



City of University Park

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Fiscal Year 2018-2019  
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$882,695, which is a 4.65% percent increase from last year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is \$282,280.

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

**FOR:** Lane, Armstrong, Biddle, Farley, Pritchard

**AGAINST:** None

**PRESENT AND NOT VOTING:** None

**ABSENT:** None

**Property Tax Rate Comparison**

	<b>2018-2019</b>	<b>2017-2018</b>
Property Tax Rate:	\$0.245379/100	\$0.248761/100
Effective Tax Rate:	\$0.235241/100	\$0.243419/100
Rollback Tax Rate:	\$0.254060/100	\$0.262892/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

# TRANSMITTAL LETTER



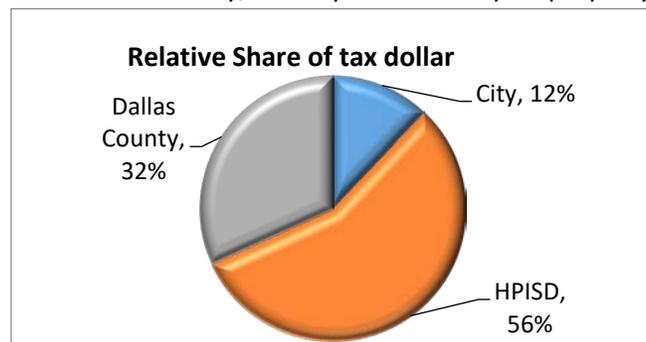
August 31, 2018

Dear Honorable Mayor and Members of the City Council,

I am pleased to present the proposed budget for Fiscal Year 2019 (FY19), which is the period October 1, 2018 – September 30, 2019. The FY19 budget totals \$53,099,375 across all budgeted funds, which represents a 4.3% increase from the prior year. Primarily, the budget is a financial document that outlines operational services and programs, but it is also a policy statement that identifies how resources are invested to meet community priorities and objectives.

The overall economic condition of the Dallas-Fort Worth metropolitan area continues to experience expansion. Indicators in the labor market show decreased unemployment, with growth across multiple sectors. While the overall housing market has shown leveling off sales, inventories of existing homes are still less than three months. A strong DFW economy benefits the economic conditions in University Park, especially in the housing market. Compared with the previous fiscal year, the housing market in University Park has experienced a slight rebound in values, with the overall taxable value of properties as assessed by the Dallas Central Appraisal District (DCAD) increasing 6.7% compared to last year's 2.19%. Given the increase in values and strong performance of other revenues, the FY19 budget recommends a decrease in the tax rate to 24.5379 cents per \$100 of taxable value. Based on this proposed rate, the average single-family homeowner with a homestead exemption will pay \$117 more annually in City property taxes – less than \$10 more per month.

Each year, the budgetary challenge is to provide a sustainable funding plan within a fiscally conservative framework. Since University Park is primarily a residential community, the City relies heavily on property taxes to fund essential services. Despite this dependence, City property taxes account for only 12 cents of every tax dollar collected, which is below the statewide average for municipalities. The proposed FY19 budget maintains this prudent approach, while providing necessary investment within the community. Consistent with the previous fiscal year, the proposed FY19 budget emphasizes investment in people, infrastructure and services.



## People

The City's workforce provides services related to public safety, waste disposal, water, sewer, roads and parks. Salaries and benefits of the City's personnel represent the single largest expenditure item within the budget, representing nearly 51% of all expenditures across all budgeted funds. To recruit and retain the most professional and dedicated public servants, the City must offer a competitive salary and benefit package commensurate to other area cities in the Dallas-Fort Worth area. While considerable details are provided later in this report, specific investments identified within the FY19 budget concerning the City's workforce include:

- Market-based adjustment of 1% for all City personnel, with position-specific adjustments to some public safety personnel;
- Additional funding for the Firefighter Relief & Retirement Fund;
- Additional funding for ad hoc Updated Service Credits (USC) and Cost of Living Adjustments (COLA) to the Texas Municipal Retirement System (TMRS);
- The addition of a 911/311 Dispatcher in the Communications Division of the Police Department; and
- A three year phased-in hiring strategy to add the necessary personnel within the Utility Fund to begin in-house capital replacement of water and sewer infrastructure.

## Infrastructure

The City maintains a variety of infrastructure and assets, some of which date back to the City's incorporation in 1924. Since retiring its debt in 2002, the City has been able to fund a Capital Improvement Program (CIP) based on a pay-as-you-go system. Without the added costs associated with debt, the City is better equipped to plan for major capital improvements to the City's water and sewer system, parks and roads. Capital projects are funded by annual transfers from the General Fund and Utility Fund into the City's Capital Projects Fund. The FY19 budget proposes transfers totaling \$5.6 million to the Capital Projects fund. While this represents a 5% increase in transfers from the General Fund (from \$3.5 to \$3.7 million), the budgeted transfer from the Utility Fund has been shifted by \$850,000 to cover the first year cost of the in-house mile-per-year water and sewer replacement program. Based on available resources from this type of capital investment, the following capital projects are anticipated in the upcoming fiscal year:

- Mile-per-Year Water & Sewer Replacement;
- Upgrades to the City's undersized storm sewer system;
- Comprehensive infrastructure investment in the retail shopping centers; and
- Replacement of the public safety radio system.

## Service

Essential public services, ongoing care for existing City facilities and the day-to-day operations of the various City departments provide a wide array of services that contribute to the high quality of life for residents in University Park. Maintaining this quality of life requires investment in materials, supplies, training, technology and equipment to ensure efficient and effective operations. The proposed FY19 budget provides the investment needed to ensure residents receive services that offer a unique, value-added experience. Examples of items funded in this budget that allow employees to provide a high level of service to residents include the following items:

Item	Number of Units	Expenditure	Department
Stop Signs	60	\$3,000	Traffic
Books & Resources	6,000	\$95,000	Library
Bunker Gear	18	\$49,000	Fire
Handguns	50	\$8,500	Police
Hamburgers	1,900	\$2,400	Swimming Pool
Desktop Computers	32	\$68,500	IT
Recycling Containers	400	\$10,000	Sanitation
Rebar	32 miles	\$40,000	Public Works
Construction Site Identification Signs	200	\$6,000	Community Development

## Budgetary & Strategic Planning Process

The City Council, City Manager's Office and Department Directors develop a series of strategic initiatives during an annual retreat. 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 initiatives are designed to give staff a work plan based on community priorities and objectives.

The annual budgeting process provides the funding to accomplish the objectives of those initiatives. The objectives listed below have been placed in one of four categories: Capital Investment, Operational, Communications and Planning.

### Capital Investment

1. Commence Snider Plaza improvement program
2. Complete the update of the public safety radio system
3. Complete Phase II design for the Holmes Aquatics Center

### Operational

1. Develop and implement improvements to the Code Enforcement program

2. Remove unsightly or unnecessary signs
3. Consider improvements to restrooms in City parks

**Communications**

1. Enhance communication with residents (especially for required public notifications)
2. Develop a strategy for the upcoming legislative session

**Planning**

1. Develop a storm water/flood control improvement plan
2. Complete the zoning ordinance update
3. Initiate a Master Plan update
4. Develop a plan for Miracle Mile revitalization
5. Develop a list of comparable cities for benchmarking/comparative analysis purposes
6. Create a plan for improvements at the Peek Service Center
7. Develop a long-term financial plan

The annual budgeting process begins each year in April with the submission of operational budget requests from Department Directors. 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; and
- Property, Casualty, & Liability Committee

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

## Conclusion

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.

The proposed budget is now ready for review by the Finance Advisory Committee. Staff proposes the following schedule to satisfy the public hearing and notice requirements for the FY2019 budget’s adoption.

Date	Day	Description
August 10	Friday	Submit proposed budget to the City Council and City Secretary and set public hearing dates for budget review.
August 21	Tuesday	Hold first public hearing on maximum tax rate.

September 4	Tuesday	Hold second public hearing on maximum tax rate and hold first public hearing on proposed budget.
September 18	Tuesday	Continue public hearing on proposed budget.
September 18	Tuesday	Adopt budget and related ordinance 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 FY19 Budget. The following items are included within that information:

- Major Expenditure Analysis
- Fund 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 \$53,099,375, which is a 4.3% 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	FY2017 Actual Expenditures	FY2018 Adopted Budget	FY2019 Proposed Budget	\$ Change	% Change
General	\$ 33,736,809	\$ 31,416,105	\$ 33,133,450	\$ 1,717,345	5.5%
Utility	15,182,656	15,874,252	16,270,074	395,822	2.5%
Sanitation	3,127,007	3,153,552	3,195,825	42,273	1.3%
Storm Water	176,504	450,000	500,026	50,026	11.1%
<b>Total</b>	<b>\$ 52,222,976</b>	<b>\$ 50,893,909</b>	<b>\$ 53,099,375</b>	<b>\$ 2,205,466</b>	<b>4.3%</b>

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 ninety percent (90%) of the increase in the FY2019 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

**Major expenditure categories comparison**

Category	FY2017 BUDGET	FY2018 BUDGET	FY2019 BUDGET	Change \$	Change %
Personnel costs	\$ 24,956,834	\$ 25,579,235	\$ 27,032,970	\$ 1,453,735	5.7%
Treatment charges	8,028,445	8,116,852	8,266,164	149,312	1.8%
Capital project funding	5,888,916	6,183,362	6,492,530	309,168	5.0%
Utilities	1,065,662	878,571	863,247	(15,324)	-1.7%
Equip. Replacement	878,725	920,465	1,020,741	100,276	10.9%
Fuel costs	362,996	370,860	386,015	15,155	4.1%
Subtotal	\$ 41,181,578	\$ 42,049,345	\$ 44,061,667	\$ 2,012,322	4.8%
Total adopted budget*	\$ 50,266,924	\$ 50,893,909	\$ 53,099,375	\$ 2,205,466	4.3%
Percent of budget	81.9%	82.6%	83.0%		

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

Over the past year, the Consumer Price Index (CPI) for the Dallas-Fort Worth region has increased 3.9% and the Municipal Price Index (MCI), which more closely tracks services and goods a municipality purchases, increased 3.6%. 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 overall expenditure increase of 4.3% reflects these rising costs for goods and materials.

## Personnel Costs

Salaries and benefits represent the single largest expenditure category, accounting for nearly fifty-one percent (51%) of the total budget. Additional details related to personnel costs are detailed below.

**New Full-time Positions:** The FY19 budget includes funding for one additional position related to public safety. In addition, the budget outlines the creation of a new division within the Public Works Department dedicated to capital replacement of water and sewer infrastructure. This new division is scheduled for six additional positions. Details and costs of the new positions are provided in the following table.

Position Title	Annual Cost	Background
911/311 Dispatcher	\$73,361	<p>The City's 911 Dispatchers answer more than 30,000 emergency phone calls each year. Efforts are made to schedule two 911 Dispatchers on duty whenever possible. However, current staffing levels do not allow for the scheduling of two Dispatchers during each shift. Small events, such as the shooting off of fireworks in the early morning hours, overwhelm the Dispatch Center if only one Dispatcher is on duty. This can result in 911 calls going unanswered.</p> <p>The City added a Dispatcher position in the FY18 budget, and with the additional Dispatch position in this proposed budget, the City will be able to schedule two Dispatchers on every shift.</p>
Six additional positions for the in-house MPY	\$332,916	Over the course of the past year, various citizen committees have worked with staff to study the potential of adding new personnel within the Utility Fund to bring the water and sewer capital improvements program in-house. Since the inception of the City's Mile-per-Year program as identified in the 1989 Master Plan, the City has systematically programmed funding with the Capital Projects Fund. This program has traditionally been designed by

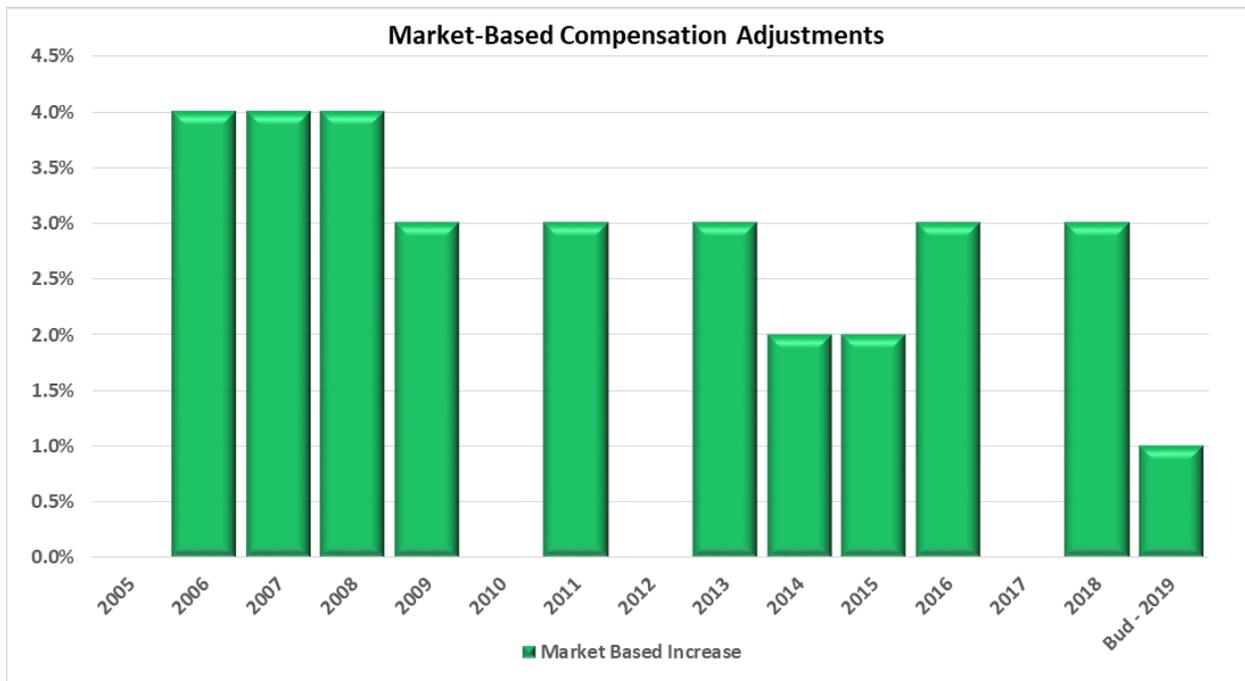
		<p>outside engineering firms and then bid out to private contractors for construction.</p> <p>At the request of these citizen committees, the City conducted a financial analysis and piloted a test program involving the replacement of water, sewer and paving by City crews. The ultimate finding determined that bringing this function in-house with additional personnel will prove beneficial. The addition of these six positions represents the first phase of a three year program to add the necessary staff and equipment to begin in-house capital replacement of water and sewer infrastructure.</p>
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**Salaries:** Traditionally, the City has used a consulting firm to perform a salary study to identify all pay classifications with the exception of Police and Fire. Salaries for Police and Fire personnel are benchmarked separately against a select group of comparable cities within the DFW Metroplex. All other positions were evaluated for pay based on a combination of similar positions in the public and private sector only. A comprehensive compensation study will not only use private and public sector position analysis, but also geographical analysis, and a thorough evaluation of the City’s current pay plan for compression and position requirement adjustments. Therefore, operational funds have been set aside in the FY19 proposed budget to perform this study with scheduled implementation of the study’s recommendations in FY20.

Without the corresponding data of a compensation study, staff has utilized a salary survey conducted by the City of Grapevine to gauge employee pay classifications. Based on the results of the Grapevine salary survey, the proposed budget for FY2019 includes the following adjustments to employee salaries:

- *Market Increase: One percent (1%) market increase for all City personnel. Select positions within Police & Fire will receive slightly larger market adjustments by position. The resulting gross salary expenditure increase due to the market adjustment is approximately \$247,000.*
- *Merit Increase: For employees who achieve satisfactory performance evaluations, the proposed budget also includes merit-based increases for those employees with remaining steps within their pay range. The City has enjoyed a historical low turnover rate with long-tenured employees, and is now experiencing increased turnover primarily resulting from retirement. Approximately forty two percent (42%) of all current employees are not eligible for a merit-based increase within the City’s pay plan, a decrease compared to previous fiscal years. The resulting gross salary expenditure increase due to potential merit increases is approximately \$343,000.*

The following table illustrates the City’s historical commitment to market-based adjustments as a compensation tool to attract the most qualified and professional public servants.



**Benefits:** The City also offers a comprehensive benefit package to its employees, including insurance, retirement and longevity pay. The proposed budget for FY2019 includes the following adjustments to employee benefits:

- *Employee Health Insurance:* Employers continue to experience increases to healthcare costs, and the City of University Park is no exception. Uncertainty also remains regarding the future of the Affordable Care Act, and the financial implications associated with items such as the Cadillac Tax, which is an excise tax on employers offering health plans above certain premium thresholds. Although medical claims remain mostly stable on a year-to-year basis, there is an upward trend to medical claims. The proposed budget recommends funding from \$1,108.75 per employee per month (PEPM) to \$1,160.85 PEPM, resulting in a gross expenditure increase of \$139,811. This year, employees will be asked to help pay for rising health care costs through recommended increases to employee premiums. The range of monthly increases for employee premiums will be between \$1.98 up to \$22.83, depending on the health insurance plan selected by the employee.
- *Firefighter Pension:* University Park Fire Department personnel are the only City employees who do not participate in the Texas Municipal Retirement System (TMRS). The Firefighter Relief and Retirement Fund (FRRF) is a separate system governed by a local board made up of three firefighters, two local residents and two City staff members. The fund is structured as a defined benefit plan and is currently underfunded on an actuarial basis.

As a result of legislation passed in the 85<sup>th</sup> Legislative Session, the plan is currently closed to all new hires. All new Fire Department personnel hired after November 1, 2017 are enrolled into the City’s primary retirement system, the Texas Municipal Retirement System (TMRS). However, 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.

With an unfunded actuarial liability of \$12,936,513 as of December 31, 2016 (the date of the last actuarial evaluation), and a recommended contribution rate of 28.72%, the proposed budget reflects the recommended increase to the City's contribution rate to 28.72%. This contribution rate is likely to increase in future years, since the last actuarial study did not include the plan closure to new hires. The FRRF Board is currently seeking a new actuary for the plan, and the City will work closely with the Board to make the necessary actuarial contributions. The gross expenditure increase for FRRF contributions is approximately \$214,000. A transfer of \$1,000,000 from the General Fund balance is recommended to offset the future increases and to take advantage of investment flexibility afforded the plan.

- *Texas Municipal Retirement System:* Along with nearly 900 other Texas municipalities, the City of University Park offers retirement benefits through TMRS. While the City has funded nearly 100% of the long-term actuarial liability within its TMRS account, the plan will experience increased costs due to proposed modifications to the Cost of Living (COLA) and Updated Service Credit (USC).

The COLA provides an increased benefit to current retirees through adjustments in benefits matching the Consumer Price Index (CPI). The USC provides for a member's benefit to maintain value over the duration of the member's career by taking into account substantial increases in the member's salary or changes to the plan. The City has traditionally elected to provide these changes in an ad hoc capacity to avoid large actuarial adjustments associated with a reoccurring plan. The last time the City approved ad hoc changes to the COLA and USC was in 2013. Prior to that date, the City had traditionally approved ad hoc changes on intervals of four or five years.

The proposed budget includes a proposed increased in TMRS contributions from 7.51% to 10.18% as a result of the ad hoc COLA and USC. A recommended one-time transfer from the Self-Insurance Fund in the amount of \$1,000,000 is recommended to offset the increase and to take advantage of investment flexibility afforded the plan. The gross expenditure increase resulting from these changes is approximately \$384,000.

