



August 9, 2019

Dear Mayor & City Council,

I am pleased to submit the Fiscal Year 2020 Budget for your review and consideration. The adoption of the budget by the City Council is the culmination of a process that begins in April with the input of proposed expenditures by senior staff, followed by a thorough review and vetting by numerous citizen committees. The FY2020 budget differs from previous years because it represents a transitional year as the long-term financial strategy of the City pivots to address reduced revenues and tighter caps on property tax revenue.

The City has maintained a long-standing tradition of decreasing the property tax rate as property valuations have increased. However, the long-term challenge of remaining debt free, while providing outstanding municipal services is made more difficult by a new property tax cap of 3.5 percent as authorized by S.B. 2 from the Eighty-Sixth Legislative Session. In addition, the proposed budget reflects a decrease in non-property tax revenue of over \$500,000. This revenue decrease from the previous year is the result of legislative reductions to franchise fees, elimination of the red light camera enforcement program, and reduced contributions to the City's public library. Given the changing financial outlook, staff has worked closely with a subcommittee of citizens from the Finance Advisory and Capital Projects committees to develop a long-term financial model. The model provides a strategic perspective on the budget from a multi-year basis.

The FY2020 budget proposes increased funding for new personnel and funding for capital projects. The proposed FY2020 budget allows for the City to strategically set revenue and expenditure levels in anticipation of a 3.5 percent revenue cap, effective FY2021. Consequently, the budget recommends a property tax rate increase – the first rate increase since 2011.

FY2020 Budget Summary & Highlights

The FY2020 budget totals \$54,932,642 across all budgeted funds, which represents a 3.5 percent increase from the prior year. The overall taxable value of properties as assessed by the Dallas Central Appraisal District (DCAD) increased by 2.6 percent compared to last year's 6.7 percent. Based upon proposed expenditures and the taxable value of all property in University Park, the FY2020 budget recommends an increase of 1.32 cents in the tax rate to 25.8548 cents per \$100 of taxable value. The average single-family homeowner with a homestead exemption will pay \$250 more annually in City property taxes – approximately \$21 more per month.

The following table summarizes three options that were reviewed as part of the budget development process. Based upon a long-term outlook that is mindful of a financial environment with reduced revenue

capacity, staff recommends approval of the final option (highlighted in green) with general fund expenditures of \$34,588,761. This option provides the funding flexibility to supplement the pay-as-you-go Capital Improvement Program and increased operational capacity of the Police Department.

FY2020 General Fund Budgetary Options

	Proposed Expenditures	% Change from Prior Year (FY2019)	Summary
Base Budget*	\$34,030,378	2.7%	Budget represents base operational needs of the City for the next fiscal year. Consistent with previous years, this budget includes a 5 percent increase in transfers to the Capital Projects Funds. Primary expenditure increase is due to implementation of a new compensation plan.
Base Budget + Police	\$34,338,761	3.6%	This budget option represents the entirety of the base budget with the addition of salaries, benefits, and supplies for three new Police Officer positions. The new positions will constitute a new unit within the Police Department to include additional patrol services throughout the community and enhanced security at the elementary schools during arrival and dismissal periods.
Base Budget + Police + Capital Transfer	\$34,588,761	4.4%	This budget represents the entirety of the base budget and additional police personnel; however, it also includes an additional \$250,000 of transfers into the Capital Projects Fund for the pay-as-you go Capital Improvement Program. The total transfer into the Capital Projects Funds represents an 11 percent increase in CIP funding from the prior year.

*General Fund only.

Additional highlights of the FY2020 Budget include the following items:

- Implementation of a compensation plan and pay philosophy that seeks to pay a wage to City employees that is representative of the median market for area cities;
- Implementation of the second year of a three year phased-in hiring strategy to add the necessary personnel within the Utility Fund to continue the in-house capital replacement of water and sewer infrastructure;
- Implementation of SMU Land Sale Reserve repayment from property tax proceeds of new Hilltop Plaza;
- Enhanced funding reserve for the equipment services fund; and

- Funding directed to the CIP for the City’s Centennial Master Plan.

Strategic Planning & the Budget

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

- Redevelopment & Neighborhood Character
- Public Art
- Operational Excellence
- Signage, Connectivity, and Entryways
- Fiscal Stewardship
- Community Engagement
- Public Safety
- Branding & Innovation
- Facilities & Capital Investments
- Workforce Development

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 citizen committees for review and recommendation to the City Council:

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

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

Long-Term Financial Plan & Model

From an annual budgeting perspective, the City has always attempted to reduce the tax rate in proportion to the rise in property values. While this is not an even reduction in the tax rate to equal the rise in property values, the City generally experiences a 3.8 percent increase in property tax revenue, year-over-year. With the changes to the Tax Code adopting a 3.5 percent rollback rate (voter approved rate), the long-term sustainability of the City’s current financial management is in doubt. Funding for capital projects falls short in future years as expenditure for ongoing operations and capital needs, combined with major one-time infrastructure projects exceed the City’s ability to pay with available resources.

Extensive planning has been undertaken to model the budgetary needs of the City 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 (Appendix A) shows projected expenditures and revenue increases over a 5-year period. Based upon a series of assumptions that are derived from historical experience, the model shows a potential deficit beginning in FY2022.

Members of the LTFP subcommittee have also recommended policy changes to address funding capacity within the Sanitation Fund and Equipment Services Fund. Recommendations to these funds are further detailed in the Fund Analysis report.

Budget Schedule

I would like to commend the Department Directors and various staff members who prepared the operational budgets for their continued efforts to maintain limited growth in 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 FY2020 budget’s adoption.

Date	Day	Description
August 9	Friday	Submit proposed budget to the City Council and City Secretary and set public hearing dates for budget review.
August 20	Tuesday	Hold first public hearing on maximum tax rate.
September 3	Tuesday	Hold second public hearing on maximum tax rate and hold first public hearing on proposed budget.
September 17	Tuesday	Continue public hearing on proposed budget.
September 17	Tuesday	Adopt budget and related ordinances to take effect October 1.

The remaining information contained in this budget overview provides greater detail and explanation of the proposed expenditures and revenues within the FY2020 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 \$54,932,642, which is a 3.5% increase from the previous year. The table below compares the total expenditures for the City's four budgeted funds – General, Utility, Sanitation and Storm Water. Three other funds – Capital Projects, Equipment Services and Self-Insurance are not included in the formal budget, because their revenues are generated from the four budgeted funds.

Fund	FY2018 Actual Expenditures	FY2019 Adopted Budget	FY2020 Proposed Budget	\$ Change	% Change
General	\$ 33,721,496	\$ 33,133,450	\$ 34,588,761	\$ 1,455,311	4.4%
Utility	16,069,215	16,270,074	16,448,752	178,678	1.1%
Sanitation	2,986,180	3,195,825	3,440,955	245,130	7.7%
Storm Water	234,719	500,026	454,174	(45,852)	-9.2%
Total	\$ 53,011,610	\$ 53,099,375	\$ 54,932,642	\$ 1,833,267	3.5%

Over eighty percent (80%) of expenditures in the proposed budget are attributable to the expenditure categories shown in the table below. Collectively, these expenditures account for over seventy percent (70%) of the increase in the FY2020 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

Major expenditure categories comparison					
Category	FY2018 BUDGET	FY2019 BUDGET	FY2020 BUDGET	Change \$	Change %
Personnel costs	\$ 25,579,235	\$ 26,706,675	\$ 28,551,419	\$ 1,844,744	6.9%
Treatment charges	8,116,852	8,266,164	8,470,637	204,473	2.5%
Gen Cap Project funding	3,512,797	3,688,437	4,122,858	434,421	11.8%
Bus Cap Project funding**	2,670,565	2,804,093	2,944,297	140,204	5.0%
Utilities	878,571	863,247	817,403	(45,844)	-5.3%
Equip. Replacement	920,465	1,020,741	1,099,552	78,811	7.7%
Fuel costs	370,860	386,015	401,326	15,311	4.0%
Subtotal	\$ 42,049,345	\$ 43,735,372	\$ 46,407,492	\$ 2,672,120	6.1%
Total adopted budget*	\$ 50,893,909	\$ 53,099,375	\$ 54,932,642	\$ 1,833,267	3.5%
Percent of budget	82.6%	82.4%	84.5%		

* - General, Utility, Sanitation and Storm Water Funds (Budgeted Funds).

** - Includes \$.85MM and \$1.7MM for In-House Construction Department in FY2019 and FY2020, respectively.

Over the past year, the Consumer Price Index (CPI) has increased 2.3 percent and the Municipal Cost Index (MCI), which more closely tracks services and goods municipalities purchase, increased 1 percent. The

MCI is a statistic developed by *American City & County* magazine designed to show the specific effects of inflation on the costs of providing municipal services. It differs from the CPI by including elements common to cities such as health care, fuel and construction materials. The City’s base budget expenditure increase of 2.7 percent reflects a consistent increase in costs associated with inflation.

Personnel Costs

Salaries and benefits represent the single largest expenditure category, accounting for nearly 52 percent of the total budget. The FY2020 budget proposes new staffing within the Police Department and Utility Division. Additional details are provided in the following table.

Position Title	Annual Cost	Background
Police Officer (2) Police Sergeant (1)	\$308,383	The City has worked closely with the Highland Park Independent School District and the Town of Highland Park to develop a program that will provide a uniformed presence at all of the elementary school campuses during the arrival and dismissal periods. The additional police personnel within the FY2020 budget will be assigned this responsibility; however, the remaining time of the officers will be devoted to supplementing existing patrol activities throughout the community.
Seven additional positions for the in-house MPY	\$208,596	The FY2019 budget authorized a three-year phased addition of City utility crews to address aging water and sanitary sewer lines. The new in-house crews are devoted to complete replacement of these utilities and the associated alley pavement. The addition of these seven positions represents the second phase of a three year program to add the necessary staff and equipment to continue in-house capital replacement of water and sewer infrastructure. The proposed staffing of the second phase includes a supervisory position to assist with oversight of the two crews.

Salaries: Funds were budgeted in the FY2019 Budget to conduct a classification and compensation study for the City. It had been many years since a formal, comprehensive review of the City’s classification and compensation structure had been conducted. The goal of the study was as follows:

- Determine the City’s desired competitive position;
- Make sure that salary and benefits are not too high or too low;
- Strategically address recruitment and retention;
- Validate the City’s classification practices with market data and best practices; and

- Establish a pay philosophy

The City hired Public Sector Personnel Consultants (PSPC) to perform the compensation study with periodic reports to the Employee Benefits Committee. Based on the market data information compiled by PSPC, it was determined that for civilian positions the City is below market for 42% of the survey sample, at market for 28% of the survey sample and above market for 30% of the survey sample. For police and fire positions the survey determined that the City was below market an average of 3% to 5%. As a result of those findings, PSPC recommended the following adjustments:

- The City adopt a pay philosophy to be at least at the average of the market comparison cities to attract and retain the quality staff expected by those we serve.
- The City adopt a new civilian pay table intended to be administered based on performance, allowing for regular survey updating to remain market competitive.

The estimated cost in salary adjustments to implement the proposed recommendations is approximately \$803,000. Implementation of this compensation plan requires a temporary hold on awarding merit-based salary increases for FY2020.

Benefits: The City also offers a comprehensive benefit package to its employees, including insurance, retirement, and longevity pay. The proposed budget for FY2020 includes the following adjustments to employee benefits:

- *Employee Health Insurance:* Health care costs continue to increase with the City experiencing a 5.1 percent increase in medical claims over a rolling 12-month period. Pharmacy claims have also increased at a rate of 3.4 percent over the same rolling 12-month. Total costs for medical insurance for the City are expected to exceed \$4.2 million for the next plan year. Expected increases in claims for the next plan would result in a funding shortfall of \$302,000 without changes to funding levels. Therefore, the proposed budget recommends a funding increase between contributions from the City and employee premiums. The range of monthly increases for employee premiums will be between \$0.52 up to \$29.82, depending on the health insurance plan selected by the employee. The City's contribution levels will increase \$158,000 from the prior year.

The Employee Benefits Committee has also recommended modifications to limit the future Government Accounting Standards Board (GASB) Liability associated with retiree health insurance for pre-65 retirees. Based upon GASB actuarial calculations, the City has a retiree liability of approximately \$1.0 million at September 30, 2018. To address this liability the budget also recommends that the City charge the full actuarial rate for all new hires after 1/1/2020. All future pre-65 retirees hired prior to 1/1/2020 would continue to pay the blended retiree rate.

- *Retirement Funding:* In recent years, the City has taken significant steps to secure long-term funding for the City's various retirement plans. The FY2019 budget increased contributions for the employees within the Texas Municipal Retirement System (TMRS) to provide for Cost of Living (COLA) and Updated Service Credit (USC) adjustments. Based upon information provided by the TMRS, the City's retirement plan is 91 percent funded as of December 31, 2018. The FY2020 budget recommends a continued contribution rate of 10.18 percent for TMRS members.

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. The FY2020 budget recommends a contribution rate of 28.72 percent, based upon the latest actuarial report. The FRRF Board is working with a new actuary, and expects to receive the new funding recommendations later this year. Additional contributions may be required to ensure the plan is sufficiently funded.

Water & Wastewater Treatment Charges

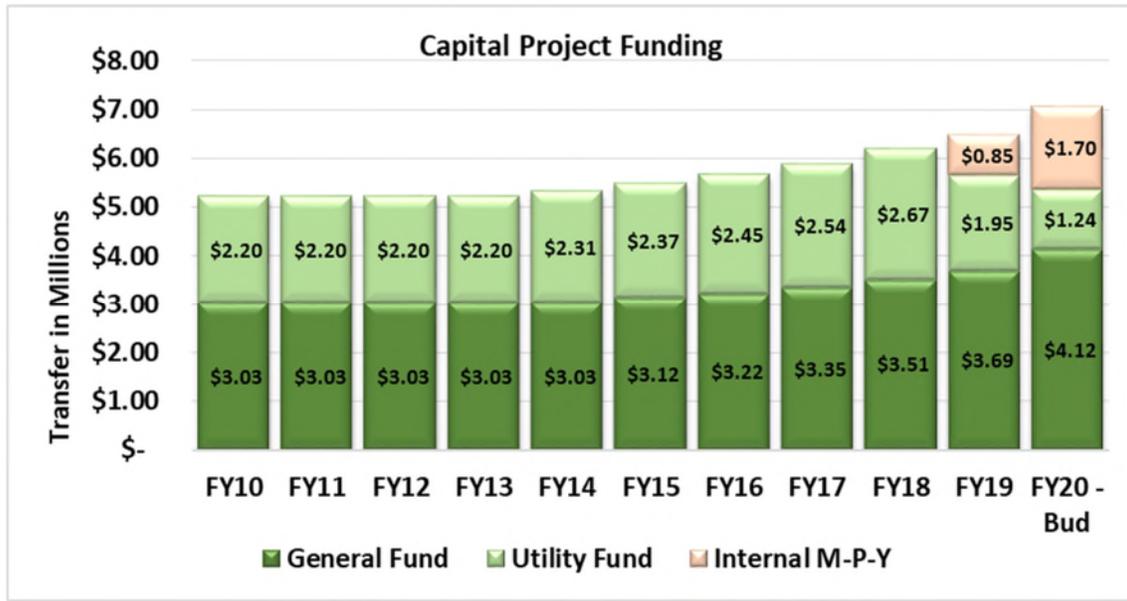
The Dallas County Park Cities Municipal Utility District (DCPCMUD) provides water to the City of University Park and the Town of Highland Park, while wastewater treatment services are provided by the City of Dallas Water Utilities (DWU). The amount budgeted for outside treatment can vary dramatically 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 FY2020, the combined costs of water and wastewater treatment are expected to increase modestly, with the rates charged to the City by the DCPCMUD for the treatment of potable water increasing 1.8 percent and from DWU for wastewater treatment increasing 6.2 percent. When combined with expected water sales (derived from an average of the previous ten years actual sales volumes) and winter consumption, the increased rate of \$2.54 per 1,000 gallons from DCPCMUD and \$3.04 per 1,000 gallons of wastewater treated from DWU will result in a combined gross cost increase of \$204,473.

Capital Expenditures

The proposed budget continues the tradition of funding capital projects for public works, technology, public safety and parks through a pay-as-you-go system. The City established a separate Capital Projects Fund that receives annual transfers from the General Fund and Utility Fund. Since the adoption of the FY2015 budget, the City has steadily increased the General Fund transfer into the Capital Projects Fund by 5 percent annually. Last year, the General Fund contributed \$3.69 million to the Capital Projects Fund, an increase of \$175,640. However, the FY2020 budget recommends an 11.8 percent increase in General Fund Transfers into the Capital Projects Fund for a total transfer of \$4,122,858. The additional transfer is recommended this fiscal year to help offset the effects of legislative changes that drastically limit the funding flexibility of a pay-as-you-go capital improvement program.

While the Utility Fund would normally have been expected to contribute \$2.9 million to capital projects as well, the actual transfer decreased to \$1.2 million, due to the transition to an in-house water and sewer operations division. The FY2020 budget represents the second year of a three-year phased approach, whereby water and sewer projects are removed from the funding responsibility of the Capital Projects Fund. Therefore, the combined capital projects transfer for FY2020 is \$5,367,155.



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 Committee before authorization by the City Council.

The Capital Projects Fund has funded traditional capital maintenance items such as the City’s mill and overlay program for city streets, water/sewer main replacement in alleys, and park enhancements. In addition, the Capital Projects Fund allocates funds for specialized projects such as the public safety radio replacement, Snider Plaza utility improvements, and the Holmes Aquatic Center improvements. Within the past year, the City has also spent considerable resources to better understand the extent of needed improvements to address the City storm water system. The scale of needed improvements is exceedingly large, with an estimated cost of approximately \$45 million just to address the northeast portion of University Park. Final funding for these specialized projects has yet to be finalized within the 5-year Capital Improvement Program.

See Appendix A of this document for the approved FY2019 Capital Budget.

Equipment Replacement, Fuel & Electricity

The City has established a sinking fund for all new and replacement vehicles. Each department incurs yearly expenditures based on the depreciation schedule of the vehicles in its fleet. Once a vehicle is scheduled for replacement, the years of depreciation contributions made by the department are available within the fund to purchase a new vehicle. Contributions to the Equipment Services Fund will increase by \$78,811 this fiscal year, to a total budgeted amount of \$1,099,552.

The proposed budget implements a new policy for vehicle replacement funding so that the fund balance maintains a minimum level of no less than twenty to twenty-five percent (20 - 25%) 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 will be set to 105% 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 FY2020 are as follows:

Unit #	Dep	YR	Make	Model	Estimated Service Life	Estimated Replacement Cost
7021	22	2009	CHEVROLET	C-3500	10	\$ 49,000
7022	22	2009	CHEVROLET	C-3500	10	49,000
7089	22	2009	CHEVROLET	C-3500	10	49,000
6629	60	2004	MACK	CV713	15	140,000
6630	60	2004	MACK	CV713	15	140,000
7045	60	2009	INTERNATIONAL	4300	10	140,000
7046	60	2009	INTERNATIONAL	4300	10	140,000
1712	70	1995	PARKER	TRAILER	10	6,000
6623	80	2004	INTERNATIONAL	4300	15	75,000
7121	80	2010	FREIGHTLINER	M2102	10	195,000
						\$ 983,000

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

The Equipment Services Fund will also be responsible for adding a significant amount of new equipment associated with the transition from outsourced to in-house replacement of water and sewer infrastructure. Fund balances within the Equipment Service Fund will need transfers from the General Fund balances to help pay for the new equipment, which may cost up to \$445,000, depending on needs.

The City’s fuel costs are expected to increase this year. Last year, the City budgeted fuel costs at a rate of \$2.77 per gallon of gasoline and \$3.08 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using the new EIA estimates of \$2.75 and \$3.29 for gasoline and diesel respectively, budgeted fuel expenditures are expected to increase \$15,311 (4.0%) this fiscal year to a total budgeted cost of \$401,326.

The proposed budget also provides for a slight decrease in the overall costs of utility services (electric, gas, water and certain phone services) provided to City facilities. By far the largest driver of this cost category is electricity, which the City purchases through participation in the Texas Coalition for Affordable Power (TCAP), which is a pool of cities that aggregate power needs to negotiate better electric prices for its members. Overall, the City anticipates a 5.3% reduction in budgeted utility costs, decreasing the budgeted category cost from the previous year’s \$863,247 to \$817,403.

