	146,165.00	149,203.00	118,116.00	(31,087.00)	(20.8)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	75,553.00	75,553.00	.0
6205	PARK FACILITY REPAIR	48,809.64	37,352.80	51,009.55	59,040.00	52,600.00	57,600.00	5,000.00	9.5
6208	PARK EQUIPMENT REPAIR	23,705.76	25,546.33	34,298.73	48,600.00	44,000.00	44,000.00	.00	.0
7150	DUES & SUBSCRIPTIONS	3,621.41	4,730.54	4,033.25	3,555.00	3,950.00	4,610.00	660.00	16.7
7170	TRAVEL EXPENSE	1,419.00	2,965.26	1,913.47	5,157.00	2,800.00	4,835.00	2,035.00	72.7
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,513.20	6,181.88	10,863.14	6,284.00	1,227.00	23,729.00	22,502.00	1,833.9
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	681.17	.00	.00	11,987.00	11,987.00	.0
7221	OTHER EXPENSE	521.00	1,149.00	5,075.43	5,400.00	6,000.00	6,000.00	.00	.0
7240	TUITION & TRAINING	6,682.00	5,881.06	2,645.61	4,160.00	4,620.00	7,310.00	2,690.00	58.2
7260	EQUIPMENT RENTAL	5,049.61	4,314.40	5,269.14	4,050.00	4,500.00	4,500.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	13,930.56	23,323.85	.00	.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	59,193.96	76,995.96	79,593.00	79,593.00	79,593.00	70,755.00	(8,838.00)	(11.1)
	OTHER Totals	\$325,055.99	\$352,645.04	\$356,418.91	\$388,504.00	\$373,493.00	\$450,295.00	\$76,802.00	20.6%
CAPITAL EXPENDITURES									
9950	IMPROVEMENTS/REMODELING OVER \$5000	47,487.99	9,745.00	.00	.00	.00	.00	.00	.0
	CAPITAL EXPENDITURES Totals	\$47,487.99	\$9,745.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 70 - PARKS Totals									
		\$2,996,276.67	\$3,176,713.87	\$3,207,083.88	\$3,237,938.00	\$3,209,747.00	\$3,410,667.00	\$200,920.00	6.3%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 75 - SWIMMING POOL									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	227,090.41	291,028.48	168,340.21	299,103.00	303,955.00	317,122.00	13,167.00	4.3
1005	LONGEVITY PAY	176.55	224.91	273.89	272.00	305.00	.00	(305.00)	(100.0)
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	840.00	910.00	70.00	8.3
	WAGES/SALARIES Totals	\$228,106.96	\$292,093.39	\$169,454.10	\$300,215.00	\$305,100.00	\$318,032.00	\$12,932.00	4.2%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	17,214.63	21,985.47	12,694.61	22,891.00	23,275.00	22,751.00	(524.00)	(2.3)
1120	EMPLOYERS SHARE T.M.R.S.	4,878.68	10,886.27	7,490.87	7,503.00	6,917.00	5,397.00	(1,520.00)	(22.0)
1131	INSURANCE-WORKMENS COMP	3,881.04	3,558.96	5,436.00	5,436.00	5,525.00	5,221.00	(304.00)	(5.5)
1135	HEALTH INSURANCE	9,871.38	13,780.56	14,272.14	14,272.00	14,436.00	14,436.00	.00	.0
	BENEFITS Totals	\$35,845.73	\$50,211.26	\$39,893.62	\$50,102.00	\$50,153.00	\$47,805.00	(\$2,348.00)	(4.7%)
	SALARIES & BENEFITS Totals	\$263,952.69	\$342,304.65	\$209,347.72	\$350,317.00	\$355,253.00	\$365,837.00	\$10,584.00	3.0%
PROFESSIONAL FEES									
3010	POSTAGE	97.76	13.60	.00	400.00	250.00	50.00	(200.00)	(80.0)
3060	PROFESSIONAL SERVICES/FEES	3,388.26	12,020.93	9,348.00	13,500.00	14,500.00	15,000.00	500.00	3.4
	PROFESSIONAL FEES Totals	\$3,486.02	\$12,034.53	\$9,348.00	\$13,900.00	\$14,750.00	\$15,050.00	\$300.00	2.0%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	.00	.00	.00	.00	23,600.00	22,300.00	(1,300.00)	(5.5)
4120	TELEPHONE SERVICE	488.84	1,764.33	1,746.77	1,088.00	1,143.00	1,188.00	45.00	3.9
	UTILITIES Totals	\$488.84	\$1,764.33	\$1,746.77	\$1,088.00	\$24,743.00	\$23,488.00	(\$1,255.00)	(5.1%)
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.04	15,261.96	15,720.00	15,720.00	15,720.00	46.00	(15,674.00)	(99.7)
5506	INSURANCE-GEN'L LIABILITY	191.04	2,027.04	2,087.04	2,087.00	2,087.00	57.00	(2,030.00)	(97.3)
	INSURANCE Totals	\$1,633.08	\$17,289.00	\$17,807.04	\$17,807.00	\$17,807.00	\$103.00	(\$17,704.00)	(99.4%)
OTHER									
6189	SWIMMING POOL REPAIRS	51,184.08	28,191.59	19,750.29	44,500.00	44,500.00	49,500.00	5,000.00	11.2
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	855.00	1,482.00	1,482.00	1,476.00	883.00	(593.00)	(40.2)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	3,212.00	3,212.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	.00	.00	.00	1,556.00	1,556.00	.0
7221	OTHER EXPENSE	3,165.00	4,178.00	4,262.50	.00	.00	.00	.00	.0
7390	SWIMMING POOL EXPENSE	97,325.11	75,191.63	75,672.78	73,650.00	80,000.00	85,000.00	5,000.00	6.3
7394	CONCESSION FOOD EXPENSE	50,012.15	39,518.00	104.58	32,500.00	32,500.00	32,500.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 75 - SWIMMING POOL									
OTHER									
7396	RETAIL EXPENSE	2,348.17	314.28	18.00	3,000.00	3,000.00	3,000.00	.00	.0
	<i>OTHER Totals</i>	\$204,034.51	\$148,248.50	\$101,290.15	\$155,132.00	\$161,476.00	\$175,651.00	\$14,175.00	8.8%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER \$5000	.00	13,775.20	.00	7,000.00	1,000.00	10,000.00	9,000.00	900.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$13,775.20	\$0.00	\$7,000.00	\$1,000.00	\$10,000.00	\$9,000.00	900.0%
	DEPARTMENT 75 - SWIMMING POOL Totals	\$473,595.14	\$535,416.21	\$339,539.68	\$545,244.00	\$575,029.00	\$590,129.00	\$15,100.00	2.6%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 80 - STREETS									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	848,887.11	864,949.05	837,228.50	914,174.00	946,178.00	940,960.00	(5,218.00)	(.6)
1002	OVERTIME EARNINGS	45,480.62	16,594.74	32,554.32	32,999.00	31,000.00	31,500.00	500.00	1.6
1005	LONGEVITY PAY	10,351.53	10,218.98	9,412.74	10,697.00	8,792.00	10,162.00	1,370.00	15.6
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	1,440.00	.00	.0
WAGES/SALARIES Totals			\$906,159.26	\$893,202.77	\$880,635.56	\$959,310.00	\$987,410.00	\$984,062.00	(\$3,348.00)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	66,504.81	65,442.68	64,815.86	73,277.00	75,428.00	75,171.00	(257.00)	(.3)
1120	EMPLOYERS SHARE T.M.R.S.	67,332.21	139,209.67	87,333.44	97,478.00	90,319.00	85,507.00	(4,812.00)	(5.3)
1130	INSURANCE-EMPLOYEE LIFE	4,414.72	4,581.95	4,332.43	4,500.00	4,600.00	4,500.00	(100.00)	(2.2)
1131	INSURANCE-WORKMENS COMP	28,496.24	28,369.74	24,434.04	24,434.00	25,148.00	25,047.00	(101.00)	(.4)
1135	HEALTH INSURANCE	189,749.86	202,114.88	184,280.20	214,080.00	229,068.00	216,540.00	(12,528.00)	(5.5)
BENEFITS Totals			\$356,497.84	\$439,718.92	\$365,195.97	\$413,769.00	\$424,563.00	\$406,765.00	(\$17,798.00)
SALARIES & BENEFITS Totals			\$1,262,657.10	\$1,332,921.69	\$1,245,831.53	\$1,373,079.00	\$1,411,973.00	\$1,390,827.00	(\$21,146.00)
SUPPLIES									