## Water & Wastewater Treatment Charges

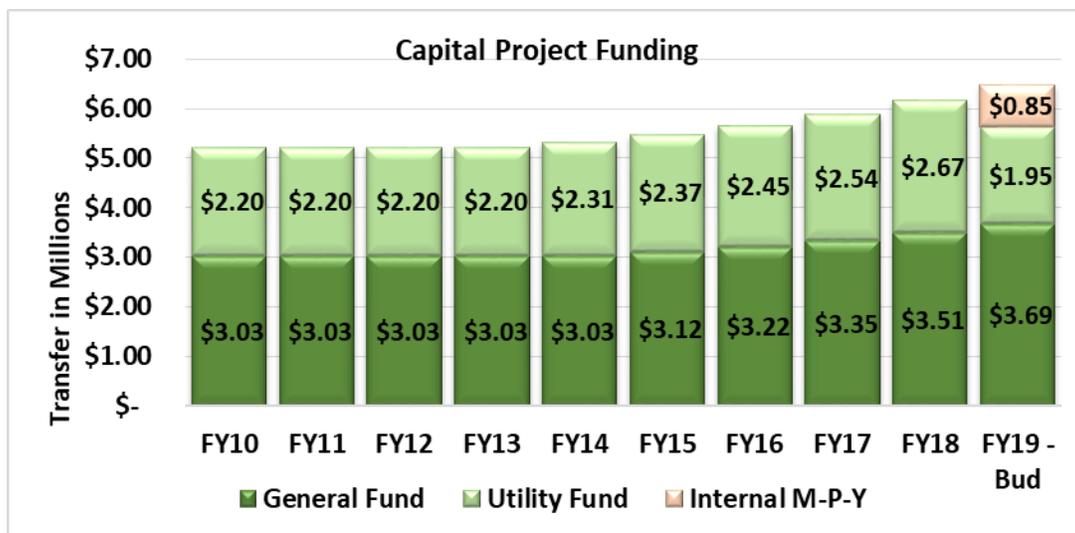
The City of University Park and Town of Highland Park are provided water through the Dallas County Park Cities Municipal Utility District (DCPCMUD) and wastewater services through the City of Dallas Water Utilities (DWU). The amount budgeted for outside treatment can vary dramatically from the amount 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 FY2019, 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 2.6% and from DWU for wastewater treatment increasing 4.2%. When combined with expected water sales (derived from an average of the previous 10 years actual sales volumes) and winter consumption, the

increased rate of \$2.52 per 1,000 gallons from DCPCMUD and \$2.86 per 1,000 gallons of wastewater treated from DWU will result in a combined gross cost increase of \$149,312.

## 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. The proposed budget recommends increasing the General Fund transfer into the Capital Projects Fund by five percent (5%) or \$175,640, to a total of \$3.69 million. While the Utility Fund would normally have been expected to contribute \$2.80 million to capital projects as well, the actual transfer decreased to \$1.95 million, due to a change in the funding and construction of the Mile-per-Year project, more fully discussed below. The combined capital projects transfer for FY19 is \$5,642,530.



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 through separate action to this budget, and changes to the capital budget must be reviewed by the Capital Projects Committee before authorization by the City Council.

The proposed budget will adopt significant changes to the way the City funds the construction of the City's Mile-per-Year water and sewer replacement. Funds that would have been directed to outsourced contractors for this capital investment will be redirected to an internal division within the Utilities Fund. The new internal division will be dedicated solely to the replacement of water and sewer infrastructure. This is the first year of three that personnel will be added in a phased-in hiring approach.

## 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 \$100,276 this fiscal year, to a total budgeted amount of \$1,020,741.

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 FY2019 are as follows:

Unit #	Dept	YR	Make	Model	Service Life	Estimated Replacement Cost
6949	20	2008	FORD	F-150	10	\$30,000.00
6886	21	2007	CHEVROLET	UPLANDER	10	\$23,000.00
1360	30	1996	ADVANTAGE	LIFT	20	\$115,000.00
6818	40	2006	GEM	E2	8	\$40,000.00
1581	50	2014	CHEVROLET	TAHOE	5	\$55,000.00
1582	50	2014	CHEVROLET	TAHOE	5	\$55,000.00
1583	50	2014	CHEVROLET	TAHOE	5	\$55,000.00
6948	50	2008	CHEVROLET	IMPALA	10	\$40,000.00
6954	50	2008	CHEVROLET	IMPALA	10	\$40,000.00
6940	60	2007	FREIGHTLINER	CONDOR	10	\$180,000.00
6648	70	2004	CHEVROLET	C2500	10	\$40,000.00
1786	70	1986	PARIS	TRAILER	10	\$8,000.00
6389	80	2002	STERLING	LT9511	15	\$135,000.00
6390	80	2002	SEI	SEIPDESR-451	15	\$40,000.00
						\$856,000.00
Note: Not all items will be replaced by identical models.						

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 existing fund balances to help pay for the new equipment, which is expected to cost \$898,989.

The City’s fuel costs are expected to increase this year. Last year, the City budgeted fuel costs at a rate of \$2.43 per gallon of gasoline and \$2.81 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using the new EIA estimates of \$2.77 and \$3.07 for gasoline and diesel respectively, budgeted fuel expenditures are expected to increase \$15,155 (4.1%) this fiscal year to a total budgeted cost of \$386,015.

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. Although FY19 is the first year that the new lower rate is in effect for all 12 months, the electric bill will remain largely unchanged from the prior year due to higher calculated consumption. Overall, the City anticipates a 1.7% reduction in budgeted utility costs, decreasing the budgeted category cost from the previous year's \$878,571 to \$863,247.

## University Park Public Library

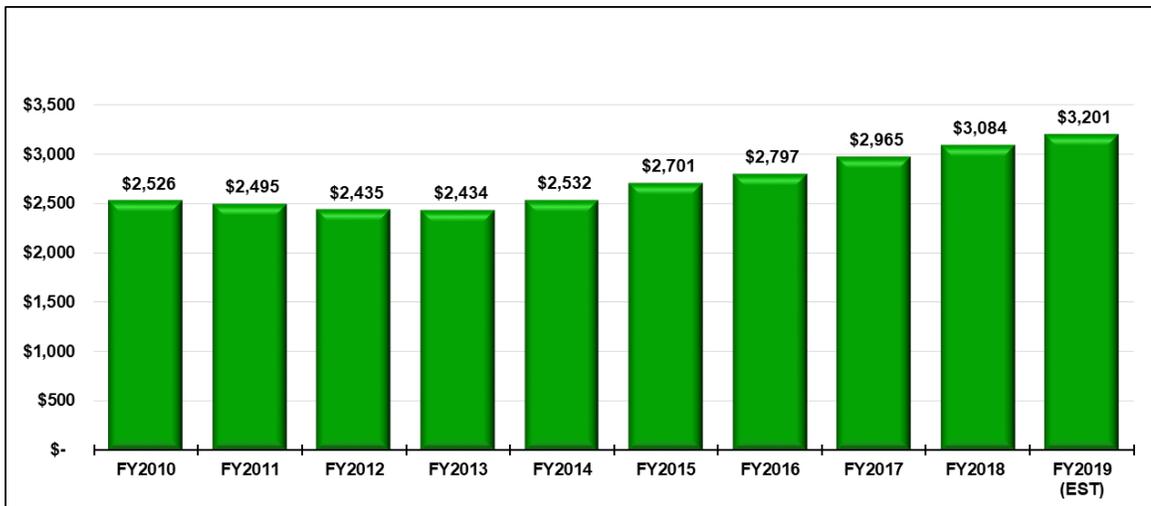
The City and the Friends of the Library will continue its pre-existing funding partnership whereby the Friends of the Library will fund \$300,000 annually towards the operation of the library. The proposed FY2019 budget for the University Public Library is \$846,875, which represents a 6% increase from the prior year.

# FUND ANALYSIS

## General Fund

To finance all of the traditional local government services such as police, fire, parks and public works, the City maintains a working balance within the General Fund financed by property taxes, sales taxes, franchise fees, building permit fees and other smaller sources. 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. The City's financial policies call for a minimum fund balance in FY19 of one month's operating expenses, which is approximately \$2.8 million. The beginning fund balance for FY18 was over \$7.1 million, well in excess of the required minimum fund balance. As the primary revenue source for the General Fund, the FY19 budget anticipates revenues from property tax totaling \$19,839,450.

**Property Tax:** The FY19 budget recommends a 1.4% reduction in the property tax rate to 24.5379 cents (per hundred dollars of value) from 24.8761 cents the previous year. Combined with a 6.7% growth in city-wide taxable property value, the corresponding increase in property tax revenue is 5.2%, or \$986,197. The average single-family property with a 20% homestead exemption will pay \$3,201 in property taxes to the City next fiscal year, an annual increase of \$117. The following table provides a historical perspective of property taxes related to the average single-family property.

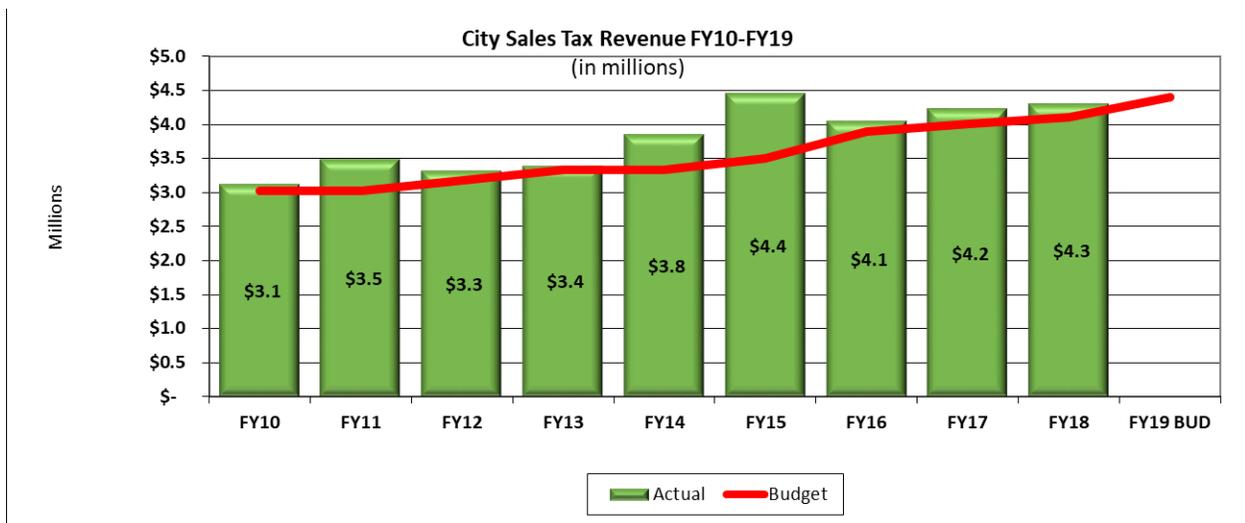


**Truth in Taxation:** The Texas Tax Code requires the calculation of an effective tax rate (ETR), which represents a calculated tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The City's tax collector, the Dallas County Tax Office (DCTO), performs 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 FY2019, the proposed tax rate of 24.5379 cents per hundred is higher than the ETR of 23.5241 cents; therefore, the City is required to hold two public hearings before adopting the FY2019 tax rate.

Revenues supporting the General Fund that are derived from sources other than property taxes (and related amounts) account for 40% or \$13,164,000 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.

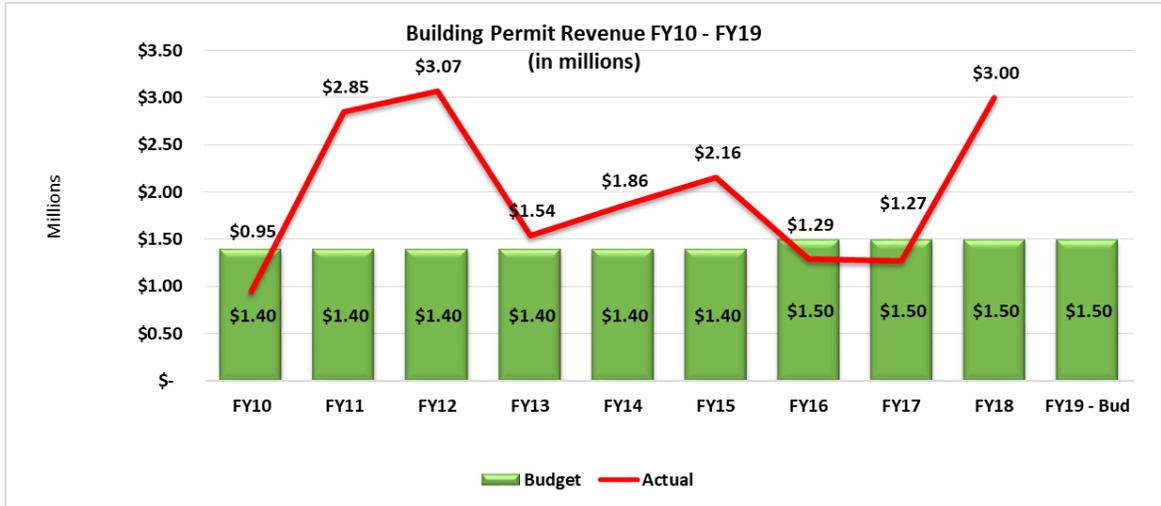
**Sales Tax:** Revenue collected from City sales taxes has steadily risen for the last several years. Projected sales tax revenues for FY2018 are expected to meet budgeted projections within the FY18 budget. The City uses a sales tax analysis and reporting service to track and monitor sales tax within the community. The service provides a forecast for sales tax collection, with ratings ranging from “Optimistic” to “Pessimistic.” Given steady sales tax collections this year, the FY19 budget recommends the projected revenues from sales tax to increase from \$4,100,000 to \$4,400,000. This is a significant increase in projected revenue, slightly above the “pessimistic” sales tax growth projections for next year.



**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 over 70 permits issued last year. However, a number of large, non-residential construction projects such as the Park Plaza development, HPISD school improvements, Highland Park United Methodist Tolleson Family Activity Center and athletic facilities on the SMU campus have generated substantial permit revenues above budgeted amounts.

As the table below indicates, the City selects a middle-of-the-road revenue projection for building permits to account for the fluctuation in construction activity. The FY19 budget continues this practice and recommends a revenue projection of \$1.5 million. 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 FY18, the Capital Improvement Fund is expected to receive an estimated \$1.2 million transfer as a result of this policy.



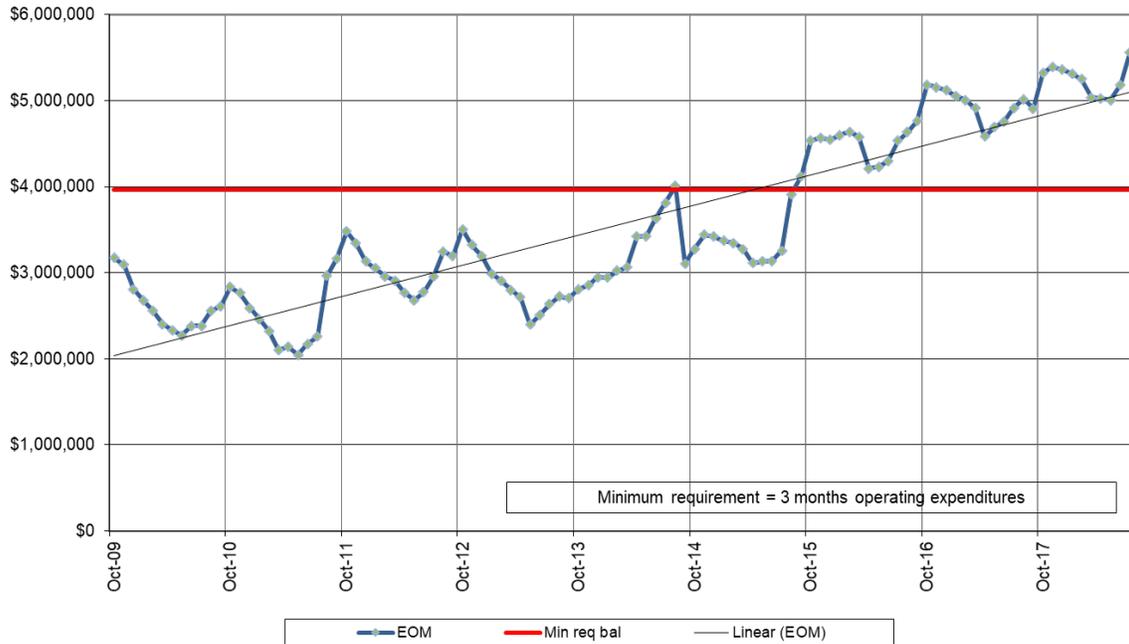
**Franchise Fees:** Cities collect fees for the use of municipal right-of-way from utility companies such as Atmos, AT&T, and Charter. These fees are established through a franchise agreement either at the local or state level. While utility based revenues remain mostly consistent, as the market presents alternatives to traditional services for television and data consumption, revenues from the traditional providers may vary. The FY19 budget includes a revenue projection of \$2,095,000 for all franchise fees, a \$90,000 decrease from the previous year.

## Utility Fund

The fund continues to experience positive growth within the fund balance due to structural rate adjustments approved in 2014. Consequently, the FY19 budget does not propose to increase utility rates in the upcoming year to offset the budgeted increases from treatment charges. However, 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 higher than expected water sales, the Utility Fund balance shows a deficit of \$66,774 for FY19. Since utility revenues and expenditures are so heavily volume dependent and may change dramatically from one year to the next, no changes to the rate structure are suggested at this time. As staff monitors revenues and expenditures, the City Council may consider a mid-year rate increase.

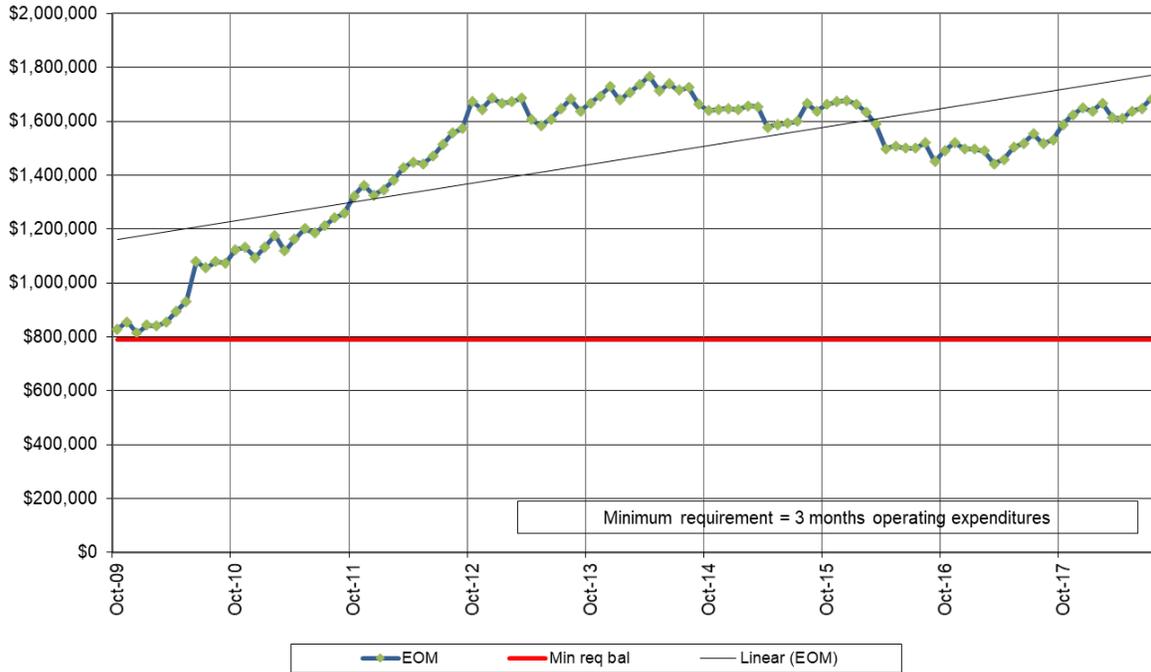
**City of University Park, Texas  
Utility Fund Unassigned Fund Balance Trend  
Since 2010**



## Sanitation Fund

The City created the Sanitation Fund in 1994 to remove expenditures for the collection of solid waste from the General Fund. The FY19 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 FY18 was approximately \$1.4 million. However, the Sanitation Fund has struggled to maintain a positive cash flow in the recent and distant past. Despite a 10% increase in residential fees between FY16 and FY17, 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. Tipping fees under a new contract are expected to increase dramatically, at which time rates will need to be adjusted accordingly.