University Park Public Library

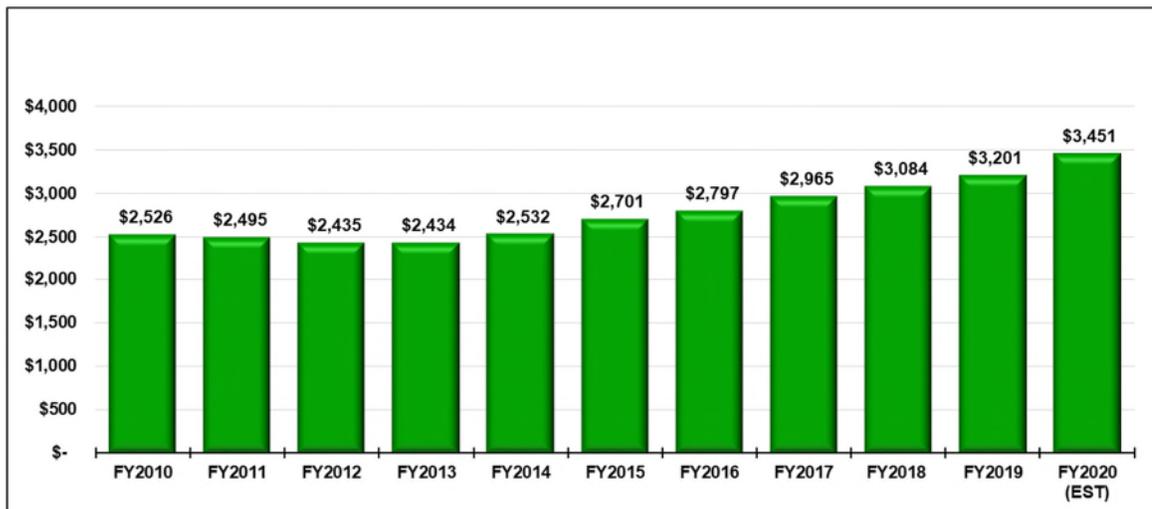
The City and the Friends of the Library will continue a funding partnership; however, the City has budgeted a significant decrease in annual contributions from the Friends of the Library (FOL). Since the opening of the University Park Public Library in the Plaza at Preston center, the FOL have donated \$300,000 annually towards the operation of the library. Due to difficulties maintaining this level of funding, the FOL have

chosen to reduce funding contributions. The FY2020 Budget has dropped the funding contribution from \$300,000 to \$125,000. The proposed FY2020 budget for the University Public Library is \$832,108, which represents a 2 percent decrease 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 FY2020 budget anticipates revenues from property tax totaling \$21,449,761. Additional details of major revenue sources for the General Fund are provided below.

Property Tax: The FY2020 budget recommends a 5.4 percent increase in the property tax rate to 25.8548 cents (per hundred dollars of value) from 24.5379 cents the previous year. Combined with a 2.6 percent growth in city-wide taxable property value, the corresponding increase in property tax revenue is 8.1%, or \$1,610,311. The average single-family property with a 20% homestead exemption will pay \$3,451 in property taxes to the City next fiscal year, an annual increase of \$250. The following table provides a historical perspective of property taxes related to the average single-family property.

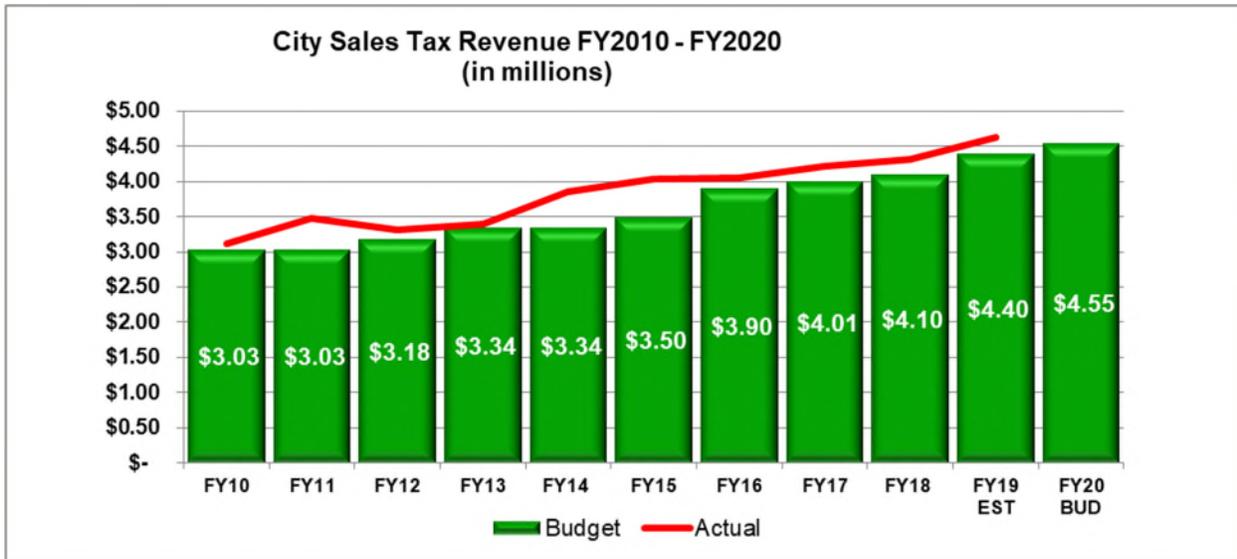


Truth in Taxation: The Texas Tax Code requires the calculation of an effective tax rate (ETR), which represents a calculated tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The City’s tax collector, the Dallas County Tax Office (DCTO), performs the ETR calculation. The ETR is significant, because it determines the notice and hearing requirements a City must meet to comply with the Texas Truth in Taxation laws.

For FY2020, the proposed tax rate of 25.8548 cents per hundred is higher than the ETR of 23.9488 cents; therefore, the City is required to hold two public hearings before adopting the FY2020 tax rate.

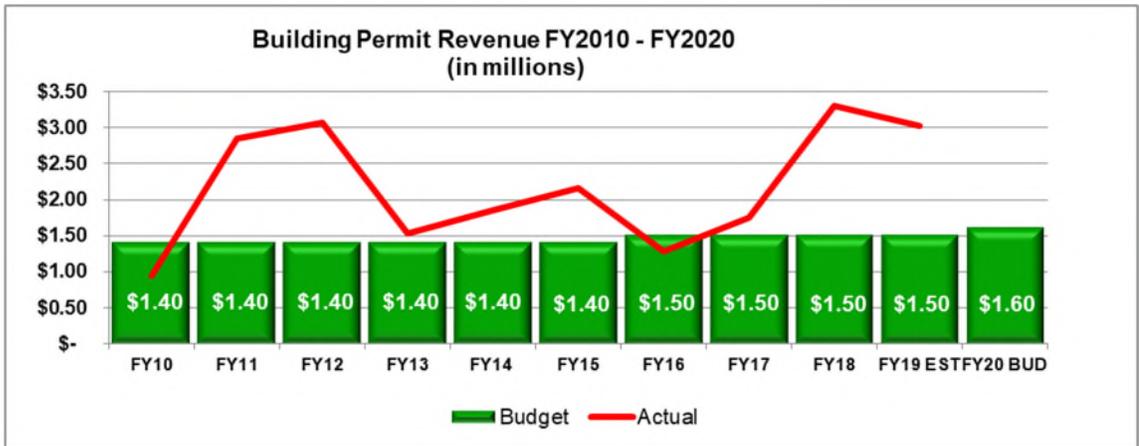
Revenues that support the General Fund that are derived from sources other than property taxes (and related amounts) account for 38% or \$13,009,000 of the General Fund’s revenues. These revenues are derived from a variety of sources, and a brief overview of these revenues is provided in the charts and graphs below.

Sales Tax: Revenue collected from City sales taxes has steadily risen for the last several years. Projected sales tax revenues for FY2019 are expected to meet budgeted projections within the FY2019 budget. The City uses a sales tax analysis and reporting service to track and monitor sales tax within the community. Given steady sales tax collections this year, the FY2020 budget recommends the projected revenues from sales tax to increase from \$4,400,000 to \$4,550,000. This is a significant increase in projected revenue, and this revenue should be closely monitored as economic conditions change.



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, residential construction activity has slightly increased in 2019, with permits projecting higher than the previous two years. Non-residential construction projects associated with schools, churches, and SMU also exceeded budgeted amounts. The additional non-residential construction and small uptick in residential construction has allowed for a slight increase in projected building permit revenues from \$1.5 million to \$1.6 million.

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. Despite the small increase in projected revenue, the FY2020 budget continues this practice. According to the City’s financial policies, revenues that exceed 120% of budget are directed into the Capital Improvement Funds. With expected building permit revenue set to exceed \$3.0 million for FY2019, the Capital Improvement Fund is expected to receive an estimated \$1.2 million transfer as a result of this policy.



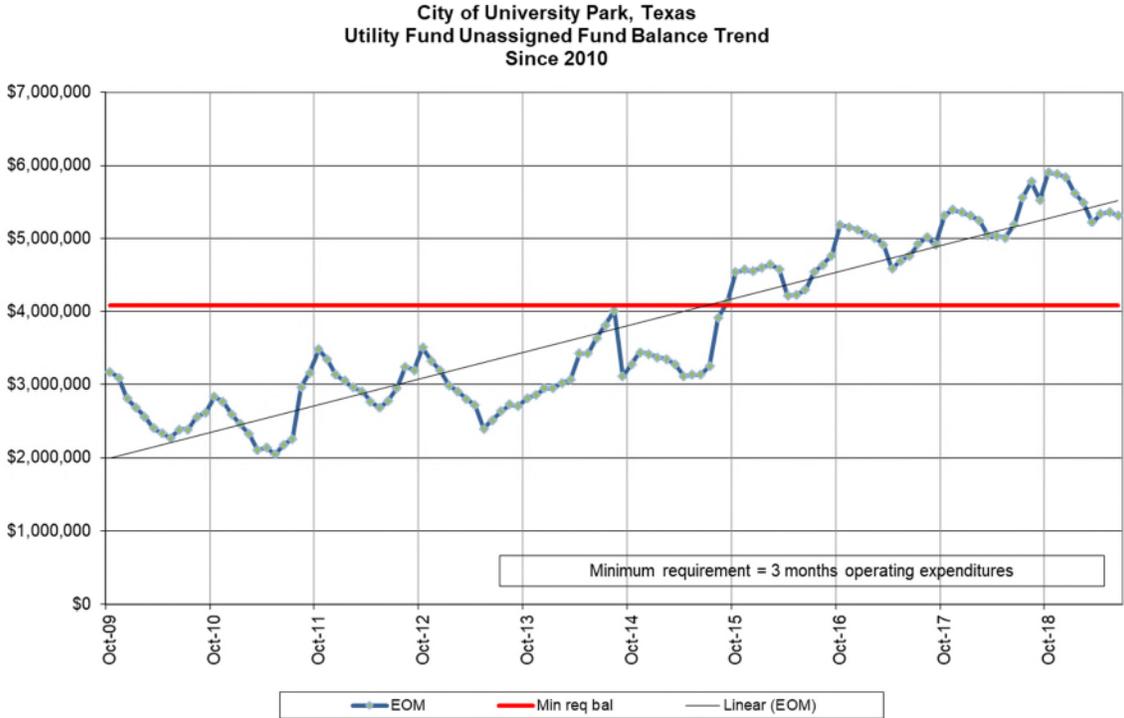
Franchise Fees: Cities collect fees for the use of municipal right-of-way from utility companies such as Atmos, AT&T, and Charter. These fees are established through a franchise agreement either at the local or state level. While utility-based revenues remain mostly consistent, as the market presents alternatives to traditional services for television and data consumption, revenues from the traditional providers may vary. The FY2020 budget includes a revenue projection of \$1,945,000 for all franchise fees, a \$150,000 decrease from the previous year. The reductions in franchise fees are due to legislative changes that modified the formula for telecommunications franchises.

Prior to the new legislation, cities received franchise fees for both telephone and cable services. In University Park that involves two providers, AT&T and Charter. Both companies are now allowed to operate on a “one wire – one fee” basis. Companies do not have to pay a franchise fee for the service that generates the least revenue. For AT&T, the City projects franchise fees will drop from \$540,000 in FY2019 to \$440,000 in FY2020. For Charter the City projects a drop from \$105,000 to a projected \$55,000.

Utility Fund

The fund continues to experience positive growth within the fund balance due to structural rate adjustments approved in 2014. The FY2020 budget proposes an increase to both the potable and wastewater utility rates in the upcoming year to offset the budgeted increases from treatment charges. Operational costs continue to rise, and significant increases to capital project funding are needed to maintain the City’s goal of a mile-per-year of water and sanitary sewer replacement. 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.

When combined with lower than expected water sales, the Utility Fund balance shows a slight surplus of \$23,748 for FY2020. This surplus is due in large part to a new transfer of funds (\$30,000) from the Sanitation Fund, explained below. Since utility revenues and expenditures are so heavily volume dependent and may change dramatically from one year to the next, no changes to the underlying rate structure are suggested at this time. As staff monitors revenues and expenditures, the City Council may consider a mid-year rate increase.

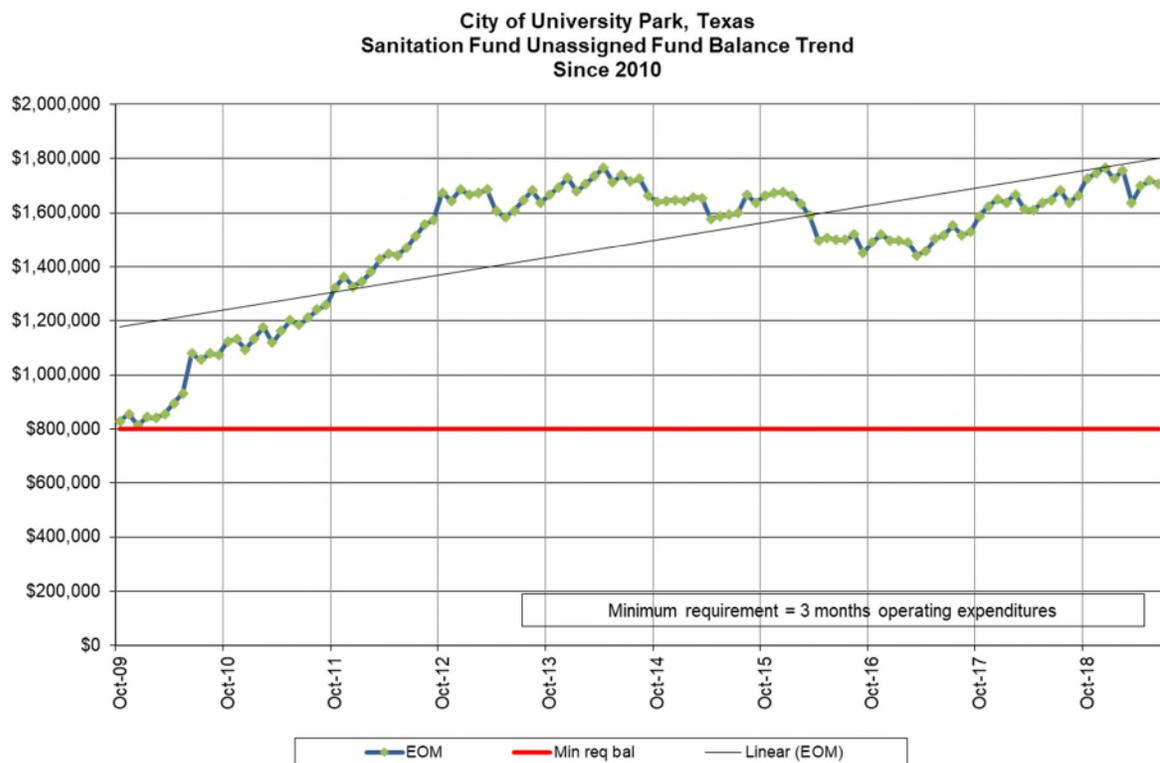


Sanitation Fund

The City created the Sanitation Fund in 1994 to remove expenditures for the collection of solid waste from the General Fund. The FY2020 budget includes a \$110,000 placeholder to allow for the accumulation of reserves toward future landfill needs. The City’s financial policies require a minimum fund balance equal to three months operating expenses, which is approximately \$800,000. The beginning fund balance for

FY2019 was approximately \$1.5 million. When factoring out the reserve placeholder for future landfill needs, the Sanitation Fund struggles to maintain a positive cash flow. Despite a 10 percent increase in residential fees between FY2016 and FY2017, the fund continues to operate with a slight loss of fund balance. While the structural deficit in the Sanitation Fund has been reduced, the greatest long-term concern for the Sanitation Fund is anticipated increases to landfill fees. The City currently has an operating agreement with the City of Garland landfill that is set to expire within the next 10 years.

The Long-Term Financial Planning Subcommittee has recommended the City correct the structural deficiency within the Fund, while also providing a new transfer. The new transfer from the Sanitation Fund to the Utility Fund operates much like a franchise fee; whereby the Sanitation Department provides payment to the Utility Fund for utilization of streets and alleys. The proposed transfer in the FY2020 Budget is \$30,000 with a five-year phased approach to a maximum transfer of \$150,000 by FY2024. To address these issues, the FY2020 budget proposes an 11 percent increase to all sanitation fees. Despite the fee increase, fees to residential customers remain at or below other local jurisdictions.



Storm Water Fund

The Storm Water fund derives its revenue from a line item on monthly utility bills based on the zoning district of the property owner. The fees that are directed to this fund are dedicated to pay for projects directly related to the City’s storm water system. The City’s storm water master plan has identified major deficiencies in the City’s storm water capacity, especially in the northeast portion of University Park. The estimated costs for the needed improvements in this portion of University Park is in excess of \$45 million. While the City has authorized a design contract with an engineering firm to address the proposed

improvements in the storm water master plan, funding and phasing for this construction has not been finalized.

All potential improvements to the storm sewer system will be reviewed and funded through the Capital Projects Fund; however, future storm water fees should be increased to allow for additional transfers to the Capital Projects Fund from the Storm Water Fund. A small increase of 5% is recommended within the FY2020 budget; nevertheless, a final rate structure should take these projects into account.

FUTURE CONSIDERATIONS

The proposed FY2020 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 FY2020 budget. The following items represent a quick overview of these issues:

- *Centennial Master Plan:* Following a review of the City's 1989 Master Plan, members of the various citizen advisory boards and committees have recommended the City pursue an updated master plan to prepare for the City's centennial anniversary in 2024. The 1989 Master Plan helped shape the character and composition of University Park as it transitioned into a redevelopment phase of the City's life-cycle. Residents volunteered their time and talents to help build a plan that addressed the physical space in which people work, play and reside. As the community reaches the 100-year mark, schools, churches and Southern Methodist University have invested hundreds of millions of dollars in upgrading existing facilities, and the City's retail and commercial areas are poised for similar redevelopment. Given the importance of these areas and the potential financial impact to the City, an update to the City's master plan that incorporates a high-level of citizen engagement is needed. The Centennial Master Plan should address physical assets and land use; however, it should also consider the long-term financial management of the City.
- *Long Term Financial Management:* Since the City's inception, considerable attention has been given to ensuring neighborhoods and other public amenities are well designed and maintained. However, as the City ages, neighborhoods and public amenities need rejuvenating. A subcommittee of members from the Finance Advisory and Capital Projects Review committees is currently addressing long-term issues. Conclusions and recommendations from this subcommittee will be shared and distributed as part of the updated master plan process. Legislative changes have significantly reduced municipal revenues and limited future flexibility in setting appropriate property tax levels. Since the City has relied upon the natural growth of existing property for potential revenue growth, the task of financing capital needs with a pay-as-you-go model is limited. Efforts to address financial policies from a multi-year analysis for both operational and capital needs should be continued. In addition, careful attention to fund balance requirements and prioritization of capital projects should be included in a multi-year analysis.
- *Infrastructure:* The City maintains approximately 64 miles of sanitary sewer mains, 89 miles of water mains, and 25 miles of storm water mains. Capital improvements for the addition and replacement of these systems have been programmed in the Capital Projects Fund. However, increased construction costs have outpaced funding in recent years. As with prior-year budgets, the FY2020 budget proposes an increase in contributions to the Capital Fund from the General Fund. However, the recommended transfer for FY2020 is substantially higher, with an 11 percent increase from the prior year. Historically, the City has budgeted annual 5 percent increases in transfers. Given the lengthy list of capital needs throughout the City, and an uncertain funding path, this increase is needed to establish a new baseline of revenue into the Capital Projects Fund. Investing in the capital assets of the City is costly, disruptive, and time consuming. However, deferring these items to future years can involve emergency funding and lengthier repair/replacement times. Fine tuning capital needs through advanced planning and funding will ensure the City remains one of the premier communities in the region.