2029	CLOTHING ALLOWANCE	7,239.79	9,833.12	7,468.86	11,670.00	11,900.00	11,900.00	.00	.0
2100	OFFICE SUPPLIES	1,590.09	1,809.36	1,030.06	2,100.00	2,140.00	2,540.00	400.00	18.7
2320	GAS, OIL & GREASE	34,141.23	28,901.07	19,117.89	42,596.00	35,491.00	34,401.00	(1,090.00)	(3.1)
2350	SUPPLIES & MATERIALS	6,020.56	13,837.36	11,873.05	9,440.00	9,620.00	9,920.00	300.00	3.1
2360	SMALL TOOLS	3,088.53	(1,167.34)	.00	6,000.00	6,120.00	6,120.00	.00	.0
SUPPLIES Totals			\$52,080.20	\$53,213.57	\$39,489.86	\$71,806.00	\$65,271.00	\$64,881.00	(\$390.00)
PROFESSIONAL FEES									
3010	POSTAGE	37.03	138.54	16.06	50.00	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	.00	.00	2,213.00	2,750.00	2,800.00	3,000.00	200.00	7.1
3063	PROGRAMMING/MAINTENANCE	1,319.61	1,927.67	1,298.25	1,363.00	1,431.00	.00	(1,431.00)	(100.0)
3113	PUBLICATIONS/PRINTING	.00	.00	.00	150.00	150.00	150.00	.00	.0
3115	CONTRACT MAINTENANCE	3,520.08	2,732.04	3,318.08	3,041.00	3,041.00	.00	(3,041.00)	(100.0)
PROFESSIONAL FEES Totals			\$4,876.72	\$4,798.25	\$6,845.39	\$7,354.00	\$7,472.00	\$3,200.00	(\$4,272.00)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	3,799.91	3,363.67	3,438.89	3,500.00	80,500.00	71,200.00	(9,300.00)	(11.6)
4120	TELEPHONE SERVICE	489.55	956.67	1,018.75	713.00	733.00	774.00	41.00	5.6
UTILITIES Totals			\$4,289.46	\$4,320.34	\$4,457.64	\$4,213.00	\$81,233.00	\$71,974.00	(\$9,259.00)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 80 - STREETS									
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	5,412.96	7,199.04	7,413.96	7,414.00	7,414.00	17,264.00	9,850.00	132.9
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	10,094.04	8,420.04	8,673.00	8,673.00	8,673.00	736.00	(7,937.00)	(91.5)
5506	INSURANCE-GEN'L LIABILITY	1,340.04	1,118.04	1,152.00	1,152.00	1,152.00	915.00	(237.00)	(20.6)
	<i>INSURANCE Totals</i>	<i>\$16,847.04</i>	<i>\$16,737.12</i>	<i>\$17,238.96</i>	<i>\$17,239.00</i>	<i>\$17,239.00</i>	<i>\$18,915.00</i>	<i>\$1,676.00</i>	<i>9.7%</i>
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	1,625.00	1,700.00	1,700.00	.00	.0
6370	STREET REPAIR MATERIAL	191,718.05	97,301.80	190,904.13	263,199.00	269,265.00	288,040.00	18,775.00	7.0
	<i>OUTSIDE SERVICES Totals</i>	<i>\$191,718.05</i>	<i>\$97,301.80</i>	<i>\$190,904.13</i>	<i>\$264,824.00</i>	<i>\$270,965.00</i>	<i>\$289,740.00</i>	<i>\$18,775.00</i>	<i>6.9%</i>
OTHER									
6190	AUTO REPAIRS	47,547.80	57,110.85	23,213.11	52,000.00	46,000.00	48,100.00	2,100.00	4.6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	157,980.00	158,596.08	149,935.08	149,934.00	154,660.00	144,736.00	(9,924.00)	(6.4)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	40,545.00	40,545.00	.0
7150	DUES & SUBSCRIPTIONS	.00	.00	.00	.00	.00	1,000.00	1,000.00	.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	2,641.10	.00	.00	.00	19,644.00	19,644.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	1,539.00	1,539.00	.0
7221	OTHER EXPENSE	1,286.55	948.50	1,098.99	750.00	750.00	750.00	.00	.0
7240	TUITION & TRAINING	295.00	.00	7,310.00	1,200.00	1,280.00	2,000.00	720.00	56.3
7260	EQUIPMENT RENTAL	.00	.00	.00	1,000.00	1,000.00	1,000.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	113,756.04	128,511.00	140,132.04	140,132.00	151,065.00	133,689.00	(17,376.00)	(11.5)
	<i>OTHER Totals</i>	<i>\$320,865.39</i>	<i>\$347,807.53</i>	<i>\$321,689.22</i>	<i>\$345,016.00</i>	<i>\$354,755.00</i>	<i>\$393,003.00</i>	<i>\$38,248.00</i>	<i>10.8%</i>
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	(186,500.04)	(186,500.04)	(186,500.04)	(186,500.00)	(190,000.00)	(190,000.00)	.00	.0
	<i>TRANSFERS Totals</i>	<i>(\$186,500.04)</i>	<i>(\$186,500.04)</i>	<i>(\$186,500.04)</i>	<i>(\$186,500.00)</i>	<i>(\$190,000.00)</i>	<i>(\$190,000.00)</i>	<i>\$0.00</i>	<i>0.0%</i>
DEPARTMENT	80 - STREETS Totals	\$1,666,833.92	\$1,670,600.26	\$1,639,956.69	\$1,897,031.00	\$2,018,908.00	\$2,042,540.00	\$23,632.00	1.2%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
EXPENSE									
DEPARTMENT 85 - TRANSFERS									
TRANSFERS									
6371	REPAVING OUTSIDE CONTRACT	715,740.00	751,524.00	789,108.00	789,105.00	828,560.00	869,988.00	41,428.00	5.0
7153	CAPITAL PROJECTS CONTRIB	1,256,700.00	1,319,532.00	1,385,508.00	1,385,507.00	1,454,782.00	1,527,521.00	72,739.00	5.0
8500	TRANSFERS	2,933,709.05	1,702,004.57	271,915.00	230,919.00	87,449.00	1.00	(87,448.00)	(100.0)
9582	CURB & GUTTER	1,132,368.00	1,188,984.00	1,248,432.00	1,248,434.00	1,310,856.00	1,376,399.00	65,543.00	5.0
9800	ALLEY REPLACEMENT PROJECT	407,988.00	428,388.00	449,808.00	449,812.00	472,303.00	495,918.00	23,615.00	5.0
TRANSFERS Totals		\$6,446,505.05	\$5,390,432.57	\$4,144,771.00	\$4,103,777.00	\$4,153,950.00	\$4,269,827.00	\$115,877.00	2.8%
DEPARTMENT 85 - TRANSFERS Totals		\$6,446,505.05	\$5,390,432.57	\$4,144,771.00	\$4,103,777.00	\$4,153,950.00	\$4,269,827.00	\$115,877.00	2.8%
EXPENSE TOTALS		\$33,721,496.23	\$36,349,554.49	\$33,773,971.25	\$34,588,761.00	\$34,790,883.00	\$35,665,065.00	\$874,182.00	2.5%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
REVENUE									
DEPARTMENT 11 - REVENUE									
PROPERTY TAXES									
3000	TAXES-CURRENT YEAR	18,880,771.96	19,663,879.39	21,276,851.26	21,449,761.00	22,160,883.00	22,717,630.00	556,747.00	2.5
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	40,184.31	43,776.10	12,743.02	30,000.00	30,000.00	35,000.00	5,000.00	16.7
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	.00	5,284.38	316.39	10,000.00	10,000.00	5,000.00	(5,000.00)	(50.0)
3098	PENALTY/INTEREST ON TAXES	69,029.40	100,803.15	88,528.37	80,000.00	80,000.00	90,000.00	10,000.00	12.5
3099	ATTORNEY FEES-TAXES	16,166.57	12,840.66	20,512.92	10,000.00	10,000.00	15,000.00	5,000.00	50.0
	PROPERTY TAXES Totals	\$19,006,152.24	\$19,826,583.68	\$21,398,951.96	\$21,579,761.00	\$22,290,883.00	\$22,862,630.00	\$571,747.00	2.6%
TRANSFERS FROM OTHER FUNDS									
3109	UTILITY FUND CONTRIBUTION	699,999.96	699,999.96	800,000.04	800,000.00	800,000.00	600,000.00	(200,000.00)	(25.0)
	TRANSFERS FROM OTHER FUNDS Totals	\$699,999.96	\$699,999.96	\$800,000.04	\$800,000.00	\$800,000.00	\$600,000.00	(\$200,000.00)	(25.0%)
SALES TAX									
3150	CITY SALES TAX	4,312,698.79	4,679,820.33	4,546,741.63	4,550,000.00	4,550,000.00	4,750,000.00	200,000.00	4.4
3155	MIXED BEVERAGE TAX	246,081.69	235,170.89	208,417.48	240,000.00	240,000.00	270,000.00	30,000.00	12.5
	SALES TAX Totals	\$4,558,780.48	\$4,914,991.22	\$4,755,159.11	\$4,790,000.00	\$4,790,000.00	\$5,020,000.00	\$230,000.00	4.8%