**City of University Park, Texas  
Sanitation Fund Unassigned Fund Balance Trend  
Since 2010**



## 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 has initiated a watershed study for a large portion of University Park to determine what improvements could be made to the system to alleviate flash flooding associated with surface water runoff. Substantial improvements to the storm sewer system have not been undertaken in several years. All potential improvements to the storm sewer system will be reviewed and funded through the Capital Projects Fund; however, future storm water fees could be increased to allow for transfers to the Capital Projects Fund from the Storm Water Fund.

## FUTURE CONSIDERATIONS

The proposed FY2019 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 FY2019 budget. The following items represent a quick overview of those issues:

- *Long Term Planning & Financial Management:* In the not too distant future, the City of University Park will begin preparations to celebrate the City's centennial, having incorporated in 1924. Since the City's inception, the City has given considerable attention to ensuring neighborhoods and other public amenities are well maintained and designed. However, as the City ages, neighborhoods and public amenities need rejuvenating. The 1989 Master Plan helped shape the character and feel 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. While redevelopment has occurred at the residential level for many years since the adoption of the master plan, the City's commercial and institutional sectors are currently experiencing unprecedented redevelopment. With the onset of a century-old community, 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 master plan should address physical assets and land use; however, it should also consider the long-term financial management of the City. 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 should be shared and distributed as part of the updated master plan process.
- *Salaries and Benefits:* The City's pay plan represents an investment in the most important asset needed to provide outstanding services to residents: employees. The City has a long history of meeting the market with its pay and benefits. However, the City has not completed a systematic review of its pay plan in quite some time. A compensation study has been funded in the operational budget of the Human Resources Department to analyze every position within the City vis-à-vis private and public sector pay. The Employee Benefits Committee will have an important role in reviewing the results of this study to determine equitable funding strategies and sustainable pay structures. Review and consideration should be given to setting goals for market-based compensation and where the City seeks to fall within the market.
- *Infrastructure:* The City maintains approximately 64 miles of sanitary sewer mains and 89 miles of water mains. Funding for this program has been programmed within the Capital Projects Fund. However, increased construction costs have outpaced funding in recent years. As with prior-year budgets, the FY19 budget proposes an increase in contributions to the Capital Fund from both the General Fund and Utility Fund. However, unlike prior-year budgets, the FY19 budget creates a new operational division within the Utilities Fund. The sole purpose of this new division is to bring in-house the construction of water and sewer replacements, which in the past has been performed by private contractors. With a thorough review by the City's Finance, Public Works and Capital Projects committees, the actions taken within the FY19 budget to create this new

department represent the first year of a three-year funding strategy. Additional pressure will be added to the Capital Projects Fund as the City seeks to implement a replacement schedule for the City's storm sewer system. During heavy rainfalls, the City experiences localized flooding from surface water runoff. The improvements to McFarlin Bridge helped address one of the primary storm water bottlenecks in the community. With a major downstream bottleneck removed, the City can now address capacity issues in the undersized storm sewer system. Primary improvements to the 25-mile storm sewer network would include adding new storm sewer lines and replacing existing lines with larger diameter pipes. Infrastructure improvements to the City's utilities are a primary concern; however, other city assets including the Holmes Aquatic Center, Peek Service Center and road network also need capital investment.

- *Sustainable Tax Rate Adoption:* Through years of stewardship and prudent fiscal management, the City of University Park enjoys a high level of financial stability. This has allowed the City to fund operations, while also investing in capital assets on a pay-as-you-go basis. Instead of borrowing through various debt instruments, the City sets aside funds from property taxes and utility fees to utilize for future capital projects. To adequately plan for future capital projects and to ensure available cash balances, the City manages the property tax rate in a coordinated manner to build balances within its various funds (general, utility, sanitation, storm water and internal service). Historically, this has allowed the City to drop the tax rate as property valuations increase. Since 2002, this has been the financial model of the City of University Park. As a home rule city, the decision to determine which model works best for University Park residents has been determined at the local level. However, the ability to manage the tax rate to meet the specific needs of residents in University Park may soon be changed by proposed legislation at the State level. Caps on property tax revenue growth would remove or severely limit the financial flexibility of University Park. Given the uncertainty and potential restrictions of property tax caps, the City should strongly consider the future position of the tax rate.

## City of University Park

### Property Tax Impact

AS OF AUGUST 24, 2018

	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Proposed Budget	\$ Change	% Change
<b>TOTAL CERTIFIED TAXABLE VALUE</b>	\$ 7,416,287,915	\$ 7,578,861,993	\$ 8,085,217,904	\$ 506,355,911	6.7%
<b>TOTAL GENERAL FUND REVENUES:</b>	\$ 30,703,346	\$ 31,419,253	\$ 33,133,450	\$ 1,714,197	5.5%
<b>NON-PROPERTY TAX REVENUE</b>					
Sales tax	\$ 4,230,000	\$ 4,320,000	\$ 4,640,000	\$ 320,000	7.4%
Franchise fees	2,180,000	2,185,000	2,095,000	(90,000)	-4.1%
Building permits/licenses	1,609,500	1,609,500	1,604,500	(5,000)	-0.3%
Fines and Fees	2,341,500	2,405,500	2,515,500	110,000	4.6%
Park and Pool revenue	323,000	305,500	408,500	103,000	33.7%
Auction proceeds	10,000	10,000	7,500	(2,500)	-25.0%
Utility Fund contribution	700,000	700,000	700,000	-	0.0%
Interest earnings	225,000	300,000	600,000	300,000	100.0%
Miscellaneous and other	535,500	590,500	593,000	2,500	0.4%
<b>Total Non-Property Tax Revenue</b>	\$ 12,154,500	\$ 12,426,000	\$ 13,164,000	\$ 738,000	5.9%
<b>PROPERTY TAX REVENUE</b>					
Operations & Maintenance (O&M)	\$ 18,448,846	\$ 18,853,253	\$ 19,839,450	\$ 986,197	5.2%
Penalty/interest & attorney's fees	80,000	100,000	90,000	(10,000)	-10.0%
Delinquent (prior years) taxes	20,000	40,000	40,000	-	0.0%
<b>Total Prop Tax Revenue Request</b>	\$ 18,548,846	\$ 18,993,253	\$ 19,969,450	\$ 976,197	5.1%
<b>DEBT SERVICE REQUIREMENT</b>	\$ -	\$ -	\$ -	\$ -	0.0%
<b>PROPERTY TAX RATE</b>					
Operations & Maintenance (O&M)	\$ 0.248761	\$ 0.248761	\$ 0.245379	\$ (0.003382)	-1.4%
Debt Service	-	-	-	-	0.0%
<b>Total Property Tax Rate per \$100</b>	\$ 0.248761	\$ 0.248761	\$ 0.245379	\$ (0.00338)	-1.4%
<b>IMPACT ON "TYPICAL" HOMEOWNER</b>					
Average single-family home market value*	\$ 1,489,862	\$ 1,549,797	\$ 1,630,666	\$ 80,869	5.2%
Less: 20% homestead exemption	(297,972)	(309,959)	(326,133)	(16,174)	5.2%
Average single-family home taxable value	\$ 1,191,890	\$ 1,239,837	\$ 1,304,533	\$ 64,695	5.2%
<b>Tax levy</b>	\$ 2,965	\$ 3,084	\$ 3,201	\$ 117	3.8%
<b>Change in levy from prior year</b>	\$168	\$119	\$117		

\* 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.

## City of University Park

### Proposed Budget by Fund and Department

AS OF AUGUST 24, 2018

Fund/Org Unit/Department	FY2017 Adopted Budget	FY2018 Adopted Budget	FY2019 Proposed Budget	\$ Change	% Change
<b>GENERAL FUND</b>					
<b>Total Revenue</b>	\$ 30,703,346	\$ 31,419,253	\$ 33,133,450	\$ 1,714,197	5.5%
<b>Expenditures</b>					
01-02 EXECUTIVE	\$ 1,211,787	\$ 1,249,307	\$ 1,325,021	\$ 75,714	6.1%
01-03 FINANCE	1,069,681	1,131,146	1,169,097	\$ 37,951	3.4%
01-04 HUMAN RESOURCES	383,248	394,710	435,693	\$ 40,983	10.4%
01-05 INFORMATION SERVICES	1,107,715	1,247,116	1,310,044	\$ 62,928	5.0%
01-06 LIBRARY	781,283	801,197	846,875	\$ 45,678	5.7%
01-10 COURT	412,965	420,150	432,080	\$ 11,930	2.8%
01-19 COMMUNITY DEVELOPMENT	1,073,078	1,179,059	1,310,257	\$ 131,198	11.1%
01-20 ENGINEERING	738,352	722,157	751,788	\$ 29,631	4.1%
01-25 TRAFFIC	1,040,060	1,012,900	992,384	\$ (20,516)	-2.0%
01-35 FACILITY MAINTENANCE	677,514	656,792	719,809	\$ 63,017	9.6%
01-40 FIRE	6,019,751	5,874,332	6,268,496	\$ 394,164	6.7%
01-50 POLICE	7,605,654	7,918,906	8,303,565	\$ 384,659	4.9%
01-70 PARKS	2,991,248	3,055,759	3,185,794	\$ 130,035	4.3%
01-75 SWIMMING POOL	404,560	440,795	524,303	\$ 83,508	18.9%
01-80 STREETS	1,841,928	1,798,982	1,869,807	\$ 70,825	3.9%
01-85 TRANSFERS	3,344,522	3,512,797	3,688,437	\$ 175,640	5.0%
<b>Total Expenditures</b>	\$ 30,703,346	\$ 31,416,105	\$ 33,133,450	\$ 1,717,345	5.5%
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	\$ -	\$ 3,148	\$ -	\$ (3,148)	
<b>WATER AND SEWER FUND</b>					
<b>Total Revenue</b>	\$ 16,024,650	\$ 15,815,800	\$ 16,203,300	\$ 387,500	2.5%
<b>Expenditures</b>					
02-21 UTILITY OFFICE	\$ 9,258,373	\$ 9,324,829	\$ 9,485,926	\$ 161,097	1.7%
02-22 UTILITIES	4,264,413	3,928,858	4,039,887	111,029	2.8%
02-24 IN HOUSE CONSTRUCTION	-	-	840,168	840,168	n/a
02-85 TRANSFERS	2,493,395	2,620,565	1,904,093	(716,472)	-27.3%
<b>Total Expenditures</b>	\$ 16,016,181	\$ 15,874,252	\$ 16,270,074	\$ 395,822	2.5%
<b>WATER AND SEWER FUND SURPLUS/(DEFICIT)</b>	\$ 8,469	\$ (58,452)	\$ (66,774)	\$ (8,322)	
<b>SANITATION FUND</b>					
<b>Total Revenue</b>	\$ 3,046,850	\$ 3,134,750	\$ 3,111,750	\$ (23,000)	-0.7%
<b>Expenditures</b>					
04-60 EXPENDITURES	\$ 3,097,397	\$ 3,153,552	\$ 3,195,825	\$ 42,273	1.3%
<b>Total Expenditures</b>	\$ 3,097,397	\$ 3,153,552	\$ 3,195,825	\$ 42,273	1.3%
<b>SANITATION FUND SURPLUS/(DEFICIT)</b>	\$ (50,547)	\$ (18,802)	\$ (84,075)	\$ (65,273)	
<b>STORM WATER FUND</b>					
<b>Total Revenue</b>	\$ 453,052	\$ 475,000	\$ 503,000	\$ 28,000	5.9%
<b>Expenditures</b>					
05-23 STORM WATER	\$ 400,000	\$ 400,000	\$ 450,026	\$ 50,026	12.5%
05-85 TRANSFERS	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	N/A
<b>Total Expenditures</b>	\$ 450,000	\$ 450,000	\$ 500,026	\$ 50,026	11.1%
<b>STORM WATER FUND SURPLUS/(DEFICIT)</b>	\$ 3,052	\$ 25,000	\$ 2,974	\$ (22,026)	
<b>TOTAL REVENUES</b>	\$ 50,227,898	\$ 50,844,803	\$ 52,951,500	\$ 2,106,697	4.1%
<b>TOTAL EXPENDITURES</b>	\$ 50,266,924	\$ 50,893,909	\$ 53,099,375	\$ 2,205,466	4.3%
<b>TOTAL SURPLUS/(DEFICIT)</b>	\$ (39,026)	\$ (49,106)	\$ (147,875)	\$ (98,769)	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>REVENUE</b>							
DEPARTMENT 11 - REVENUE							
PROPERTY TAXES							
3000	TAXES-CURRENT YEAR	17,513,982.68	18,287,022.56	18,853,253.00	19,839,450.00	986,197.00	5
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	(50,772.05)	39,289.58	20,000.00	30,000.00	10,000.00	50
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	.00	20,475.96	20,000.00	10,000.00	(10,000.00)	(50)
3098	PENALTY/INTEREST ON TAXES	64,510.81	117,346.78	90,000.00	80,000.00	(10,000.00)	(11)
3099	ATTORNEY FEES-TAXES	13,462.54	13,319.34	10,000.00	10,000.00	.00	
<i>PROPERTY TAXES Totals</i>		\$17,541,183.98	\$18,477,454.22	\$18,993,253.00	\$19,969,450.00	\$976,197.00	5%
TRANSFERS FROM OTHER FUNDS							
3109	UTILITY FUND CONTRIBUTION	666,000.00	699,999.63	700,000.00	700,000.00	.00	
<i>TRANSFERS FROM OTHER FUNDS Totals</i>		\$666,000.00	\$699,999.63	\$700,000.00	\$700,000.00	\$0.00	0%
SALES TAX							
3150	CITY SALES TAX	4,050,083.07	4,219,986.42	4,100,000.00	4,400,000.00	300,000.00	7
3155	MIXED BEVERAGE TAX	195,738.42	201,722.07	220,000.00	240,000.00	20,000.00	9
<i>SALES TAX Totals</i>		\$4,245,821.49	\$4,421,708.49	\$4,320,000.00	\$4,640,000.00	\$320,000.00	7%
FRANCHISE FEES							
3200	T U ELECTRIC	1,008,422.62	964,158.05	1,050,000.00	950,000.00	(100,000.00)	(10)
3202	AT&T FRANCHISE	538,912.21	511,303.33	560,000.00	540,000.00	(20,000.00)	(4)
3203	GAS FRANCHISE FEE	422,927.82	393,855.40	400,000.00	425,000.00	25,000.00	6
3204	CHARTER FRANCHISE	104,479.54	105,558.74	100,000.00	105,000.00	5,000.00	5
3205	WASTE FRANCHISE FEES	12,575.78	98,070.61	75,000.00	75,000.00	.00	
<i>FRANCHISE FEES Totals</i>		\$2,087,317.97	\$2,072,946.13	\$2,185,000.00	\$2,095,000.00	(\$90,000.00)	(4%)
PERMITS/LICENSES							
3300	BUILDING PERMITS	1,293,795.74	1,746,713.83	1,500,000.00	1,500,000.00	.00	
3302	CONTRACTORS LICNSE/PERMIT	27,250.00	15,405.00	20,000.00	10,000.00	(10,000.00)	(50)
3303	ANIMAL CONTROL TAGS/FEES	13,570.00	14,864.00	15,000.00	15,000.00	.00	
3304	HEALTH/FOOD PERMIT	34,820.00	43,445.00	35,000.00	40,000.00	5,000.00	14
3305	FILMING PERMITS	1,950.00	725.00	2,000.00	2,000.00	.00	
3306	FIRE PERMITS/REVENUE	34,110.77	37,843.60	37,500.00	37,500.00	.00	
<i>PERMITS/LICENSES Totals</i>		\$1,405,496.51	\$1,858,996.43	\$1,609,500.00	\$1,604,500.00	(\$5,000.00)	0%
FINES							
3400	TRAFFIC FINES	313,403.08	376,979.42	350,000.00	375,000.00	25,000.00	7
3403	CROSS'G GUARD(CHILD SFTY)	21,900.00	21,990.00	22,500.00	22,500.00	.00	
3404	PARKING TICKETS	183,601.00	225,995.00	225,000.00	225,000.00	.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>REVENUE</b>							
DEPARTMENT 11 - REVENUE							
FINES							
3411	CAPIAS WARRANT REVENUE	859.97	139.85	.00	.00	.00	
3412	RED LIGHT CAMERA REVENUE	264,736.81	246,066.60	225,000.00	200,000.00	(25,000.00)	(11)
3420	LIBRARY FINES AND FEES	15,590.96	12,047.53	15,000.00	15,000.00	.00	
3912	CODE VIOLATION	.00	12,898.00	10,000.00	10,000.00	.00	
<i>FINES Totals</i>		\$800,091.82	\$896,116.40	\$847,500.00	\$847,500.00	\$0.00	0%
FEES							
3308	POLICE REVENUE	49,487.00	92,303.50	50,000.00	50,000.00	.00	
3401	WRECKER FEES	3,068.00	3,264.00	3,000.00	3,000.00	.00	
3405	ALARM BILLING	77,168.20	79,514.04	75,000.00	75,000.00	.00	
3406	FALSE ALARM FEES	12,075.00	8,350.00	10,000.00	10,000.00	.00	
3408	AMBULANCE FEES	273,437.89	271,159.50	300,000.00	400,000.00	100,000.00	33
3409	911 SERVICE FEES	77,750.08	73,146.83	75,000.00	75,000.00	.00	
3410	911 SERVICE FEES-WIRELESS	118,928.47	116,806.51	120,000.00	115,000.00	(5,000.00)	(4)
3425	LIBRARY ROOM RENTAL	13,552.80	13,467.50	15,000.00	15,000.00	.00	
3499	DIRECT ALARM REVENUE	906,429.58	925,127.77	910,000.00	925,000.00	15,000.00	2
<i>FEES Totals</i>		\$1,531,897.02	\$1,583,139.65	\$1,558,000.00	\$1,668,000.00	\$110,000.00	7%
PARK/POOL REVENUE							
3510	TENNIS & FIELD PERMITS	56,431.00	29,015.00	35,000.00	35,000.00	.00	
3511	SWIM POOL PERMIT-RESIDENT	134,410.00	124,267.50	125,000.00	125,000.00	.00	
3512	SWIM POOL PERMIT-NONRES	7,540.00	7,635.00	10,000.00	8,000.00	(2,000.00)	(20)
3513	SWIM POOL PRMTS GATE RCPT	96,387.00	110,967.00	110,000.00	115,000.00	5,000.00	5
3514	SWIMMING POOL CONCESSIONS	8,000.00	5,666.83	8,000.00	100,000.00	92,000.00	1,150
3515	SWIM LESSONS	17,200.00	21,350.00	17,500.00	25,000.00	7,500.00	43
3516	SWIMMING POOL RETAIL	.00	.00	.00	500.00	500.00	
<i>PARK/POOL REVENUE Totals</i>		\$319,968.00	\$298,901.33	\$305,500.00	\$408,500.00	\$103,000.00	34%
DONATIONS							
3740	POLICE GRANTS/DONATIONS	.00	50.00	.00	.00	.00	
3745	FIRE GRANTS/DONATIONS	29,820.19	650.00	.00	.00	.00	
<i>DONATIONS Totals</i>		\$29,820.19	\$700.00	\$0.00	\$0.00	\$0.00	+++
AUCTION/SALE OF EQUIPMENT							
3850	AUCTION/SALE OF EQUIPMENT	.00	4,372.35	10,000.00	7,500.00	(2,500.00)	(25)
<i>AUCTION/SALE OF EQUIPMENT Totals</i>		\$0.00	\$4,372.35	\$10,000.00	\$7,500.00	(\$2,500.00)	(25%)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>REVENUE</b>							
DEPARTMENT <b>11 - REVENUE</b>							
<i>INTEREST EARNINGS</i>							
3900	INTEREST EARNINGS	257,914.99	325,035.56	300,000.00	600,000.00	300,000.00	100
<i>INTEREST EARNINGS Totals</i>		\$257,914.99	\$325,035.56	\$300,000.00	\$600,000.00	\$300,000.00	100%
<i>OTHER REVENUE</i>							
3535	UTILITY CAP OFF	19,500.00	19,200.00	20,000.00	22,500.00	2,500.00	13
3901	RENT	43,549.12	78,203.31	120,000.00	120,000.00	.00	
3911	COPIES	359.00	303.00	500.00	500.00	.00	
3920	FOTL CONTRIBUTION	300,000.00	300,000.00	300,000.00	300,000.00	.00	
3999	OTHER REVENUE	970,468.98	867,298.84	150,000.00	150,000.00	.00	
<i>OTHER REVENUE Totals</i>		\$1,333,877.10	\$1,265,005.15	\$590,500.00	\$593,000.00	\$2,500.00	0%
DEPARTMENT <b>11 - REVENUE Totals</b>		\$30,219,389.07	\$31,904,375.34	\$31,419,253.00	\$33,133,450.00	\$1,714,197.00	5%
<b>REVENUE TOTALS</b>		\$30,219,389.07	\$31,904,375.34	\$31,419,253.00	\$33,133,450.00	\$1,714,197.00	5%
<b>EXPENSE</b>							
DEPARTMENT <b>02 - EXECUTIVE</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	524,691.75	635,476.56	665,731.00	727,077.00	61,346.00	9
1004	MISC ALLOWANCE	.00	.00	.00	6,882.00	6,882.00	
1005	LONGEVITY PAY	3,276.97	3,517.08	3,561.00	2,960.00	(601.00)	(17)
1007	CAR ALLOWANCE	22,680.05	15,240.00	14,400.00	14,400.00	.00	
1008	HOUSING ALLOWANCE	18,992.85	26,478.58	26,400.00	26,400.00	.00	
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	2,520.00	.00	
<i>WAGES/SALARIES Totals</i>		\$572,161.62	\$683,232.22	\$712,612.00	\$780,239.00	\$67,627.00	9%
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	36,358.77	45,555.54	47,348.00	50,507.00	3,159.00	7
1120	EMPLOYERS SHARE T.M.R.S.	31,865.53	46,797.12	53,096.00	71,529.00	18,433.00	35
1127	RETIREMENT SUPPLEMENTAL	6,269.84	6,633.76	6,924.00	7,276.00	352.00	5
1130	INSURANCE-EMPLOYEE LIFE	2,895.25	3,389.46	3,917.00	3,699.00	(218.00)	(6)
1131	INSURANCE-WORKMENS COMP	428.04	1,011.96	1,068.00	1,093.00	25.00	2
1135	HEALTH INSURANCE	46,718.88	50,100.00	52,648.00	41,340.00	(11,308.00)	(21)
<i>BENEFITS Totals</i>		\$124,536.31	\$153,487.84	\$165,001.00	\$175,444.00	\$10,443.00	6%
<i>SALARIES &amp; BENEFITS Totals</i>		\$696,697.93	\$836,720.06	\$877,613.00	\$955,683.00	\$78,070.00	9%
<i>SUPPLIES</i>							
2100	OFFICE SUPPLIES	2,125.16	3,898.24	3,000.00	3,000.00	.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 02 - EXECUTIVE</b>							
<b>SUPPLIES</b>							
2318	COMPUTER SUPPLIES	515.77	.00	500.00	500.00	.00	
	<i>SUPPLIES Totals</i>	<u>\$2,640.93</u>	<u>\$3,898.24</u>	<u>\$3,500.00</u>	<u>\$3,500.00</u>	<u>\$0.00</u>	<u>0%</u>
<b>PROFESSIONAL FEES</b>							
3003	BOARD MEETINGS	9,389.83	4,485.59	4,000.00	3,501.00	(499.00)	(12)
3010	POSTAGE	932.06	738.58	1,000.00	900.00	(100.00)	(10)
3014	Temp Use for FY19	.00	.00	.00	1,019.00	1,019.00	
3060	PROFESSIONAL SERVICES/FEES	147,426.25	226,186.04	178,750.00	168,752.00	(9,998.00)	(6)
3063	PROGRAMMING/MAINTENANCE	49,547.35	53,412.55	54,435.00	49,370.00	(5,065.00)	(9)
3113	PUBLICATIONS/PRINTING	17,033.93	21,012.36	18,850.00	15,350.00	(3,500.00)	(19)
	<i>PROFESSIONAL FEES Totals</i>	<u>\$224,329.42</u>	<u>\$305,835.12</u>	<u>\$257,035.00</u>	<u>\$238,892.00</u>	<u>(\$18,143.00)</u>	<u>(7%)</u>
<b>UTILITIES</b>							
4110	HEAT,LIGHT,WATER UTIL	10,645.23	11,424.03	7,645.00	7,645.00	.00	
4120	TELEPHONE SERVICE	2,077.56	2,681.04	1,164.00	10,065.00	8,901.00	765
	<i>UTILITIES Totals</i>	<u>\$12,722.79</u>	<u>\$14,105.07</u>	<u>\$8,809.00</u>	<u>\$17,710.00</u>	<u>\$8,901.00</u>	<u>101%</u>
<b>INSURANCE</b>							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,928.96	2,163.00	4,326.00	3,421.00	(905.00)	(21)
5506	INSURANCE-GEN'L LIABILITY	408.00	287.04	574.00	454.00	(120.00)	(21)
5514	INSURANCE-PUBL.OFF'L LIAB	35,102.04	36,155.04	36,155.00	36,155.00	.00	
5516	BONDS-OFFICALS & EMPLOYEE	200.04	206.04	206.00	206.00	.00	
	<i>INSURANCE Totals</i>	<u>\$38,639.04</u>	<u>\$38,811.12</u>	<u>\$41,261.00</u>	<u>\$40,236.00</u>	<u>(\$1,025.00)</u>	<u>(2%)</u>
<b>OTHER</b>							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	784.12	438.96	338.00	723.00	385.00	114
7110	EMPLOYEE RECOGNITION	8,770.25	10,485.38	10,000.00	10,000.00	.00	
7150	DUES & SUBSCRIPTIONS	14,364.93	16,218.80	14,851.00	18,827.00	3,976.00	27
7170	TRAVEL EXPENSE	2,584.65	5,628.27	5,200.00	6,400.00	1,200.00	23
7201	COMPUTER EQT UNDER \$5000	2,032.41	8,544.57	.00	5,718.00	5,718.00	
7202	MICRO COMPUTER SOFTWARE	.00	399.00	.00	.00	.00	
7221	OTHER EXPENSE	(11,125.37)	3,261,514.78	2,000.00	7,000.00	5,000.00	250
7235	YOUTH ADV COMM EXPEND.	741.67	1,072.36	500.00	800.00	300.00	60
7240	TUITION & TRAINING	9,238.76	30,454.74	17,800.00	19,530.00	1,730.00	10