APPENDIX A

CITY OF UNIVERSITY PARK, TX Five Year Financial Plan, Fiscal Years General Fund and Emergency Fund						
\$ in '000's						
		2020	2021	2022	2023	2024
		BUDGET	PROJECTED	PROJECTED	PROJECTED	PROJECTED
Beginning Fund Balance		27,288	27,288	27,345	27,319	27,209
Revenues						
Real Property Taxes		21,450	22,201	22,978	23,782	24,614
Sales Tax	A	4,790	4,934	5,082	5,234	5,391
Permits/Licenses	B	1,705	1,747	1,791	1,836	1,881
Interest Earnings	C	600	409	342	273	272
Other Revenue	B	5,245	5,548	5,679	5,814	5,952
Total Revenues		33,789	34,839	35,871	36,938	38,110
Transfers from Other Funds		800	887	887	887	887
Total Revenues and Transfers In		34,589	35,725	36,758	37,825	38,997
Expenditures						
Salaries and Benefits	D	23,581	24,288	25,017	25,767	26,540
Professional Fees	B	2,627	2,693	2,760	2,829	2,900
Other		4,278	4,385	4,494	4,607	4,722
Total Expenditures		30,485	31,366	32,271	33,203	34,162
Capital Projects Contribution	E	3,873	4,067	4,270	4,483	4,707
Other Transfers	B	231	237	243	249	255
Total Expenditures and Transfers Out		34,589	35,669	36,784	37,935	39,124
Surplus (Deficit)		0	56	-26	-110	-127
Ending Fund Balance		27,288	27,345	27,319	27,209	27,081
Non-Spendable/Committed		18,322	18,322	18,322	18,322	18,322
Unrestricted Fund Balance		8,967	9,023	8,997	8,887	8,760
Required Minimum Balance Per Policy		2,882	2,972	3,065	3,161	3,260
Excess/(Deficiency)		6,084	6,051	5,932	5,726	5,500
ASSUMPTIONS						
Increase in Taxable Assessed Value		3.5%	3.5%	3.5%	3.5%	3.5%
Anticipated Sales Tax Growth	A	3.0%	3.0%	3.0%	3.0%	3.0%
Anticipated Rate of Inflation	B	2.5%	2.5%	2.5%	2.5%	2.5%
Anticipated Interest Rate	C	2.0%	1.5%	1.3%	1.0%	1.0%
Anticipated Salary Increase	D	3.0%	3.0%	3.0%	3.0%	3.0%
Capital Projects Transfer Growth	E	5.0%	5.0%	5.0%	5.0%	5.0%

APPENDIX B

		FY2019 ADOPTED BUDGET	PRIOR YEAR CARRYFRWD	FY2019 AMENDED BUDGET
INFORMATION TECHNOLOGY				
Cartegraph	2017102	-	125,852	125,852
Community Development Electronic Plan Review	2017105	-	70,000	70,000
Audio / Visual System Upgrade - Phase II	2019100	175,000	-	175,000
HPISD Fiber Contribution	2019101	100,000	-	100,000
Security Camera Replacement City-wide	2019102	215,000	-	215,000
Website Remodel	2019103	75,000	-	75,000
INFORMATION TECHNOLOGY SUBTOTAL		565,000	195,852	760,852
PARKS				
Goar Park restroom structure	2016203	-	41,804	41,804
Mockingbird Lane wall landscape	2017201	-	15,102	15,102
McFarlin East - Dublin to Central	2017202	-	100,000	100,000
LED lighting upgrades	2017205	-	10,961	10,961
Fountain Replacements (pond)	2018200	-	65,000	65,000
Pool Filter Upgrades	2019200	50,000	-	50,000
Tennis court resurfacing program	2019201	100,000	-	100,000
Pool Master Plan Phase II	2019202	160,000	-	160,000
Fence Replacement (Compressed to '19)	2019203	70,000	-	70,000
Park Sign Replacement	2019204	200,000	-	200,000
Playground Resurfacing	2019205	70,000	-	70,000
Table/Bench Replacement	2019206	50,000	-	50,000
Central Expressway Bridge Landscape	2019207	100,000	-	100,000
PARKS SUBTOTAL		800,000	232,867	1,032,867
PUBLIC SAFETY				
Radio system replacement - comprehensive	33900	1,500,000	(42,237)	1,457,763
LPR Systems (10 Units)	2018300	100,000	250,000	350,000
Building Security Enhancements	2019300	100,000	-	100,000
PUBLIC SAFETY SUBTOTAL		1,700,000	207,763	1,907,763
PUBLIC WORKS				
Water meter replacement	49230	-	617,855	617,855
MPY 4200-4500 Normandy/San Carlos	2017400	1,750,000	2,594,570	4,344,570
Miracle Mile Water Line	2017401	-	1,000,000	1,000,000
Reconstruction of Old SMU Sewer	2017402	-	850,000	850,000
NW Highway Elevated Tank	2017403	-	826,846	826,846
Asphalt Overlay 2018	2018400	-	1,131,729	1,131,729
Traffic signal replacement	2018402	-	813,283	813,283
Sidewalk Replacement	2018403	-	423,103	423,103
City Hall Repairs	2018404	-	70,000	70,000
Dallas County MCIP Master Plan	2018406	-	500,000	500,000
University Boulevard Widening	2018407	1,000,000	125,000	1,125,000
Traffic signal replacement	2019401	650,000	-	650,000
Sidewalk Replacement	2019402	180,000	-	180,000
4419 Service Center Fuel Tank Replacement	2019403	750,000	-	750,000
4419 Service Center Reconstruction - Design/Bui	2019404	2,250,000	-	2,250,000
Snider Plaza Area Design	2019405	600,000	-	600,000
Storm Water Projects Reserve/Program Placeho	2019406	3,000,000	-	3,000,000
Pavement Assessment Study	2019407	60,000	-	60,000
PUBLIC WORKS SUBTOTAL		10,240,000	8,952,386	19,192,386
Projects contingency:				
Unplanned Projects Placeholder		300,000	-	300,000
TOTAL PROJECT EXPENDITURES		13,605,000	9,588,868	23,193,868

City of University Park

Proposed Budget by Fund and Department

AS OF SEPTEMBER 12, 2019

Fund/Org Unit/Department	FY2018 Adopted Budget	FY2019 Adopted Budget	FY2020 Proposed Budget	\$ Change	% Change
GENERAL FUND					
Total Revenue	\$ 31,419,253	\$ 33,133,450	\$ 34,588,761	\$ 1,455,311	4.4%
Expenditures					
01-02 EXECUTIVE	\$ 1,249,307	\$ 1,325,021	\$ 1,369,865	\$ 44,844	3.4%
01-03 FINANCE	1,131,146	1,169,097	1,225,155	56,058	4.8%
01-04 HUMAN RESOURCES	394,710	435,693	437,203	1,510	0.3%
01-05 INFORMATION SERVICES	1,247,116	1,310,044	1,313,253	3,209	0.2%
01-06 LIBRARY	801,197	846,875	832,108	(14,767)	-1.7%
01-10 COURT	420,150	432,080	443,983	11,903	2.8%
01-19 COMMUNITY DEVELOPMENT	1,179,059	1,310,257	1,290,245	(20,012)	-1.5%
01-20 ENGINEERING	722,157	751,788	793,727	41,939	5.6%
01-25 TRAFFIC	1,012,900	992,384	1,027,614	35,230	3.6%
01-35 FACILITY MAINTENANCE	656,792	719,809	679,144	(40,665)	-5.6%
01-40 FIRE	5,874,332	6,268,496	6,523,946	255,450	4.1%
01-50 POLICE	7,918,906	8,303,565	8,868,528	564,963	6.8%
01-70 PARKS	3,055,759	3,185,794	3,237,938	52,144	1.6%
01-75 SWIMMING POOL	440,795	524,303	545,244	20,941	4.0%
01-80 STREETS	1,798,982	1,869,807	1,897,031	27,224	1.5%
01-85 TRANSFERS	3,512,797	3,688,437	4,103,777	415,340	11.3%
Total Expenditures	\$ 31,416,105	\$ 33,133,450	\$ 34,588,761	\$ 1,455,311	4.4%
GENERAL FUND SURPLUS/(DEFICIT)	\$ 3,148	\$ -	\$ -	\$ -	
WATER AND SEWER FUND					
Total Revenue	\$ 15,815,800	\$ 16,203,300	\$ 16,472,500	\$ 269,200	1.7%
Expenditures					
02-21 UTILITY OFFICE	\$ 9,324,829	\$ 9,485,926	\$ 9,836,966	\$ 351,040	3.7%
02-22 UTILITIES	3,928,858	4,039,887	3,936,239	(103,648)	-2.6%
02-24 IN HOUSE CONSTRUCTION	-	840,168	1,511,250	671,082	79.9%
02-85 TRANSFERS	2,620,565	1,904,093	1,164,297	(739,796)	-38.9%
Total Expenditures	\$ 15,874,252	\$ 16,270,074	\$ 16,448,752	\$ 178,678	1.1%
WATER AND SEWER FUND SURPLUS/(DEFICIT)	\$ (58,452)	\$ (66,774)	\$ 23,748	\$ 90,522	
SANITATION FUND					
Total Revenue	\$ 3,134,750	\$ 3,111,750	\$ 3,441,032	\$ 329,282	10.6%
Expenditures					
04-60 EXPENDITURES	\$ 3,153,552	\$ 3,195,825	\$ 3,410,955	\$ 215,130	6.7%
04-85 TRANSFERS	\$ -	\$ -	\$ 30,000	\$ 30,000	n/a
Total Expenditures	\$ 3,153,552	\$ 3,195,825	\$ 3,440,955	\$ 245,130	7.7%
SANITATION FUND SURPLUS/(DEFICIT)	\$ (18,802)	\$ (84,075)	\$ 77	\$ 84,152	
STORM WATER FUND					
Total Revenue	\$ 475,000	\$ 503,000	\$ 526,650	\$ 23,650	4.7%
Expenditures					
05-23 STORM WATER	\$ 400,000	\$ 450,026	\$ 404,174	\$ (45,852)	-10.2%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
Total Expenditures	\$ 450,000	\$ 500,026	\$ 454,174	\$ (45,852)	-9.2%
STORM WATER FUND SURPLUS/(DEFICIT)	\$ 25,000	\$ 2,974	\$ 72,476	\$ 69,502	
TOTAL REVENUES	\$ 50,844,803	\$ 52,951,500	\$ 55,028,943	\$ 2,077,443	3.9%
TOTAL EXPENDITURES	\$ 50,893,909	\$ 53,099,375	\$ 54,932,642	\$ 1,833,267	3.5%
TOTAL SURPLUS/(DEFICIT)	\$ (49,106)	\$ (147,875)	\$ 96,301	\$ 244,176	

City of University Park

Property Tax Impact

AS OF SEPTEMBER 12, 2019

	FY2018 Adopted Budget	FY2019 Adopted Budget	FY2020 Proposed Budget	\$ Change	% Change
TOTAL CERTIFIED TAXABLE VALUE	\$ 7,578,861,993	\$ 8,085,217,904	\$ 8,296,247,205	\$ 211,029,301	2.6%
TOTAL GENERAL FUND REVENUES:	\$ 31,419,253	\$ 33,133,450	\$ 34,588,761	\$ 1,455,311	4.4%
NON-PROPERTY TAX REVENUE					
Sales tax	\$ 4,320,000	\$ 4,640,000	\$ 4,790,000	\$ 150,000	3.2%
Franchise fees	2,185,000	2,095,000	1,945,000	(150,000)	-7.2%
Building permits/licenses	1,609,500	1,604,500	1,704,500	100,000	6.2%
Fines and Fees	2,405,500	2,515,500	2,320,500	(195,000)	-7.8%
Park and Pool revenue	305,500	408,500	423,500	15,000	3.7%
Auction proceeds	10,000	7,500	7,500	-	0.0%
Utility Fund contribution	700,000	700,000	800,000	100,000	14.3%
Interest earnings	300,000	600,000	600,000	-	0.0%
Miscellaneous and other	590,500	593,000	418,000	(175,000)	-29.5%
Total Non-Property Tax Revenue	\$ 12,426,000	\$ 13,164,000	\$ 13,009,000	\$ (155,000)	-1.2%
PROPERTY TAX REVENUE					
Operations & Maintenance (O&M)	\$ 18,853,253	\$ 19,839,450	\$ 21,449,761	\$ 1,610,311	8.1%
Penalty/interest & attorney's fees	100,000	90,000	90,000	-	0.0%
Delinquent (prior years) taxes	40,000	40,000	40,000	-	0.0%
Total Prop Tax Revenue Request	\$ 18,993,253	\$ 19,969,450	\$ 21,579,761	\$ 1,610,311	8.1%
DEBT SERVICE REQUIREMENT	\$ -	\$ -	\$ -	\$ -	0.0%
PROPERTY TAX RATE					
Operations & Maintenance (O&M)	\$ 0.248761	\$ 0.245379	\$ 0.258548	\$ 0.013168	5.4%
Debt Service	-	-	-	-	0.0%
Total Property Tax Rate per \$100	\$ 0.248761	\$ 0.245379	\$ 0.258548	\$ 0.01317	5.4%
IMPACT ON "TYPICAL" HOMEOWNER					
Average single-family home market value*	\$ 1,549,797	\$ 1,630,666	\$ 1,668,650	\$ 37,984	2.3%
Less: 20% homestead exemption	(309,959)	(326,133)	(333,730)	(7,597)	2.3%
Average single-family home taxable value	\$ 1,239,837	\$ 1,304,533	\$ 1,334,920	\$ 30,387	2.3%
Tax levy	\$ 3,084	\$ 3,201	\$ 3,451	\$ 250	7.8%
Change in levy from prior year	\$119	\$117	\$250		

* 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 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 02 - EXECUTIVE						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	665,731.00	727,077.00	787,732.00	60,655.00	8
1004	MISC ALLOWANCE	.00	6,882.00	6,882.00	.00	
1005	LONGEVITY PAY	3,561.00	2,960.00	3,246.00	286.00	10
1007	CAR ALLOWANCE	14,400.00	14,400.00	21,600.00	7,200.00	50
1008	HOUSING ALLOWANCE	26,400.00	26,400.00	26,400.00	.00	
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	.00	
<i>WAGES/SALARIES Totals</i>		\$712,612.00	\$780,239.00	\$848,380.00	\$68,141.00	9%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	47,348.00	50,507.00	54,378.00	3,871.00	8
1120	EMPLOYERS SHARE T.M.R.S.	53,096.00	71,529.00	83,405.00	11,876.00	17
1127	RETIREMENT SUPPLEMENTAL	6,924.00	7,276.00	7,689.00	413.00	6
1130	INSURANCE-EMPLOYEE LIFE	3,917.00	3,699.00	3,350.00	(349.00)	(9)
1131	INSURANCE-WORKMENS COMP	1,068.00	1,093.00	679.00	(414.00)	(38)
1135	HEALTH INSURANCE	52,648.00	41,340.00	42,816.00	1,476.00	4
<i>BENEFITS Totals</i>		\$165,001.00	\$175,444.00	\$192,317.00	\$16,873.00	10%
<i>SALARIES & BENEFITS Totals</i>		\$877,613.00	\$955,683.00	\$1,040,697.00	\$85,014.00	9%
SUPPLIES						
2100	OFFICE SUPPLIES	3,000.00	3,000.00	3,000.00	.00	
2318	COMPUTER SUPPLIES	500.00	500.00	500.00	.00	
<i>SUPPLIES Totals</i>		\$3,500.00	\$3,500.00	\$3,500.00	\$0.00	0%
PROFESSIONAL FEES						
3003	BOARD MEETINGS	4,000.00	3,501.00	3,001.00	(500.00)	(14)
3010	POSTAGE	1,000.00	900.00	800.00	(100.00)	(11)
3014	Temp Use for FY19	.00	1,019.00	.00	(1,019.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	178,750.00	168,752.00	138,752.00	(30,000.00)	(18)
3063	PROGRAMMING/MAINTENANCE	54,435.00	49,370.00	50,776.00	1,406.00	3
3113	PUBLICATIONS/PRINTING	18,850.00	15,350.00	15,350.00	.00	
<i>PROFESSIONAL FEES Totals</i>		\$257,035.00	\$238,892.00	\$208,679.00	(\$30,213.00)	(13%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	7,645.00	7,645.00	7,250.00	(395.00)	(5)
4120	TELEPHONE SERVICE	1,164.00	10,065.00	10,072.00	7.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 02 - EXECUTIVE						
UTILITIES						
<i>UTILITIES Totals</i>		\$8,809.00	\$17,710.00	\$17,322.00	(\$388.00)	(2%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,421.00	3,523.00	102.00	3
5506	INSURANCE-GEN'L LIABILITY	574.00	454.00	468.00	14.00	3
5514	INSURANCE-PUBL.OFF'L LIAB	36,155.00	36,155.00	37,240.00	1,085.00	3
5516	BONDS-OFFICALS & EMPLOYEE	206.00	206.00	212.00	6.00	3
<i>INSURANCE Totals</i>		\$41,261.00	\$40,236.00	\$41,443.00	\$1,207.00	3%
OTHER						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	338.00	723.00	376.00	(347.00)	(48)
7110	EMPLOYEE RECOGNITION	10,000.00	10,000.00	8,500.00	(1,500.00)	(15)
7150	DUES & SUBSCRIPTIONS	14,851.00	18,827.00	15,248.00	(3,579.00)	(19)
7170	TRAVEL EXPENSE	5,200.00	6,400.00	5,450.00	(950.00)	(15)
7201	COMPUTER EQT UNDER \$5000	.00	5,718.00	.00	(5,718.00)	(100)
7221	OTHER EXPENSE	2,000.00	7,000.00	7,000.00	.00	
7235	YOUTH ADV COMM EXPEND.	500.00	800.00	800.00	.00	
7240	TUITION & TRAINING	17,800.00	19,530.00	10,500.00	(9,030.00)	(46)
7432	ELECTIONS	10,400.00	2.00	10,350.00	10,348.00	517,400
<i>OTHER Totals</i>		\$61,089.00	\$69,000.00	\$58,224.00	(\$10,776.00)	(16%)
DEPARTMENT 02 - EXECUTIVE Totals		\$1,249,307.00	\$1,325,021.00	\$1,369,865.00	\$44,844.00	3%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 03 - FINANCE						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	564,904.00	584,156.00	628,600.00	44,444.00	8
1005	LONGEVITY PAY	1,814.00	2,086.00	2,371.00	285.00	14
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
<i>WAGES/SALARIES Totals</i>		\$573,918.00	\$593,442.00	\$638,171.00	\$44,729.00	8%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	41,456.00	42,980.00	45,673.00	2,693.00	6
1120	EMPLOYERS SHARE T.M.R.S.	42,754.00	56,974.00	64,966.00	7,992.00	14
1130	INSURANCE-EMPLOYEE LIFE	3,334.00	3,126.00	2,975.00	(151.00)	(5)
1131	INSURANCE-WORKMENS COMP	861.00	830.00	510.00	(320.00)	(39)
1135	HEALTH INSURANCE	52,648.00	68,900.00	71,360.00	2,460.00	4
<i>BENEFITS Totals</i>		\$141,053.00	\$172,810.00	\$185,484.00	\$12,674.00	7%
<i>SALARIES & BENEFITS Totals</i>		\$714,971.00	\$766,252.00	\$823,655.00	\$57,403.00	7%
SUPPLIES						
2029	CLOTHING ALLOWANCE	200.00	240.00	240.00	.00	
2100	OFFICE SUPPLIES	11,600.00	5,700.00	5,340.00	(360.00)	(6)
<i>SUPPLIES Totals</i>		\$11,800.00	\$5,940.00	\$5,580.00	(\$360.00)	(6%)
PROFESSIONAL FEES						
3007	DELINQUENT TAX ATTORNEY	15,000.00	15,000.00	15,000.00	.00	
3010	POSTAGE	2,000.00	1,700.00	1,300.00	(400.00)	(24)
3014	Temp Use for FY19	.00	3,598.00	.00	(3,598.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	72,000.00	76,000.00	73,500.00	(2,500.00)	(3)
3063	PROGRAMMING/MAINTENANCE	33,157.00	36,450.00	39,196.00	2,746.00	8
3065	CREDIT CARD FEES	120,000.00	105,000.00	115,000.00	10,000.00	10
3113	PUBLICATIONS/PRINTING	7,535.00	7,735.00	6,035.00	(1,700.00)	(22)
3141	DALLAS CO TAX COLL SERV	11,000.00	10,000.00	10,000.00	.00	
3145	CENTRAL APPRAISAL DISTRIC	80,100.00	81,800.00	79,000.00	(2,800.00)	(3)
<i>PROFESSIONAL FEES Totals</i>		\$340,792.00	\$337,283.00	\$339,031.00	\$1,748.00	1%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	5,744.00	5,745.00	5,450.00	(295.00)	(5)
4120	TELEPHONE SERVICE	1,083.00	1,099.00	1,130.00	31.00	3
<i>UTILITIES Totals</i>		\$6,827.00	\$6,844.00	\$6,580.00	(\$264.00)	(4%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 03 - FINANCE						
<i>INSURANCE</i>						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,158.00	3,252.00	94.00	3
5506	INSURANCE-GEN'L LIABILITY	574.00	419.00	432.00	13.00	3
	<i>INSURANCE Totals</i>	\$4,900.00	\$3,577.00	\$3,684.00	\$107.00	3%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	856.00	745.00	1,129.00	384.00	52
7150	DUES & SUBSCRIPTIONS	23,996.00	29,156.00	28,765.00	(391.00)	(1)
7170	TRAVEL EXPENSE	9,765.00	8,209.00	8,641.00	432.00	5
7201	COMPUTER EQT UNDER \$5000	6,036.00	1,481.00	.00	(1,481.00)	(100)
7221	OTHER EXPENSE	850.00	1,820.00	1,820.00	.00	
7240	TUITION & TRAINING	10,353.00	7,790.00	6,270.00	(1,520.00)	(20)
	<i>OTHER Totals</i>	\$51,856.00	\$49,201.00	\$46,625.00	(\$2,576.00)	(5%)
	DEPARTMENT 03 - FINANCE Totals	\$1,131,146.00	\$1,169,097.00	\$1,225,155.00	\$56,058.00	5%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	182,460.00	194,649.00	205,331.00	10,682.00	5
1005	LONGEVITY PAY	995.00	1,124.00	1,220.00	96.00	9
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	
<i>WAGES/SALARIES Totals</i>		\$191,495.00	\$203,813.00	\$214,591.00	\$10,778.00	5%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	14,584.00	15,162.00	15,824.00	662.00	4
1120	EMPLOYERS SHARE T.M.R.S.	14,267.00	19,582.00	21,846.00	2,264.00	12
1130	INSURANCE-EMPLOYEE LIFE	1,077.00	1,030.00	950.00	(80.00)	(8)
1131	INSURANCE-WORKMENS COMP	288.00	285.00	172.00	(113.00)	(40)
1135	HEALTH INSURANCE	26,324.00	27,560.00	28,544.00	984.00	4
<i>BENEFITS Totals</i>		\$56,540.00	\$63,619.00	\$67,336.00	\$3,717.00	6%
<i>SALARIES & BENEFITS Totals</i>		\$248,035.00	\$267,432.00	\$281,927.00	\$14,495.00	5%
SUPPLIES						
2100	OFFICE SUPPLIES	1,350.00	1,350.00	1,000.00	(350.00)	(26)
2318	COMPUTER SUPPLIES	1,300.00	1,300.00	1,000.00	(300.00)	(23)
<i>SUPPLIES Totals</i>		\$2,650.00	\$2,650.00	\$2,000.00	(\$650.00)	(25%)
PROFESSIONAL FEES						
3010	POSTAGE	400.00	300.00	300.00	.00	
3014	Temp Use for FY19	.00	666.00	.00	(666.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	37,600.00	68,740.00	29,190.00	(39,550.00)	(58)
3063	PROGRAMMING/MAINTENANCE	9,363.00	10,131.00	41,828.00	31,697.00	313
3113	PUBLICATIONS/PRINTING	1,000.00	1,000.00	1,000.00	.00	
<i>PROFESSIONAL FEES Totals</i>		\$48,363.00	\$80,837.00	\$72,318.00	(\$8,519.00)	(11%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	3,277.00	3,275.00	3,100.00	(175.00)	(5)
4120	TELEPHONE SERVICE	9,057.00	414.00	428.00	14.00	3
<i>UTILITIES Totals</i>		\$12,334.00	\$3,689.00	\$3,528.00	(\$161.00)	(4%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	1,316.00	1,355.00	39.00	3
5506	INSURANCE-GEN'L LIABILITY	191.00	175.00	180.00	5.00	3
<i>INSURANCE Totals</i>		\$1,633.00	\$1,491.00	\$1,535.00	\$44.00	3%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	200.00	.00	.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	<u>\$200.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	66.00	118.00	52.00	79
7110	EMPLOYEE RECOGNITION	18,467.00	19,008.00	18,508.00	(500.00)	(3)
7150	DUES & SUBSCRIPTIONS	1,504.00	1,719.00	1,169.00	(550.00)	(32)
7170	TRAVEL EXPENSE	3,505.00	3,800.00	2,850.00	(950.00)	(25)
7201	COMPUTER EQT UNDER \$5000	.00	1.00	1,450.00	1,449.00	144,900
7221	OTHER EXPENSE	4,175.00	4,525.00	3,700.00	(825.00)	(18)
7240	TUITION & TRAINING	38,844.00	32,475.00	30,100.00	(2,375.00)	(7)
7245	TUITION REIMBURSEMENT	15,000.00	18,000.00	18,000.00	.00	
	<i>OTHER Totals</i>	<u>\$81,495.00</u>	<u>\$79,594.00</u>	<u>\$75,895.00</u>	<u>(\$3,699.00)</u>	<u>(5%)</u>
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT		<u>\$394,710.00</u>	<u>\$435,693.00</u>	<u>\$437,203.00</u>	<u>\$1,510.00</u>	<u>0%</u>
Totals						