FRANCHISE FEES									
3200	T U ELECTRIC	830,477.88	784,934.12	812,889.13	950,000.00	900,000.00	850,000.00	(50,000.00)	(5.6)
3201	CELL NODE FRANCHISE FEE	.00	.00	.00	.00	.00	5,000.00	5,000.00	.0
3202	AT&T FRANCHISE	462,652.54	440,402.18	234,272.46	440,000.00	425,000.00	350,000.00	(75,000.00)	(17.6)
3203	GAS FRANCHISE FEE	424,345.22	500,905.79	402,212.67	425,000.00	425,000.00	425,000.00	.00	.0
3204	CHARTER FRANCHISE	87,196.65	91,360.99	91,454.96	55,000.00	85,000.00	85,000.00	.00	.0
3205	WASTE FRANCHISE FEES	43,842.22	43,281.11	43,178.55	75,000.00	45,000.00	45,000.00	.00	.0
	FRANCHISE FEES Totals	\$1,848,514.51	\$1,860,884.19	\$1,584,007.77	\$1,945,000.00	\$1,880,000.00	\$1,760,000.00	(\$120,000.00)	(6.4%)
PERMITS/LICENSES									
3300	BUILDING PERMITS	3,306,809.05	3,012,782.32	1,635,532.05	1,600,000.00	1,600,000.00	1,600,000.00	.00	.0
3302	CONTRACTORS LICNSE/PERMIT	1,600.00	.00	.00	10,000.00	.00	.00	.00	.0
3303	ANIMAL CONTROL TAGS/FEES	12,051.00	10,197.00	7,097.00	15,000.00	10,000.00	10,000.00	.00	.0
3304	HEALTH/FOOD PERMIT	44,395.00	47,230.00	42,050.00	40,000.00	40,000.00	45,000.00	5,000.00	12.5
3305	FILMING PERMITS	1,275.00	150.00	625.00	2,000.00	2,000.00	1,000.00	(1,000.00)	(50.0)
3306	FIRE PERMITS/REVENUE	37,381.81	43,755.50	40,782.06	37,500.00	40,000.00	40,000.00	.00	.0
3307	FIRE WATCH	.00	2,475.41	.00	.00	.00	.00	.00	.0
3519	MISC PARK REVENUE	.00	36,597.00	.00	.00	.00	.00	.00	.0
	PERMITS/LICENSES Totals	\$3,403,511.86	\$3,153,187.23	\$1,726,086.11	\$1,704,500.00	\$1,692,000.00	\$1,696,000.00	\$4,000.00	0.2%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
REVENUE									
DEPARTMENT 11 - REVENUE									
FINES									
3400	TRAFFIC FINES	402,095.18	356,885.57	245,291.15	375,000.00	350,000.00	350,000.00	.00	.0
3403	CROSS'G GUARD(CHILD SFTY)	21,655.00	46,301.48	40,085.30	22,500.00	35,000.00	40,000.00	5,000.00	14.3
3404	PARKING TICKETS	223,120.00	230,646.00	150,915.00	225,000.00	200,000.00	200,000.00	.00	.0
3411	CAPIAS WARRANT REVENUE	1,897.17	6,438.64	(1,582.57)	.00	.00	.00	.00	.0
3412	RED LIGHT CAMERA REVENUE	130,273.55	93,747.97	.00	.00	.00	.00	.00	.0
3420	LIBRARY FINES AND FEES	8,065.17	7,369.07	6,330.53	15,000.00	10,000.00	10,000.00	.00	.0
3912	CODE VIOLATION	5,311.00	6,563.00	5,124.00	10,000.00	7,500.00	7,500.00	.00	.0
	FINES Totals	\$792,417.07	\$747,951.73	\$446,163.41	\$647,500.00	\$602,500.00	\$607,500.00	\$5,000.00	0.8%
FEES									
3308	POLICE REVENUE	47,820.03	51,094.81	48,000.00	50,000.00	50,000.00	55,000.00	5,000.00	10.0
3401	WRECKER FEES	3,192.00	2,904.00	2,788.00	3,000.00	3,000.00	3,000.00	.00	.0
3405	ALARM BILLING	76,291.15	77,331.82	77,723.01	75,000.00	75,000.00	75,000.00	.00	.0
3406	FALSE ALARM FEES	10,525.04	11,725.00	7,950.00	10,000.00	10,000.00	10,000.00	.00	.0
3408	AMBULANCE FEES	231,082.37	222,981.29	240,200.30	400,000.00	350,000.00	350,000.00	.00	.0
3409	911 SERVICE FEES	69,367.03	62,281.48	55,934.43	75,000.00	75,000.00	75,000.00	.00	.0
3410	911 SERVICE FEES-WIRELESS	117,480.91	121,541.20	125,067.46	115,000.00	115,000.00	125,000.00	10,000.00	8.7
3425	LIBRARY ROOM RENTAL	9,641.49	12,780.00	4,445.00	15,000.00	15,000.00	15,000.00	.00	.0
3499	DIRECT ALARM REVENUE	960,725.85	968,669.89	991,360.18	930,000.00	970,000.00	1,000,000.00	30,000.00	3.1
	FEES Totals	\$1,526,125.87	\$1,531,309.49	\$1,553,468.38	\$1,673,000.00	\$1,663,000.00	\$1,708,000.00	\$45,000.00	2.7%
PARK/POOL REVENUE									
3510	TENNIS & FIELD PERMITS	26,555.00	26,005.00	30,305.00	35,000.00	35,000.00	35,000.00	.00	.0
3511	SWIM POOL PERMIT-RESIDENT	125,252.50	101,582.50	56,125.00	130,000.00	125,000.00	125,000.00	.00	.0
3512	SWIM POOL PERMIT-NONRES	6,140.00	5,738.00	.00	8,000.00	8,000.00	7,500.00	(500.00)	(6.3)
3513	SWIM POOL PRMTS GATE RCPT	95,978.00	105,906.00	.00	115,000.00	110,000.00	125,000.00	15,000.00	13.6
3514	SWIMMING POOL CONCESSIONS	86,879.94	91,931.80	.00	100,000.00	100,000.00	100,000.00	.00	.0
3515	SWIM LESSONS	43,000.00	49,050.00	.00	35,000.00	40,000.00	40,000.00	.00	.0
3516	SWIMMING POOL RETAIL	4,396.27	2,617.32	.00	500.00	3,500.00	3,500.00	.00	.0
	PARK/POOL REVENUE Totals	\$388,201.71	\$382,830.62	\$86,430.00	\$423,500.00	\$421,500.00	\$436,000.00	\$14,500.00	3.4%
DONATIONS									
3745	FIRE GRANTS/DONATIONS	12,000.00	12,500.00	12,000.00	.00	8,000.00	12,000.00	4,000.00	50.0
	DONATIONS Totals	\$12,000.00	\$12,500.00	\$12,000.00	\$0.00	\$8,000.00	\$12,000.00	\$4,000.00	50.0%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND									
REVENUE									
DEPARTMENT 11 - REVENUE									
AUCTION/SALE OF EQUIPMENT									
3850	AUCTION/SALE OF EQUIPMENT	.00	.00	.00	7,500.00	.00	.00	.00	.0
	AUCTION/SALE OF EQUIPMENT Totals	\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	\$0.00	\$0.00	+++
INTEREST EARNINGS									
3900	INTEREST EARNINGS	573,753.97	801,508.20	1,047,054.17	600,000.00	300,000.00	300,000.00	.00	.0
	INTEREST EARNINGS Totals	\$573,753.97	\$801,508.20	\$1,047,054.17	\$600,000.00	\$300,000.00	\$300,000.00	\$0.00	0.0%
OTHER REVENUE									
3535	UTILITY CAP OFF	24,500.00	20,700.00	21,150.00	22,500.00	22,500.00	22,500.00	.00	.0
3901	RENT	76,448.45	182,086.09	78,823.03	120,000.00	120,000.00	150,000.00	30,000.00	25.0
3911	COPIES	330.00	967.75	168.00	500.00	500.00	750.00	250.00	50.0
3920	FOTL CONTRIBUTION	100,000.00	263,200.00	.00	125,000.00	50,000.00	50,000.00	.00	.0
3999	OTHER REVENUE	999,706.94	2,313,533.98	141,585.93	150,000.00	150,000.00	439,685.00	289,685.00	193.1
	OTHER REVENUE Totals	\$1,200,985.39	\$2,780,487.82	\$241,726.96	\$418,000.00	\$343,000.00	\$662,935.00	\$319,935.00	93.3%
DEPARTMENT 11 - REVENUE Totals									
	REVENUE TOTALS	\$34,010,443.06	\$36,712,234.14	\$33,651,047.91	\$34,588,761.00	\$34,790,883.00	\$35,665,065.00	\$874,182.00	2.5%
FUND 01 - GENERAL FUND Totals									
	REVENUE TOTALS	\$34,010,443.06	\$36,712,234.14	\$33,651,047.91	\$34,588,761.00	\$34,790,883.00	\$35,665,065.00	\$874,182.00	2.5%
	EXPENSE TOTALS	\$33,721,496.23	\$36,349,554.49	\$33,773,971.25	\$34,588,761.00	\$34,790,883.00	\$35,665,065.00	\$874,182.00	2.5%
FUND 01 - GENERAL FUND Totals									
		\$288,946.83	\$362,679.65	(\$122,923.34)	\$0.00	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE	
FUND 02 - UTILITY FUND										
REVENUE										
DEPARTMENT 11 - REVENUE										
WATER REVENUE										
3450	WATER SALES-RESIDENTIAL	8,310,108.39	7,396,339.14	8,106,423.89	8,281,800.00	8,271,000.00	8,571,000.00	300,000.00	3.6	
3451	WATER SALES-COMMERCIAL	513,618.66	375,036.81	391,484.30	405,100.00	424,000.00	441,000.00	17,000.00	4.0	