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 02 - EXECUTIVE</b>							
<i>OTHER</i>							
7432	ELECTIONS	.00	.00	10,400.00	2.00	(10,398.00)	(100)
<i>OTHER Totals</i>		\$27,391.42	\$3,334,756.86	\$61,089.00	\$69,000.00	\$7,911.00	13%
<b>DEPARTMENT 02 - EXECUTIVE Totals</b>		\$1,002,421.53	\$4,534,126.47	\$1,249,307.00	\$1,325,021.00	\$75,714.00	6%
<b>DEPARTMENT 03 - FINANCE</b>							
<b>SALARIES &amp; BENEFITS</b>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	534,508.00	555,092.84	564,904.00	584,156.00	19,252.00	3
1005	LONGEVITY PAY	1,218.29	1,504.88	1,814.00	2,086.00	272.00	15
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
<i>WAGES/SALARIES Totals</i>		\$542,926.29	\$563,797.72	\$573,918.00	\$593,442.00	\$19,524.00	3%
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	38,502.38	39,386.21	41,456.00	42,980.00	1,524.00	4
1120	EMPLOYERS SHARE T.M.R.S.	30,922.82	38,474.96	42,754.00	56,974.00	14,220.00	33
1130	INSURANCE-EMPLOYEE LIFE	2,904.60	2,996.97	3,334.00	3,126.00	(208.00)	(6)
1131	INSURANCE-WORKMENS COMP	428.04	819.00	861.00	830.00	(31.00)	(4)
1135	HEALTH INSURANCE	35,039.16	46,968.75	52,648.00	68,900.00	16,252.00	31
<i>BENEFITS Totals</i>		\$107,797.00	\$128,645.89	\$141,053.00	\$172,810.00	\$31,757.00	23%
<i>SALARIES &amp; BENEFITS Totals</i>		\$650,723.29	\$692,443.61	\$714,971.00	\$766,252.00	\$51,281.00	7%
<i>SUPPLIES</i>							
2029	CLOTHING ALLOWANCE	.00	166.87	200.00	240.00	40.00	20
2100	OFFICE SUPPLIES	5,019.43	6,383.31	11,600.00	5,700.00	(5,900.00)	(51)
<i>SUPPLIES Totals</i>		\$5,019.43	\$6,550.18	\$11,800.00	\$5,940.00	(\$5,860.00)	(50%)
<i>PROFESSIONAL FEES</i>							
3007	DELINQUENT TAX ATTORNEY	13,087.02	13,319.34	15,000.00	15,000.00	.00	
3010	POSTAGE	1,659.40	1,091.09	2,000.00	1,700.00	(300.00)	(15)
3014	Temp Use for FY19	.00	.00	.00	3,598.00	3,598.00	
3060	PROFESSIONAL SERVICES/FEES	51,466.99	76,257.04	72,000.00	76,000.00	4,000.00	6
3063	PROGRAMMING/MAINTENANCE	40,291.73	30,593.03	33,157.00	36,450.00	3,293.00	10
3065	CREDIT CARD FEES	96,363.72	96,349.31	120,000.00	105,000.00	(15,000.00)	(13)
3113	PUBLICATIONS/PRINTING	6,521.69	7,213.94	7,535.00	7,735.00	200.00	3
3141	DALLAS CO TAX COLL SERV	10,010.00	10,013.75	11,000.00	10,000.00	(1,000.00)	(9)
3145	CENTRAL APPRAISAL DISTRIC	81,349.00	80,915.00	80,100.00	81,800.00	1,700.00	2

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 03 - FINANCE</b>							
<i>PROFESSIONAL FEES</i>							
	<i>PROFESSIONAL FEES Totals</i>	\$300,749.55	\$315,752.50	\$340,792.00	\$337,283.00	(\$3,509.00)	(1%)
<i>UTILITIES</i>							
4110	HEAT,LIGHT,WATER UTIL	7,799.05	8,437.54	5,744.00	5,745.00	1.00	
4120	TELEPHONE SERVICE	3,350.46	2,827.23	1,083.00	1,099.00	16.00	1
	<i>UTILITIES Totals</i>	\$11,149.51	\$11,264.77	\$6,827.00	\$6,844.00	\$17.00	0%
<i>INSURANCE</i>							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,515.04	2,163.00	4,326.00	3,158.00	(1,168.00)	(27)
5506	INSURANCE-GEN'L LIABILITY	564.96	287.04	574.00	419.00	(155.00)	(27)
	<i>INSURANCE Totals</i>	\$4,080.00	\$2,450.04	\$4,900.00	\$3,577.00	(\$1,323.00)	(27%)
<i>OTHER</i>							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	989.04	977.04	856.00	745.00	(111.00)	(13)
7150	DUES & SUBSCRIPTIONS	19,646.93	46,388.44	23,996.00	29,156.00	5,160.00	22
7170	TRAVEL EXPENSE	6,300.31	7,216.74	9,765.00	8,209.00	(1,556.00)	(16)
7201	COMPUTER EQT UNDER \$5000	2,529.33	1,297.21	6,036.00	1,481.00	(4,555.00)	(75)
7221	OTHER EXPENSE	2,852.59	2,090.59	850.00	1,820.00	970.00	114
7240	TUITION & TRAINING	6,180.61	8,260.74	10,353.00	7,790.00	(2,563.00)	(25)
	<i>OTHER Totals</i>	\$38,498.81	\$66,230.76	\$51,856.00	\$49,201.00	(\$2,655.00)	(5%)
	<b>DEPARTMENT 03 - FINANCE Totals</b>	\$1,010,220.59	\$1,094,691.86	\$1,131,146.00	\$1,169,097.00	\$37,951.00	3%
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	210,491.17	210,176.56	182,460.00	194,649.00	12,189.00	7
1005	LONGEVITY PAY	2,109.26	1,353.96	995.00	1,124.00	129.00	13
1007	CAR ALLOWANCE	7,200.00	7,140.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	840.00	833.00	840.00	840.00	.00	
	<i>WAGES/SALARIES Totals</i>	\$220,640.43	\$219,503.52	\$191,495.00	\$203,813.00	\$12,318.00	6%
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	14,395.67	13,221.40	14,584.00	15,162.00	578.00	4
1120	EMPLOYERS SHARE T.M.R.S.	12,464.43	15,076.31	14,267.00	19,582.00	5,315.00	37
1130	INSURANCE-EMPLOYEE LIFE	1,184.45	949.23	1,077.00	1,030.00	(47.00)	(4)
1131	INSURANCE-WORKMENS COMP	174.96	330.00	288.00	285.00	(3.00)	(1)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND							
<b>EXPENSE</b>							
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT							
SALARIES & BENEFITS							
BENEFITS							
1135	HEALTH INSURANCE	23,359.44	24,006.25	26,324.00	27,560.00	1,236.00	5
	<i>BENEFITS Totals</i>	\$51,578.95	\$53,583.19	\$56,540.00	\$63,619.00	\$7,079.00	13%
	<i>SALARIES &amp; BENEFITS Totals</i>	\$272,219.38	\$273,086.71	\$248,035.00	\$267,432.00	\$19,397.00	8%
SUPPLIES							
2100	OFFICE SUPPLIES	341.05	1,245.13	1,350.00	1,350.00	.00	
2318	COMPUTER SUPPLIES	1,173.94	1,172.90	1,300.00	1,300.00	.00	
	<i>SUPPLIES Totals</i>	\$1,514.99	\$2,418.03	\$2,650.00	\$2,650.00	\$0.00	0%
PROFESSIONAL FEES							
3010	POSTAGE	389.19	219.80	400.00	300.00	(100.00)	(25)
3014	Temp Use for FY19	.00	.00	.00	666.00	666.00	
3060	PROFESSIONAL SERVICES/FEES	34,560.00	54,051.90	37,600.00	68,740.00	31,140.00	83
3063	PROGRAMMING/MAINTENANCE	9,383.73	7,016.47	9,363.00	10,131.00	768.00	8
3113	PUBLICATIONS/PRINTING	1,011.70	221.43	1,000.00	1,000.00	.00	
	<i>PROFESSIONAL FEES Totals</i>	\$45,344.62	\$61,509.60	\$48,363.00	\$80,837.00	\$32,474.00	67%
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	4,562.24	4,896.01	3,277.00	3,275.00	(2.00)	
4120	TELEPHONE SERVICE	1,781.14	1,798.65	9,057.00	414.00	(8,643.00)	(95)
	<i>UTILITIES Totals</i>	\$6,343.38	\$6,694.66	\$12,334.00	\$3,689.00	(\$8,645.00)	(70%)
INSURANCE							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,172.04	2,163.00	1,442.00	1,316.00	(126.00)	(9)
5506	INSURANCE-GEN'L LIABILITY	209.04	287.04	191.00	175.00	(16.00)	(8)
	<i>INSURANCE Totals</i>	\$1,381.08	\$2,450.04	\$1,633.00	\$1,491.00	(\$142.00)	(9%)
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	200.00	.00	(200.00)	(100)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$0.00	\$200.00	\$0.00	(\$200.00)	(100%)
OTHER							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	237.96	198.96	.00	66.00	66.00	
7110	EMPLOYEE RECOGNITION	6,069.77	8,927.76	18,467.00	19,008.00	541.00	3
7150	DUES & SUBSCRIPTIONS	1,414.00	1,247.94	1,504.00	1,719.00	215.00	14
7170	TRAVEL EXPENSE	3,054.76	1,907.27	3,505.00	3,800.00	295.00	8
7201	COMPUTER EQT UNDER \$5000	.00	2,195.36	.00	1.00	1.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT</b>							
<i>OTHER</i>							
7221	OTHER EXPENSE	4,361.71	5,486.00	4,175.00	4,525.00	350.00	8
7240	TUITION & TRAINING	.00	2,722.67	38,844.00	32,475.00	(6,369.00)	(16)
7245	TUITION REIMBURSEMENT	11,182.45	17,627.10	15,000.00	18,000.00	3,000.00	20
<i>OTHER Totals</i>		<u>\$26,320.65</u>	<u>\$40,313.06</u>	<u>\$81,495.00</u>	<u>\$79,594.00</u>	<u>(\$1,901.00)</u>	<u>(2%)</u>
<b>DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT Totals</b>		<b>\$353,124.10</b>	<b>\$386,472.10</b>	<b>\$394,710.00</b>	<b>\$435,693.00</b>	<b>\$40,983.00</b>	<b>10%</b>
<b>DEPARTMENT 05 - INFORMATION SERVICES</b>							
<b>SALARIES &amp; BENEFITS</b>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	476,826.93	502,877.89	595,962.00	615,180.00	19,218.00	3
1005	LONGEVITY PAY	1,128.64	1,280.34	1,555.00	1,803.00	248.00	16
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,240.00	2,520.00	2,520.00	4,200.00	1,680.00	67
<i>WAGES/SALARIES Totals</i>		<u>\$487,395.57</u>	<u>\$513,878.23</u>	<u>\$607,237.00</u>	<u>\$628,383.00</u>	<u>\$21,146.00</u>	<u>3%</u>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	34,346.38	36,012.03	45,676.00	46,981.00	1,305.00	3
1120	EMPLOYERS SHARE T.M.R.S.	27,674.92	35,050.26	45,233.00	60,347.00	15,114.00	33
1130	INSURANCE-EMPLOYEE LIFE	2,589.67	2,717.16	3,032.00	3,272.00	240.00	8
1131	INSURANCE-WORKMENS COMP	399.96	750.00	912.00	881.00	(31.00)	(3)
1135	HEALTH INSURANCE	56,444.50	62,625.00	78,972.00	82,680.00	3,708.00	5
<i>BENEFITS Totals</i>		<u>\$121,455.43</u>	<u>\$137,154.45</u>	<u>\$173,825.00</u>	<u>\$194,161.00</u>	<u>\$20,336.00</u>	<u>12%</u>
<i>SALARIES &amp; BENEFITS Totals</i>		<u>\$608,851.00</u>	<u>\$651,032.68</u>	<u>\$781,062.00</u>	<u>\$822,544.00</u>	<u>\$41,482.00</u>	<u>5%</u>
<i>SUPPLIES</i>							
2100	OFFICE SUPPLIES	257.24	32.94	500.00	500.00	.00	
2318	COMPUTER SUPPLIES	1,563.93	5,646.09	3,750.00	3,750.00	.00	
<i>SUPPLIES Totals</i>		<u>\$1,821.17</u>	<u>\$5,679.03</u>	<u>\$4,250.00</u>	<u>\$4,250.00</u>	<u>\$0.00</u>	<u>0%</u>
<i>PROFESSIONAL FEES</i>							
3010	POSTAGE	123.17	33.34	50.00	50.00	.00	
3014	Temp Use for FY19	.00	.00	.00	3,245.00	3,245.00	
3060	PROFESSIONAL SERVICES/FEES	82,571.10	75,656.91	40,300.00	54,000.00	13,700.00	34
3063	PROGRAMMING/MAINTENANCE	79,570.09	180,557.66	185,835.00	157,139.00	(28,696.00)	(15)
<i>PROFESSIONAL FEES Totals</i>		<u>\$162,264.36</u>	<u>\$256,247.91</u>	<u>\$226,185.00</u>	<u>\$214,434.00</u>	<u>(\$11,751.00)</u>	<u>(5%)</u>