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 05 - INFORMATION SERVICES						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	595,962.00	615,180.00	650,647.00	35,467.00	6
1005	LONGEVITY PAY	1,555.00	1,803.00	2,089.00	286.00	16
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,520.00	4,200.00	4,200.00	.00	
<i>WAGES/SALARIES Totals</i>		\$607,237.00	\$628,383.00	\$664,136.00	\$35,753.00	6%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	45,676.00	46,981.00	49,443.00	2,462.00	5
1120	EMPLOYERS SHARE T.M.R.S.	45,233.00	60,347.00	67,610.00	7,263.00	12
1130	INSURANCE-EMPLOYEE LIFE	3,032.00	3,272.00	2,700.00	(572.00)	(17)
1131	INSURANCE-WORKMENS COMP	912.00	881.00	530.00	(351.00)	(40)
1135	HEALTH INSURANCE	78,972.00	82,680.00	85,632.00	2,952.00	4
<i>BENEFITS Totals</i>		\$173,825.00	\$194,161.00	\$205,915.00	\$11,754.00	6%
<i>SALARIES & BENEFITS Totals</i>		\$781,062.00	\$822,544.00	\$870,051.00	\$47,507.00	6%
SUPPLIES						
2100	OFFICE SUPPLIES	500.00	500.00	250.00	(250.00)	(50)
2318	COMPUTER SUPPLIES	3,750.00	3,750.00	2,450.00	(1,300.00)	(35)
<i>SUPPLIES Totals</i>		\$4,250.00	\$4,250.00	\$2,700.00	(\$1,550.00)	(36%)
PROFESSIONAL FEES						
3010	POSTAGE	50.00	50.00	100.00	50.00	100
3014	Temp Use for FY19	.00	3,245.00	.00	(3,245.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	40,300.00	54,000.00	86,250.00	32,250.00	60
3063	PROGRAMMING/MAINTENANCE	185,835.00	157,139.00	146,570.00	(10,569.00)	(7)
<i>PROFESSIONAL FEES Totals</i>		\$226,185.00	\$214,434.00	\$232,920.00	\$18,486.00	9%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	5,451.00	5,450.00	4,950.00	(500.00)	(9)
4120	TELEPHONE SERVICE	92,888.00	91,970.00	88,553.00	(3,417.00)	(4)
<i>UTILITIES Totals</i>		\$98,339.00	\$97,420.00	\$93,503.00	(\$3,917.00)	(4%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,884.00	3,158.00	3,252.00	94.00	3
5506	INSURANCE-GEN'L LIABILITY	383.00	419.00	432.00	13.00	3
<i>INSURANCE Totals</i>		\$3,267.00	\$3,577.00	\$3,684.00	\$107.00	3%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 05 - INFORMATION SERVICES						
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	26,750.00	8,250.00	24,000.00	15,750.00	191
	<i>OUTSIDE SERVICES Totals</i>	\$26,750.00	\$8,250.00	\$24,000.00	\$15,750.00	191%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	60.00	66.00	141.00	75.00	114
7150	DUES & SUBSCRIPTIONS	400.00	420.00	225.00	(195.00)	(46)
7170	TRAVEL EXPENSE	8,050.00	7,900.00	10,375.00	2,475.00	31
7201	COMPUTER EQT UNDER \$5000	11,175.00	11,792.00	21,079.00	9,287.00	79
7202	MICRO COMPUTER SOFTWARE	61,612.00	53,409.00	25,000.00	(28,409.00)	(53)
7221	OTHER EXPENSE	500.00	500.00	225.00	(275.00)	(55)
7240	TUITION & TRAINING	8,725.00	17,200.00	9,350.00	(7,850.00)	(46)
	<i>OTHER Totals</i>	\$90,522.00	\$91,287.00	\$66,395.00	(\$24,892.00)	(27%)
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	16,741.00	68,282.00	20,000.00	(48,282.00)	(71)
	<i>CAPITAL EXPENDITURES Totals</i>	\$16,741.00	\$68,282.00	\$20,000.00	(\$48,282.00)	(71%)
DEPARTMENT 05 - INFORMATION SERVICES Totals		\$1,247,116.00	\$1,310,044.00	\$1,313,253.00	\$3,209.00	0%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 06 - LIBRARY						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	364,735.00	371,584.00	388,250.00	16,666.00	4
1005	LONGEVITY PAY	966.00	859.00	1,087.00	228.00	27
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	
<i>WAGES/SALARIES Totals</i>		\$373,741.00	\$380,483.00	\$397,377.00	\$16,894.00	4%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	28,527.00	29,042.00	30,335.00	1,293.00	4
1120	EMPLOYERS SHARE T.M.R.S.	24,904.00	31,494.00	35,338.00	3,844.00	12
1130	INSURANCE-EMPLOYEE LIFE	2,175.00	1,313.00	1,600.00	287.00	22
1131	INSURANCE-WORKMENS COMP	562.00	532.00	318.00	(214.00)	(40)
1135	HEALTH INSURANCE	39,486.00	27,560.00	42,816.00	15,256.00	55
<i>BENEFITS Totals</i>		\$95,654.00	\$89,941.00	\$110,407.00	\$20,466.00	23%
<i>SALARIES & BENEFITS Totals</i>		\$469,395.00	\$470,424.00	\$507,784.00	\$37,360.00	8%
SUPPLIES						
2100	OFFICE SUPPLIES	5,000.00	3,920.00	3,120.00	(800.00)	(20)
2318	COMPUTER SUPPLIES	1,000.00	385.00	270.00	(115.00)	(30)
2350	SUPPLIES & MATERIALS	4,000.00	8,180.00	6,050.00	(2,130.00)	(26)
2355	LIBRARY MATERIALS	95,000.00	95,000.00	95,000.00	.00	
<i>SUPPLIES Totals</i>		\$105,000.00	\$107,485.00	\$104,440.00	(\$3,045.00)	(3%)
PROFESSIONAL FEES						
3010	POSTAGE	600.00	600.00	600.00	.00	
3060	PROFESSIONAL SERVICES/FEES	4,600.00	15,950.00	1,500.00	(14,450.00)	(91)
3063	PROGRAMMING/MAINTENANCE	8,405.00	43,221.00	44,243.00	1,022.00	2
3113	PUBLICATIONS/PRINTING	1,100.00	1,100.00	600.00	(500.00)	(45)
3115	CONTRACT MAINTENANCE	149,692.00	151,492.00	127,600.00	(23,892.00)	(16)
<i>PROFESSIONAL FEES Totals</i>		\$164,397.00	\$212,363.00	\$174,543.00	(\$37,820.00)	(18%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	20,635.00	20,635.00	19,200.00	(1,435.00)	(7)
4120	TELEPHONE SERVICE	12,444.00	12,203.00	12,011.00	(192.00)	(2)
<i>UTILITIES Totals</i>		\$33,079.00	\$32,838.00	\$31,211.00	(\$1,627.00)	(5%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	2,631.00	2,710.00	79.00	3

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 06 - LIBRARY						
INSURANCE						
5506	INSURANCE-GEN'L LIABILITY	191.00	349.00	360.00	11.00	3
5510	INSURANCE-BLDG & CONTENTS	2,500.00	.00	.00	.00	
	<i>INSURANCE Totals</i>	<u>\$4,133.00</u>	<u>\$2,980.00</u>	<u>\$3,070.00</u>	<u>\$90.00</u>	<u>3%</u>
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	1,500.00	2,000.00	1,500.00	(500.00)	(25)
	<i>OUTSIDE SERVICES Totals</i>	<u>\$1,500.00</u>	<u>\$2,000.00</u>	<u>\$1,500.00</u>	<u>(\$500.00)</u>	<u>(25%)</u>
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	717.00	723.00	800.00	77.00	11
7150	DUES & SUBSCRIPTIONS	1,020.00	1,020.00	920.00	(100.00)	(10)
7170	TRAVEL EXPENSE	2,500.00	4,900.00	3,700.00	(1,200.00)	(24)
7201	COMPUTER EQT UNDER \$5000	15,476.00	7,092.00	.00	(7,092.00)	(100)
7202	MICRO COMPUTER SOFTWARE	1,600.00	2,650.00	1,850.00	(800.00)	(30)
7221	OTHER EXPENSE	650.00	650.00	320.00	(330.00)	(51)
7240	TUITION & TRAINING	1,730.00	1,750.00	1,970.00	220.00	13
	<i>OTHER Totals</i>	<u>\$23,693.00</u>	<u>\$18,785.00</u>	<u>\$9,560.00</u>	<u>(\$9,225.00)</u>	<u>(49%)</u>
	DEPARTMENT 06 - LIBRARY Totals	<u>\$801,197.00</u>	<u>\$846,875.00</u>	<u>\$832,108.00</u>	<u>(\$14,767.00)</u>	<u>(2%)</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 10 - LEGAL						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	232,469.00	233,024.00	246,261.00	13,237.00	6
1002	OVERTIME EARNINGS	7,000.00	7,000.00	7,001.00	1.00	
1005	LONGEVITY PAY	3,536.00	3,632.00	3,728.00	96.00	3
	<i>WAGES/SALARIES Totals</i>	<u>\$243,005.00</u>	<u>\$243,656.00</u>	<u>\$256,990.00</u>	<u>\$13,334.00</u>	<u>5%</u>
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	18,590.00	18,639.00	19,661.00	1,022.00	5
1120	EMPLOYERS SHARE T.M.R.S.	11,339.00	14,704.00	16,463.00	1,759.00	12
1130	INSURANCE-EMPLOYEE LIFE	851.00	781.00	1,025.00	244.00	31
1131	INSURANCE-WORKMENS COMP	365.00	342.00	206.00	(136.00)	(40)
1135	HEALTH INSURANCE	52,744.00	55,120.00	57,088.00	1,968.00	4
	<i>BENEFITS Totals</i>	<u>\$83,889.00</u>	<u>\$89,586.00</u>	<u>\$94,443.00</u>	<u>\$4,857.00</u>	<u>5%</u>
	<i>SALARIES & BENEFITS Totals</i>	<u>\$326,894.00</u>	<u>\$333,242.00</u>	<u>\$351,433.00</u>	<u>\$18,191.00</u>	<u>5%</u>
SUPPLIES						
2100	OFFICE SUPPLIES	2,000.00	2,000.00	2,000.00	.00	
2350	SUPPLIES & MATERIALS	450.00	450.00	450.00	.00	
	<i>SUPPLIES Totals</i>	<u>\$2,450.00</u>	<u>\$2,450.00</u>	<u>\$2,450.00</u>	<u>\$0.00</u>	<u>0%</u>
PROFESSIONAL FEES						
3010	POSTAGE	3,400.00	3,500.00	3,600.00	100.00	3
3014	Temp Use for FY19	.00	2,309.00	.00	(2,309.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	34,100.00	34,100.00	29,000.00	(5,100.00)	(15)
3063	PROGRAMMING/MAINTENANCE	34,941.00	36,139.00	37,671.00	1,532.00	4
3113	PUBLICATIONS/PRINTING	3,900.00	4,500.00	5,100.00	600.00	13
	<i>PROFESSIONAL FEES Totals</i>	<u>\$76,341.00</u>	<u>\$80,548.00</u>	<u>\$75,371.00</u>	<u>(\$5,177.00)</u>	<u>(6%)</u>
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	2,184.00	2,185.00	2,100.00	(85.00)	(4)
4120	TELEPHONE SERVICE	817.00	831.00	855.00	24.00	3
	<i>UTILITIES Totals</i>	<u>\$3,001.00</u>	<u>\$3,016.00</u>	<u>\$2,955.00</u>	<u>(\$61.00)</u>	<u>(2%)</u>
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	1,579.00	1,626.00	47.00	3
5506	INSURANCE-GEN'L LIABILITY	191.00	210.00	216.00	6.00	3
	<i>INSURANCE Totals</i>	<u>\$1,633.00</u>	<u>\$1,789.00</u>	<u>\$1,842.00</u>	<u>\$53.00</u>	<u>3%</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 10 - LEGAL						
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	912.00	1,004.00	1,115.00	111.00	11
	<i>OUTSIDE SERVICES Totals</i>	<u>\$912.00</u>	<u>\$1,004.00</u>	<u>\$1,115.00</u>	<u>\$111.00</u>	<u>11%</u>
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	219.00	110.00	188.00	78.00	71
7150	DUES & SUBSCRIPTIONS	120.00	120.00	120.00	.00	
7170	TRAVEL EXPENSE	5,900.00	6,600.00	5,400.00	(1,200.00)	(18)
7221	OTHER EXPENSE	280.00	451.00	456.00	5.00	1
7240	TUITION & TRAINING	2,400.00	2,750.00	2,653.00	(97.00)	(4)
	<i>OTHER Totals</i>	<u>\$8,919.00</u>	<u>\$10,031.00</u>	<u>\$8,817.00</u>	<u>(\$1,214.00)</u>	<u>(12%)</u>
	DEPARTMENT 10 - LEGAL Totals	<u>\$420,150.00</u>	<u>\$432,080.00</u>	<u>\$443,983.00</u>	<u>\$11,903.00</u>	<u>3%</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 19 - BUILDING						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	706,374.00	761,253.00	818,295.00	57,042.00	7
1002	OVERTIME EARNINGS	1,000.00	500.00	500.00	.00	
1005	LONGEVITY PAY	2,468.00	2,628.00	3,060.00	432.00	16
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	3,530.00	4,080.00	4,680.00	600.00	15
<i>WAGES/SALARIES Totals</i>		\$720,572.00	\$775,661.00	\$833,735.00	\$58,074.00	7%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	54,403.00	58,299.00	62,384.00	4,085.00	7
1120	EMPLOYERS SHARE T.M.R.S.	53,676.00	74,507.00	84,872.00	10,365.00	14
1130	INSURANCE-EMPLOYEE LIFE	4,098.00	3,746.00	3,600.00	(146.00)	(4)
1131	INSURANCE-WORKMENS COMP	1,648.00	1,696.00	1,643.00	(53.00)	(3)
1135	HEALTH INSURANCE	105,296.00	137,800.00	142,720.00	4,920.00	4
<i>BENEFITS Totals</i>		\$219,121.00	\$276,048.00	\$295,219.00	\$19,171.00	7%
<i>SALARIES & BENEFITS Totals</i>		\$939,693.00	\$1,051,709.00	\$1,128,954.00	\$77,245.00	7%
SUPPLIES						
2029	CLOTHING ALLOWANCE	2,470.00	2,590.00	1,990.00	(600.00)	(23)
2100	OFFICE SUPPLIES	4,500.00	8,500.00	5,000.00	(3,500.00)	(41)
2318	COMPUTER SUPPLIES	.00	3,000.00	3,000.00	.00	
2320	GAS, OIL & GREASE	4,470.00	4,384.00	3,767.00	(617.00)	(14)
2350	SUPPLIES & MATERIALS	2,000.00	2,000.00	2,000.00	.00	
<i>SUPPLIES Totals</i>		\$13,440.00	\$20,474.00	\$15,757.00	(\$4,717.00)	(23%)
PROFESSIONAL FEES						
3003	BOARD MEETINGS	1,000.00	1,000.00	1,000.00	.00	
3010	POSTAGE	6,000.00	4,600.00	3,000.00	(1,600.00)	(35)
3014	Temp Use for FY19	.00	1,602.00	.00	(1,602.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	126,000.00	120,000.00	45,000.00	(75,000.00)	(63)
3063	PROGRAMMING/MAINTENANCE	37,391.00	38,242.00	42,839.00	4,597.00	12
3113	PUBLICATIONS/PRINTING	2,000.00	8,000.00	5,000.00	(3,000.00)	(38)
<i>PROFESSIONAL FEES Totals</i>		\$172,391.00	\$173,444.00	\$96,839.00	(\$76,605.00)	(44%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	3,853.00	3,855.00	3,750.00	(105.00)	(3)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 19 - BUILDING						
UTILITIES						
4120	TELEPHONE SERVICE	4,573.00	4,589.00	3,195.00	(1,394.00)	(30)
<i>UTILITIES Totals</i>		\$8,426.00	\$8,444.00	\$6,945.00	(\$1,499.00)	(18%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	1,933.00	1,565.00	1,612.00	47.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	5,768.00	4,736.00	4,879.00	143.00	3
5506	INSURANCE-GEN'L LIABILITY	766.00	629.00	648.00	19.00	3
<i>INSURANCE Totals</i>		\$8,467.00	\$6,930.00	\$7,139.00	\$209.00	3%
OTHER						
6190	AUTO REPAIRS	1,500.00	1,500.00	1,500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	9,386.00	9,303.00	10,044.00	741.00	8
7150	DUES & SUBSCRIPTIONS	1,425.00	1,425.00	1,425.00	.00	
7170	TRAVEL EXPENSE	5,100.00	3,750.00	3,750.00	.00	
7201	COMPUTER EQT UNDER \$5000	4,527.00	16,913.00	1,527.00	(15,386.00)	(91)
7221	OTHER EXPENSE	1,000.00	1,000.00	1,000.00	.00	
7240	TUITION & TRAINING	6,832.00	8,432.00	8,432.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	6,872.00	6,933.00	6,933.00	.00	
<i>OTHER Totals</i>		\$36,642.00	\$49,256.00	\$34,611.00	(\$14,645.00)	(30%)
CAPITAL EXPENDITURES						
9201	COMPUTER EQUIPMENT OVER \$5000	.00	.00	.00	.00	
<i>CAPITAL EXPENDITURES Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 19 - BUILDING Totals		\$1,179,059.00	\$1,310,257.00	\$1,290,245.00	(\$20,012.00)	(2%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 20 - ENGINEERING						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	500,748.00	508,103.00	545,795.00	37,692.00	7
1002	OVERTIME EARNINGS	1,000.00	1,000.00	1,001.00	1.00	
1005	LONGEVITY PAY	1,411.00	2,390.00	2,484.00	94.00	4
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,040.00	2,040.00	2,040.00	.00	
<i>WAGES/SALARIES Totals</i>		\$512,399.00	\$520,733.00	\$558,520.00	\$37,787.00	7%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	36,799.00	37,028.00	39,031.00	2,003.00	5
1120	EMPLOYERS SHARE T.M.R.S.	38,168.00	50,010.00	55,829.00	5,819.00	12
1130	INSURANCE-EMPLOYEE LIFE	2,929.00	1,759.00	1,775.00	16.00	1
1131	INSURANCE-WORKMENS COMP	1,076.00	870.00	668.00	(202.00)	(23)
1135	HEALTH INSURANCE	65,810.00	68,900.00	71,250.00	2,350.00	3
<i>BENEFITS Totals</i>		\$144,782.00	\$158,567.00	\$168,553.00	\$9,986.00	6%
<i>SALARIES & BENEFITS Totals</i>		\$657,181.00	\$679,300.00	\$727,073.00	\$47,773.00	7%
SUPPLIES						
2029	CLOTHING ALLOWANCE	2,060.00	2,060.00	2,060.00	.00	
2100	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	.00	
2318	COMPUTER SUPPLIES	1,200.00	1,200.00	1,200.00	.00	
2320	GAS, OIL & GREASE	2,278.00	2,519.00	2,660.00	141.00	6
2350	SUPPLIES & MATERIALS	1,500.00	1,500.00	1,500.00	.00	
<i>SUPPLIES Totals</i>		\$8,038.00	\$8,279.00	\$8,420.00	\$141.00	2%
PROFESSIONAL FEES						
3010	POSTAGE	200.00	200.00	100.00	(100.00)	(50)
3014	Temp Use for FY19	.00	853.00	.00	(853.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	15,000.00	20,000.00	14,927.00	(5,073.00)	(25)
3063	PROGRAMMING/MAINTENANCE	14,324.00	14,344.00	14,349.00	5.00	
3113	PUBLICATIONS/PRINTING	.00	1.00	.00	(1.00)	(100)
<i>PROFESSIONAL FEES Totals</i>		\$29,524.00	\$35,398.00	\$29,376.00	(\$6,022.00)	(17%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	3,296.00	3,300.00	3,050.00	(250.00)	(8)
4120	TELEPHONE SERVICE	1,285.00	1,315.00	1,371.00	56.00	4