3452	WATER SALES-CHURCH/SCHOOL	356,587.55	294,456.80	285,520.99	365,100.00	363,000.00	355,000.00	(8,000.00)	(2.2)	
3521	WATER SALES-SMU	1,322,191.24	1,239,213.70	1,122,781.71	1,237,200.00	1,251,000.00	1,331,000.00	80,000.00	6.4	
3523	METER INSTALLATION	173,664.08	172,163.23	197,877.91	170,000.00	175,000.00	175,000.00	.00	.0	
3524	WATER RECONNECTIONS	4,790.00	4,790.00	1,716.26	5,000.00	5,000.00	3,500.00	(1,500.00)	(30.0)	
3525	TESTING FEES	525.00	240.00	240.00	300.00	300.00	350.00	50.00	16.7	
WATER REVENUE Totals			\$10,681,484.92	\$9,482,239.68	\$10,106,045.06	\$10,464,500.00	\$10,489,300.00	\$10,876,850.00	\$387,550.00	3.7%
WASTEWATER REVENUE										
3532	SEWER CHRG-SMU	676,101.70	650,536.93	747,663.00	680,000.00	715,000.00	750,750.00	35,750.00	5.0	
3533	SEWER PERMITS	320,685.66	318,320.00	342,227.38	300,000.00	315,000.00	310,000.00	(5,000.00)	(1.6)	
3550	SEWER CHRG-RESIDENTIAL	4,552,284.42	4,277,992.19	4,487,696.71	4,595,000.00	4,595,000.00	4,824,750.00	229,750.00	5.0	
3551	SEWER CHRG-COMMERCIAL	206,469.54	207,761.49	223,829.71	216,000.00	225,000.00	236,250.00	11,250.00	5.0	
3552	SEWER CHRG-CHURCH/SCHOOL	111,814.74	96,455.65	86,898.76	117,000.00	110,000.00	100,000.00	(10,000.00)	(9.1)	
WASTEWATER REVENUE Totals			\$5,867,356.06	\$5,551,066.26	\$5,888,315.56	\$5,908,000.00	\$5,960,000.00	\$6,221,750.00	\$261,750.00	4.4%
INTEREST EARNINGS										
3900	INTEREST EARNINGS	64,104.31	87,839.51	51,526.20	100,000.00	10,000.00	10,000.00	.00	.0	
INTEREST EARNINGS Totals			\$64,104.31	\$87,839.51	\$51,526.20	\$100,000.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
OTHER REVENUE										
3999	OTHER REVENUE	8,431.97	4,023.45	4,862.79	.00	.00	.00	.00	.0	
OTHER REVENUE Totals			\$8,431.97	\$4,023.45	\$4,862.79	\$0.00	\$0.00	\$0.00	+++	
DEPARTMENT 11 - REVENUE Totals			\$16,621,377.26	\$15,125,168.90	\$16,050,749.61	\$16,472,500.00	\$16,459,300.00	\$17,108,600.00	\$649,300.00	3.9%
REVENUE TOTALS			\$16,621,377.26	\$15,125,168.90	\$16,050,749.61	\$16,472,500.00	\$16,459,300.00	\$17,108,600.00	\$649,300.00	3.9%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 21 - UTILITIES OFFICE									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	240,114.09	250,325.47	264,424.19	253,460.00	258,515.00	267,983.00	9,468.00	3.7
1002	OVERTIME EARNINGS	1,964.98	3,979.88	2,286.55	1,001.00	2,000.00	2,500.00	500.00	25.0
1005	LONGEVITY PAY	2,742.72	2,933.81	3,135.80	3,122.00	3,312.00	3,504.00	192.00	5.8
	WAGES/SALARIES Totals	\$244,821.79	\$257,239.16	\$269,846.54	\$257,583.00	\$263,827.00	\$273,987.00	\$10,160.00	3.9%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	17,036.80	17,339.27	18,170.82	19,705.00	20,182.00	20,960.00	778.00	3.9
1120	EMPLOYERS SHARE T.M.R.S.	18,074.92	38,820.52	26,315.34	26,216.00	24,144.00	23,809.00	(335.00)	(1.4)
1130	INSURANCE-EMPLOYEE LIFE	961.35	1,152.21	1,366.68	975.00	1,200.00	1,400.00	200.00	16.7
1131	INSURANCE-WORKMENS COMP	354.00	338.04	207.00	207.00	212.00	219.00	7.00	3.3
1135	HEALTH INSURANCE	52,647.36	55,122.24	57,088.56	57,088.00	57,744.00	57,744.00	.00	.0
	BENEFITS Totals	\$89,074.43	\$112,772.28	\$103,148.40	\$104,191.00	\$103,482.00	\$104,132.00	\$650.00	0.6%
	SALARIES & BENEFITS Totals	\$333,896.22	\$370,011.44	\$372,994.94	\$361,774.00	\$367,309.00	\$378,119.00	\$10,810.00	2.9%
SUPPLIES									
2029	CLOTHING ALLOWANCE	220.45	(48.65)	261.97	280.00	280.00	280.00	.00	.0
2100	OFFICE SUPPLIES	1,969.13	768.37	2,165.14	3,550.00	3,550.00	3,550.00	.00	.0
2320	GAS, OIL & GREASE	349.69	328.57	167.01	515.00	357.00	352.00	(5.00)	(1.4)
	SUPPLIES Totals	\$2,539.27	\$1,048.29	\$2,594.12	\$4,345.00	\$4,187.00	\$4,182.00	(\$5.00)	(0.1%)
PROFESSIONAL FEES									
3010	POSTAGE	36,208.94	36,151.65	35,646.36	36,000.00	35,300.00	35,600.00	300.00	.8
3060	PROFESSIONAL SERVICES/FEES	20,476.49	19,226.98	17,519.47	18,220.00	18,220.00	18,220.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	18,616.22	19,779.08	64,763.49	61,946.00	62,932.00	.00	(62,932.00)	(100.0)
3113	PUBLICATIONS/PRINTING	1,324.24	875.51	636.00	1,401.00	1,401.00	1,401.00	.00	.0
3115	CONTRACT MAINTENANCE	.00	.00	.00	.00	433.00	433.00	.00	.0
	PROFESSIONAL FEES Totals	\$76,625.89	\$76,033.22	\$118,565.32	\$117,567.00	\$118,286.00	\$55,654.00	(\$62,632.00)	(52.9%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	76,062.24	53,375.08	60,073.08	62,800.00	64,700.00	79,600.00	14,900.00	23.0
4120	TELEPHONE SERVICE	544.75	516.69	597.21	550.00	314.00	353.00	39.00	12.4
4270	SEWER PAYMENTS	3,181,922.28	3,040,137.60	3,196,239.24	3,196,250.00	3,651,359.00	3,900,595.00	249,236.00	6.8
4280	WATER PURCHASES	5,196,746.79	5,021,112.96	4,772,213.71	5,274,387.00	5,033,076.00	5,218,408.00	185,332.00	3.7
	UTILITIES Totals	\$8,455,276.06	\$8,115,142.33	\$8,029,123.24	\$8,533,987.00	\$8,749,449.00	\$9,198,956.00	\$449,507.00	5.1%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	387.00	312.96	321.96	322.00	322.00	863.00	541.00	168.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 21 - UTILITIES OFFICE									
<i>INSURANCE</i>									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,883.96	2,105.04	2,168.04	2,168.00	2,168.00	184.00	(1,984.00)	(91.5)
5506	INSURANCE-GEN'L LIABILITY	383.04	279.96	288.00	288.00	288.00	229.00	(59.00)	(20.5)
	<i>INSURANCE Totals</i>	\$3,654.00	\$2,697.96	\$2,778.00	\$2,778.00	\$2,778.00	\$1,276.00	(\$1,502.00)	(54.1%)
<i>OUTSIDE SERVICES</i>									
6200	EQUIP REPAIRS/NON VEHICLE	572.65	86.37	.00	1.00	1.00	.00	(1.00)	(100.0)
	<i>OUTSIDE SERVICES Totals</i>	\$572.65	\$86.37	\$0.00	\$1.00	\$1.00	\$0.00	(\$1.00)	(100.0%)
<i>OTHER</i>									
6190	AUTO REPAIRS	10.25	29.31	44.83	1.00	50.00	.00	(50.00)	(100.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	2,039.04	2,469.00	2,184.00	2,184.00	2,275.00	1,547.00	(728.00)	(32.0)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	152,799.00	152,799.00	.0
7150	DUES & SUBSCRIPTIONS	.00	829.00	.00	300.00	300.00	300.00	.00	.0
7170	TRAVEL EXPENSE	420.97	676.33	1,090.57	2,900.00	4,500.00	3,970.00	(530.00)	(11.8)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	7,163.97	.00	.00	.00	.00	6,224.00	6,224.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	40,237.00	40,237.00	.0
7221	OTHER EXPENSE	564.01	710.92	531.20	5,646.00	5,646.00	5,646.00	.00	.0
7240	TUITION & TRAINING	1,075.00	1,100.00	.00	1,200.00	2,050.00	2,300.00	250.00	12.2
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,934.04	2,030.04	4,283.04	4,283.00	2,253.00	1,502.00	(751.00)	(33.3)