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 05 - INFORMATION SERVICES</b>							
<i>UTILITIES</i>							
4110	HEAT,LIGHT,WATER UTIL	7,244.08	7,438.31	5,451.00	5,450.00	(1.00)	
4120	TELEPHONE SERVICE	76,642.09	95,028.96	92,888.00	91,970.00	(918.00)	(1)
<i>UTILITIES Totals</i>		<b>\$83,886.17</b>	<b>\$102,467.27</b>	<b>\$98,339.00</b>	<b>\$97,420.00</b>	<b>(\$919.00)</b>	<b>(1%)</b>
<i>INSURANCE</i>							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,928.96	2,163.00	2,884.00	3,158.00	274.00	10
5506	INSURANCE-GEN'L LIABILITY	246.96	287.04	383.00	419.00	36.00	9
<i>INSURANCE Totals</i>		<b>\$3,175.92</b>	<b>\$2,450.04</b>	<b>\$3,267.00</b>	<b>\$3,577.00</b>	<b>\$310.00</b>	<b>9%</b>
<i>OUTSIDE SERVICES</i>							
6200	EQUIP REPAIRS/NON VEHICLE	29,084.85	25,350.51	26,750.00	8,250.00	(18,500.00)	(69)
<i>OUTSIDE SERVICES Totals</i>		<b>\$29,084.85</b>	<b>\$25,350.51</b>	<b>\$26,750.00</b>	<b>\$8,250.00</b>	<b>(\$18,500.00)</b>	<b>(69%)</b>
<i>OTHER</i>							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	348.00	180.00	60.00	66.00	6.00	10
7150	DUES & SUBSCRIPTIONS	169.99	172.49	400.00	420.00	20.00	5
7170	TRAVEL EXPENSE	3,665.91	6,154.78	8,050.00	7,900.00	(150.00)	(2)
7201	COMPUTER EQT UNDER \$5000	17,373.03	16,717.33	11,175.00	11,792.00	617.00	6
7202	MICRO COMPUTER SOFTWARE	25,405.00	58,424.17	61,612.00	53,409.00	(8,203.00)	(13)
7221	OTHER EXPENSE	2,317.48	135.94	500.00	500.00	.00	
7240	TUITION & TRAINING	14,564.00	8,860.00	8,725.00	17,200.00	8,475.00	97
<i>OTHER Totals</i>		<b>\$63,843.41</b>	<b>\$90,644.71</b>	<b>\$90,522.00</b>	<b>\$91,287.00</b>	<b>\$765.00</b>	<b>1%</b>
<i>CAPITAL EXPENDITURES</i>							
9201	COMPUTER EQUIPMENT OVER \$5000	.00	.00	16,741.00	68,282.00	51,541.00	308
<i>CAPITAL EXPENDITURES Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$16,741.00</b>	<b>\$68,282.00</b>	<b>\$51,541.00</b>	<b>308%</b>
<b>DEPARTMENT 05 - INFORMATION SERVICES Totals</b>		<b>\$952,926.88</b>	<b>\$1,133,872.15</b>	<b>\$1,247,116.00</b>	<b>\$1,310,044.00</b>	<b>\$62,928.00</b>	<b>5%</b>
<b>DEPARTMENT 06 - LIBRARY</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	340,724.50	356,346.58	364,735.00	371,584.00	6,849.00	2
1005	LONGEVITY PAY	532.81	688.09	966.00	859.00	(107.00)	(11)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	.00	
<i>WAGES/SALARIES Totals</i>		<b>\$349,297.31</b>	<b>\$365,074.67</b>	<b>\$373,741.00</b>	<b>\$380,483.00</b>	<b>\$6,742.00</b>	<b>2%</b>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	26,510.22	27,550.45	28,527.00	29,042.00	515.00	2

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>06 - LIBRARY</b>							
SALARIES & BENEFITS							
BENEFITS							
1120	EMPLOYERS SHARE T.M.R.S.	17,844.27	22,280.53	24,904.00	31,494.00	6,590.00	26
1130	INSURANCE-EMPLOYEE LIFE	1,621.26	1,708.50	2,175.00	1,313.00	(862.00)	(40)
1131	INSURANCE-WORKMENS COMP	272.04	522.96	562.00	532.00	(30.00)	(5)
1135	HEALTH INSURANCE	35,039.16	37,575.00	39,486.00	27,560.00	(11,926.00)	(30)
<i>BENEFITS Totals</i>		\$81,286.95	\$89,637.44	\$95,654.00	\$89,941.00	(\$5,713.00)	(6%)
<i>SALARIES &amp; BENEFITS Totals</i>		\$430,584.26	\$454,712.11	\$469,395.00	\$470,424.00	\$1,029.00	0%
SUPPLIES							
2100	OFFICE SUPPLIES	4,585.49	3,918.66	5,000.00	3,920.00	(1,080.00)	(22)
2318	COMPUTER SUPPLIES	.00	.00	1,000.00	385.00	(615.00)	(62)
2350	SUPPLIES & MATERIALS	4,195.18	4,909.97	4,000.00	8,180.00	4,180.00	105
2355	LIBRARY MATERIALS	88,969.61	89,480.41	95,000.00	95,000.00	.00	
<i>SUPPLIES Totals</i>		\$97,750.28	\$98,309.04	\$105,000.00	\$107,485.00	\$2,485.00	2%
PROFESSIONAL FEES							
3010	POSTAGE	642.39	573.92	600.00	600.00	.00	
3060	PROFESSIONAL SERVICES/FEES	2,163.20	1,368.25	4,600.00	15,950.00	11,350.00	247
3063	PROGRAMMING/MAINTENANCE	26,129.53	23,219.47	8,405.00	43,221.00	34,816.00	414
3113	PUBLICATIONS/PRINTING	971.70	1,263.64	1,100.00	1,100.00	.00	
3115	CONTRACT MAINTENANCE	174,323.07	130,764.82	149,692.00	151,492.00	1,800.00	1
<i>PROFESSIONAL FEES Totals</i>		\$204,229.89	\$157,190.10	\$164,397.00	\$212,363.00	\$47,966.00	29%
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	27,320.56	27,782.71	20,635.00	20,635.00	.00	
4120	TELEPHONE SERVICE	11,881.38	12,364.31	12,444.00	12,203.00	(241.00)	(2)
<i>UTILITIES Totals</i>		\$39,201.94	\$40,147.02	\$33,079.00	\$32,838.00	(\$241.00)	(1%)
INSURANCE							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	2,163.00	1,442.00	2,631.00	1,189.00	82
5506	INSURANCE-GEN'L LIABILITY	2,499.96	287.04	191.00	349.00	158.00	83
5510	INSURANCE-BLDG & CONTENTS	2,499.96	.00	2,500.00	.00	(2,500.00)	(100)
<i>INSURANCE Totals</i>		\$4,999.92	\$2,450.04	\$4,133.00	\$2,980.00	(\$1,153.00)	(28%)
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	1,500.00	2,000.00	500.00	33
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$0.00	\$1,500.00	\$2,000.00	\$500.00	33%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 06 - LIBRARY</b>							
<i>OTHER</i>							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	585.96	837.96	717.00	723.00	6.00	1
7150	DUES & SUBSCRIPTIONS	723.98	502.20	1,020.00	1,020.00	.00	
7170	TRAVEL EXPENSE	3,024.36	1,213.00	2,500.00	4,900.00	2,400.00	96
7201	COMPUTER EQT UNDER \$5000	245.09	20,258.49	15,476.00	7,092.00	(8,384.00)	(54)
7202	MICRO COMPUTER SOFTWARE	1,025.00	949.38	1,600.00	2,650.00	1,050.00	66
7221	OTHER EXPENSE	3,681.82	860.55	650.00	650.00	.00	
7240	TUITION & TRAINING	845.00	682.13	1,730.00	1,750.00	20.00	1
7331	EQUIPMENT UNDER \$5000	421.85	.00	.00	.00	.00	
<i>OTHER Totals</i>		\$10,553.06	\$25,303.71	\$23,693.00	\$18,785.00	(\$4,908.00)	(21%)
<b>DEPARTMENT 06 - LIBRARY Totals</b>		\$787,319.35	\$778,112.02	\$801,197.00	\$846,875.00	\$45,678.00	6%
<b>DEPARTMENT 10 - LEGAL</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	227,162.54	231,599.27	232,469.00	233,024.00	555.00	
1002	OVERTIME EARNINGS	6,906.52	7,802.86	7,000.00	7,000.00	.00	
1005	LONGEVITY PAY	945.74	1,039.59	3,536.00	3,632.00	96.00	3
<i>WAGES/SALARIES Totals</i>		\$235,014.80	\$240,441.72	\$243,005.00	\$243,656.00	\$651.00	0%
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	16,040.92	16,332.65	18,590.00	18,639.00	49.00	
1120	EMPLOYERS SHARE T.M.R.S.	8,315.46	10,167.03	11,339.00	14,704.00	3,365.00	30
1130	INSURANCE-EMPLOYEE LIFE	962.13	1,036.20	851.00	781.00	(70.00)	(8)
1131	INSURANCE-WORKMENS COMP	186.96	360.00	365.00	342.00	(23.00)	(6)
1135	HEALTH INSURANCE	46,718.88	50,100.00	52,744.00	55,120.00	2,376.00	5
<i>BENEFITS Totals</i>		\$72,224.35	\$77,995.88	\$83,889.00	\$89,586.00	\$5,697.00	7%
<i>SALARIES &amp; BENEFITS Totals</i>		\$307,239.15	\$318,437.60	\$326,894.00	\$333,242.00	\$6,348.00	2%
<i>SUPPLIES</i>							
2100	OFFICE SUPPLIES	1,514.45	2,105.86	2,000.00	2,000.00	.00	
2350	SUPPLIES & MATERIALS	.00	.00	450.00	450.00	.00	
<i>SUPPLIES Totals</i>		\$1,514.45	\$2,105.86	\$2,450.00	\$2,450.00	\$0.00	0%
<i>PROFESSIONAL FEES</i>							
3010	POSTAGE	3,570.46	3,639.45	3,400.00	3,500.00	100.00	3
3014	Temp Use for FY19	.00	.00	.00	2,309.00	2,309.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 10 - LEGAL</b>							
<i>PROFESSIONAL FEES</i>							
3060	PROFESSIONAL SERVICES/FEES	29,854.53	24,543.21	34,100.00	34,100.00	.00	
3063	PROGRAMMING/MAINTENANCE	32,738.79	32,360.99	34,941.00	36,139.00	1,198.00	3
3113	PUBLICATIONS/PRINTING	1,003.78	979.53	3,900.00	4,500.00	600.00	15
<i>PROFESSIONAL FEES Totals</i>		\$67,167.56	\$61,523.18	\$76,341.00	\$80,548.00	\$4,207.00	6%
<i>UTILITIES</i>							
4110	HEAT,LIGHT,WATER UTIL	3,041.50	3,264.01	2,184.00	2,185.00	1.00	
4120	TELEPHONE SERVICE	2,255.24	2,299.54	817.00	831.00	14.00	2
<i>UTILITIES Totals</i>		\$5,296.74	\$5,563.55	\$3,001.00	\$3,016.00	\$15.00	0%
<i>INSURANCE</i>							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,172.04	2,163.00	1,442.00	1,579.00	137.00	10
5506	INSURANCE-GEN'L LIABILITY	228.96	287.04	191.00	210.00	19.00	10
<i>INSURANCE Totals</i>		\$1,401.00	\$2,450.04	\$1,633.00	\$1,789.00	\$156.00	10%
<i>OUTSIDE SERVICES</i>							
6200	EQUIP REPAIRS/NON VEHICLE	805.26	885.78	912.00	1,004.00	92.00	10
<i>OUTSIDE SERVICES Totals</i>		\$805.26	\$885.78	\$912.00	\$1,004.00	\$92.00	10%
<i>OTHER</i>							
6190	AUTO REPAIRS	.19	.00	.00	.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	201.00	180.00	219.00	110.00	(109.00)	(50)
7150	DUES & SUBSCRIPTIONS	.00	60.00	120.00	120.00	.00	
7170	TRAVEL EXPENSE	2,357.80	2,073.28	5,900.00	6,600.00	700.00	12
7201	COMPUTER EQT UNDER \$5000	5,320.77	49.66	.00	.00	.00	
7221	OTHER EXPENSE	478.26	337.95	280.00	451.00	171.00	61
7240	TUITION & TRAINING	1,295.00	2,307.38	2,400.00	2,750.00	350.00	15
<i>OTHER Totals</i>		\$9,653.02	\$5,008.27	\$8,919.00	\$10,031.00	\$1,112.00	12%
<b>DEPARTMENT 10 - LEGAL Totals</b>		\$393,077.18	\$395,974.28	\$420,150.00	\$432,080.00	\$11,930.00	3%
<b>DEPARTMENT 19 - BUILDING</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	737,923.28	645,811.93	706,374.00	761,253.00	54,879.00	8
1002	OVERTIME EARNINGS	695.74	151.09	1,000.00	500.00	(500.00)	(50)
1005	LONGEVITY PAY	3,056.65	2,114.00	2,468.00	2,628.00	160.00	6