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 20 - ENGINEERING						
UTILITIES						
	<i>UTILITIES Totals</i>	\$4,581.00	\$4,615.00	\$4,421.00	(\$194.00)	(4%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	1,160.00	939.00	967.00	28.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	1,579.00	1,626.00	47.00	3
5506	INSURANCE-GEN'L LIABILITY	191.00	210.00	216.00	6.00	3
	<i>INSURANCE Totals</i>	\$2,793.00	\$2,728.00	\$2,809.00	\$81.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	500.00	500.00	500.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	\$500.00	\$500.00	\$500.00	\$0.00	0%
OTHER						
6190	AUTO REPAIRS	500.00	500.00	500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,945.00	3,993.00	4,730.00	737.00	18
7150	DUES & SUBSCRIPTIONS	3,725.00	2,025.00	2,025.00	.00	
7170	TRAVEL EXPENSE	2,500.00	4,000.00	4,000.00	.00	
7201	COMPUTER EQT UNDER \$5000	.00	1,710.00	.00	(1,710.00)	(100)
7221	OTHER EXPENSE	352.00	1.00	.00	(1.00)	(100)
7240	TUITION & TRAINING	4,100.00	4,100.00	4,100.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,418.00	4,639.00	5,773.00	1,134.00	24
	<i>OTHER Totals</i>	\$19,540.00	\$20,968.00	\$21,128.00	\$160.00	1%
	DEPARTMENT 20 - ENGINEERING Totals	\$722,157.00	\$751,788.00	\$793,727.00	\$41,939.00	6%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 25 - TRAFFIC						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	466,147.00	440,623.00	474,976.00	34,353.00	8
1002	OVERTIME EARNINGS	7,000.00	7,500.00	8,499.00	999.00	13
1005	LONGEVITY PAY	4,981.00	4,318.00	4,652.00	334.00	8
1006	EDUCATION PAY	900.00	900.00	900.00	.00	
1009	CELL PHONE ALLOWANCE	.00	840.00	840.00	.00	
<i>WAGES/SALARIES Totals</i>		\$479,028.00	\$454,181.00	\$489,867.00	\$35,686.00	8%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	36,647.00	34,681.00	37,409.00	2,728.00	8
1120	EMPLOYERS SHARE T.M.R.S.	35,669.00	43,637.00	49,822.00	6,185.00	14
1130	INSURANCE-EMPLOYEE LIFE	2,750.00	2,348.00	2,375.00	27.00	1
1131	INSURANCE-WORKMENS COMP	10,274.00	10,000.00	9,326.00	(674.00)	(7)
1135	HEALTH INSURANCE	92,134.00	82,680.00	99,904.00	17,224.00	21
<i>BENEFITS Totals</i>		\$177,474.00	\$173,346.00	\$198,836.00	\$25,490.00	15%
<i>SALARIES & BENEFITS Totals</i>		\$656,502.00	\$627,527.00	\$688,703.00	\$61,176.00	10%
SUPPLIES						
2029	CLOTHING ALLOWANCE	3,659.00	3,658.00	3,658.00	.00	
2100	OFFICE SUPPLIES	1,030.00	1,030.00	1,030.00	.00	
2320	GAS, OIL & GREASE	9,538.00	12,989.00	13,082.00	93.00	1
2350	SUPPLIES & MATERIALS	81,390.00	81,390.00	80,390.00	(1,000.00)	(1)
2360	SMALL TOOLS	1,500.00	1,500.00	1,500.00	.00	
<i>SUPPLIES Totals</i>		\$97,117.00	\$100,567.00	\$99,660.00	(\$907.00)	(1%)
PROFESSIONAL FEES						
3010	POSTAGE	50.00	50.00	50.00	.00	
3014	Temp Use for FY19	.00	2,413.00	.00	(2,413.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	30,000.00	35,000.00	18,000.00	(17,000.00)	(49)
3063	PROGRAMMING/MAINTENANCE	470.00	561.00	596.00	35.00	6
3113	PUBLICATIONS/PRINTING	1,369.00	1,250.00	1,250.00	.00	
3115	CONTRACT MAINTENANCE	8,434.00	8,714.00	8,750.00	36.00	
<i>PROFESSIONAL FEES Totals</i>		\$40,323.00	\$47,988.00	\$28,646.00	(\$19,342.00)	(40%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	50,921.00	50,920.00	55,150.00	4,230.00	8

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 25 - TRAFFIC						
UTILITIES						
4120	TELEPHONE SERVICE	561.00	439.00	458.00	19.00	4
<i>UTILITIES Totals</i>		\$51,482.00	\$51,359.00	\$55,608.00	\$4,249.00	8%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	1,933.00	1,565.00	1,612.00	47.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,326.00	3,158.00	3,252.00	94.00	3
5506	INSURANCE-GEN'L LIABILITY	574.00	419.00	432.00	13.00	3
<i>INSURANCE Totals</i>		\$6,833.00	\$5,142.00	\$5,296.00	\$154.00	3%
OTHER						
6190	AUTO REPAIRS	8,500.00	9,000.00	9,500.00	500.00	6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	31,211.00	32,184.00	26,641.00	(5,543.00)	(17)
6350	SIGNAL MAINT.& REP	88,225.00	88,224.00	83,167.00	(5,057.00)	(6)
7150	DUES & SUBSCRIPTIONS	3,080.00	1,080.00	1,080.00	.00	
7201	COMPUTER EQT UNDER \$5000	4,072.00	1,268.00	1,268.00	.00	
7221	OTHER EXPENSE	352.00	1.00	1.00	.00	
7240	TUITION & TRAINING	1,200.00	2,100.00	2,100.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	24,003.00	25,944.00	25,944.00	.00	
<i>OTHER Totals</i>		\$160,643.00	\$159,801.00	\$149,701.00	(\$10,100.00)	(6%)
DEPARTMENT 25 - TRAFFIC Totals		\$1,012,900.00	\$992,384.00	\$1,027,614.00	\$35,230.00	4%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 35 - FACILITY MAINTENANCE						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	144,538.00	148,224.00	167,090.00	18,866.00	13
1002	OVERTIME EARNINGS	2,000.00	2,500.00	4,501.00	2,001.00	80
1005	LONGEVITY PAY	681.00	777.00	873.00	96.00	12
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	
<i>WAGES/SALARIES Totals</i>		\$148,059.00	\$152,341.00	\$173,304.00	\$20,963.00	14%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	11,263.00	11,591.00	13,194.00	1,603.00	14
1120	EMPLOYERS SHARE T.M.R.S.	11,025.00	14,633.00	17,618.00	2,985.00	20
1130	INSURANCE-EMPLOYEE LIFE	852.00	790.00	775.00	(15.00)	(2)
1131	INSURANCE-WORKMENS COMP	1,421.00	1,064.00	1,501.00	437.00	41
1135	HEALTH INSURANCE	26,324.00	27,560.00	28,544.00	984.00	4
<i>BENEFITS Totals</i>		\$50,885.00	\$55,638.00	\$61,632.00	\$5,994.00	11%
<i>SALARIES & BENEFITS Totals</i>		\$198,944.00	\$207,979.00	\$234,936.00	\$26,957.00	13%
SUPPLIES						
2029	CLOTHING ALLOWANCE	360.00	360.00	360.00	.00	
2100	OFFICE SUPPLIES	200.00	400.00	400.00	.00	
2320	GAS, OIL & GREASE	2,275.00	1,945.00	1,245.00	(700.00)	(36)
2350	SUPPLIES & MATERIALS	8,750.00	9,200.00	13,000.00	3,800.00	41
2360	SMALL TOOLS	400.00	650.00	650.00	.00	
<i>SUPPLIES Totals</i>		\$11,985.00	\$12,555.00	\$15,655.00	\$3,100.00	25%
PROFESSIONAL FEES						
3010	POSTAGE	50.00	50.00	50.00	.00	
3014	Temp Use for FY19	.00	666.00	.00	(666.00)	(100)
3063	PROGRAMMING/MAINTENANCE	67.00	2,780.00	2,785.00	5.00	
3115	CONTRACT MAINTENANCE	99,784.00	104,956.00	102,163.00	(2,793.00)	(3)
<i>PROFESSIONAL FEES Totals</i>		\$99,901.00	\$108,452.00	\$104,998.00	(\$3,454.00)	(3%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	60,666.00	60,665.00	38,800.00	(21,865.00)	(36)
4120	TELEPHONE SERVICE	1,108.00	3,317.00	1,351.00	(1,966.00)	(59)
<i>UTILITIES Totals</i>		\$61,774.00	\$63,982.00	\$40,151.00	(\$23,831.00)	(37%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	387.00	313.00	322.00	9.00	3