	<i>OTHER Totals</i>	\$13,207.28	\$7,844.60	\$8,133.64	\$16,514.00	\$17,074.00	\$214,525.00	\$197,451.00	1156.4%
<i>CONTRIBUTIONS</i>									
8010	CONTRIBUTION TO GEN. FUND	699,999.96	699,999.96	800,000.04	800,000.00	800,000.00	600,000.00	(200,000.00)	(25.0)
	<i>CONTRIBUTIONS Totals</i>	\$699,999.96	\$699,999.96	\$800,000.04	\$800,000.00	\$800,000.00	\$600,000.00	(\$200,000.00)	(25.0%)
DEPARTMENT 21 - UTILITIES OFFICE	Totals	\$9,585,771.33	\$9,272,864.17	\$9,334,189.30	\$9,836,966.00	\$10,059,084.00	\$10,452,712.00	\$393,628.00	3.9%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 22 - UTILITIES									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,591,105.66	1,592,777.52	1,434,495.27	1,640,867.00	1,628,029.00	1,564,803.00	(63,226.00)	(3.9)
1002	OVERTIME EARNINGS	61,630.39	50,405.91	53,738.49	56,000.00	56,000.00	56,000.00	.00	.0
1005	LONGEVITY PAY	18,382.17	18,005.22	16,978.46	18,071.00	17,763.00	16,757.00	(1,006.00)	(5.7)
1006	EDUCATION PAY	31.25	2,106.25	2,273.21	2,100.00	2,400.00	1,500.00	(900.00)	(37.5)
1009	CELL PHONE ALLOWANCE	3,120.00	2,868.00	1,510.00	2,280.00	1,440.00	2,280.00	840.00	58.3
	WAGES/SALARIES Totals	\$1,674,269.47	\$1,666,162.90	\$1,508,995.43	\$1,719,318.00	\$1,705,632.00	\$1,641,340.00	(\$64,292.00)	(3.8%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	120,300.21	122,161.75	110,883.02	131,355.00	130,374.00	125,389.00	(4,985.00)	(3.8)
1120	EMPLOYERS SHARE T.M.R.S.	123,447.94	260,860.69	155,324.74	174,265.00	156,037.00	142,622.00	(13,415.00)	(8.6)
1130	INSURANCE-EMPLOYEE LIFE	8,203.92	8,514.20	7,840.31	8,300.00	8,500.00	8,300.00	(200.00)	(2.4)
1131	INSURANCE-WORKMENS COMP	23,263.20	21,888.08	17,347.36	24,325.00	23,899.00	24,252.00	353.00	1.5
1135	HEALTH INSURANCE	347,249.20	350,255.90	344,882.74	371,017.00	387,864.00	374,064.00	(13,800.00)	(3.6)
	BENEFITS Totals	\$622,464.47	\$763,680.62	\$636,278.17	\$709,262.00	\$706,674.00	\$674,627.00	(\$32,047.00)	(4.5%)
	SALARIES & BENEFITS Totals	\$2,296,733.94	\$2,429,843.52	\$2,145,273.60	\$2,428,580.00	\$2,412,306.00	\$2,315,967.00	(\$96,339.00)	(4.0%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	19,610.38	19,304.91	17,164.10	17,321.00	17,680.00	17,680.00	.00	.0
2100	OFFICE SUPPLIES	1,134.18	1,355.67	772.93	3,400.00	3,468.00	3,800.00	332.00	9.6
2320	GAS, OIL & GREASE	48,540.36	56,279.34	40,342.97	73,090.00	60,531.00	58,653.00	(1,878.00)	(3.1)
2350	SUPPLIES & MATERIALS	24,974.87	29,518.00	49,762.81	46,160.00	77,160.00	89,510.00	12,350.00	16.0
2370	BACKFILL MATERIALS	172,925.40	290,593.12	67,110.79	183,894.00	204,566.00	213,600.00	9,034.00	4.4
	SUPPLIES Totals	\$267,185.19	\$397,051.04	\$175,153.60	\$323,865.00	\$363,405.00	\$383,243.00	\$19,838.00	5.5%
PROFESSIONAL FEES									
3003	BOARD MEETINGS	568.47	212.37	174.92	500.00	500.00	500.00	.00	.0
3010	POSTAGE	279.46	1,038.58	119.63	300.00	350.00	650.00	300.00	85.7
3060	PROFESSIONAL SERVICES/FEES	53,493.90	52,946.53	52,286.19	67,050.00	68,251.00	69,350.00	1,099.00	1.6
3063	PROGRAMMING/MAINTENANCE	15,699.38	43,373.27	44,475.28	44,139.00	45,872.00	.00	(45,872.00)	(100.0)
3113	PUBLICATIONS/PRINTING	361.68	.00	702.43	500.00	500.00	500.00	.00	.0
3115	CONTRACT MAINTENANCE	5,615.30	4,358.24	5,293.15	4,919.00	4,919.00	.00	(4,919.00)	(100.0)
	PROFESSIONAL FEES Totals	\$76,018.19	\$101,928.99	\$103,051.60	\$117,408.00	\$120,392.00	\$71,000.00	(\$49,392.00)	(41.0%)
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	9,093.12	8,310.74	10,210.92	8,250.00	2,300.00	4,700.00	2,400.00	104.3

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 22 - UTILITIES									
UTILITIES									
4120	TELEPHONE SERVICE	3,602.99	3,522.28	3,652.24	2,982.00	3,116.00	5,016.00	1,900.00	61.0
	UTILITIES Totals	\$12,696.11	\$11,833.02	\$13,863.16	\$11,232.00	\$5,416.00	\$9,716.00	\$4,300.00	79.4%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	7,346.04	6,573.00	6,770.04	6,770.00	6,770.00	17,264.00	10,494.00	155.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,861.96	13,683.00	14,094.00	14,094.00	14,094.00	1,150.00	(12,944.00)	(91.8)
5506	INSURANCE-GEN'L LIABILITY	2,106.00	1,817.04	1,871.04	1,871.00	1,871.00	1,430.00	(441.00)	(23.6)
	INSURANCE Totals	\$25,314.00	\$22,073.04	\$22,735.08	\$22,735.00	\$22,735.00	\$19,844.00	(\$2,891.00)	(12.7%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	1,750.00	1,750.00	2,000.00	250.00	14.3
	OUTSIDE SERVICES Totals	\$0.00	\$0.00	\$0.00	\$1,750.00	\$1,750.00	\$2,000.00	\$250.00	14.3%
OTHER									
6190	AUTO REPAIRS	43,670.89	50,597.85	31,570.63	57,500.00	48,000.00	42,900.00	(5,100.00)	(10.6)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	251,872.99	237,078.96	171,933.96	171,934.00	175,093.00	201,812.00	26,719.00	15.3
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	159,699.00	159,699.00	.0
6355	UTILITY MAIN MAINTENANCE	361,479.92	309,824.52	393,492.46	444,000.00	452,000.00	452,000.00	.00	.0
7150	DUES & SUBSCRIPTIONS	804.00	500.00	1,044.00	1,522.00	1,634.00	2,725.00	1,091.00	66.8
7170	TRAVEL EXPENSE	2,860.31	(707.66)	.00	5,271.00	2,000.00	6,380.00	4,380.00	219.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,454.96	3,493.47	.00	.00	.00	25,868.00	25,868.00	.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	45,160.00	45,160.00	.0
7221	OTHER EXPENSE	7,439.32	1,177.38	1,017.32	3,050.00	3,050.00	3,250.00	200.00	6.6
7240	TUITION & TRAINING	3,242.15	1,513.28	4,651.57	4,601.00	4,602.00	4,600.00	(2.00)	.0
7245	TUITION REIMBURSEMENT	300.00	.00	.00	.00	.00	.00	.00	.0
7260	EQUIPMENT RENTAL	.00	.00	.00	3,000.00	3,000.00	3,000.00	.00	.0
7331	EQUIPMENT UNDER \$5000	7,818.20	856.78	.00	4,000.00	14,500.00	14,500.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	129.90	.00	.00	.00	.00	.00	.00	.0
7500	DEPRECIATION EXPENSE	78,206.51	78,345.71	6,168.32	.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	169,643.04	149,288.04	149,291.04	149,291.00	153,080.00	144,943.00	(8,137.00)	(5.3)
	OTHER Totals	\$928,922.19	\$831,968.33	\$759,169.30	\$844,169.00	\$856,959.00	\$1,106,837.00	\$249,878.00	29.2%
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	186,500.04	186,500.04	186,500.04	186,500.00	190,000.00	190,000.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 22 - UTILITIES									
TRANSFERS									
	TRANSFERS Totals	\$186,500.04	\$186,500.04	\$186,500.04	\$186,500.00	\$190,000.00	\$190,000.00	\$0.00	0.0%
CAPITAL EXPENDITURES									
9950	IMPROVEMENTS/REMODELING OVER \$5000	19,510.26	.00	.00	.00	.00	.00	.00	.0