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>19 - BUILDING</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	4,649.64	3,622.50	3,530.00	4,080.00	550.00	16
<i>WAGES/SALARIES Totals</i>		<b>\$753,525.31</b>	<b>\$658,899.52</b>	<b>\$720,572.00</b>	<b>\$775,661.00</b>	<b>\$55,089.00</b>	<b>8%</b>
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	56,038.97	47,815.51	54,403.00	58,299.00	3,896.00	7
1120	EMPLOYERS SHARE T.M.R.S.	42,718.15	45,027.87	53,676.00	74,507.00	20,831.00	39
1130	INSURANCE-EMPLOYEE LIFE	4,309.67	3,733.08	4,098.00	3,746.00	(352.00)	(9)
1131	INSURANCE-WORKMENS COMP	1,992.96	1,649.04	1,648.00	1,696.00	48.00	3
1135	HEALTH INSURANCE	86,688.17	92,893.75	105,296.00	137,800.00	32,504.00	31
<i>BENEFITS Totals</i>		<b>\$191,747.92</b>	<b>\$191,119.25</b>	<b>\$219,121.00</b>	<b>\$276,048.00</b>	<b>\$56,927.00</b>	<b>26%</b>
<i>SALARIES &amp; BENEFITS Totals</i>		<b>\$945,273.23</b>	<b>\$850,018.77</b>	<b>\$939,693.00</b>	<b>\$1,051,709.00</b>	<b>\$112,016.00</b>	<b>12%</b>
SUPPLIES							
2029	CLOTHING ALLOWANCE	1,710.60	1,260.51	2,470.00	2,590.00	120.00	5
2100	OFFICE SUPPLIES	3,258.18	10,391.37	4,500.00	8,500.00	4,000.00	89
2318	COMPUTER SUPPLIES	.00	.00	.00	3,000.00	3,000.00	
2320	GAS, OIL & GREASE	3,061.68	3,050.47	4,470.00	4,384.00	(86.00)	(2)
2350	SUPPLIES & MATERIALS	1,885.99	1,318.83	2,000.00	2,000.00	.00	
<i>SUPPLIES Totals</i>		<b>\$9,916.45</b>	<b>\$16,021.18</b>	<b>\$13,440.00</b>	<b>\$20,474.00</b>	<b>\$7,034.00</b>	<b>52%</b>
PROFESSIONAL FEES							
3003	BOARD MEETINGS	711.11	747.33	1,000.00	1,000.00	.00	
3010	POSTAGE	5,373.03	4,601.68	6,000.00	4,600.00	(1,400.00)	(23)
3014	Temp Use for FY19	2,124.72	.00	.00	1,602.00	1,602.00	
3060	PROFESSIONAL SERVICES/FEES	42,771.45	114,239.53	126,000.00	120,000.00	(6,000.00)	(5)
3063	PROGRAMMING/MAINTENANCE	41,120.17	36,941.81	37,391.00	38,242.00	851.00	2
3113	PUBLICATIONS/PRINTING	1,951.40	1,318.31	2,000.00	8,000.00	6,000.00	300
<i>PROFESSIONAL FEES Totals</i>		<b>\$94,051.88</b>	<b>\$157,848.66</b>	<b>\$172,391.00</b>	<b>\$173,444.00</b>	<b>\$1,053.00</b>	<b>1%</b>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	4,798.38	5,000.30	3,853.00	3,855.00	2.00	
4120	TELEPHONE SERVICE	4,780.79	5,817.87	4,573.00	4,589.00	16.00	
<i>UTILITIES Totals</i>		<b>\$9,579.17</b>	<b>\$10,818.17</b>	<b>\$8,426.00</b>	<b>\$8,444.00</b>	<b>\$18.00</b>	<b>0%</b>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	90.96	1,932.00	1,933.00	1,565.00	(368.00)	(19)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 19 - BUILDING</b>							
<i>INSURANCE</i>							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	5,858.04	2,883.96	5,768.00	4,736.00	(1,032.00)	(18)
5506	INSURANCE-GEN'L LIABILITY	389.04	383.04	766.00	629.00	(137.00)	(18)
	<i>INSURANCE Totals</i>	<u>\$6,338.04</u>	<u>\$5,199.00</u>	<u>\$8,467.00</u>	<u>\$6,930.00</u>	<u>(\$1,537.00)</u>	<u>(18%)</u>
<i>OTHER</i>							
6190	AUTO REPAIRS	986.52	1,882.18	1,500.00	1,500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	8,987.00	7,852.94	9,386.00	9,303.00	(83.00)	(1)
7150	DUES & SUBSCRIPTIONS	2,102.33	2,290.74	1,425.00	1,425.00	.00	
7170	TRAVEL EXPENSE	1,635.78	9.00	5,100.00	3,750.00	(1,350.00)	(26)
7201	COMPUTER EQT UNDER \$5000	244.58	338.20	4,527.00	16,913.00	12,386.00	274
7202	MICRO COMPUTER SOFTWARE	29.95	.00	.00	.00	.00	
7221	OTHER EXPENSE	2,508.06	1,328.30	1,000.00	1,000.00	.00	
7240	TUITION & TRAINING	2,442.00	3,332.00	6,832.00	8,432.00	1,600.00	23
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	6,528.00	6,872.04	6,872.00	6,933.00	61.00	1
	<i>OTHER Totals</i>	<u>\$25,464.22</u>	<u>\$23,905.40</u>	<u>\$36,642.00</u>	<u>\$49,256.00</u>	<u>\$12,614.00</u>	<u>34%</u>
<i>CAPITAL EXPENDITURES</i>							
9201	COMPUTER EQUIPMENT OVER \$5000	5,136.19	.00	.00	.00	.00	
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$5,136.19</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<b>DEPARTMENT 19 - BUILDING Totals</b>	<b>\$1,095,759.18</b>	<b>\$1,063,811.18</b>	<b>\$1,179,059.00</b>	<b>\$1,310,257.00</b>	<b>\$131,198.00</b>	<b>11%</b>
<b>DEPARTMENT 20 - ENGINEERING</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	510,537.98	346,814.24	500,748.00	508,103.00	7,355.00	1
1002	OVERTIME EARNINGS	.00	183.77	1,000.00	1,000.00	.00	
1005	LONGEVITY PAY	4,194.15	2,691.75	1,411.00	2,390.00	979.00	69
1007	CAR ALLOWANCE	12,600.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	3,270.00	2,290.00	2,040.00	2,040.00	.00	
	<i>WAGES/SALARIES Totals</i>	<u>\$530,602.13</u>	<u>\$359,179.76</u>	<u>\$512,399.00</u>	<u>\$520,733.00</u>	<u>\$8,334.00</u>	<u>2%</u>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	36,442.19	23,993.70	36,799.00	37,028.00	229.00	1
1120	EMPLOYERS SHARE T.M.R.S.	30,281.74	24,482.78	38,168.00	50,010.00	11,842.00	31
1130	INSURANCE-EMPLOYEE LIFE	2,530.50	1,882.11	2,929.00	1,759.00	(1,170.00)	(40)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>20 - ENGINEERING</b>							
SALARIES & BENEFITS							
BENEFITS							
1131	INSURANCE-WORKMENS COMP	954.00	1,083.00	1,076.00	870.00	(206.00)	(19)
1135	HEALTH INSURANCE	55,467.45	43,837.50	65,810.00	68,900.00	3,090.00	5
	<i>BENEFITS Totals</i>	<u>\$125,675.88</u>	<u>\$95,279.09</u>	<u>\$144,782.00</u>	<u>\$158,567.00</u>	<u>\$13,785.00</u>	<u>10%</u>
	<i>SALARIES &amp; BENEFITS Totals</i>	<u>\$656,278.01</u>	<u>\$454,458.85</u>	<u>\$657,181.00</u>	<u>\$679,300.00</u>	<u>\$22,119.00</u>	<u>3%</u>
SUPPLIES							
2029	CLOTHING ALLOWANCE	688.00	542.46	2,060.00	2,060.00	.00	
2100	OFFICE SUPPLIES	457.87	103.52	1,000.00	1,000.00	.00	
2318	COMPUTER SUPPLIES	840.00	.00	1,200.00	1,200.00	.00	
2320	GAS, OIL & GREASE	1,393.17	1,750.43	2,278.00	2,519.00	241.00	11
2350	SUPPLIES & MATERIALS	753.92	53.73	1,500.00	1,500.00	.00	
	<i>SUPPLIES Totals</i>	<u>\$4,132.96</u>	<u>\$2,450.14</u>	<u>\$8,038.00</u>	<u>\$8,279.00</u>	<u>\$241.00</u>	<u>3%</u>
PROFESSIONAL FEES							
3010	POSTAGE	27.69	52.82	200.00	200.00	.00	
3014	Temp Use for FY19	.00	.00	.00	853.00	853.00	
3060	PROFESSIONAL SERVICES/FEES	20,700.00	19,084.00	15,000.00	20,000.00	5,000.00	33
3063	PROGRAMMING/MAINTENANCE	23,414.02	19,077.45	14,324.00	14,344.00	20.00	
3113	PUBLICATIONS/PRINTING	21.07	246.88	.00	1.00	1.00	
	<i>PROFESSIONAL FEES Totals</i>	<u>\$44,162.78</u>	<u>\$38,461.15</u>	<u>\$29,524.00</u>	<u>\$35,398.00</u>	<u>\$5,874.00</u>	<u>20%</u>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	4,128.36	4,165.34	3,296.00	3,300.00	4.00	
4120	TELEPHONE SERVICE	5,190.82	4,276.76	1,285.00	1,315.00	30.00	2
	<i>UTILITIES Totals</i>	<u>\$9,319.18</u>	<u>\$8,442.10</u>	<u>\$4,581.00</u>	<u>\$4,615.00</u>	<u>\$34.00</u>	<u>1%</u>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	204.96	1,149.96	1,160.00	939.00	(221.00)	(19)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,928.96	2,883.96	1,442.00	1,579.00	137.00	10
5506	INSURANCE-GEN'L LIABILITY	486.96	383.04	191.00	210.00	19.00	10
	<i>INSURANCE Totals</i>	<u>\$3,620.88</u>	<u>\$4,416.96</u>	<u>\$2,793.00</u>	<u>\$2,728.00</u>	<u>(\$65.00)</u>	<u>(2%)</u>
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	500.00	500.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>0%</u>
OTHER							
6190	AUTO REPAIRS	921.34	662.24	500.00	500.00	.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 20 - ENGINEERING</b>							
<i>OTHER</i>							
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,190.88	3,603.96	3,945.00	3,993.00	48.00	1
7150	DUES & SUBSCRIPTIONS	572.00	722.00	3,725.00	2,025.00	(1,700.00)	(46)
7170	TRAVEL EXPENSE	514.18	445.95	2,500.00	4,000.00	1,500.00	60
7201	COMPUTER EQT UNDER \$5000	13,454.27	1,294.00	.00	1,710.00	1,710.00	
7221	OTHER EXPENSE	1,632.21	1,247.90	352.00	1.00	(351.00)	(100)
7240	TUITION & TRAINING	1,078.00	1,200.88	4,100.00	4,100.00	.00	
7331	EQUIPMENT UNDER \$5000	.00	754.48	.00	.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,197.00	4,418.04	4,418.00	4,639.00	221.00	5
<i>OTHER Totals</i>		\$25,559.88	\$14,349.45	\$19,540.00	\$20,968.00	\$1,428.00	7%
<i>CAPITAL EXPENDITURES</i>							
9201	COMPUTER EQUIPMENT OVER \$5000	5,136.21	.00	.00	.00	.00	
<i>CAPITAL EXPENDITURES Totals</i>		\$5,136.21	\$0.00	\$0.00	\$0.00	\$0.00	+++
<b>DEPARTMENT 20 - ENGINEERING Totals</b>		\$748,209.90	\$522,578.65	\$722,157.00	\$751,788.00	\$29,631.00	4%
<b>DEPARTMENT 25 - TRAFFIC</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	453,233.01	460,874.84	466,147.00	440,623.00	(25,524.00)	(5)
1002	OVERTIME EARNINGS	13,241.49	9,726.99	7,000.00	7,500.00	500.00	7
1005	LONGEVITY PAY	5,235.46	5,470.98	4,981.00	4,318.00	(663.00)	(13)
1006	EDUCATION PAY	905.07	902.59	900.00	900.00	.00	
1009	CELL PHONE ALLOWANCE	.00	.00	.00	840.00	840.00	
<i>WAGES/SALARIES Totals</i>		\$472,615.03	\$476,975.40	\$479,028.00	\$454,181.00	(\$24,847.00)	(5%)
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	34,630.56	34,702.69	36,647.00	34,681.00	(1,966.00)	(5)
1120	EMPLOYERS SHARE T.M.R.S.	26,909.86	32,505.41	35,669.00	43,637.00	7,968.00	22
1130	INSURANCE-EMPLOYEE LIFE	2,537.79	2,482.68	2,750.00	2,348.00	(402.00)	(15)
1131	INSURANCE-WORKMENS COMP	9,398.04	10,275.00	10,274.00	10,000.00	(274.00)	(3)
1135	HEALTH INSURANCE	80,780.99	87,675.00	92,134.00	82,680.00	(9,454.00)	(10)
<i>BENEFITS Totals</i>		\$154,257.24	\$167,640.78	\$177,474.00	\$173,346.00	(\$4,128.00)	(2%)
<i>SALARIES &amp; BENEFITS Totals</i>		\$626,872.27	\$644,616.18	\$656,502.00	\$627,527.00	(\$28,975.00)	(4%)
<i>SUPPLIES</i>							
2029	CLOTHING ALLOWANCE	4,898.71	4,991.12	3,659.00	3,658.00	(1.00)	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>25 - TRAFFIC</b>							
SUPPLIES							
2100	OFFICE SUPPLIES	844.17	803.37	1,030.00	1,030.00	.00	
2320	GAS, OIL & GREASE	7,393.82	9,555.56	9,538.00	12,989.00	3,451.00	36
2350	SUPPLIES & MATERIALS	74,352.58	48,196.62	81,390.00	81,390.00	.00	
2360	SMALL TOOLS	2,997.31	(39.44)	1,500.00	1,500.00	.00	
<i>SUPPLIES Totals</i>		\$90,486.59	\$63,507.23	\$97,117.00	\$100,567.00	\$3,450.00	4%
PROFESSIONAL FEES							
3010	POSTAGE	.71	7.29	50.00	50.00	.00	
3014	Temp Use for FY19	.00	.00	.00	2,413.00	2,413.00	
3060	PROFESSIONAL SERVICES/FEES	10,796.92	35,521.08	30,000.00	35,000.00	5,000.00	17
3063	PROGRAMMING/MAINTENANCE	920.42	475.23	470.00	561.00	91.00	19
3113	PUBLICATIONS/PRINTING	1,118.82	.00	1,369.00	1,250.00	(119.00)	(9)
3115	CONTRACT MAINTENANCE	5,413.78	4,329.30	8,434.00	8,714.00	280.00	3
<i>PROFESSIONAL FEES Totals</i>		\$18,250.65	\$40,332.90	\$40,323.00	\$47,988.00	\$7,665.00	19%
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	70,884.78	76,489.19	50,921.00	50,920.00	(1.00)	
4120	TELEPHONE SERVICE	2,071.48	1,906.88	561.00	439.00	(122.00)	(22)
<i>UTILITIES Totals</i>		\$72,956.26	\$78,396.07	\$51,482.00	\$51,359.00	(\$123.00)	0%
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	1,026.00	1,932.00	1,933.00	1,565.00	(368.00)	(19)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	4,100.04	2,883.96	4,326.00	3,158.00	(1,168.00)	(27)
5506	INSURANCE-GEN'L LIABILITY	429.96	383.04	574.00	419.00	(155.00)	(27)
<i>INSURANCE Totals</i>		\$5,556.00	\$5,199.00	\$6,833.00	\$5,142.00	(\$1,691.00)	(25%)
OTHER							
6190	AUTO REPAIRS	1,136.42	13,470.19	8,500.00	9,000.00	500.00	6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	26,850.00	31,641.00	31,211.00	32,184.00	973.00	3
6350	SIGNAL MAINT.& REP	72,035.00	50,709.12	88,225.00	88,224.00	(1.00)	
7150	DUES & SUBSCRIPTIONS	665.00	745.00	3,080.00	1,080.00	(2,000.00)	(65)
7201	COMPUTER EQT UNDER \$5000	1,035.72	.00	4,072.00	1,268.00	(2,804.00)	(69)
7202	MICRO COMPUTER SOFTWARE	650.00	.00	.00	.00	.00	
7221	OTHER EXPENSE	502.18	850.88	352.00	1.00	(351.00)	(100)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 25 - TRAFFIC</b>							
<i>OTHER</i>							
7240	TUITION & TRAINING	1,047.00	.00	1,200.00	2,100.00	900.00	75
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	23,700.00	22,044.96	24,003.00	25,944.00	1,941.00	8
	<i>OTHER Totals</i>	<u>\$127,621.32</u>	<u>\$119,461.15</u>	<u>\$160,643.00</u>	<u>\$159,801.00</u>	<u>(\$842.00)</u>	<u>(1%)</u>
<i>CAPITAL EXPENDITURES</i>							
9100	EQUIPMENT OVER \$5000	.00	10,683.20	.00	.00	.00	
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$0.00</u>	<u>\$10,683.20</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	<b>DEPARTMENT 25 - TRAFFIC Totals</b>	<u>\$941,743.09</u>	<u>\$962,195.73</u>	<u>\$1,012,900.00</u>	<u>\$992,384.00</u>	<u>(\$20,516.00)</u>	<u>(2%)</u>
<b>DEPARTMENT 35 - FACILITY MAINTENANCE</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	140,540.83	143,577.83	144,538.00	148,224.00	3,686.00	3
1002	OVERTIME EARNINGS	3,630.55	5,128.37	2,000.00	2,500.00	500.00	25
1005	LONGEVITY PAY	488.90	584.22	681.00	777.00	96.00	14
1009	CELL PHONE ALLOWANCE	665.00	840.00	840.00	840.00	.00	
	<i>WAGES/SALARIES Totals</i>	<u>\$145,325.28</u>	<u>\$150,130.42</u>	<u>\$148,059.00</u>	<u>\$152,341.00</u>	<u>\$4,282.00</u>	<u>3%</u>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	10,547.64	10,771.68	11,263.00	11,591.00	328.00	3
1120	EMPLOYERS SHARE T.M.R.S.	8,246.10	10,286.15	11,025.00	14,633.00	3,608.00	33
1130	INSURANCE-EMPLOYEE LIFE	790.56	773.73	852.00	790.00	(62.00)	(7)
1131	INSURANCE-WORKMENS COMP	1,292.04	1,383.96	1,421.00	1,064.00	(357.00)	(25)
1135	HEALTH INSURANCE	23,359.44	25,050.00	26,324.00	27,560.00	1,236.00	5
	<i>BENEFITS Totals</i>	<u>\$44,235.78</u>	<u>\$48,265.52</u>	<u>\$50,885.00</u>	<u>\$55,638.00</u>	<u>\$4,753.00</u>	<u>9%</u>
	<i>SALARIES &amp; BENEFITS Totals</i>	<u>\$189,561.06</u>	<u>\$198,395.94</u>	<u>\$198,944.00</u>	<u>\$207,979.00</u>	<u>\$9,035.00</u>	<u>5%</u>
<i>SUPPLIES</i>							
2029	CLOTHING ALLOWANCE	400.48	290.65	360.00	360.00	.00	
2100	OFFICE SUPPLIES	208.12	855.90	200.00	400.00	200.00	100
2318	COMPUTER SUPPLIES	39.99	.00	.00	.00	.00	
2320	GAS, OIL & GREASE	1,975.45	1,116.42	2,275.00	1,945.00	(330.00)	(15)
2350	SUPPLIES & MATERIALS	13,364.27	11,170.65	8,750.00	9,200.00	450.00	5
2360	SMALL TOOLS	843.10	822.15	400.00	650.00	250.00	63
	<i>SUPPLIES Totals</i>	<u>\$16,831.41</u>	<u>\$14,255.77</u>	<u>\$11,985.00</u>	<u>\$12,555.00</u>	<u>\$570.00</u>	<u>5%</u>
<i>PROFESSIONAL FEES</i>							
3010	POSTAGE	.00	19.96	50.00	50.00	.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 35 - FACILITY MAINTENANCE</b>							
<i>PROFESSIONAL FEES</i>							
3014	Temp Use for FY19	.00	.00	.00	666.00	666.00	
3060	PROFESSIONAL SERVICES/FEES	.00	1,430.00	.00	.00	.00	
3063	PROGRAMMING/MAINTENANCE	300.17	56.70	67.00	2,780.00	2,713.00	4,049
3115	CONTRACT MAINTENANCE	78,331.64	98,164.99	99,784.00	104,956.00	5,172.00	5
<i>PROFESSIONAL FEES Totals</i>		\$78,631.81	\$99,671.65	\$99,901.00	\$108,452.00	\$8,551.00	9%
<i>UTILITIES</i>							
4110	HEAT,LIGHT,WATER UTIL	78,776.29	63,170.93	60,666.00	60,665.00	(1.00)	
4120	TELEPHONE SERVICE	2,721.70	2,265.48	1,108.00	3,317.00	2,209.00	199
<i>UTILITIES Totals</i>		\$81,497.99	\$65,436.41	\$61,774.00	\$63,982.00	\$2,208.00	4%
<i>INSURANCE</i>							
5500	INSURANCE-AUTO LIABILITY	1,296.96	368.04	387.00	313.00	(74.00)	(19)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,172.04	2,883.96	1,442.00	1,053.00	(389.00)	(27)
5506	INSURANCE-GEN'L LIABILITY	483.96	383.04	191.00	140.00	(51.00)	(27)
5510	INSURANCE-BLDG & CONTENTS	105,629.04	108,798.00	108,798.00	108,798.00	.00	
<i>INSURANCE Totals</i>		\$108,582.00	\$112,433.04	\$110,818.00	\$110,304.00	(\$514.00)	0%
<i>OUTSIDE SERVICES</i>							
6250	FACILITY MAINT & REP	60,794.87	67,457.26	58,500.00	65,244.00	6,744.00	12
<i>OUTSIDE SERVICES Totals</i>		\$60,794.87	\$67,457.26	\$58,500.00	\$65,244.00	\$6,744.00	12%
<i>OTHER</i>							
6184	SECURITY EXPENSE	348.35	1,766.00	3,500.00	2,000.00	(1,500.00)	(43)
6190	AUTO REPAIRS	697.20	2,605.13	1,500.00	1,500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	18,413.04	13,837.86	17,831.00	16,706.00	(1,125.00)	(6)
7201	COMPUTER EQT UNDER \$5000	2,375.72	412.90	1,600.00	.00	(1,600.00)	(100)
7221	OTHER EXPENSE	105.53	41.16	88.00	1.00	(87.00)	(99)
7475	IMPROVEMENTS-UNDER \$5000	20,377.57	21,084.81	21,500.00	14,300.00	(7,200.00)	(33)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	16,046.04	16,890.00	16,890.00	17,735.00	845.00	5
<i>OTHER Totals</i>		\$58,363.45	\$56,637.86	\$62,909.00	\$52,242.00	(\$10,667.00)	(17%)
<i>CAPITAL EXPENDITURES</i>							
9100	EQUIPMENT OVER \$5000	.00	2,899.00	6,500.00	5,500.00	(1,000.00)	(15)
9950	IMPROVEMENTS/REMODELING OVER \$5000	42,090.19	30,501.07	45,461.00	93,551.00	48,090.00	106
<i>CAPITAL EXPENDITURES Totals</i>		\$42,090.19	\$33,400.07	\$51,961.00	\$99,051.00	\$47,090.00	91%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
FUND 01 - GENERAL FUND							
<b>EXPENSE</b>							
DEPARTMENT 35 - FACILITY MAINTENANCE Totals		\$636,352.78	\$647,688.00	\$656,792.00	\$719,809.00	\$63,017.00	10%
DEPARTMENT 40 - FIRE							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	3,075,942.96	3,008,268.88	3,105,199.00	3,111,434.00	6,235.00	
1002	OVERTIME EARNINGS	440,040.76	420,059.71	391,000.00	390,000.00	(1,000.00)	
1005	LONGEVITY PAY	20,090.41	18,138.13	17,543.00	18,328.00	785.00	4
1006	EDUCATION PAY	50,559.47	45,015.51	41,640.00	49,560.00	7,920.00	19
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	3,120.00	2,560.00	2,280.00	3,120.00	840.00	37
<i>WAGES/SALARIES Totals</i>		\$3,596,953.60	\$3,501,242.23	\$3,564,862.00	\$3,579,642.00	\$14,780.00	0%
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	257,570.68	249,200.72	251,333.00	254,456.00	3,123.00	1
1120	EMPLOYERS SHARE T.M.R.S.	9,092.71	11,108.10	20,551.00	37,797.00	17,246.00	84
1121	EMPLOYERS SHARE F.R.&R.	595,770.85	574,144.60	662,577.00	912,446.00	249,869.00	38
1130	INSURANCE-EMPLOYEE LIFE	15,946.03	15,328.26	17,375.00	15,640.00	(1,735.00)	(10)
1131	INSURANCE-WORKMENS COMP	31,820.29	33,674.96	37,595.00	35,149.00	(2,446.00)	(7)
1135	HEALTH INSURANCE	395,156.38	400,800.00	447,508.00	468,520.00	21,012.00	5
<i>BENEFITS Totals</i>		\$1,305,356.94	\$1,284,256.64	\$1,436,939.00	\$1,724,008.00	\$287,069.00	20%
<i>SALARIES &amp; BENEFITS Totals</i>		\$4,902,310.54	\$4,785,498.87	\$5,001,801.00	\$5,303,650.00	\$301,849.00	6%
SUPPLIES							
2029	CLOTHING ALLOWANCE	25,589.54	26,282.06	27,875.00	45,875.00	18,000.00	65
2060	PROTECTIVE CLOTHG & SUPP	17,852.30	34,381.40	66,284.00	101,465.00	35,181.00	53
2100	OFFICE SUPPLIES	6,463.47	7,275.07	7,500.00	7,500.00	.00	
2318	COMPUTER SUPPLIES	.00	.00	250.00	.00	(250.00)	(100)
2320	GAS, OIL & GREASE	12,864.45	13,611.56	20,416.00	22,119.00	1,703.00	8
2345	MICU DRUGS & SUPPLIES	35,777.90	34,783.13	40,000.00	40,350.00	350.00	1
2350	SUPPLIES & MATERIALS	13,084.27	17,462.88	12,000.00	12,000.00	.00	
<i>SUPPLIES Totals</i>		\$111,631.93	\$133,796.10	\$174,325.00	\$229,309.00	\$54,984.00	32%
PROFESSIONAL FEES							
3010	POSTAGE	442.13	114.70	300.00	200.00	(100.00)	(33)
3014	Temp Use for FY19	95.00	.00	.00	6,596.00	6,596.00	
3060	PROFESSIONAL SERVICES/FEES	95,415.38	113,293.36	106,020.00	96,921.00	(9,099.00)	(9)
3063	PROGRAMMING/MAINTENANCE	57,037.32	44,511.83	45,000.00	39,048.00	(5,952.00)	(13)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>40 - FIRE</b>							
PROFESSIONAL FEES							
3064	EMERGENCY MANAGEMENT	6,238.00	3,342.88	6,000.00	6,000.00	.00	
3113	PUBLICATIONS/PRINTING	1,376.24	1,120.26	2,000.00	2,000.00	.00	
3115	CONTRACT MAINTENANCE	78,156.97	80,470.19	85,477.00	82,151.00	(3,326.00)	(4)
<i>PROFESSIONAL FEES Totals</i>		\$238,761.04	\$242,853.22	\$244,797.00	\$232,916.00	(\$11,881.00)	(5%)
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	54,654.43	58,645.78	39,398.00	39,400.00	2.00	
4120	TELEPHONE SERVICE	14,366.87	14,733.66	19,252.00	12,622.00	(6,630.00)	(34)
<i>UTILITIES Totals</i>		\$69,021.30	\$73,379.44	\$58,650.00	\$52,022.00	(\$6,628.00)	(11%)
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	2,076.00	3,497.04	3,480.00	2,504.00	(976.00)	(28)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	21,087.96	20,187.96	20,188.00	18,946.00	(1,242.00)	(6)
5506	INSURANCE-GEN'L LIABILITY	2,298.96	2,681.04	2,681.00	2,516.00	(165.00)	(6)
<i>INSURANCE Totals</i>		\$25,462.92	\$26,366.04	\$26,349.00	\$23,966.00	(\$2,383.00)	(9%)
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	4,385.67	11,068.46	6,950.00	6,950.00	.00	
6330	RADIO SERVICE	3,160.85	.00	4,000.00	4,000.00	.00	
<i>OUTSIDE SERVICES Totals</i>		\$7,546.52	\$11,068.46	\$10,950.00	\$10,950.00	\$0.00	0%
OTHER							
6190	AUTO REPAIRS	13,588.39	27,605.08	28,500.00	29,000.00	500.00	2
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	63,332.04	57,978.96	57,546.00	62,461.00	4,915.00	9
7150	DUES & SUBSCRIPTIONS	13,487.22	6,982.95	10,277.00	10,330.00	53.00	1
7170	TRAVEL EXPENSE	11,343.21	11,038.47	22,227.00	21,355.00	(872.00)	(4)
7201	COMPUTER EQT UNDER \$5000	9,311.67	9,538.62	4,135.00	9,127.00	4,992.00	121
7221	OTHER EXPENSE	9,082.02	2,413.70	.00	.00	.00	
7240	TUITION & TRAINING	8,437.96	8,429.93	18,658.00	32,772.00	14,114.00	76
7241	EMS CONTINUING EDUCATION	52,366.89	9,227.00	12,279.00	12,639.00	360.00	3
7475	IMPROVEMENTS-UNDER \$5000	13,307.93	29,343.06	31,050.00	30,370.00	(680.00)	(2)
7725	FIRE PREVENTION	11,360.38	11,824.72	11,851.00	15,351.00	3,500.00	30
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	98,049.00	180,204.96	160,937.00	172,778.00	11,841.00	7
<i>OTHER Totals</i>		\$303,666.71	\$354,587.45	\$357,460.00	\$396,183.00	\$38,723.00	11%
CAPITAL EXPENDITURES							
9201	COMPUTER EQUIPMENT OVER \$5000	.00	14,538.27	.00	19,500.00	19,500.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>40 - FIRE</b>							
CAPITAL EXPENDITURES							
<i>CAPITAL EXPENDITURES Totals</i>		\$0.00	\$14,538.27	\$0.00	\$19,500.00	\$19,500.00	+++
DEPARTMENT <b>40 - FIRE Totals</b>		\$5,658,400.96	\$5,642,087.85	\$5,874,332.00	\$6,268,496.00	\$394,164.00	7%
DEPARTMENT <b>50 - POLICE</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	4,174,949.38	4,350,877.39	4,478,629.00	4,601,797.00	123,168.00	3
1002	OVERTIME EARNINGS	297,204.59	323,305.50	324,000.00	300,000.00	(24,000.00)	(7)
1004	MISC ALLOWANCE	7,238.96	7,219.17	7,200.00	7,200.00	.00	
1005	LONGEVITY PAY	24,439.25	25,653.41	28,107.00	30,375.00	2,268.00	8
1006	EDUCATION PAY	65,105.97	81,843.31	82,200.00	81,600.00	(600.00)	(1)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	3,600.00	3,600.00	3,600.00	3,600.00	.00	
<i>WAGES/SALARIES Totals</i>		\$4,579,738.15	\$4,799,698.78	\$4,930,936.00	\$5,031,772.00	\$100,836.00	2%
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	331,816.34	346,578.59	361,636.00	370,544.00	8,908.00	2
1120	EMPLOYERS SHARE T.M.R.S.	257,400.95	324,375.07	361,134.00	476,593.00	115,459.00	32
1130	INSURANCE-EMPLOYEE LIFE	22,089.74	22,599.73	25,204.00	23,632.00	(1,572.00)	(6)
1131	INSURANCE-WORKMENS COMP	52,461.96	51,340.90	59,394.00	58,118.00	(1,276.00)	(2)
1135	HEALTH INSURANCE	560,626.57	610,593.75	658,100.00	716,560.00	58,460.00	9
<i>BENEFITS Totals</i>		\$1,224,395.56	\$1,355,488.04	\$1,465,468.00	\$1,645,447.00	\$179,979.00	12%
<i>SALARIES &amp; BENEFITS Totals</i>		\$5,804,133.71	\$6,155,186.82	\$6,396,404.00	\$6,677,219.00	\$280,815.00	4%
SUPPLIES							
2029	CLOTHING ALLOWANCE	37,100.98	36,924.14	42,270.00	45,108.00	2,838.00	7
2100	OFFICE SUPPLIES	11,187.78	7,526.70	8,000.00	8,000.00	.00	
2318	COMPUTER SUPPLIES	151.63	3,072.58	3,000.00	4,300.00	1,300.00	43
2320	GAS, OIL & GREASE	44,194.08	45,005.98	63,087.00	69,370.00	6,283.00	10
2350	SUPPLIES & MATERIALS	11,876.90	11,906.51	13,325.00	13,325.00	.00	
<i>SUPPLIES Totals</i>		\$104,511.37	\$104,435.91	\$129,682.00	\$140,103.00	\$10,421.00	8%
PROFESSIONAL FEES							
3010	POSTAGE	1,878.06	1,857.18	1,900.00	1,900.00	.00	
3011	DETENTION SERVICES	2,233.42	2,503.70	3,010.00	3,231.00	221.00	7