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 35 - FACILITY MAINTENANCE						
<i>INSURANCE</i>						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	1,053.00	1,084.00	31.00	3
5506	INSURANCE-GEN'L LIABILITY	191.00	140.00	144.00	4.00	3
5510	INSURANCE-BLDG & CONTENTS	108,798.00	108,798.00	112,062.00	3,264.00	3
	<i>INSURANCE Totals</i>	\$110,818.00	\$110,304.00	\$113,612.00	\$3,308.00	3%
<i>OUTSIDE SERVICES</i>						
6250	FACILITY MAINT & REP	58,500.00	65,244.00	65,251.00	7.00	
	<i>OUTSIDE SERVICES Totals</i>	\$58,500.00	\$65,244.00	\$65,251.00	\$7.00	0%
<i>OTHER</i>						
6184	SECURITY EXPENSE	3,500.00	2,000.00	2,000.00	.00	
6190	AUTO REPAIRS	1,500.00	1,500.00	1,000.00	(500.00)	(33)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	17,831.00	16,706.00	19,306.00	2,600.00	16
7201	COMPUTER EQT UNDER \$5000	1,600.00	.00	.00	.00	
7221	OTHER EXPENSE	88.00	1.00	.00	(1.00)	(100)
7475	IMPROVEMENTS-UNDER \$5000	21,500.00	14,300.00	14,000.00	(300.00)	(2)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	16,890.00	17,735.00	17,735.00	.00	
	<i>OTHER Totals</i>	\$62,909.00	\$52,242.00	\$54,041.00	\$1,799.00	3%
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	6,500.00	5,500.00	7,500.00	2,000.00	36
9950	IMPROVEMENTS/REMODELING OVER \$5000	45,461.00	93,551.00	43,000.00	(50,551.00)	(54)
	<i>CAPITAL EXPENDITURES Totals</i>	\$51,961.00	\$99,051.00	\$50,500.00	(\$48,551.00)	(49%)
DEPARTMENT 35 - FACILITY MAINTENANCE Totals		\$656,792.00	\$719,809.00	\$679,144.00	(\$40,665.00)	(6%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01	GENERAL FUND					
	EXPENSE					
	DEPARTMENT 40 - FIRE					
	SALARIES & BENEFITS					
	WAGES/SALARIES					
1001	REGULAR EARNINGS	3,105,199.00	3,111,434.00	3,299,357.00	187,923.00	6
1002	OVERTIME EARNINGS	391,000.00	390,000.00	425,001.00	35,001.00	9
1005	LONGEVITY PAY	17,543.00	18,328.00	19,194.00	866.00	5
1006	EDUCATION PAY	41,640.00	49,560.00	50,280.00	720.00	1
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,280.00	3,120.00	3,360.00	240.00	8
	<i>WAGES/SALARIES Totals</i>	\$3,564,862.00	\$3,579,642.00	\$3,804,392.00	\$224,750.00	6%
	BENEFITS					
1110	EMPLOYERS SHARE F.I.C.A.	251,333.00	254,456.00	269,239.00	14,783.00	6
1120	EMPLOYERS SHARE T.M.R.S.	20,551.00	37,797.00	55,875.00	18,078.00	48
1121	EMPLOYERS SHARE F.R.&R.	662,577.00	912,446.00	932,232.00	19,786.00	2
1130	INSURANCE-EMPLOYEE LIFE	17,375.00	15,640.00	15,025.00	(615.00)	(4)
1131	INSURANCE-WORKMENS COMP	37,595.00	35,149.00	37,915.00	2,766.00	8
1135	HEALTH INSURANCE	447,508.00	468,520.00	513,737.00	45,217.00	10
	<i>BENEFITS Totals</i>	\$1,436,939.00	\$1,724,008.00	\$1,824,023.00	\$100,015.00	6%
	<i>SALARIES & BENEFITS Totals</i>	\$5,001,801.00	\$5,303,650.00	\$5,628,415.00	\$324,765.00	6%
	SUPPLIES					
2029	CLOTHING ALLOWANCE	27,875.00	45,875.00	32,692.00	(13,183.00)	(29)
2060	PROTECTIVE CLOTHG & SUPP	66,284.00	101,465.00	80,955.00	(20,510.00)	(20)
2100	OFFICE SUPPLIES	7,500.00	7,500.00	5,000.00	(2,500.00)	(33)
2318	COMPUTER SUPPLIES	250.00	.00	.00	.00	
2320	GAS, OIL & GREASE	20,416.00	22,119.00	23,183.00	1,064.00	5
2345	MICU DRUGS & SUPPLIES	40,000.00	40,350.00	40,590.00	240.00	1
2350	SUPPLIES & MATERIALS	12,000.00	12,000.00	12,000.00	.00	
	<i>SUPPLIES Totals</i>	\$174,325.00	\$229,309.00	\$194,420.00	(\$34,889.00)	(15%)
	PROFESSIONAL FEES					
3010	POSTAGE	300.00	200.00	200.00	.00	
3014	Temp Use for FY19	.00	6,596.00	.00	(6,596.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	106,020.00	96,921.00	88,801.00	(8,120.00)	(8)
3063	PROGRAMMING/MAINTENANCE	45,000.00	39,048.00	45,270.00	6,222.00	16
3064	EMERGENCY MANAGEMENT	6,000.00	6,000.00	6,000.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 40 - FIRE						
PROFESSIONAL FEES						
3113	PUBLICATIONS/PRINTING	2,000.00	2,000.00	2,000.00	.00	
3115	CONTRACT MAINTENANCE	85,477.00	82,151.00	87,338.00	5,187.00	6
	<i>PROFESSIONAL FEES Totals</i>	\$244,797.00	\$232,916.00	\$229,609.00	(\$3,307.00)	(1%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	39,398.00	39,400.00	37,450.00	(1,950.00)	(5)
4120	TELEPHONE SERVICE	19,252.00	12,622.00	13,261.00	639.00	5
	<i>UTILITIES Totals</i>	\$58,650.00	\$52,022.00	\$50,711.00	(\$1,311.00)	(3%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	3,480.00	2,504.00	2,579.00	75.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	20,188.00	18,946.00	19,514.00	568.00	3
5506	INSURANCE-GEN'L LIABILITY	2,681.00	2,516.00	2,591.00	75.00	3
	<i>INSURANCE Totals</i>	\$26,349.00	\$23,966.00	\$24,684.00	\$718.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	6,950.00	6,950.00	6,950.00	.00	
6330	RADIO SERVICE	4,000.00	4,000.00	4,000.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	\$10,950.00	\$10,950.00	\$10,950.00	\$0.00	0%
OTHER						
6190	AUTO REPAIRS	28,500.00	29,000.00	32,500.00	3,500.00	12
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	57,546.00	62,461.00	66,101.00	3,640.00	6
7150	DUES & SUBSCRIPTIONS	10,277.00	10,330.00	10,728.00	398.00	4
7170	TRAVEL EXPENSE	22,227.00	21,355.00	8,964.00	(12,391.00)	(58)
7201	COMPUTER EQT UNDER \$5000	4,135.00	9,127.00	4,504.00	(4,623.00)	(51)
7221	OTHER EXPENSE	.00	.00	3,500.00	3,500.00	
7240	TUITION & TRAINING	18,658.00	32,772.00	23,536.00	(9,236.00)	(28)
7241	EMS CONTINUING EDUCATION	12,279.00	12,639.00	14,345.00	1,706.00	13
7475	IMPROVEMENTS-UNDER \$5000	31,050.00	30,370.00	33,652.00	3,282.00	11
7725	FIRE PREVENTION	11,851.00	15,351.00	12,053.00	(3,298.00)	(21)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	160,937.00	172,778.00	175,274.00	2,496.00	1
	<i>OTHER Totals</i>	\$357,460.00	\$396,183.00	\$385,157.00	(\$11,026.00)	(3%)
CAPITAL EXPENDITURES						
9201	COMPUTER EQUIPMENT OVER \$5000	.00	19,500.00	.00	(19,500.00)	(100)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$19,500.00	\$0.00	(\$19,500.00)	(100%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
	DEPARTMENT 40 - FIRE Totals	\$5,874,332.00	\$6,268,496.00	\$6,523,946.00	\$255,450.00	4%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01	GENERAL FUND					
EXPENSE						
DEPARTMENT 50 - POLICE						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	4,478,629.00	4,601,797.00	5,084,114.00	482,317.00	10
1002	OVERTIME EARNINGS	324,000.00	300,000.00	325,001.00	25,001.00	8
1004	MISC ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1005	LONGEVITY PAY	28,107.00	30,375.00	30,269.00	(106.00)	
1006	EDUCATION PAY	82,200.00	81,600.00	75,000.00	(6,600.00)	(8)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	3,600.00	3,600.00	3,600.00	.00	
<i>WAGES/SALARIES Totals</i>		\$4,930,936.00	\$5,031,772.00	\$5,532,384.00	\$500,612.00	10%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	361,636.00	370,544.00	406,886.00	36,342.00	10
1120	EMPLOYERS SHARE T.M.R.S.	361,134.00	476,593.00	555,431.00	78,838.00	17
1130	INSURANCE-EMPLOYEE LIFE	25,204.00	23,632.00	22,475.00	(1,157.00)	(5)
1131	INSURANCE-WORKMENS COMP	59,394.00	58,118.00	55,548.00	(2,570.00)	(4)
1135	HEALTH INSURANCE	658,100.00	716,560.00	798,902.00	82,342.00	11
<i>BENEFITS Totals</i>		\$1,465,468.00	\$1,645,447.00	\$1,839,242.00	\$193,795.00	12%
<i>SALARIES & BENEFITS Totals</i>		\$6,396,404.00	\$6,677,219.00	\$7,371,626.00	\$694,407.00	10%
SUPPLIES						
2029	CLOTHING ALLOWANCE	42,270.00	45,108.00	30,374.00	(14,734.00)	(33)
2100	OFFICE SUPPLIES	8,000.00	8,000.00	6,400.00	(1,600.00)	(20)
2318	COMPUTER SUPPLIES	3,000.00	4,300.00	4,300.00	.00	
2320	GAS, OIL & GREASE	63,087.00	69,370.00	67,824.00	(1,546.00)	(2)
2350	SUPPLIES & MATERIALS	13,325.00	13,325.00	11,475.00	(1,850.00)	(14)
<i>SUPPLIES Totals</i>		\$129,682.00	\$140,103.00	\$120,373.00	(\$19,730.00)	(14%)
PROFESSIONAL FEES						
3010	POSTAGE	1,900.00	1,900.00	1,800.00	(100.00)	(5)
3011	DETENTION SERVICES	3,010.00	3,231.00	3,002.00	(229.00)	(7)
3014	Temp Use for FY19	.00	37,066.00	.00	(37,066.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	225,302.00	244,276.00	227,666.00	(16,610.00)	(7)
3062	ANIMAL CONTROL SERVICES	12,950.00	13,919.00	8,169.00	(5,750.00)	(41)
3063	PROGRAMMING/MAINTENANCE	150,238.00	126,362.00	136,345.00	9,983.00	8
3070	SPECIAL OPERATIONS	1,000.00	1,000.00	1,000.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 50 - POLICE						
PROFESSIONAL FEES						
3072	ACCREDITATION EXPENSES	14,265.00	12,695.00	14,695.00	2,000.00	16
3075	DIRECT ALARM MONITORING	169,370.00	221,939.00	257,748.00	35,809.00	16
3113	PUBLICATIONS/PRINTING	13,470.00	13,754.00	12,354.00	(1,400.00)	(10)
3115	CONTRACT MAINTENANCE	34,452.00	30,986.00	29,552.00	(1,434.00)	(5)
3261	WRECKER FEES	600.00	600.00	400.00	(200.00)	(33)
3291	GUNS/EQUIPMENT	37,800.00	38,750.00	14,125.00	(24,625.00)	(64)
<i>PROFESSIONAL FEES Totals</i>		\$664,357.00	\$746,478.00	\$706,856.00	(\$39,622.00)	(5%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	43,979.00	43,980.00	40,550.00	(3,430.00)	(8)
4120	TELEPHONE SERVICE	51,895.00	31,537.00	33,882.00	2,345.00	7
4121	911 SERVICE FEES	44,242.00	46,000.00	42,009.00	(3,991.00)	(9)
<i>UTILITIES Totals</i>		\$140,116.00	\$121,517.00	\$116,441.00	(\$5,076.00)	(4%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	7,732.00	7,824.00	8,059.00	235.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	31,724.00	29,735.00	30,627.00	892.00	3
5506	INSURANCE-GEN'L LIABILITY	4,213.00	3,948.00	4,067.00	119.00	3
5508	INSURANCE-POLICE PROF LIA	19,699.00	19,699.00	20,290.00	591.00	3
<i>INSURANCE Totals</i>		\$63,368.00	\$61,206.00	\$63,043.00	\$1,837.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	4,600.00	5,000.00	3,750.00	(1,250.00)	(25)
6330	RADIO SERVICE	4,885.00	7,240.00	6,492.00	(748.00)	(10)
<i>OUTSIDE SERVICES Totals</i>		\$9,485.00	\$12,240.00	\$10,242.00	(\$1,998.00)	(16%)
OTHER						
6190	AUTO REPAIRS	42,000.00	43,500.00	54,000.00	10,500.00	24
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	177,762.00	162,244.00	174,243.00	11,999.00	7
7150	DUES & SUBSCRIPTIONS	5,787.00	5,440.00	4,710.00	(730.00)	(13)
7170	TRAVEL EXPENSE	36,355.00	39,605.00	24,740.00	(14,865.00)	(38)
7201	COMPUTER EQT UNDER \$5000	31,583.00	22,130.00	1,527.00	(20,603.00)	(93)
7202	MICRO COMPUTER SOFTWARE	.00	3,000.00	.00	(3,000.00)	(100)
7221	OTHER EXPENSE	8,248.00	17,498.00	4,250.00	(13,248.00)	(76)
7223	CRIME PREV/YOUTH SERVICES	2,800.00	4,100.00	3,690.00	(410.00)	(10)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 50 - POLICE						
<i>OTHER</i>						
7240	TUITION & TRAINING	42,510.00	41,425.00	27,115.00	(14,310.00)	(35)
7475	IMPROVEMENTS-UNDER \$5000	4,735.00	9,515.00	3,940.00	(5,575.00)	(59)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	128,830.00	178,561.00	181,732.00	3,171.00	2
	<i>OTHER Totals</i>	<u>\$480,610.00</u>	<u>\$527,018.00</u>	<u>\$479,947.00</u>	<u>(\$47,071.00)</u>	<u>(9%)</u>
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	34,884.00	17,784.00	.00	(17,784.00)	(100)
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$34,884.00</u>	<u>\$17,784.00</u>	<u>\$0.00</u>	<u>(\$17,784.00)</u>	<u>(100%)</u>
	DEPARTMENT 50 - POLICE Totals	<u>\$7,918,906.00</u>	<u>\$8,303,565.00</u>	<u>\$8,868,528.00</u>	<u>\$564,963.00</u>	<u>7%</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 70 - PARKS						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	1,453,768.00	1,446,103.00	1,524,247.00	78,144.00	5
1002	OVERTIME EARNINGS	76,000.00	42,500.00	40,000.00	(2,500.00)	(6)
1005	LONGEVITY PAY	14,132.00	15,790.00	15,707.00	(83.00)	(1)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	.00	
<i>WAGES/SALARIES Totals</i>		\$1,553,620.00	\$1,514,113.00	\$1,589,674.00	\$75,561.00	5%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	113,040.00	114,372.00	119,810.00	5,438.00	5
1120	EMPLOYERS SHARE T.M.R.S.	114,232.00	144,006.00	159,943.00	15,937.00	11
1130	INSURANCE-EMPLOYEE LIFE	8,468.00	7,513.00	7,725.00	212.00	3
1131	INSURANCE-WORKMENS COMP	18,835.00	16,960.00	24,868.00	7,908.00	47
1135	HEALTH INSURANCE	250,078.00	275,600.00	299,712.00	24,112.00	9
<i>BENEFITS Totals</i>		\$504,653.00	\$558,451.00	\$612,058.00	\$53,607.00	10%
<i>SALARIES & BENEFITS Totals</i>		\$2,058,273.00	\$2,072,564.00	\$2,201,732.00	\$129,168.00	6%
SUPPLIES						
2029	CLOTHING ALLOWANCE	17,694.00	20,194.00	18,175.00	(2,019.00)	(10)
2100	OFFICE SUPPLIES	3,000.00	3,000.00	2,700.00	(300.00)	(10)
2320	GAS, OIL & GREASE	28,326.00	29,059.00	28,919.00	(140.00)	
2350	SUPPLIES & MATERIALS	48,400.00	58,400.00	80,000.00	21,600.00	37
2360	SMALL TOOLS	12,600.00	12,600.00	11,340.00	(1,260.00)	(10)
2381	FERTILIZER,CHEMICALS &SUP	69,725.00	69,700.00	62,730.00	(6,970.00)	(10)
<i>SUPPLIES Totals</i>		\$179,745.00	\$192,953.00	\$203,864.00	\$10,911.00	6%
PROFESSIONAL FEES						
3010	POSTAGE	700.00	400.00	200.00	(200.00)	(50)
3014	Temp Use for FY19	.00	10,629.00	.00	(10,629.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	11,560.00	11,560.00	10,416.00	(1,144.00)	(10)
3063	PROGRAMMING/MAINTENANCE	9,424.00	11,463.00	11,246.00	(217.00)	(2)
3113	PUBLICATIONS/PRINTING	1,000.00	1,000.00	900.00	(100.00)	(10)
3115	CONTRACT MAINTENANCE	298,810.00	297,651.00	283,748.00	(13,903.00)	(5)
<i>PROFESSIONAL FEES Totals</i>		\$321,494.00	\$332,703.00	\$306,510.00	(\$26,193.00)	(8%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 70 - PARKS						
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	69,583.00	69,580.00	65,900.00	(3,680.00)	(5)
4120	TELEPHONE SERVICE	3,766.00	2,578.00	2,459.00	(119.00)	(5)
<i>UTILITIES Totals</i>		\$73,349.00	\$72,158.00	\$68,359.00	(\$3,799.00)	(5%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	4,639.00	5,008.00	5,158.00	150.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	11,536.00	11,841.00	12,196.00	355.00	3
5506	INSURANCE-GEN'L LIABILITY	1,532.00	1,572.00	1,620.00	48.00	3
<i>INSURANCE Totals</i>		\$17,707.00	\$18,421.00	\$18,974.00	\$553.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	11,550.00	11,550.00	10,395.00	(1,155.00)	(10)
6380	FLOWERS,TREES & SHRUBS	44,000.00	44,000.00	39,600.00	(4,400.00)	(10)
<i>OUTSIDE SERVICES Totals</i>		\$55,550.00	\$55,550.00	\$49,995.00	(\$5,555.00)	(10%)
OTHER						
6190	AUTO REPAIRS	21,000.00	21,500.00	26,500.00	5,000.00	23
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	127,727.00	135,018.00	146,165.00	11,147.00	8
6205	PARK FACILITY REPAIR	38,000.00	65,600.00	59,040.00	(6,560.00)	(10)
6208	PARK EQUIPMENT REPAIR	29,000.00	54,000.00	48,600.00	(5,400.00)	(10)
7150	DUES & SUBSCRIPTIONS	3,950.00	3,950.00	3,555.00	(395.00)	(10)
7170	TRAVEL EXPENSE	5,450.00	5,730.00	5,157.00	(573.00)	(10)
7201	COMPUTER EQT UNDER \$5000	.00	5,931.00	6,284.00	353.00	6
7221	OTHER EXPENSE	6,000.00	6,000.00	5,400.00	(600.00)	(10)
7240	TUITION & TRAINING	3,620.00	4,620.00	4,160.00	(460.00)	(10)
7245	TUITION REIMBURSEMENT	.00	5,000.00	.00	(5,000.00)	(100)
7260	EQUIPMENT RENTAL	3,500.00	4,500.00	4,050.00	(450.00)	(10)
7475	IMPROVEMENTS-UNDER \$5000	27,200.00	27,600.00	.00	(27,600.00)	(100)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	59,194.00	76,996.00	79,593.00	2,597.00	3
<i>OTHER Totals</i>		\$324,641.00	\$416,445.00	\$388,504.00	(\$27,941.00)	(7%)
CAPITAL EXPENDITURES						
9950	IMPROVEMENTS/REMODELING OVER \$5000	25,000.00	25,000.00	.00	(25,000.00)	(100)
<i>CAPITAL EXPENDITURES Totals</i>		\$25,000.00	\$25,000.00	\$0.00	(\$25,000.00)	(100%)
DEPARTMENT 70 - PARKS Totals		\$3,055,759.00	\$3,185,794.00	\$3,237,938.00	\$52,144.00	2%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 75 - SWIMMING POOL						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	280,639.00	290,080.00	299,103.00	9,023.00	3
1002	OVERTIME EARNINGS	.00	9.00	.00	(9.00)	(100)
1005	LONGEVITY PAY	.00	.00	272.00	272.00	
1009	CELL PHONE ALLOWANCE	840.00	.00	840.00	840.00	
<i>WAGES/SALARIES Totals</i>		\$281,479.00	\$290,089.00	\$300,215.00	\$10,126.00	3%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	21,257.00	22,192.00	22,891.00	699.00	3
1120	EMPLOYERS SHARE T.M.R.S.	4,853.00	.00	7,503.00	7,503.00	
1130	INSURANCE-EMPLOYEE LIFE	380.00	351.00	.00	(351.00)	(100)
1131	INSURANCE-WORKMENS COMP	3,881.00	3,559.00	5,436.00	1,877.00	53
1135	HEALTH INSURANCE	.00	.00	14,272.00	14,272.00	
<i>BENEFITS Totals</i>		\$30,371.00	\$26,102.00	\$50,102.00	\$24,000.00	92%
<i>SALARIES & BENEFITS Totals</i>		\$311,850.00	\$316,191.00	\$350,317.00	\$34,126.00	11%
PROFESSIONAL FEES						
3010	POSTAGE	700.00	700.00	400.00	(300.00)	(43)
3060	PROFESSIONAL SERVICES/FEES	10,000.00	15,000.00	13,500.00	(1,500.00)	(10)
<i>PROFESSIONAL FEES Totals</i>		\$10,700.00	\$15,700.00	\$13,900.00	(\$1,800.00)	(11%)
UTILITIES						
4120	TELEPHONE SERVICE	1,612.00	1,768.00	1,088.00	(680.00)	(38)
<i>UTILITIES Totals</i>		\$1,612.00	\$1,768.00	\$1,088.00	(\$680.00)	(38%)
INSURANCE						
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,442.00	15,262.00	15,720.00	458.00	3
5506	INSURANCE-GEN'L LIABILITY	191.00	2,027.00	2,087.00	60.00	3
<i>INSURANCE Totals</i>		\$1,633.00	\$17,289.00	\$17,807.00	\$518.00	3%
OTHER						
6189	SWIMMING POOL REPAIRS	44,500.00	44,500.00	44,500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	1,482.00	1,482.00	
7221	OTHER EXPENSE	.00	855.00	.00	(855.00)	(100)
7390	SWIMMING POOL EXPENSE	70,500.00	78,500.00	73,650.00	(4,850.00)	(6)
7394	CONCESSION FOOD EXPENSE	.00	32,500.00	32,500.00	.00	
7396	RETAIL EXPENSE	.00	3,000.00	3,000.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01	GENERAL FUND					
	EXPENSE					
	DEPARTMENT 75 - SWIMMING POOL					
	OTHER					
	<i>OTHER Totals</i>	\$115,000.00	\$159,355.00	\$155,132.00	(\$4,223.00)	(3%)
	CAPITAL EXPENDITURES					
9100	EQUIPMENT OVER \$5000	.00	14,000.00	7,000.00	(7,000.00)	(50)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$14,000.00	\$7,000.00	(\$7,000.00)	(50%)
	DEPARTMENT 75 - SWIMMING POOL Totals	\$440,795.00	\$524,303.00	\$545,244.00	\$20,941.00	4%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 80 - STREETS						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	869,522.00	873,570.00	914,174.00	40,604.00	5
1002	OVERTIME EARNINGS	25,000.00	25,000.00	32,999.00	7,999.00	32
1005	LONGEVITY PAY	10,056.00	10,440.00	10,697.00	257.00	2
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	.00	
<i>WAGES/SALARIES Totals</i>		\$906,018.00	\$910,450.00	\$959,310.00	\$48,860.00	5%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	69,202.00	69,537.00	73,277.00	3,740.00	5
1120	EMPLOYERS SHARE T.M.R.S.	67,440.00	87,482.00	97,478.00	9,996.00	11
1130	INSURANCE-EMPLOYEE LIFE	5,134.00	4,442.00	4,500.00	58.00	1
1131	INSURANCE-WORKMENS COMP	31,346.00	28,428.00	24,434.00	(3,994.00)	(14)
1135	HEALTH INSURANCE	184,268.00	206,700.00	214,080.00	7,380.00	4
<i>BENEFITS Totals</i>		\$357,390.00	\$396,589.00	\$413,769.00	\$17,180.00	4%
<i>SALARIES & BENEFITS Totals</i>		\$1,263,408.00	\$1,307,039.00	\$1,373,079.00	\$66,040.00	5%
SUPPLIES						
2029	CLOTHING ALLOWANCE	11,671.00	11,670.00	11,670.00	.00	
2100	OFFICE SUPPLIES	2,100.00	2,100.00	2,100.00	.00	
2320	GAS, OIL & GREASE	45,511.00	44,005.00	42,596.00	(1,409.00)	(3)
2350	SUPPLIES & MATERIALS	9,472.00	9,440.00	9,440.00	.00	
2360	SMALL TOOLS	6,000.00	6,000.00	6,000.00	.00	
<i>SUPPLIES Totals</i>		\$74,754.00	\$73,215.00	\$71,806.00	(\$1,409.00)	(2%)
PROFESSIONAL FEES						
3010	POSTAGE	50.00	50.00	50.00	.00	
3014	Temp Use for FY19	.00	7,809.00	.00	(7,809.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	2,750.00	2,750.00	2,750.00	.00	
3063	PROGRAMMING/MAINTENANCE	1,075.00	1,282.00	1,363.00	81.00	6
3113	PUBLICATIONS/PRINTING	150.00	150.00	150.00	.00	
3115	CONTRACT MAINTENANCE	3,487.00	2,952.00	3,041.00	89.00	3
<i>PROFESSIONAL FEES Totals</i>		\$7,512.00	\$14,993.00	\$7,354.00	(\$7,639.00)	(51%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	3,273.00	3,275.00	3,500.00	225.00	7
4120	TELEPHONE SERVICE	409.00	416.00	713.00	297.00	71