	CAPITAL EXPENDITURES Totals	\$19,510.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
	DEPARTMENT 22 - UTILITIES Totals	\$3,812,879.92	\$3,981,197.98	\$3,405,746.38	\$3,936,239.00	\$3,972,963.00	\$4,098,607.00	\$125,644.00	3.2%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 24 - IN HOUSE CONSTRUCTION									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	.00	224,598.59	258,309.58	499,243.00	396,430.00	382,793.00	(13,637.00)	(3.4)
1002	OVERTIME EARNINGS	.00	6,066.51	6,094.26	.00	.00	6,000.00	6,000.00	.0
1005	LONGEVITY PAY	.00	425.01	752.59	789.00	989.00	144.00	(845.00)	(85.4)
1009	CELL PHONE ALLOWANCE	.00	.00	.00	.00	.00	840.00	840.00	.0
	WAGES/SALARIES Totals	\$0.00	\$231,090.11	\$265,156.43	\$500,032.00	\$397,419.00	\$389,777.00	(\$7,642.00)	(1.9%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	.00	15,170.47	19,074.30	38,252.00	30,403.00	29,755.00	(648.00)	(2.1)
1120	EMPLOYERS SHARE T.M.R.S.	.00	34,779.73	26,572.44	49,482.00	36,327.00	33,857.00	(2,470.00)	(6.8)
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	.00	161,934.00	7,380.00	.00	.00	.00	.00	.0
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	.00	(74,889.00)	(1,875.00)	.00	.00	.00	.00	.0
1130	INSURANCE-EMPLOYEE LIFE	.00	818.48	1,389.37	.00	800.00	1,400.00	600.00	75.0
1131	INSURANCE-WORKMENS COMP	.00	6,226.80	12,314.79	13,003.00	10,332.00	10,135.00	(197.00)	(1.9)
1135	HEALTH INSURANCE	.00	59,715.76	76,008.84	143,157.00	72,180.00	70,908.00	(1,272.00)	(1.8)
	BENEFITS Totals	\$0.00	\$203,756.24	\$140,864.74	\$243,894.00	\$150,042.00	\$146,055.00	(\$3,987.00)	(2.7%)
	SALARIES & BENEFITS Totals	\$0.00	\$434,846.35	\$406,021.17	\$743,926.00	\$547,461.00	\$535,832.00	(\$11,629.00)	(2.1%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	.00	5,000.68	1,700.73	9,000.00	5,600.00	5,723.00	123.00	2.2
2100	OFFICE SUPPLIES	.00	.00	.00	500.00	500.00	500.00	.00	.0
2320	GAS, OIL & GREASE	.00	.00	2,353.57	10,000.00	5,970.00	5,843.00	(127.00)	(2.1)
2350	SUPPLIES & MATERIALS	.00	44,691.92	2,547.80	114,998.00	232,500.00	247,720.00	15,220.00	6.5
2360	SMALL TOOLS	.00	.00	17.99	.00	.00	500.00	500.00	.0
2370	BACKFILL MATERIALS	.00	.00	.00	.00	50,000.00	52,050.00	2,050.00	4.1
	SUPPLIES Totals	\$0.00	\$49,692.60	\$6,620.09	\$134,498.00	\$294,570.00	\$312,336.00	\$17,766.00	6.0%
PROFESSIONAL FEES									
3060	PROFESSIONAL SERVICES/FEES	.00	22,295.00	6,065.70	41,998.00	40,500.00	40,500.00	.00	.0
3113	PUBLICATIONS/PRINTING	.00	.00	.00	.00	.00	200.00	200.00	.0
	PROFESSIONAL FEES Totals	\$0.00	\$22,295.00	\$6,065.70	\$41,998.00	\$40,500.00	\$40,700.00	\$200.00	0.5%
UTILITIES									
4110	HEAT, LIGHT, WATER UTIL	.00	.00	.00	.00	800.00	400.00	(400.00)	(50.0)
4120	TELEPHONE SERVICE	.00	.00	.00	.00	.00	348.00	348.00	.0
	UTILITIES Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$748.00	(\$52.00)	(6.5%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 24 - IN HOUSE CONSTRUCTION									
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	.00	.00	.00	.00	.00	3,453.00	3,453.00	.0
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	.00	.00	.00	.00	322.00	322.00	.0
5506	INSURANCE-GEN'L LIABILITY	.00	.00	.00	.00	.00	400.00	400.00	.0
	<i>INSURANCE Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,175.00	\$4,175.00	+++
OUTSIDE SERVICES									
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	.00	.00	.00	1,000.00	1,000.00	.0
6370	STREET REPAIR MATERIAL	.00	3,132.00	17,058.10	144,206.00	50,000.00	.00	(50,000.00)	(100.0)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$3,132.00	\$17,058.10	\$144,206.00	\$50,000.00	\$1,000.00	(\$49,000.00)	(98.0%)
OTHER									
6190	AUTO REPAIRS	.00	6,982.91	1,557.29	8,000.00	5,000.00	4,200.00	(800.00)	(16.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	57,310.92	57,311.00	58,365.00	20,919.00	(37,446.00)	(64.2)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	11,642.00	11,642.00	.0
6355	UTILITY MAIN MAINTENANCE	.00	95,144.50	68,829.55	337,499.00	.00	.00	.00	.0
7150	DUES & SUBSCRIPTIONS	.00	.00	.00	222.00	444.00	1,884.00	1,440.00	324.3
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	.00	.00	2,000.00	5,640.00	3,640.00	182.0
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	2,385.00	2,385.00	.0
7221	OTHER EXPENSE	.00	10,736.50	88.00	.00	.00	.00	.00	.0
7240	TUITION & TRAINING	.00	.00	.00	1,000.00	2,000.00	3,150.00	1,150.00	57.5
7260	EQUIPMENT RENTAL	.00	.00	.00	.00	15,000.00	.00	(15,000.00)	(100.0)
7331	EQUIPMENT UNDER \$5000	.00	888.24	.00	10,000.00	8,000.00	5,000.00	(3,000.00)	(37.5)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	.00	.00	32,589.96	32,590.00	32,590.00	41,719.00	9,129.00	28.0
	<i>OTHER Totals</i>	\$0.00	\$113,752.15	\$160,375.72	\$446,622.00	\$123,399.00	\$96,539.00	(\$26,860.00)	(21.8%)
TRANSFERS									
6371	REPAVING OUTSIDE CONTRACT	.00	.00	.00	.00	.00	50,000.00	50,000.00	.0
	<i>TRANSFERS Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	+++
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER \$5000	.00	.00	.00	.00	.00	5,225.00	5,225.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,225.00	\$5,225.00	+++
DEPARTMENT 24 - IN HOUSE CONSTRUCTION	Totals	\$0.00	\$623,718.10	\$596,140.78	\$1,511,250.00	\$1,056,730.00	\$1,046,555.00	(\$10,175.00)	(1.0%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND									
EXPENSE									
DEPARTMENT 85 - TRANSFERS									
TRANSFERS									
8500	TRANSFERS	.00	(179,105.03)	(80,000.04)	(80,000.00)	(80,000.00)	(80,000.00)	.00	.0
	<i>TRANSFERS Totals</i>	\$0.00	(\$179,105.03)	(\$80,000.04)	(\$80,000.00)	(\$80,000.00)	(\$80,000.00)	\$0.00	0.0%
CAPITAL EXPENDITURES									
9801	LINE REPLACEMENT PROJECT	2,670,564.00	1,954,092.00	1,244,292.00	1,244,297.00	1,391,512.00	1,546,088.00	154,576.00	11.1
	<i>CAPITAL EXPENDITURES Totals</i>	\$2,670,564.00	\$1,954,092.00	\$1,244,292.00	\$1,244,297.00	\$1,391,512.00	\$1,546,088.00	\$154,576.00	11.1%
	DEPARTMENT 85 - TRANSFERS Totals	\$2,670,564.00	\$1,774,986.97	\$1,164,291.96	\$1,164,297.00	\$1,311,512.00	\$1,466,088.00	\$154,576.00	11.8%
	EXPENSE TOTALS	\$16,069,215.25	\$15,652,767.22	\$14,500,368.42	\$16,448,752.00	\$16,400,289.00	\$17,063,962.00	\$663,673.00	4.0%
FUND 02 - UTILITY FUND Totals									
	REVENUE TOTALS	\$16,621,377.26	\$15,125,168.90	\$16,050,749.61	\$16,472,500.00	\$16,459,300.00	\$17,108,600.00	\$649,300.00	3.9%
	EXPENSE TOTALS	\$16,069,215.25	\$15,652,767.22	\$14,500,368.42	\$16,448,752.00	\$16,400,289.00	\$17,063,962.00	\$663,673.00	4.0%