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>50 - POLICE</b>							
PROFESSIONAL FEES							
3014	Temp Use for FY19	419.71	159.00	.00	37,066.00	37,066.00	
3060	PROFESSIONAL SERVICES/FEES	140,620.44	182,549.13	225,302.00	244,276.00	18,974.00	8
3062	ANIMAL CONTROL SERVICES	9,129.49	11,287.66	12,950.00	13,919.00	969.00	7
3063	PROGRAMMING/MAINTENANCE	148,047.93	139,465.11	150,238.00	126,362.00	(23,876.00)	(16)
3070	SPECIAL OPERATIONS	.00	.00	1,000.00	1,000.00	.00	
3072	ACCREDITATION EXPENSES	10,562.27	5,383.51	14,265.00	12,695.00	(1,570.00)	(11)
3075	DIRECT ALARM MONITORING	117,252.75	148,720.97	169,370.00	221,939.00	52,569.00	31
3113	PUBLICATIONS/PRINTING	9,174.98	8,878.10	13,470.00	13,754.00	284.00	2
3115	CONTRACT MAINTENANCE	38,574.88	32,560.36	34,452.00	30,986.00	(3,466.00)	(10)
3261	WRECKER FEES	105.00	.00	600.00	600.00	.00	
3291	GUNS/EQUIPMENT	22,881.80	29,593.97	37,800.00	38,750.00	950.00	3
<i>PROFESSIONAL FEES Totals</i>		\$500,880.73	\$562,958.69	\$664,357.00	\$746,478.00	\$82,121.00	12%
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	60,555.54	63,760.77	43,979.00	43,980.00	1.00	
4120	TELEPHONE SERVICE	58,036.95	50,468.36	51,895.00	31,537.00	(20,358.00)	(39)
4121	911 SERVICE FEES	46,247.77	45,699.99	44,242.00	46,000.00	1,758.00	4
<i>UTILITIES Totals</i>		\$164,840.26	\$159,929.12	\$140,116.00	\$121,517.00	(\$18,599.00)	(13%)
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	4,763.04	7,728.96	7,732.00	7,824.00	92.00	1
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	30,459.96	20,187.96	31,724.00	29,735.00	(1,989.00)	(6)
5506	INSURANCE-GEN'L LIABILITY	2,784.00	2,681.04	4,213.00	3,948.00	(265.00)	(6)
5508	INSURANCE-POLICE PROF LIA	19,125.00	19,698.96	19,699.00	19,699.00	.00	
<i>INSURANCE Totals</i>		\$57,132.00	\$50,296.92	\$63,368.00	\$61,206.00	(\$2,162.00)	(3%)
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	1,253.19	3,580.66	4,600.00	5,000.00	400.00	9
6330	RADIO SERVICE	3,184.74	1,158.40	4,885.00	7,240.00	2,355.00	48
<i>OUTSIDE SERVICES Totals</i>		\$4,437.93	\$4,739.06	\$9,485.00	\$12,240.00	\$2,755.00	29%
OTHER							
6190	AUTO REPAIRS	44,708.53	36,843.57	42,000.00	43,500.00	1,500.00	4
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	158,478.00	137,343.96	177,762.00	162,244.00	(15,518.00)	(9)
7150	DUES & SUBSCRIPTIONS	4,734.25	5,083.66	5,787.00	5,440.00	(347.00)	(6)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>50 - POLICE</b>							
OTHER							
7170	TRAVEL EXPENSE	25,326.26	28,500.28	36,355.00	39,605.00	3,250.00	9
7201	COMPUTER EQT UNDER \$5000	12,058.61	27,587.31	31,583.00	22,130.00	(9,453.00)	(30)
7202	MICRO COMPUTER SOFTWARE	.00	.00	.00	3,000.00	3,000.00	
7221	OTHER EXPENSE	9,432.05	8,607.15	8,248.00	17,498.00	9,250.00	112
7223	CRIME PREV/YOUTH SERVICES	2,403.63	2,884.79	2,800.00	4,100.00	1,300.00	46
7240	TUITION & TRAINING	38,569.52	50,702.47	42,510.00	41,425.00	(1,085.00)	(3)
7475	IMPROVEMENTS-UNDER \$5000	.00	.00	4,735.00	9,515.00	4,780.00	101
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	73,866.00	106,335.00	128,830.00	178,561.00	49,731.00	39
<i>OTHER Totals</i>		<b>\$369,576.85</b>	<b>\$403,888.19</b>	<b>\$480,610.00</b>	<b>\$527,018.00</b>	<b>\$46,408.00</b>	<b>10%</b>
<i>CAPITAL EXPENDITURES</i>							
9201	COMPUTER EQUIPMENT OVER \$5000	.00	66,412.93	34,884.00	17,784.00	(17,100.00)	(49)
<i>CAPITAL EXPENDITURES Totals</i>		<b>\$0.00</b>	<b>\$66,412.93</b>	<b>\$34,884.00</b>	<b>\$17,784.00</b>	<b>(\$17,100.00)</b>	<b>(49%)</b>
DEPARTMENT <b>50 - POLICE Totals</b>		<b>\$7,005,512.85</b>	<b>\$7,507,847.64</b>	<b>\$7,918,906.00</b>	<b>\$8,303,565.00</b>	<b>\$384,659.00</b>	<b>5%</b>
DEPARTMENT <b>70 - PARKS</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	1,405,605.34	1,423,042.66	1,453,768.00	1,446,103.00	(7,665.00)	(1)
1002	OVERTIME EARNINGS	45,557.61	36,810.74	76,000.00	42,500.00	(33,500.00)	(44)
1005	LONGEVITY PAY	16,014.16	14,988.64	14,132.00	15,790.00	1,658.00	12
1007	CAR ALLOWANCE	11,400.00	7,200.00	7,200.00	7,200.00	.00	
1009	CELL PHONE ALLOWANCE	2,065.00	2,520.00	2,520.00	2,520.00	.00	
<i>WAGES/SALARIES Totals</i>		<b>\$1,480,642.11</b>	<b>\$1,484,562.04</b>	<b>\$1,553,620.00</b>	<b>\$1,514,113.00</b>	<b>(\$39,507.00)</b>	<b>(3%)</b>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	106,869.55	105,736.84	113,040.00	114,372.00	1,332.00	1
1120	EMPLOYERS SHARE T.M.R.S.	84,116.13	100,495.08	114,232.00	144,006.00	29,774.00	26
1130	INSURANCE-EMPLOYEE LIFE	7,944.71	7,810.20	8,468.00	7,513.00	(955.00)	(11)
1131	INSURANCE-WORKMENS COMP	19,469.16	18,843.96	18,835.00	16,960.00	(1,875.00)	(10)
1135	HEALTH INSURANCE	193,669.99	218,143.75	250,078.00	275,600.00	25,522.00	10
<i>BENEFITS Totals</i>		<b>\$412,069.54</b>	<b>\$451,029.83</b>	<b>\$504,653.00</b>	<b>\$558,451.00</b>	<b>\$53,798.00</b>	<b>11%</b>
<i>SALARIES &amp; BENEFITS Totals</i>		<b>\$1,892,711.65</b>	<b>\$1,935,591.87</b>	<b>\$2,058,273.00</b>	<b>\$2,072,564.00</b>	<b>\$14,291.00</b>	<b>1%</b>
<i>SUPPLIES</i>							
2029	CLOTHING ALLOWANCE	18,120.61	24,100.79	17,694.00	20,194.00	2,500.00	14

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>70 - PARKS</b>							
SUPPLIES							
2100	OFFICE SUPPLIES	3,031.63	2,149.24	3,000.00	3,000.00	.00	
2318	COMPUTER SUPPLIES	.00	164.09	.00	.00	.00	
2320	GAS, OIL & GREASE	18,093.15	18,820.99	28,326.00	29,059.00	733.00	3
2350	SUPPLIES & MATERIALS	77,335.82	77,432.14	48,400.00	58,400.00	10,000.00	21
2360	SMALL TOOLS	13,850.97	6,401.56	12,600.00	12,600.00	.00	
2381	FERTILIZER,CHEMICALS &SUP	62,721.34	46,396.15	69,725.00	69,700.00	(25.00)	
<i>SUPPLIES Totals</i>		<b>\$193,153.52</b>	<b>\$175,464.96</b>	<b>\$179,745.00</b>	<b>\$192,953.00</b>	<b>\$13,208.00</b>	<b>7%</b>
PROFESSIONAL FEES							
3010	POSTAGE	237.43	90.24	700.00	400.00	(300.00)	(43)
3014	Temp Use for FY19	.00	.00	.00	10,629.00	10,629.00	
3060	PROFESSIONAL SERVICES/FEES	10,600.00	7,678.32	11,560.00	11,560.00	.00	
3063	PROGRAMMING/MAINTENANCE	8,917.69	13,210.94	9,424.00	11,463.00	2,039.00	22
3113	PUBLICATIONS/PRINTING	899.77	719.03	1,000.00	1,000.00	.00	
3115	CONTRACT MAINTENANCE	281,683.69	253,968.76	298,810.00	297,651.00	(1,159.00)	
<i>PROFESSIONAL FEES Totals</i>		<b>\$302,338.58</b>	<b>\$275,667.29</b>	<b>\$321,494.00</b>	<b>\$332,703.00</b>	<b>\$11,209.00</b>	<b>3%</b>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	90,519.01	95,208.82	69,583.00	69,580.00	(3.00)	
4120	TELEPHONE SERVICE	8,446.64	6,814.59	3,766.00	2,578.00	(1,188.00)	(32)
<i>UTILITIES Totals</i>		<b>\$98,965.65</b>	<b>\$102,023.41</b>	<b>\$73,349.00</b>	<b>\$72,158.00</b>	<b>(\$1,191.00)</b>	<b>(2%)</b>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	5,069.04	4,647.00	4,639.00	5,008.00	369.00	8
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	12,887.04	11,535.96	11,536.00	11,841.00	305.00	3
5506	INSURANCE-GEN'L LIABILITY	1,404.00	1,532.04	1,532.00	1,572.00	40.00	3
<i>INSURANCE Totals</i>		<b>\$19,360.08</b>	<b>\$17,715.00</b>	<b>\$17,707.00</b>	<b>\$18,421.00</b>	<b>\$714.00</b>	<b>4%</b>
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	5,381.02	76.99	11,550.00	11,550.00	.00	
6380	FLOWERS,TREES & SHRUBS	48,131.28	59,470.39	44,000.00	44,000.00	.00	
<i>OUTSIDE SERVICES Totals</i>		<b>\$53,512.30</b>	<b>\$59,547.38</b>	<b>\$55,550.00</b>	<b>\$55,550.00</b>	<b>\$0.00</b>	<b>0%</b>
OTHER							
6190	AUTO REPAIRS	25,307.88	17,011.22	21,000.00	21,500.00	500.00	2
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	136,563.00	125,962.76	127,727.00	135,018.00	7,291.00	6
6205	PARK FACILITY REPAIR	33,993.33	19,005.47	38,000.00	65,600.00	27,600.00	73