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 80 - STREETS						
UTILITIES						
	<i>UTILITIES Totals</i>	\$3,682.00	\$3,691.00	\$4,213.00	\$522.00	14%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	5,413.00	7,199.00	7,414.00	215.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	10,094.00	8,420.00	8,673.00	253.00	3
5506	INSURANCE-GEN'L LIABILITY	1,340.00	1,118.00	1,152.00	34.00	3
	<i>INSURANCE Totals</i>	\$16,847.00	\$16,737.00	\$17,239.00	\$502.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	1,050.00	1,625.00	1,625.00	.00	
6370	STREET REPAIR MATERIAL	288,539.00	295,414.00	263,199.00	(32,215.00)	(11)
	<i>OUTSIDE SERVICES Totals</i>	\$289,589.00	\$297,039.00	\$264,824.00	(\$32,215.00)	(11%)
OTHER						
6190	AUTO REPAIRS	54,500.00	51,000.00	52,000.00	1,000.00	2
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	157,980.00	158,596.00	149,934.00	(8,662.00)	(5)
7201	COMPUTER EQT UNDER \$5000	.00	2,536.00	.00	(2,536.00)	(100)
7221	OTHER EXPENSE	1,454.00	750.00	750.00	.00	
7240	TUITION & TRAINING	1,000.00	1,200.00	1,200.00	.00	
7260	EQUIPMENT RENTAL	1,000.00	1,000.00	1,000.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	113,756.00	128,511.00	140,132.00	11,621.00	9
	<i>OTHER Totals</i>	\$329,690.00	\$343,593.00	\$345,016.00	\$1,423.00	0%
TRANSFERS						
1140	PERSONNEL REIMBURSEMENT	(186,500.00)	(186,500.00)	(186,500.00)	.00	
	<i>TRANSFERS Totals</i>	(\$186,500.00)	(\$186,500.00)	(\$186,500.00)	\$0.00	0%
	DEPARTMENT 80 - STREETS Totals	\$1,798,982.00	\$1,869,807.00	\$1,897,031.00	\$27,224.00	1%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 85 - TRANSFERS						
<i>OUTSIDE SERVICES</i>						
6371	REPAVING OUTSIDE CONTRACT	715,742.00	751,529.00	789,105.00	37,576.00	5
	<i>OUTSIDE SERVICES Totals</i>	\$715,742.00	\$751,529.00	\$789,105.00	\$37,576.00	5%
<i>OTHER</i>						
7153	CAPITAL PROJECTS CONTRIB	1,256,695.00	1,319,530.00	1,385,507.00	65,977.00	5
	<i>OTHER Totals</i>	\$1,256,695.00	\$1,319,530.00	\$1,385,507.00	\$65,977.00	5%
<i>TRANSFERS</i>						
8500	TRANSFERS	.00	.00	230,919.00	230,919.00	
	<i>TRANSFERS Totals</i>	\$0.00	\$0.00	\$230,919.00	\$230,919.00	+++
<i>CAPITAL EXPENDITURES</i>						
9582	CURB & GUTTER	1,132,367.00	1,188,985.00	1,248,434.00	59,449.00	5
9800	ALLEY REPLACEMENT PROJECT	407,993.00	428,393.00	449,812.00	21,419.00	5
	<i>CAPITAL EXPENDITURES Totals</i>	\$1,540,360.00	\$1,617,378.00	\$1,698,246.00	\$80,868.00	5%
	DEPARTMENT 85 - TRANSFERS Totals	\$3,512,797.00	\$3,688,437.00	\$4,103,777.00	\$415,340.00	11%
	EXPENSE TOTALS	\$31,416,105.00	\$33,133,450.00	\$34,588,761.00	\$1,455,311.00	4%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
PROPERTY TAXES						
3000	TAXES-CURRENT YEAR	18,853,253.00	19,839,450.00	21,449,761.00	1,610,311.00	8
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	20,000.00	30,000.00	30,000.00	.00	
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	20,000.00	10,000.00	10,000.00	.00	
3098	PENALTY/INTEREST ON TAXES	90,000.00	80,000.00	80,000.00	.00	
3099	ATTORNEY FEES-TAXES	10,000.00	10,000.00	10,000.00	.00	
<i>PROPERTY TAXES Totals</i>		\$18,993,253.00	\$19,969,450.00	\$21,579,761.00	\$1,610,311.00	8%
TRANSFERS FROM OTHER FUNDS						
3109	UTILITY FUND CONTRIBUTION	700,000.00	700,000.00	800,000.00	100,000.00	14
<i>TRANSFERS FROM OTHER FUNDS Totals</i>		\$700,000.00	\$700,000.00	\$800,000.00	\$100,000.00	14%
SALES TAX						
3150	CITY SALES TAX	4,100,000.00	4,400,000.00	4,550,000.00	150,000.00	3
3155	MIXED BEVERAGE TAX	220,000.00	240,000.00	240,000.00	.00	
<i>SALES TAX Totals</i>		\$4,320,000.00	\$4,640,000.00	\$4,790,000.00	\$150,000.00	3%
FRANCHISE FEES						
3200	T U ELECTRIC	1,050,000.00	950,000.00	950,000.00	.00	
3202	AT&T FRANCHISE	560,000.00	540,000.00	440,000.00	(100,000.00)	(19)
3203	GAS FRANCHISE FEE	400,000.00	425,000.00	425,000.00	.00	
3204	CHARTER FRANCHISE	100,000.00	105,000.00	55,000.00	(50,000.00)	(48)
3205	WASTE FRANCHISE FEES	75,000.00	75,000.00	75,000.00	.00	
<i>FRANCHISE FEES Totals</i>		\$2,185,000.00	\$2,095,000.00	\$1,945,000.00	(\$150,000.00)	(7%)
PERMITS/LICENSES						
3300	BUILDING PERMITS	1,500,000.00	1,500,000.00	1,600,000.00	100,000.00	7
3302	CONTRACTORS LICNSE/PERMIT	20,000.00	10,000.00	10,000.00	.00	
3303	ANIMAL CONTROL TAGS/FEES	15,000.00	15,000.00	15,000.00	.00	
3304	HEALTH/FOOD PERMIT	35,000.00	40,000.00	40,000.00	.00	
3305	FILMING PERMITS	2,000.00	2,000.00	2,000.00	.00	
3306	FIRE PERMITS/REVENUE	37,500.00	37,500.00	37,500.00	.00	
<i>PERMITS/LICENSES Totals</i>		\$1,609,500.00	\$1,604,500.00	\$1,704,500.00	\$100,000.00	6%
FINES						
3400	TRAFFIC FINES	350,000.00	375,000.00	375,000.00	.00	
3403	CROSS'G GUARD(CHILD SFTY)	22,500.00	22,500.00	22,500.00	.00	
3404	PARKING TICKETS	225,000.00	225,000.00	225,000.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
FINES						
3412	RED LIGHT CAMERA REVENUE	225,000.00	200,000.00	.00	(200,000.00)	(100)
3420	LIBRARY FINES AND FEES	15,000.00	15,000.00	15,000.00	.00	
3912	CODE VIOLATION	10,000.00	10,000.00	10,000.00	.00	
	<i>FINES Totals</i>	\$847,500.00	\$847,500.00	\$647,500.00	(\$200,000.00)	(24%)
FEES						
3308	POLICE REVENUE	50,000.00	50,000.00	50,000.00	.00	
3401	WRECKER FEES	3,000.00	3,000.00	3,000.00	.00	
3405	ALARM BILLING	75,000.00	75,000.00	75,000.00	.00	
3406	FALSE ALARM FEES	10,000.00	10,000.00	10,000.00	.00	
3408	AMBULANCE FEES	300,000.00	400,000.00	400,000.00	.00	
3409	911 SERVICE FEES	75,000.00	75,000.00	75,000.00	.00	
3410	911 SERVICE FEES-WIRELESS	120,000.00	115,000.00	115,000.00	.00	
3425	LIBRARY ROOM RENTAL	15,000.00	15,000.00	15,000.00	.00	
3499	DIRECT ALARM REVENUE	910,000.00	925,000.00	930,000.00	5,000.00	1
	<i>FEES Totals</i>	\$1,558,000.00	\$1,668,000.00	\$1,673,000.00	\$5,000.00	0%
PARK/POOL REVENUE						
3510	TENNIS & FIELD PERMITS	35,000.00	35,000.00	35,000.00	.00	
3511	SWIM POOL PERMIT-RESIDENT	125,000.00	125,000.00	130,000.00	5,000.00	4
3512	SWIM POOL PERMIT-NONRES	10,000.00	8,000.00	8,000.00	.00	
3513	SWIM POOL PRMTS GATE RCPT	110,000.00	115,000.00	115,000.00	.00	
3514	SWIMMING POOL CONCESSIONS	8,000.00	100,000.00	100,000.00	.00	
3515	SWIM LESSONS	17,500.00	25,000.00	35,000.00	10,000.00	40
3516	SWIMMING POOL RETAIL	.00	500.00	500.00	.00	
	<i>PARK/POOL REVENUE Totals</i>	\$305,500.00	\$408,500.00	\$423,500.00	\$15,000.00	4%
AUCTION/SALE OF EQUIPMENT						
3850	AUCTION/SALE OF EQUIPMENT	10,000.00	7,500.00	7,500.00	.00	
	<i>AUCTION/SALE OF EQUIPMENT Totals</i>	\$10,000.00	\$7,500.00	\$7,500.00	\$0.00	0%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	300,000.00	600,000.00	600,000.00	.00	
	<i>INTEREST EARNINGS Totals</i>	\$300,000.00	\$600,000.00	\$600,000.00	\$0.00	0%
OTHER REVENUE						
3535	UTILITY CAP OFF	20,000.00	22,500.00	22,500.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 01 - GENERAL FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
OTHER REVENUE						
3901	RENT	120,000.00	120,000.00	120,000.00	.00	
3911	COPIES	500.00	500.00	500.00	.00	
3920	FOTL CONTRIBUTION	300,000.00	300,000.00	125,000.00	(175,000.00)	(58)
3999	OTHER REVENUE	150,000.00	150,000.00	150,000.00	.00	
<i>OTHER REVENUE Totals</i>		\$590,500.00	\$593,000.00	\$418,000.00	(\$175,000.00)	(30%)
DEPARTMENT 11 - REVENUE Totals		\$31,419,253.00	\$33,133,450.00	\$34,588,761.00	\$1,455,311.00	4%
REVENUE TOTALS		\$31,419,253.00	\$33,133,450.00	\$34,588,761.00	\$1,455,311.00	4%
FUND 01 - GENERAL FUND Totals						
REVENUE TOTALS		\$31,419,253.00	\$33,133,450.00	\$34,588,761.00	\$1,455,311.00	4%
EXPENSE TOTALS		\$31,416,105.00	\$33,133,450.00	\$34,588,761.00	\$1,455,311.00	4%
FUND 01 - GENERAL FUND Totals		\$3,148.00	\$0.00	\$0.00	\$0.00	+++

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
WATER REVENUE						
3450	WATER SALES-RESIDENTIAL	7,853,000.00	8,144,000.00	8,281,800.00	137,800.00	2
3451	WATER SALES-COMMERCIAL	363,000.00	398,000.00	405,100.00	7,100.00	2
3452	WATER SALES-CHURCH/SCHOOL	338,000.00	359,000.00	365,100.00	6,100.00	2
3521	WATER SALES-SMU	1,247,000.00	1,217,000.00	1,237,200.00	20,200.00	2
3523	METER INSTALLATION	190,000.00	170,000.00	170,000.00	.00	
3524	WATER RECONNECTIONS	5,000.00	5,000.00	5,000.00	.00	
3525	TESTING FEES	300.00	300.00	300.00	.00	
<i>WATER REVENUE Totals</i>		\$9,996,300.00	\$10,293,300.00	\$10,464,500.00	\$171,200.00	2%
WASTEWATER REVENUE						
3532	SEWER CHRG-SMU	705,000.00	685,000.00	680,000.00	(5,000.00)	(1)
3533	SEWER PERMITS	275,000.00	285,000.00	300,000.00	15,000.00	5
3550	SEWER CHRG-RESIDENTIAL	4,488,000.00	4,525,000.00	4,595,000.00	70,000.00	2
3551	SEWER CHRG-COMMERCIAL	214,000.00	200,000.00	216,000.00	16,000.00	8
3552	SEWER CHRG-CHURCH/SCHOOL	116,000.00	115,000.00	117,000.00	2,000.00	2
<i>WASTEWATER REVENUE Totals</i>		\$5,798,000.00	\$5,810,000.00	\$5,908,000.00	\$98,000.00	2%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	20,000.00	100,000.00	100,000.00	.00	
<i>INTEREST EARNINGS Totals</i>		\$20,000.00	\$100,000.00	\$100,000.00	\$0.00	0%
OTHER REVENUE						
3999	OTHER REVENUE	1,500.00	.00	.00	.00	
<i>OTHER REVENUE Totals</i>		\$1,500.00	\$0.00	\$0.00	\$0.00	+++
DEPARTMENT 11 - REVENUE Totals		\$15,815,800.00	\$16,203,300.00	\$16,472,500.00	\$269,200.00	2%
REVENUE TOTALS		\$15,815,800.00	\$16,203,300.00	\$16,472,500.00	\$269,200.00	2%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 21 - UTILITIES OFFICE						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	232,738.00	238,532.00	253,460.00	14,928.00	6
1002	OVERTIME EARNINGS	1,000.00	750.00	1,001.00	251.00	33
1005	LONGEVITY PAY	2,107.00	2,930.00	3,122.00	192.00	7
<i>WAGES/SALARIES Totals</i>		\$235,845.00	\$242,212.00	\$257,583.00	\$15,371.00	6%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	18,042.00	18,530.00	19,705.00	1,175.00	6
1120	EMPLOYERS SHARE T.M.R.S.	17,567.00	23,265.00	26,216.00	2,951.00	13
1130	INSURANCE-EMPLOYEE LIFE	1,373.00	1,266.00	975.00	(291.00)	(23)
1131	INSURANCE-WORKMENS COMP	354.00	338.00	207.00	(131.00)	(39)
1135	HEALTH INSURANCE	52,648.00	55,120.00	57,088.00	1,968.00	4
<i>BENEFITS Totals</i>		\$89,984.00	\$98,519.00	\$104,191.00	\$5,672.00	6%
<i>SALARIES & BENEFITS Totals</i>		\$325,829.00	\$340,731.00	\$361,774.00	\$21,043.00	6%
SUPPLIES						
2029	CLOTHING ALLOWANCE	280.00	280.00	280.00	.00	
2100	OFFICE SUPPLIES	3,550.00	3,550.00	3,550.00	.00	
2320	GAS, OIL & GREASE	694.00	576.00	515.00	(61.00)	(11)
<i>SUPPLIES Totals</i>		\$4,524.00	\$4,406.00	\$4,345.00	(\$61.00)	(1%)
PROFESSIONAL FEES						
3010	POSTAGE	37,000.00	36,400.00	36,000.00	(400.00)	(1)
3014	Temp Use for FY19	.00	1,082.00	.00	(1,082.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	26,500.00	26,500.00	18,220.00	(8,280.00)	(31)
3063	PROGRAMMING/MAINTENANCE	16,846.00	18,559.00	61,946.00	43,387.00	234
3113	PUBLICATIONS/PRINTING	1,401.00	1,401.00	1,401.00	.00	
3115	CONTRACT MAINTENANCE	600.00	433.00	.00	(433.00)	(100)
<i>PROFESSIONAL FEES Totals</i>		\$82,347.00	\$84,375.00	\$117,567.00	\$33,192.00	39%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	71,862.00	71,865.00	62,800.00	(9,065.00)	(13)
4120	TELEPHONE SERVICE	531.00	538.00	550.00	12.00	2
4270	SEWER PAYMENTS	3,181,916.00	3,040,133.00	3,196,250.00	156,117.00	5
4280	WATER PURCHASES	4,934,936.00	5,226,031.00	5,274,387.00	48,356.00	1
<i>UTILITIES Totals</i>		\$8,189,245.00	\$8,338,567.00	\$8,533,987.00	\$195,420.00	2%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 21 - UTILITIES OFFICE						
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	387.00	313.00	322.00	9.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,884.00	2,105.00	2,168.00	63.00	3
5506	INSURANCE-GEN'L LIABILITY	383.00	280.00	288.00	8.00	3
	<i>INSURANCE Totals</i>	\$3,654.00	\$2,698.00	\$2,778.00	\$80.00	3%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	500.00	500.00	1.00	(499.00)	(100)
	<i>OUTSIDE SERVICES Totals</i>	\$500.00	\$500.00	\$1.00	(\$499.00)	(100%)
<i>OTHER</i>						
6190	AUTO REPAIRS	500.00	500.00	1.00	(499.00)	(100)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	2,039.00	2,469.00	2,184.00	(285.00)	(12)
7150	DUES & SUBSCRIPTIONS	300.00	300.00	300.00	.00	
7170	TRAVEL EXPENSE	3,201.00	1,400.00	2,900.00	1,500.00	107
7201	COMPUTER EQT UNDER \$5000	8,206.00	.00	.00	.00	
7221	OTHER EXPENSE	200.00	5,400.00	5,646.00	246.00	5
7240	TUITION & TRAINING	2,350.00	2,550.00	1,200.00	(1,350.00)	(53)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,934.00	2,030.00	4,283.00	2,253.00	111
	<i>OTHER Totals</i>	\$18,730.00	\$14,649.00	\$16,514.00	\$1,865.00	13%
<i>CONTRIBUTIONS</i>						
8010	CONTRIBUTION TO GEN. FUND	700,000.00	700,000.00	800,000.00	100,000.00	14
	<i>CONTRIBUTIONS Totals</i>	\$700,000.00	\$700,000.00	\$800,000.00	\$100,000.00	14%
	DEPARTMENT 21 - UTILITIES OFFICE Totals	\$9,324,829.00	\$9,485,926.00	\$9,836,966.00	\$351,040.00	4%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 22 - UTILITIES						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	1,581,189.00	1,584,681.00	1,640,867.00	56,186.00	4
1002	OVERTIME EARNINGS	46,000.00	53,000.00	56,000.00	3,000.00	6
1005	LONGEVITY PAY	18,805.00	18,510.00	18,071.00	(439.00)	(2)
1006	EDUCATION PAY	.00	.00	2,100.00	2,100.00	
1009	CELL PHONE ALLOWANCE	3,120.00	3,120.00	2,280.00	(840.00)	(27)
<i>WAGES/SALARIES Totals</i>		\$1,649,114.00	\$1,659,311.00	\$1,719,318.00	\$60,007.00	4%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	125,920.00	126,696.00	131,355.00	4,659.00	4
1120	EMPLOYERS SHARE T.M.R.S.	122,750.00	159,413.00	174,265.00	14,852.00	9
1130	INSURANCE-EMPLOYEE LIFE	9,331.00	7,869.00	8,300.00	431.00	5
1131	INSURANCE-WORKMENS COMP	28,271.00	25,056.00	24,325.00	(731.00)	(3)
1135	HEALTH INSURANCE	342,212.00	372,060.00	371,017.00	(1,043.00)	
<i>BENEFITS Totals</i>		\$628,484.00	\$691,094.00	\$709,262.00	\$18,168.00	3%
<i>SALARIES & BENEFITS Totals</i>		\$2,277,598.00	\$2,350,405.00	\$2,428,580.00	\$78,175.00	3%
SUPPLIES						
2029	CLOTHING ALLOWANCE	17,071.00	17,321.00	17,321.00	.00	
2100	OFFICE SUPPLIES	3,400.00	3,400.00	3,400.00	.00	
2320	GAS, OIL & GREASE	73,242.00	71,493.00	73,090.00	1,597.00	2
2350	SUPPLIES & MATERIALS	54,784.00	56,160.00	46,160.00	(10,000.00)	(18)
2370	BACKFILL MATERIALS	202,039.00	212,094.00	183,894.00	(28,200.00)	(13)
<i>SUPPLIES Totals</i>		\$350,536.00	\$360,468.00	\$323,865.00	(\$36,603.00)	(10%)
PROFESSIONAL FEES						
3003	BOARD MEETINGS	500.00	500.00	500.00	.00	
3010	POSTAGE	100.00	100.00	300.00	200.00	200
3014	Temp Use for FY19	.00	16,166.00	.00	(16,166.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	62,751.00	76,050.00	67,050.00	(9,000.00)	(12)
3063	PROGRAMMING/MAINTENANCE	13,440.00	43,307.00	44,139.00	832.00	2
3113	PUBLICATIONS/PRINTING	500.00	500.00	500.00	.00	
3115	CONTRACT MAINTENANCE	5,641.00	4,776.00	4,919.00	143.00	3
<i>PROFESSIONAL FEES Totals</i>		\$82,932.00	\$141,399.00	\$117,408.00	(\$23,991.00)	(17%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 22 - UTILITIES						
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	7,479.00	7,480.00	8,250.00	770.00	10
4120	TELEPHONE SERVICE	3,982.00	3,480.00	2,982.00	(498.00)	(14)
<i>UTILITIES Totals</i>		\$11,461.00	\$10,960.00	\$11,232.00	\$272.00	2%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	7,346.00	6,573.00	6,770.00	197.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,862.00	13,683.00	14,094.00	411.00	3
5506	INSURANCE-GEN'L LIABILITY	2,106.00	1,817.00	1,871.00	54.00	3
<i>INSURANCE Totals</i>		\$25,314.00	\$22,073.00	\$22,735.00	\$662.00	3%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	1,750.00	1,750.00	1,750.00	.00	
<i>OUTSIDE SERVICES Totals</i>		\$1,750.00	\$1,750.00	\$1,750.00	\$0.00	0%
OTHER						
6190	AUTO REPAIRS	64,500.00	63,000.00	57,500.00	(5,500.00)	(9)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	246,160.00	237,079.00	171,934.00	(65,145.00)	(27)
6355	UTILITY MAIN MAINTENANCE	475,000.00	475,000.00	444,000.00	(31,000.00)	(7)
7150	DUES & SUBSCRIPTIONS	7,683.00	1,523.00	1,522.00	(1.00)	
7170	TRAVEL EXPENSE	7,471.00	5,272.00	5,271.00	(1.00)	
7201	COMPUTER EQT UNDER \$5000	1,509.00	4,017.00	.00	(4,017.00)	(100)
7221	OTHER EXPENSE	2,201.00	3,051.00	3,050.00	(1.00)	
7240	TUITION & TRAINING	4,601.00	4,602.00	4,601.00	(1.00)	
7260	EQUIPMENT RENTAL	3,000.00	3,000.00	3,000.00	.00	
7331	EQUIPMENT UNDER \$5000	10,999.00	20,500.00	4,000.00	(16,500.00)	(80)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	169,643.00	149,288.00	149,291.00	3.00	
<i>OTHER Totals</i>		\$992,767.00	\$966,332.00	\$844,169.00	(\$122,163.00)	(13%)
TRANSFERS						
1140	PERSONNEL REIMBURSEMENT	186,500.00	186,500.00	186,500.00	.00	
<i>TRANSFERS Totals</i>		\$186,500.00	\$186,500.00	\$186,500.00	\$0.00	0%
DEPARTMENT 22 - UTILITIES Totals		\$3,928,858.00	\$4,039,887.00	\$3,936,239.00	(\$103,648.00)	(3%)