FUND 02 - UTILITY FUND Totals									
		\$552,162.01	(\$527,598.32)	\$1,550,381.19	\$23,748.00	\$59,011.00	\$44,638.00	(\$14,373.00)	(24.4%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND									
REVENUE									
DEPARTMENT 11 - REVENUE									
REFUSE & RECYCLING									
3501	REFUSE COLL-SMU	186,771.12	186,855.10	186,780.12	186,000.00	196,350.00	196,350.00	.00	.0
3503	YARD BAGS/RECYCLING REBATE	28.63	.00	.00	.00	.00	.00	.00	.0
3504	RECYCLING REVENUE	320,451.75	319,678.57	347,462.15	355,200.00	367,500.00	367,500.00	.00	.0
3540	REFUSE COLL - RESIDENTIAL	1,883,913.74	1,890,372.97	2,085,855.44	2,082,082.00	2,184,000.00	2,184,000.00	.00	.0
3541	REFUSE COLL - COMMERCIAL	468,049.54	466,282.93	517,428.01	527,250.00	548,100.00	548,100.00	.00	.0
3542	REFUSE COLL-CHURCH/SCHOOL	148,923.03	149,864.36	154,219.48	166,500.00	169,050.00	169,050.00	.00	.0
3543	BRUSH/SPECIAL PICKUP CHRG	92,367.25	99,724.30	100,421.98	83,250.00	96,600.00	96,600.00	.00	.0
REFUSE & RECYCLING Totals			\$3,100,505.06	\$3,112,778.23	\$3,392,167.18	\$3,400,282.00	\$3,561,600.00	\$3,561,600.00	\$0.00
INTEREST EARNINGS									
3900	INTEREST EARNINGS	8,957.28	24,472.74	3,900.05	40,750.00	5,000.00	5,000.00	.00	.0
INTEREST EARNINGS Totals			\$8,957.28	\$24,472.74	\$3,900.05	\$40,750.00	\$5,000.00	\$5,000.00	\$0.00
OTHER REVENUE									
3999	OTHER REVENUE	500.00	.00	.00	.00	.00	.00	.00	.0
OTHER REVENUE Totals			\$500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 11 - REVENUE Totals			\$3,109,962.34	\$3,137,250.97	\$3,396,067.23	\$3,441,032.00	\$3,566,600.00	\$3,566,600.00	\$0.00
REVENUE TOTALS			\$3,109,962.34	\$3,137,250.97	\$3,396,067.23	\$3,441,032.00	\$3,566,600.00	\$3,566,600.00	\$0.00
0.0%									

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND									
EXPENSE									
DEPARTMENT 60 - SANITATION									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,402,284.79	1,390,124.46	1,486,703.52	1,415,243.00	1,445,449.00	1,427,591.00	(17,858.00)	(1.2)
1002	OVERTIME EARNINGS	45,498.43	83,705.42	37,688.59	60,001.00	66,000.00	50,000.00	(16,000.00)	(24.2)
1005	LONGEVITY PAY	13,884.88	13,603.40	14,603.04	14,543.00	15,694.00	14,974.00	(720.00)	(4.6)
1009	CELL PHONE ALLOWANCE	2,100.00	1,680.00	1,680.00	1,680.00	1,680.00	1,680.00	.00	.0
WAGES/SALARIES Totals		\$1,463,768.10	\$1,489,113.28	\$1,540,675.15	\$1,491,467.00	\$1,528,823.00	\$1,494,245.00	(\$34,578.00)	(2.3%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	105,084.58	105,175.47	107,323.50	113,971.00	116,830.00	114,183.00	(2,647.00)	(2.3)
1120	EMPLOYERS SHARE T.M.R.S.	108,696.22	228,081.98	150,845.70	151,505.00	139,884.00	129,817.00	(10,067.00)	(7.2)
1130	INSURANCE-EMPLOYEE LIFE	6,815.78	6,988.67	7,623.74	6,850.00	7,000.00	7,600.00	600.00	8.6
1131	INSURANCE-WORKMENS COMP	39,942.96	37,268.04	37,356.06	45,818.00	47,020.00	45,848.00	(1,172.00)	(2.5)
1135	HEALTH INSURANCE	329,046.00	345,246.96	367,630.50	371,072.00	375,336.00	374,064.00	(1,272.00)	(.3)
BENEFITS Totals		\$589,585.54	\$722,761.12	\$670,779.50	\$689,216.00	\$686,070.00	\$671,512.00	(\$14,558.00)	(2.1%)
SALARIES & BENEFITS Totals		\$2,053,353.64	\$2,211,874.40	\$2,211,454.65	\$2,180,683.00	\$2,214,893.00	\$2,165,757.00	(\$49,136.00)	(2.2%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	18,324.30	16,168.20	16,037.51	14,771.00	15,067.00	17,236.00	2,169.00	14.4
2100	OFFICE SUPPLIES	1,433.29	1,588.13	880.89	1,461.00	1,489.00	1,636.00	147.00	9.9
2320	GAS, OIL & GREASE	94,764.45	93,822.60	73,193.04	134,445.00	111,922.00	107,146.00	(4,776.00)	(4.3)
2350	SUPPLIES & MATERIALS	8,298.53	11,175.20	7,984.42	6,660.00	7,093.00	7,681.00	588.00	8.3
SUPPLIES Totals		\$122,820.57	\$122,754.13	\$98,095.86	\$157,337.00	\$135,571.00	\$133,699.00	(\$1,872.00)	(1.4%)
PROFESSIONAL FEES									
3010	POSTAGE	16.11	25.72	14.15	50.00	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	4,599.38	7,435.00	.00	5,500.00	8,000.00	8,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	7,110.49	6,952.80	7,168.35	9,029.00	7,335.00	.00	(7,335.00)	(100.0)
3113	PUBLICATIONS/PRINTING	955.70	.00	1,160.73	4,300.00	2,300.00	1,400.00	(900.00)	(39.1)
3115	CONTRACT MAINTENANCE	4,525.79	3,512.55	4,266.11	3,940.00	3,940.00	3,940.00	.00	.0
PROFESSIONAL FEES Totals		\$17,207.47	\$17,926.07	\$12,609.34	\$22,819.00	\$21,625.00	\$13,390.00	(\$8,235.00)	(38.1%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	14,601.21	13,367.31	13,565.31	12,200.00	11,000.00	12,100.00	1,100.00	10.0
4120	TELEPHONE SERVICE	2,705.75	3,491.14	3,664.02	2,585.00	2,712.00	3,490.00	778.00	28.7
4390	LAND FILL	97,623.91	108,441.26	145,031.52	115,000.00	165,730.00	173,330.00	7,600.00	4.6
4392	DISPOSAL FEES CONTINGENCY	.00	.00	.00	110,000.00	110,000.00	110,000.00	.00	.0

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND									
EXPENSE									
DEPARTMENT 60 - SANITATION									
UTILITIES									
	UTILITIES Totals	\$114,930.87	\$125,299.71	\$162,260.85	\$239,785.00	\$289,442.00	\$298,920.00	\$9,478.00	3.3%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	9,666.00	10,641.00	10,961.04	10,961.00	10,961.00	23,307.00	12,346.00	112.6
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,861.96	13,683.00	14,094.00	14,094.00	14,094.00	1,241.00	(12,853.00)	(91.2)
5506	INSURANCE-GEN'L LIABILITY	2,106.00	1,817.04	1,871.04	1,871.00	1,871.00	1,545.00	(326.00)	(17.4)
	INSURANCE Totals	\$27,633.96	\$26,141.04	\$26,926.08	\$26,926.00	\$26,926.00	\$26,093.00	(\$833.00)	(3.1%)
OUTSIDE SERVICES									
6186	TRANSFER STATION REPAIR	29,072.45	19,353.97	21,600.09	36,400.00	29,900.00	30,012.00	112.00	.4
6400	RECYCLING FEES	.00	.00	28,304.60	.00	65,000.00	.00	(65,000.00)	(100.0)
	OUTSIDE SERVICES Totals	\$29,072.45	\$19,353.97	\$49,904.69	\$36,400.00	\$94,900.00	\$30,012.00	(\$64,888.00)	(68.4%)
OTHER									
6190	AUTO REPAIRS	125,963.40	114,677.99	85,470.10	117,500.00	119,000.00	95,900.00	(23,100.00)	(19.4)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	188,640.96	210,441.96	252,643.08	252,643.00	261,320.00	267,848.00	6,528.00	2.5
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	67,268.00	67,268.00	.0
6318	CONTAINER MAINTENANCE	8,758.47	11,744.02	442.50	14,250.00	5,000.00	7,055.00	2,055.00	41.1
7150	DUES & SUBSCRIPTIONS	3,107.34	1,100.00	1,267.00	1,360.00	1,385.00	2,268.00	883.00	63.8
7170	TRAVEL EXPENSE	2,098.24	2,127.60	603.24	4,400.00	1,900.00	4,351.00	2,451.00	129.0
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,469.00	3,267.47	1,310.00	1,527.00	1,948.00	29,369.00	27,421.00	1,407.6
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	9,384.00	9,384.00	.0
7221	OTHER EXPENSE	7,692.09	5,329.74	6,436.79	5,450.00	5,450.00	5,250.00	(200.00)	(3.7)
7240	TUITION & TRAINING	945.73	1,591.00	474.36	1,801.00	2,451.00	2,276.00	(175.00)	(7.1)
7331	EQUIPMENT UNDER \$5000	.00	3,147.55	.00	.00	.00	.00	.00	.0
7392	CONTAINERS	12,419.00	16,699.50	24,894.50	20,501.00	20,900.00	24,450.00	3,550.00	17.0
7500	DEPRECIATION EXPENSE	6,768.72	6,768.72	7,340.36	.00	.00	.00	.00	.0
7601	HAZARDOUS WASTE SERVICE	29,309.96	31,982.84	35,327.87	35,301.00	39,000.00	40,800.00	1,800.00	4.6
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	233,988.00	257,325.96	280,272.00	280,272.00	289,842.00	247,007.00	(42,835.00)	(14.8)
	OTHER Totals	\$621,160.91	\$666,204.35	\$696,481.80	\$735,005.00	\$748,196.00	\$803,226.00	\$55,030.00	7.4%
CAPITAL EXPENDITURES									
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	.00	.00	12,000.00	.00	.00	.00	.0
	CAPITAL EXPENDITURES Totals	\$0.00	\$0.00	\$0.00	\$12,000.00	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND									
EXPENSE									
DEPARTMENT 60 - SANITATION Totals									
		\$2,986,179.87	\$3,189,553.67	\$3,257,733.27	\$3,410,955.00	\$3,531,553.00	\$3,471,097.00	(\$60,456.00)	(1.7%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND									
EXPENSE									
DEPARTMENT 85 - TRANSFERS									
TRANSFERS									
8500	TRANSFERS	.00	(88,042.00)	30,000.00	30,000.00	30,000.00	30,000.00	.00	.0
	TRANSFERS Totals	\$0.00	(\$88,042.00)	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.0%
	DEPARTMENT 85 - TRANSFERS Totals	\$0.00	(\$88,042.00)	\$30,000.00	\$30,000.00	\$30,000.00	\$30,000.00	\$0.00	0.0%
	EXPENSE TOTALS	\$2,986,179.87	\$3,101,511.67	\$3,287,733.27	\$3,440,955.00	\$3,561,553.00	\$3,501,097.00	(\$60,456.00)	(1.7%)
FUND 04 - SANITATION FUND Totals									
	REVENUE TOTALS	\$3,109,962.34	\$3,137,250.97	\$3,396,067.23	\$3,441,032.00	\$3,566,600.00	\$3,566,600.00	\$0.00	0.0%
	EXPENSE TOTALS	\$2,986,179.87	\$3,101,511.67	\$3,287,733.27	\$3,440,955.00	\$3,561,553.00	\$3,501,097.00	(\$60,456.00)	(1.7%)
	FUND 04 - SANITATION FUND Totals	\$123,782.47	\$35,739.30	\$108,333.96	\$77.00	\$5,047.00	\$65,503.00	\$60,456.00	1197.9%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 05 - STORMWATER FUND									
REVENUE									
DEPARTMENT 11 - REVENUE									
STORM FEE									
3903	STORMWATER FEE-COMMERCIAL	14,655.11	14,560.35	14,646.46	15,750.00	15,750.00	22,050.00	6,300.00	40.0
3904	STORM FEE-RESIDENTIAL	450,427.01	451,606.80	474,961.51	469,350.00	472,000.00	660,800.00	188,800.00	40.0
3906	STORM FEE-CHURCH/SCHOOL	11,109.39	11,100.19	11,120.71	11,550.00	11,550.00	16,170.00	4,620.00	40.0
	STORM FEE Totals	\$476,191.51	\$477,267.34	\$500,728.68	\$496,650.00	\$499,300.00	\$699,020.00	\$199,720.00	40.0%
INTEREST EARNINGS									
3900	INTEREST EARNINGS	15,741.42	44,561.86	21,455.93	30,000.00	5,000.00	2,500.00	(2,500.00)	(50.0)
	INTEREST EARNINGS Totals	\$15,741.42	\$44,561.86	\$21,455.93	\$30,000.00	\$5,000.00	\$2,500.00	(\$2,500.00)	(50.0%)
DEPARTMENT 11 - REVENUE Totals									
	REVENUE TOTALS	\$491,932.93	\$521,829.20	\$522,184.61	\$526,650.00	\$504,300.00	\$701,520.00	\$197,220.00	39.1%
	REVENUE TOTALS	\$491,932.93	\$521,829.20	\$522,184.61	\$526,650.00	\$504,300.00	\$701,520.00	\$197,220.00	39.1%

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 05 - STORMWATER FUND									
EXPENSE									
DEPARTMENT 23 - STORM WATER UTILITY									
SUPPLIES									
2100	OFFICE SUPPLIES	.00	110.13	535.55	50.00	50.00	1.00	(49.00)	(98.0)
2350	SUPPLIES & MATERIALS	.00	299.86	3,215.82	1,500.00	3,001.00	3,001.00	.00	.0
	<i>SUPPLIES Totals</i>	\$0.00	\$409.99	\$3,751.37	\$1,550.00	\$3,051.00	\$3,002.00	(\$49.00)	(1.6%)
PROFESSIONAL FEES									
3010	POSTAGE	.00	31.65	.00	50.00	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	216,942.39	190,558.11	102,784.95	388,901.00	408,200.00	.00	(408,200.00)	(100.0)
3113	PUBLICATIONS/PRINTING	860.65	376.06	.00	.00	.00	.00	.00	.0
3115	CONTRACT MAINTENANCE	6,166.92	3,636.64	3,727.52	3,600.00	3,600.00	7,600.00	4,000.00	111.1
	<i>PROFESSIONAL FEES Totals</i>	\$223,969.96	\$194,602.46	\$106,512.47	\$392,551.00	\$411,850.00	\$7,650.00	(\$404,200.00)	(98.1%)
OTHER									
7150	DUES & SUBSCRIPTIONS	7,074.00	7,451.00	8,125.00	7,300.00	8,200.00	8,200.00	.00	.0
7221	OTHER EXPENSE	83.65	.00	.00	.00	.00	.00	.00	.0
7240	TUITION & TRAINING	3,591.00	2,000.00	4,038.00	2,750.00	3,500.00	2,751.00	(749.00)	(21.4)
	<i>OTHER Totals</i>	\$10,748.65	\$9,451.00	\$12,163.00	\$10,050.00	\$11,700.00	\$10,951.00	(\$749.00)	(6.4%)
CAPITAL EXPENDITURES									
9305	STORMWATER EXPENSES	.00	32,195.00	.00	23.00	1.00	.00	(1.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$32,195.00	\$0.00	\$23.00	\$1.00	\$0.00	(\$1.00)	(100.0%)
DEPARTMENT 23 - STORM WATER UTILITY Totals									
		\$234,718.61	\$236,658.45	\$122,426.84	\$404,174.00	\$426,602.00	\$21,603.00	(\$404,999.00)	(94.9%)

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2020 Adopted Budget	2021 Adopted Budget	2022 City Manager Office	\$ CHANGE	% CHANGE
FUND 05 - STORMWATER FUND									
EXPENSE									
DEPARTMENT 85 - TRANSFERS									
TRANSFERS									
8500	TRANSFERS	.00	50,000.03	50,000.04	50,000.00	50,000.00	50,000.00	.00	.0
	TRANSFERS Totals	\$0.00	\$50,000.03	\$50,000.04	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
	DEPARTMENT 85 - TRANSFERS Totals	\$0.00	\$50,000.03	\$50,000.04	\$50,000.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
	EXPENSE TOTALS	\$234,718.61	\$286,658.48	\$172,426.88	\$454,174.00	\$476,602.00	\$71,603.00	(\$404,999.00)	(85.0%)
FUND 05 - STORMWATER FUND Totals									
	REVENUE TOTALS	\$491,932.93	\$521,829.20	\$522,184.61	\$526,650.00	\$504,300.00	\$701,520.00	\$197,220.00	39.1%
	EXPENSE TOTALS	\$234,718.61	\$286,658.48	\$172,426.88	\$454,174.00	\$476,602.00	\$71,603.00	(\$404,999.00)	(85.0%)
	FUND 05 - STORMWATER FUND Totals	\$257,214.32	\$235,170.72	\$349,757.73	\$72,476.00	\$27,698.00	\$629,917.00	\$602,219.00	2174.2%
Net Grand Totals									
	REVENUE GRAND TOTALS	\$54,233,715.59	\$55,496,483.21	\$53,620,049.36	\$55,028,943.00	\$55,321,083.00	\$57,041,785.00	\$1,720,702.00	3.1%
	EXPENSE GRAND TOTALS	\$53,011,609.96	\$55,390,491.86	\$51,734,499.82	\$54,932,642.00	\$55,229,327.00	\$56,301,727.00	\$1,072,400.00	1.9%
	Net Grand Totals	\$1,222,105.63	\$105,991.35	\$1,885,549.54	\$96,301.00	\$91,756.00	\$740,058.00	\$648,302.00	706.5%