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 24 - IN HOUSE CONSTRUCTION						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	.00	288,498.00	499,243.00	210,745.00	73
1005	LONGEVITY PAY	.00	.00	789.00	789.00	
<i>WAGES/SALARIES Totals</i>		\$0.00	\$288,498.00	\$500,032.00	\$211,534.00	73%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	.00	22,066.00	38,252.00	16,186.00	73
1120	EMPLOYERS SHARE T.M.R.S.	.00	27,690.00	49,482.00	21,792.00	79
1131	INSURANCE-WORKMENS COMP	.00	9,234.00	13,003.00	3,769.00	41
1135	HEALTH INSURANCE	.00	82,680.00	143,157.00	60,477.00	73
<i>BENEFITS Totals</i>		\$0.00	\$141,670.00	\$243,894.00	\$102,224.00	72%
<i>SALARIES & BENEFITS Totals</i>		\$0.00	\$430,168.00	\$743,926.00	\$313,758.00	73%
SUPPLIES						
2029	CLOTHING ALLOWANCE	.00	.00	9,000.00	9,000.00	
2100	OFFICE SUPPLIES	.00	.00	500.00	500.00	
2320	GAS, OIL & GREASE	.00	.00	10,000.00	10,000.00	
2350	SUPPLIES & MATERIALS	.00	.00	114,998.00	114,998.00	
<i>SUPPLIES Totals</i>		\$0.00	\$0.00	\$134,498.00	\$134,498.00	+++
PROFESSIONAL FEES						
3060	PROFESSIONAL SERVICES/FEES	.00	.00	41,998.00	41,998.00	
<i>PROFESSIONAL FEES Totals</i>		\$0.00	\$0.00	\$41,998.00	\$41,998.00	+++
OUTSIDE SERVICES						
6370	STREET REPAIR MATERIAL	.00	102,500.00	144,206.00	41,706.00	41
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$102,500.00	\$144,206.00	\$41,706.00	41%
OTHER						
6190	AUTO REPAIRS	.00	.00	8,000.00	8,000.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	57,311.00	57,311.00	
6355	UTILITY MAIN MAINTENANCE	.00	307,500.00	337,499.00	29,999.00	10
7150	DUES & SUBSCRIPTIONS	.00	.00	222.00	222.00	
7240	TUITION & TRAINING	.00	.00	1,000.00	1,000.00	
7331	EQUIPMENT UNDER \$5000	.00	.00	10,000.00	10,000.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	.00	.00	32,590.00	32,590.00	
<i>OTHER Totals</i>		\$0.00	\$307,500.00	\$446,622.00	\$139,122.00	45%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND	02 - UTILITY FUND					
	EXPENSE					
DEPARTMENT	24 - IN HOUSE CONSTRUCTION Totals	\$0.00	\$840,168.00	\$1,511,250.00	\$671,082.00	80%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
8500	TRANSFERS	(50,000.00)	(50,000.00)	(80,000.00)	(30,000.00)	60
	<i>TRANSFERS Totals</i>	<u>(\$50,000.00)</u>	<u>(\$50,000.00)</u>	<u>(\$80,000.00)</u>	<u>(\$30,000.00)</u>	<u>60%</u>
<i>CAPITAL EXPENDITURES</i>						
9801	LINE REPLACEMENT PROJECT	2,670,565.00	1,954,093.00	1,244,297.00	(709,796.00)	(36)
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$2,670,565.00</u>	<u>\$1,954,093.00</u>	<u>\$1,244,297.00</u>	<u>(\$709,796.00)</u>	<u>(36%)</u>
	DEPARTMENT 85 - TRANSFERS Totals	<u>\$2,620,565.00</u>	<u>\$1,904,093.00</u>	<u>\$1,164,297.00</u>	<u>(\$739,796.00)</u>	<u>(39%)</u>
	EXPENSE TOTALS	<u>\$15,874,252.00</u>	<u>\$16,270,074.00</u>	<u>\$16,448,752.00</u>	<u>\$178,678.00</u>	<u>1%</u>
FUND 02 - UTILITY FUND Totals						
	REVENUE TOTALS	<u>\$15,815,800.00</u>	<u>\$16,203,300.00</u>	<u>\$16,472,500.00</u>	<u>\$269,200.00</u>	<u>2%</u>
	EXPENSE TOTALS	<u>\$15,874,252.00</u>	<u>\$16,270,074.00</u>	<u>\$16,448,752.00</u>	<u>\$178,678.00</u>	<u>1%</u>
	FUND 02 - UTILITY FUND Totals	<u>(\$58,452.00)</u>	<u>(\$66,774.00)</u>	<u>\$23,748.00</u>	<u>\$90,522.00</u>	<u>(136%)</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 04 - SANITATION FUND						
	REVENUE					
	DEPARTMENT 11 - REVENUE					
	REFUSE & RECYCLING					
3501	REFUSE COLL-SMU	150,000.00	186,000.00	186,000.00	.00	
3503	YARD BAGS/RECYCLING REBATE	30,000.00	.00	.00	.00	
3504	RECYCLING REVENUE	320,000.00	320,000.00	355,200.00	35,200.00	11
3540	REFUSE COLL - RESIDENTIAL	1,875,750.00	1,875,750.00	2,082,082.00	206,332.00	11
3541	REFUSE COLL - COMMERCIAL	525,000.00	475,000.00	527,250.00	52,250.00	11
3542	REFUSE COLL-CHURCH/SCHOOL	160,000.00	150,000.00	166,500.00	16,500.00	11
3543	BRUSH/SPECIAL PICKUP CHRG	70,000.00	75,000.00	83,250.00	8,250.00	11
	<i>REFUSE & RECYCLING Totals</i>	\$3,130,750.00	\$3,081,750.00	\$3,400,282.00	\$318,532.00	10%
	INTEREST EARNINGS					
3900	INTEREST EARNINGS	4,000.00	30,000.00	30,000.00	.00	
	<i>INTEREST EARNINGS Totals</i>	\$4,000.00	\$30,000.00	\$30,000.00	\$0.00	0%
	DEPARTMENT 11 - REVENUE Totals	\$3,134,750.00	\$3,111,750.00	\$3,430,282.00	\$318,532.00	10%
	REVENUE TOTALS	\$3,134,750.00	\$3,111,750.00	\$3,430,282.00	\$318,532.00	10%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 04 - SANITATION FUND						
EXPENSE						
DEPARTMENT 60 - SANITATION						
SALARIES & BENEFITS						
WAGES/SALARIES						
1001	REGULAR EARNINGS	1,398,182.00	1,343,925.00	1,415,243.00	71,318.00	5
1002	OVERTIME EARNINGS	59,000.00	60,000.00	60,001.00	1.00	
1005	LONGEVITY PAY	14,560.00	13,771.00	14,543.00	772.00	6
1009	CELL PHONE ALLOWANCE	2,520.00	1,680.00	1,680.00	.00	
<i>WAGES/SALARIES Totals</i>		\$1,474,262.00	\$1,419,376.00	\$1,491,467.00	\$72,091.00	5%
BENEFITS						
1110	EMPLOYERS SHARE F.I.C.A.	112,590.00	108,453.00	113,971.00	5,518.00	5
1120	EMPLOYERS SHARE T.M.R.S.	109,692.00	136,322.00	151,505.00	15,183.00	11
1130	INSURANCE-EMPLOYEE LIFE	8,245.00	6,992.00	6,850.00	(142.00)	(2)
1131	INSURANCE-WORKMENS COMP	39,943.00	37,268.00	45,818.00	8,550.00	23
1135	HEALTH INSURANCE	329,050.00	344,500.00	371,072.00	26,572.00	8
<i>BENEFITS Totals</i>		\$599,520.00	\$633,535.00	\$689,216.00	\$55,681.00	9%
<i>SALARIES & BENEFITS Totals</i>		\$2,073,782.00	\$2,052,911.00	\$2,180,683.00	\$127,772.00	6%
SUPPLIES						
2029	CLOTHING ALLOWANCE	14,771.00	14,771.00	14,771.00	.00	
2100	OFFICE SUPPLIES	2,000.00	1,461.00	1,461.00	.00	
2320	GAS, OIL & GREASE	121,023.00	127,556.00	134,445.00	6,889.00	5
2350	SUPPLIES & MATERIALS	4,201.00	6,660.00	6,660.00	.00	
<i>SUPPLIES Totals</i>		\$141,995.00	\$150,448.00	\$157,337.00	\$6,889.00	5%
PROFESSIONAL FEES						
3010	POSTAGE	200.00	100.00	50.00	(50.00)	(50)
3014	Temp Use for FY19	.00	8,154.00	.00	(8,154.00)	(100)
3060	PROFESSIONAL SERVICES/FEES	3,000.00	4,500.00	5,500.00	1,000.00	22
3063	PROGRAMMING/MAINTENANCE	6,679.00	8,903.00	9,029.00	126.00	1
3113	PUBLICATIONS/PRINTING	4,300.00	4,300.00	4,300.00	.00	
3115	CONTRACT MAINTENANCE	4,518.00	3,825.00	3,940.00	115.00	3
<i>PROFESSIONAL FEES Totals</i>		\$18,697.00	\$29,782.00	\$22,819.00	(\$6,963.00)	(23%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	11,351.00	11,350.00	12,200.00	850.00	7
4120	TELEPHONE SERVICE	2,305.00	2,461.00	2,585.00	124.00	5
4390	LAND FILL	115,000.00	115,000.00	115,000.00	.00	

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 04 - SANITATION FUND						
EXPENSE						
DEPARTMENT 60 - SANITATION						
UTILITIES						
4392	DISPOSAL FEES CONTINGENCY	100,000.00	110,000.00	110,000.00	.00	
	<i>UTILITIES Totals</i>	\$228,656.00	\$238,811.00	\$239,785.00	\$974.00	0%
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	9,666.00	10,641.00	10,961.00	320.00	3
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,862.00	13,683.00	14,094.00	411.00	3
5506	INSURANCE-GEN'L LIABILITY	2,106.00	1,817.00	1,871.00	54.00	3
	<i>INSURANCE Totals</i>	\$27,634.00	\$26,141.00	\$26,926.00	\$785.00	3%
OUTSIDE SERVICES						
6186	TRANSFER STATION REPAIR	58,400.00	36,400.00	36,400.00	.00	
6400	RECYCLING FEES	1.00	.00	.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	\$58,401.00	\$36,400.00	\$36,400.00	\$0.00	0%
OTHER						
6190	AUTO REPAIRS	107,000.00	116,500.00	117,500.00	1,000.00	1
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	188,641.00	210,442.00	252,643.00	42,201.00	20
6318	CONTAINER MAINTENANCE	3,100.00	14,250.00	14,250.00	.00	
7150	DUES & SUBSCRIPTIONS	4,481.00	1,360.00	1,360.00	.00	
7170	TRAVEL EXPENSE	5,700.00	5,400.00	4,400.00	(1,000.00)	(19)
7201	COMPUTER EQT UNDER \$5000	1,509.00	.00	1,527.00	1,527.00	
7221	OTHER EXPENSE	7,038.00	5,450.00	5,450.00	.00	
7240	TUITION & TRAINING	1,300.00	1,801.00	1,801.00	.00	
7392	CONTAINERS	13,530.00	13,502.00	20,501.00	6,999.00	52
7601	HAZARDOUS WASTE SERVICE	38,100.00	35,301.00	35,301.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	233,988.00	257,326.00	280,272.00	22,946.00	9
	<i>OTHER Totals</i>	\$604,387.00	\$661,332.00	\$735,005.00	\$73,673.00	11%
CAPITAL EXPENDITURES						
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	.00	12,000.00	12,000.00	
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$12,000.00	\$12,000.00	+++
	DEPARTMENT 60 - SANITATION Totals	\$3,153,552.00	\$3,195,825.00	\$3,410,955.00	\$215,130.00	7%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND	04 - SANITATION FUND					
	EXPENSE					
	DEPARTMENT 85 - TRANSFERS					
	TRANSFERS					
8500	TRANSFERS	.00	.00	30,000.00	30,000.00	
	<i>TRANSFERS Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>+++</u>
	DEPARTMENT 85 - TRANSFERS Totals	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>	<u>\$30,000.00</u>	<u>+++</u>
	EXPENSE TOTALS	<u>\$3,153,552.00</u>	<u>\$3,195,825.00</u>	<u>\$3,440,955.00</u>	<u>\$245,130.00</u>	<u>8%</u>
FUND	04 - SANITATION FUND Totals					
	REVENUE TOTALS	<u>\$3,134,750.00</u>	<u>\$3,111,750.00</u>	<u>\$3,430,282.00</u>	<u>\$318,532.00</u>	<u>10%</u>
	EXPENSE TOTALS	<u>\$3,153,552.00</u>	<u>\$3,195,825.00</u>	<u>\$3,440,955.00</u>	<u>\$245,130.00</u>	<u>8%</u>
FUND	04 - SANITATION FUND Totals	<u>(\$18,802.00)</u>	<u>(\$84,075.00)</u>	<u>(\$10,673.00)</u>	<u>\$73,402.00</u>	<u>(87%)</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 05 -	STORMWATER FUND					
	REVENUE					
	DEPARTMENT 11 -					
	STORM FEE					
3903	STORMWATER FEE-COMMERCIAL	15,000.00	15,000.00	15,750.00	750.00	5
3904	STORM FEE-RESIDENTIAL	447,000.00	447,000.00	469,350.00	22,350.00	5
3905	STORM WATER-SMU	11,000.00	.00	.00	.00	
3906	STORM FEE-CHURCH/SCHOOL	.00	11,000.00	11,550.00	550.00	5
	<i>STORM FEE Totals</i>	\$473,000.00	\$473,000.00	\$496,650.00	\$23,650.00	5%
	<i>INTEREST EARNINGS</i>					
3900	INTEREST EARNINGS	2,000.00	30,000.00	30,000.00	.00	
	<i>INTEREST EARNINGS Totals</i>	\$2,000.00	\$30,000.00	\$30,000.00	\$0.00	0%
	DEPARTMENT 11 -					
	REVENUE Totals	\$475,000.00	\$503,000.00	\$526,650.00	\$23,650.00	5%
	REVENUE TOTALS	\$475,000.00	\$503,000.00	\$526,650.00	\$23,650.00	5%

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND 05 - STORMWATER FUND						
EXPENSE						
DEPARTMENT 23 - STORM WATER UTILITY						
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	50.00	50.00	50.00	.00	
2350	SUPPLIES & MATERIALS	2,000.00	1,500.00	1,500.00	.00	
	<i>SUPPLIES Totals</i>	<u>\$2,050.00</u>	<u>\$1,550.00</u>	<u>\$1,550.00</u>	<u>\$0.00</u>	<u>0%</u>
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	50.00	50.00	50.00	.00	
3060	PROFESSIONAL SERVICES/FEES	65,002.00	252,101.00	388,901.00	136,800.00	54
3113	PUBLICATIONS/PRINTING	1,000.00	1.00	.00	(1.00)	(100)
3115	CONTRACT MAINTENANCE	.00	3,600.00	3,600.00	.00	
	<i>PROFESSIONAL FEES Totals</i>	<u>\$66,052.00</u>	<u>\$255,752.00</u>	<u>\$392,551.00</u>	<u>\$136,799.00</u>	<u>53%</u>
<i>OTHER</i>						
7150	DUES & SUBSCRIPTIONS	7,300.00	7,300.00	7,300.00	.00	
7221	OTHER EXPENSE	200.00	1.00	.00	(1.00)	(100)
7240	TUITION & TRAINING	2,875.00	4,000.00	2,750.00	(1,250.00)	(31)
	<i>OTHER Totals</i>	<u>\$10,375.00</u>	<u>\$11,301.00</u>	<u>\$10,050.00</u>	<u>(\$1,251.00)</u>	<u>(11%)</u>
<i>CAPITAL EXPENDITURES</i>						
9305	STORMWATER EXPENSES	321,523.00	181,423.00	23.00	(181,400.00)	(100)
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$321,523.00</u>	<u>\$181,423.00</u>	<u>\$23.00</u>	<u>(\$181,400.00)</u>	<u>(100%)</u>
	DEPARTMENT 23 - STORM WATER UTILITY Totals	<u>\$400,000.00</u>	<u>\$450,026.00</u>	<u>\$404,174.00</u>	<u>(\$45,852.00)</u>	<u>(10%)</u>

Account	Account Description	2018 Adopted Budget	2019 Adopted Budget	2020 City Manager Office	\$ DIFF	% DIFF
FUND	05 - STORMWATER FUND					
	EXPENSE					
	DEPARTMENT 85 - TRANSFERS					
	TRANSFERS					
8500	TRANSFERS	50,000.00	50,000.00	50,000.00	.00	
	<i>TRANSFERS Totals</i>	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>0%</u>
	DEPARTMENT 85 - TRANSFERS Totals	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$50,000.00</u>	<u>\$0.00</u>	<u>0%</u>
	EXPENSE TOTALS	<u>\$450,000.00</u>	<u>\$500,026.00</u>	<u>\$454,174.00</u>	<u>(\$45,852.00)</u>	<u>(9%)</u>
FUND	05 - STORMWATER FUND Totals					
	REVENUE TOTALS	\$475,000.00	\$503,000.00	\$526,650.00	\$23,650.00	5%
	EXPENSE TOTALS	\$450,000.00	\$500,026.00	\$454,174.00	(\$45,852.00)	(9%)
FUND	05 - STORMWATER FUND Totals	<u>\$25,000.00</u>	<u>\$2,974.00</u>	<u>\$72,476.00</u>	<u>\$69,502.00</u>	<u>2337%</u>
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$50,844,803.00	\$52,951,500.00	\$55,018,193.00	\$2,066,693.00	4%
	EXPENSE GRAND TOTALS	\$50,893,909.00	\$53,099,375.00	\$54,932,642.00	\$1,833,267.00	3%
	Net Grand Totals	<u>(\$49,106.00)</u>	<u>(\$147,875.00)</u>	<u>\$85,551.00</u>	<u>\$233,426.00</u>	<u>(158%)</u>