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 70 - PARKS</b>							
<i>OTHER</i>							
6208	PARK EQUIPMENT REPAIR	16,876.43	19,759.41	29,000.00	54,000.00	25,000.00	86
7150	DUES & SUBSCRIPTIONS	2,762.53	2,885.49	3,950.00	3,950.00	.00	
7170	TRAVEL EXPENSE	3,114.13	3,566.20	5,450.00	5,730.00	280.00	5
7201	COMPUTER EQT UNDER \$5000	1,216.91	94.99	.00	5,931.00	5,931.00	
7202	MICRO COMPUTER SOFTWARE	3,950.47	.00	.00	.00	.00	
7221	OTHER EXPENSE	1,424.69	4,037.00	6,000.00	6,000.00	.00	
7240	TUITION & TRAINING	3,811.50	2,518.00	3,620.00	4,620.00	1,000.00	28
7245	TUITION REIMBURSEMENT	.00	.00	.00	5,000.00	5,000.00	
7260	EQUIPMENT RENTAL	1,244.56	3,189.91	3,500.00	4,500.00	1,000.00	29
7475	IMPROVEMENTS-UNDER \$5000	29,812.65	16,123.80	27,200.00	27,600.00	400.00	1
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	52,662.00	62,714.96	59,194.00	76,996.00	17,802.00	30
<i>OTHER Totals</i>		\$312,740.08	\$276,869.21	\$324,641.00	\$416,445.00	\$91,804.00	28%
<i>CAPITAL EXPENDITURES</i>							
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	12,228.47	25,000.00	25,000.00	.00	
<i>CAPITAL EXPENDITURES Totals</i>		\$0.00	\$12,228.47	\$25,000.00	\$25,000.00	\$0.00	0%
<b>DEPARTMENT 70 - PARKS Totals</b>		\$2,872,781.86	\$2,855,107.59	\$3,055,759.00	\$3,185,794.00	\$130,035.00	4%
<b>DEPARTMENT 75 - SWIMMING POOL</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	216,587.47	222,352.65	280,639.00	290,080.00	9,441.00	3
1002	OVERTIME EARNINGS	.00	.00	.00	9.00	9.00	
1005	LONGEVITY PAY	80.21	128.27	.00	.00	.00	
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	(840.00)	(100)
<i>WAGES/SALARIES Totals</i>		\$217,507.68	\$223,320.92	\$281,479.00	\$290,089.00	\$8,610.00	3%
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	16,558.54	17,020.33	21,257.00	22,192.00	935.00	4
1120	EMPLOYERS SHARE T.M.R.S.	3,395.02	4,319.75	4,853.00	.00	(4,853.00)	(100)
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	380.00	351.00	(29.00)	(8)
1131	INSURANCE-WORKMENS COMP	4,046.04	3,504.96	3,881.00	3,559.00	(322.00)	(8)
<i>BENEFITS Totals</i>		\$23,999.60	\$24,845.04	\$30,371.00	\$26,102.00	(\$4,269.00)	(14%)
<i>SALARIES &amp; BENEFITS Totals</i>		\$241,507.28	\$248,165.96	\$311,850.00	\$316,191.00	\$4,341.00	1%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>75 - SWIMMING POOL</b>							
PROFESSIONAL FEES							
3010	POSTAGE	865.80	28.98	700.00	700.00	.00	
3060	PROFESSIONAL SERVICES/FEES	5,418.00	5,418.00	10,000.00	15,000.00	5,000.00	50
<i>PROFESSIONAL FEES Totals</i>		<b>\$6,283.80</b>	<b>\$5,446.98</b>	<b>\$10,700.00</b>	<b>\$15,700.00</b>	<b>\$5,000.00</b>	<b>47%</b>
UTILITIES							
4120	TELEPHONE SERVICE	.00	513.62	1,612.00	1,768.00	156.00	10
<i>UTILITIES Totals</i>		<b>\$0.00</b>	<b>\$513.62</b>	<b>\$1,612.00</b>	<b>\$1,768.00</b>	<b>\$156.00</b>	<b>10%</b>
INSURANCE							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	585.96	1,662.96	1,442.00	15,262.00	13,820.00	958
5506	INSURANCE-GEN'L LIABILITY	.00	.00	191.00	2,027.00	1,836.00	961
<i>INSURANCE Totals</i>		<b>\$585.96</b>	<b>\$1,662.96</b>	<b>\$1,633.00</b>	<b>\$17,289.00</b>	<b>\$15,656.00</b>	<b>959%</b>
OTHER							
6189	SWIMMING POOL REPAIRS	53,002.21	10,239.20	44,500.00	44,500.00	.00	
7221	OTHER EXPENSE	.00	.00	.00	855.00	855.00	
7390	SWIMMING POOL EXPENSE	66,097.79	102,228.61	70,500.00	78,500.00	8,000.00	11
7394	CONCESSION FOOD EXPENSE	.00	.00	.00	32,500.00	32,500.00	
7396	RETAIL EXPENSE	.00	.00	.00	3,000.00	3,000.00	
<i>OTHER Totals</i>		<b>\$119,100.00</b>	<b>\$112,467.81</b>	<b>\$115,000.00</b>	<b>\$159,355.00</b>	<b>\$44,355.00</b>	<b>39%</b>
CAPITAL EXPENDITURES							
9100	EQUIPMENT OVER \$5000	.00	.00	.00	14,000.00	14,000.00	
<i>CAPITAL EXPENDITURES Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$14,000.00</b>	<b>\$14,000.00</b>	<b>+++</b>
<b>DEPARTMENT 75 - SWIMMING POOL Totals</b>		<b>\$367,477.04</b>	<b>\$368,257.33</b>	<b>\$440,795.00</b>	<b>\$524,303.00</b>	<b>\$83,508.00</b>	<b>19%</b>
DEPARTMENT <b>80 - STREETS</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	856,937.24	892,492.62	869,522.00	873,570.00	4,048.00	
1002	OVERTIME EARNINGS	23,323.03	29,656.86	25,000.00	25,000.00	.00	
1005	LONGEVITY PAY	11,592.20	11,076.62	10,056.00	10,440.00	384.00	4
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	1,440.00	.00	
<i>WAGES/SALARIES Totals</i>		<b>\$893,292.47</b>	<b>\$934,666.10</b>	<b>\$906,018.00</b>	<b>\$910,450.00</b>	<b>\$4,432.00</b>	<b>0%</b>
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	64,857.37	67,911.22	69,202.00	69,537.00	335.00	
1120	EMPLOYERS SHARE T.M.R.S.	50,797.32	63,756.31	67,440.00	87,482.00	20,042.00	30
1130	INSURANCE-EMPLOYEE LIFE	4,720.11	4,595.38	5,134.00	4,442.00	(692.00)	(13)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>80 - STREETS</b>							
SALARIES & BENEFITS							
BENEFITS							
1131	INSURANCE-WORKMENS COMP	25,511.31	27,160.44	31,346.00	28,428.00	(2,918.00)	(9)
1135	HEALTH INSURANCE	172,953.06	179,525.00	184,268.00	206,700.00	22,432.00	12
	<i>BENEFITS Totals</i>	<u>\$318,839.17</u>	<u>\$342,948.35</u>	<u>\$357,390.00</u>	<u>\$396,589.00</u>	<u>\$39,199.00</u>	<u>11%</u>
	<i>SALARIES &amp; BENEFITS Totals</i>	<u>\$1,212,131.64</u>	<u>\$1,277,614.45</u>	<u>\$1,263,408.00</u>	<u>\$1,307,039.00</u>	<u>\$43,631.00</u>	<u>3%</u>
SUPPLIES							
2029	CLOTHING ALLOWANCE	8,402.38	12,714.10	11,671.00	11,670.00	(1.00)	
2100	OFFICE SUPPLIES	1,532.79	883.55	2,100.00	2,100.00	.00	
2320	GAS, OIL & GREASE	26,059.65	26,037.87	45,511.00	44,005.00	(1,506.00)	(3)
2350	SUPPLIES & MATERIALS	7,519.49	9,084.64	9,472.00	9,440.00	(32.00)	
2360	SMALL TOOLS	3,197.76	3,032.93	6,000.00	6,000.00	.00	
	<i>SUPPLIES Totals</i>	<u>\$46,712.07</u>	<u>\$51,753.09</u>	<u>\$74,754.00</u>	<u>\$73,215.00</u>	<u>(\$1,539.00)</u>	<u>(2%)</u>
PROFESSIONAL FEES							
3010	POSTAGE	34.60	7.29	50.00	50.00	.00	
3014	Temp Use for FY19	.00	.00	.00	7,809.00	7,809.00	
3060	PROFESSIONAL SERVICES/FEES	2,236.67	.00	2,750.00	2,750.00	.00	
3063	PROGRAMMING/MAINTENANCE	4,803.06	1,116.35	1,075.00	1,282.00	207.00	19
3113	PUBLICATIONS/PRINTING	10.54	.00	150.00	150.00	.00	
3115	CONTRACT MAINTENANCE	3,278.04	3,384.96	3,487.00	2,952.00	(535.00)	(15)
	<i>PROFESSIONAL FEES Totals</i>	<u>\$10,362.91</u>	<u>\$4,508.60</u>	<u>\$7,512.00</u>	<u>\$14,993.00</u>	<u>\$7,481.00</u>	<u>100%</u>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	4,007.92	4,398.84	3,273.00	3,275.00	2.00	
4120	TELEPHONE SERVICE	1,442.56	1,434.02	409.00	416.00	7.00	2
	<i>UTILITIES Totals</i>	<u>\$5,450.48</u>	<u>\$5,832.86</u>	<u>\$3,682.00</u>	<u>\$3,691.00</u>	<u>\$9.00</u>	<u>0%</u>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	6,962.04	5,429.04	5,413.00	7,199.00	1,786.00	33
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	8,787.00	8,652.00	10,094.00	8,420.00	(1,674.00)	(17)
5506	INSURANCE-GEN'L LIABILITY	1,152.00	1,149.00	1,340.00	1,118.00	(222.00)	(17)
	<i>INSURANCE Totals</i>	<u>\$16,901.04</u>	<u>\$15,230.04</u>	<u>\$16,847.00</u>	<u>\$16,737.00</u>	<u>(\$110.00)</u>	<u>(1%)</u>
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	1,050.00	1,625.00	575.00	55
6370	STREET REPAIR MATERIAL	261,813.58	200,626.23	288,539.00	295,414.00	6,875.00	2
6375	SIDEWALK REPAIR REIMBURSE	49,870.00	.00	.00	.00	.00	

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
FUND 01	<b>GENERAL FUND</b>						
	<b>EXPENSE</b>						
	DEPARTMENT <b>80 - STREETS</b>						
	OUTSIDE SERVICES						
	<i>OUTSIDE SERVICES Totals</i>	\$311,683.58	\$200,626.23	\$289,589.00	\$297,039.00	\$7,450.00	3%
	<i>OTHER</i>						
6190	AUTO REPAIRS	43,244.65	47,303.54	54,500.00	51,000.00	(3,500.00)	(6)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	180,561.96	165,175.06	157,980.00	158,596.00	616.00	
7201	COMPUTER EQT UNDER \$5000	.00	.00	.00	2,536.00	2,536.00	
7221	OTHER EXPENSE	3,848.50	2,029.31	1,454.00	750.00	(704.00)	(48)
7240	TUITION & TRAINING	500.00	.00	1,000.00	1,200.00	200.00	20
7260	EQUIPMENT RENTAL	.00	.00	1,000.00	1,000.00	.00	
7331	EQUIPMENT UNDER \$5000	894.00	.00	.00	.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	95,229.96	117,647.04	113,756.00	128,511.00	14,755.00	13
	<i>OTHER Totals</i>	\$324,279.07	\$332,154.95	\$329,690.00	\$343,593.00	\$13,903.00	4%
	<i>TRANSFERS</i>						
1140	PERSONNEL REIMBURSEMENT	(185,499.98)	(180,999.96)	(186,500.00)	(186,500.00)	.00	
	<i>TRANSFERS Totals</i>	(\$185,499.98)	(\$180,999.96)	(\$186,500.00)	(\$186,500.00)	\$0.00	0%
	<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	332.27	(332.27)	.00	.00	.00	
	<i>CAPITAL EXPENDITURES Totals</i>	\$332.27	(\$332.27)	\$0.00	\$0.00	\$0.00	+++
	<b>DEPARTMENT 80 - STREETS Totals</b>	\$1,742,353.08	\$1,706,387.99	\$1,798,982.00	\$1,869,807.00	\$70,825.00	4%
	DEPARTMENT <b>85 - TRANSFERS</b>						
	OUTSIDE SERVICES						
6371	REPAVING OUTSIDE CONTRACT	655,440.00	681,660.00	715,742.00	751,529.00	35,787.00	5
	<i>OUTSIDE SERVICES Totals</i>	\$655,440.00	\$681,660.00	\$715,742.00	\$751,529.00	\$35,787.00	5%
	<i>OTHER</i>						
7153	CAPITAL PROJECTS CONTRIB	1,150,824.00	1,195,848.00	1,256,695.00	1,319,530.00	62,835.00	5
	<i>OTHER Totals</i>	\$1,150,824.00	\$1,195,848.00	\$1,256,695.00	\$1,319,530.00	\$62,835.00	5%
	<i>TRANSFERS</i>						
8500	TRANSFERS	843,175.00	791,905.70	.00	.00	.00	
	<i>TRANSFERS Totals</i>	\$843,175.00	\$791,905.70	\$0.00	\$0.00	\$0.00	+++
	<i>CAPITAL EXPENDITURES</i>						
9582	CURB & GUTTER	1,036,968.00	1,078,440.00	1,132,367.00	1,188,985.00	56,618.00	5
9800	ALLEY REPLACEMENT PROJECT	373,620.00	388,560.00	407,993.00	428,393.00	20,400.00	5
	<i>CAPITAL EXPENDITURES Totals</i>	\$1,410,588.00	\$1,467,000.00	\$1,540,360.00	\$1,617,378.00	\$77,018.00	5%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 01 - GENERAL FUND</b>							
<b>EXPENSE</b>							
	DEPARTMENT <b>85 - TRANSFERS</b> Totals	\$4,060,027.00	\$4,136,413.70	\$3,512,797.00	\$3,688,437.00	\$175,640.00	5%
	EXPENSE TOTALS	\$29,627,707.37	\$33,735,624.54	\$31,416,105.00	\$33,133,450.00	\$1,717,345.00	5%
	FUND <b>01 - GENERAL FUND</b> Totals						
	REVENUE TOTALS	\$30,219,389.07	\$31,904,375.34	\$31,419,253.00	\$33,133,450.00	\$1,714,197.00	5%
	EXPENSE TOTALS	\$29,627,707.37	\$33,735,624.54	\$31,416,105.00	\$33,133,450.00	\$1,717,345.00	5%
	FUND <b>01 - GENERAL FUND</b> Totals	\$591,681.70	(\$1,831,249.20)	\$3,148.00	\$0.00	(\$3,148.00)	(100%)
<b>FUND 02 - UTILITY FUND</b>							
<b>REVENUE</b>							
	DEPARTMENT <b>11 - REVENUE</b>						
	WATER REVENUE						
3450	WATER SALES-RESIDENTIAL	7,412,693.83	7,586,920.19	7,853,000.00	8,144,000.00	291,000.00	4
3451	WATER SALES-COMMERCIAL	342,717.38	375,173.63	363,000.00	398,000.00	35,000.00	10
3452	WATER SALES-CHURCH/SCHOOL	319,364.96	353,096.65	338,000.00	359,000.00	21,000.00	6
3521	WATER SALES-SMU	1,177,295.27	1,164,901.03	1,247,000.00	1,217,000.00	(30,000.00)	(2)
3523	METER INSTALLATION	192,775.49	172,208.94	190,000.00	170,000.00	(20,000.00)	(11)
3524	WATER RECONNECTIONS	6,179.65	4,037.58	5,000.00	5,000.00	.00	
3525	TESTING FEES	280.00	270.00	300.00	300.00	.00	
	WATER REVENUE Totals	\$9,451,306.58	\$9,656,608.02	\$9,996,300.00	\$10,293,300.00	\$297,000.00	3%
	WASTEWATER REVENUE						
3532	SEWER CHRG-SMU	619,105.92	707,964.02	705,000.00	685,000.00	(20,000.00)	(3)
3533	SEWER PERMITS	302,620.03	273,181.12	275,000.00	285,000.00	10,000.00	4
3550	SEWER CHRG-RESIDENTIAL	3,945,918.86	4,374,552.58	4,488,000.00	4,525,000.00	37,000.00	1
3551	SEWER CHRG-COMMERCIAL	189,791.13	207,180.53	214,000.00	200,000.00	(14,000.00)	(7)
3552	SEWER CHRG-CHURCH/SCHOOL	96,423.37	120,032.05	116,000.00	115,000.00	(1,000.00)	(1)
	WASTEWATER REVENUE Totals	\$5,153,859.31	\$5,682,910.30	\$5,798,000.00	\$5,810,000.00	\$12,000.00	0%
	INTEREST EARNINGS						
3900	INTEREST EARNINGS	14,654.11	15,784.55	20,000.00	100,000.00	80,000.00	400
	INTEREST EARNINGS Totals	\$14,654.11	\$15,784.55	\$20,000.00	\$100,000.00	\$80,000.00	400%
	OTHER REVENUE						
3999	OTHER REVENUE	840.00	5,133.52	1,500.00	.00	(1,500.00)	(100)
	OTHER REVENUE Totals	\$840.00	\$5,133.52	\$1,500.00	\$0.00	(\$1,500.00)	(100%)
	DEPARTMENT <b>11 - REVENUE</b> Totals	\$14,620,660.00	\$15,360,436.39	\$15,815,800.00	\$16,203,300.00	\$387,500.00	2%
	REVENUE TOTALS	\$14,620,660.00	\$15,360,436.39	\$15,815,800.00	\$16,203,300.00	\$387,500.00	2%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>21 - UTILITIES OFFICE</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	224,934.88	231,002.49	232,738.00	238,532.00	5,794.00	2
1002	OVERTIME EARNINGS	150.60	1,091.03	1,000.00	750.00	(250.00)	(25)
1005	LONGEVITY PAY	2,364.63	2,549.72	2,107.00	2,930.00	823.00	39
<i>WAGES/SALARIES Totals</i>		<u>\$227,450.11</u>	<u>\$234,643.24</u>	<u>\$235,845.00</u>	<u>\$242,212.00</u>	<u>\$6,367.00</u>	<u>3%</u>
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	16,006.66	16,739.23	18,042.00	18,530.00	488.00	3
1120	EMPLOYERS SHARE T.M.R.S.	12,769.30	16,181.84	17,567.00	23,265.00	5,698.00	32
1130	INSURANCE-EMPLOYEE LIFE	988.86	983.33	1,373.00	1,266.00	(107.00)	(8)
1131	INSURANCE-WORKMENS COMP	170.04	336.00	354.00	338.00	(16.00)	(5)
1135	HEALTH INSURANCE	46,718.88	50,100.00	52,648.00	55,120.00	2,472.00	5
<i>BENEFITS Totals</i>		<u>\$76,653.74</u>	<u>\$84,340.40</u>	<u>\$89,984.00</u>	<u>\$98,519.00</u>	<u>\$8,535.00</u>	<u>9%</u>
<i>SALARIES &amp; BENEFITS Totals</i>		<u>\$304,103.85</u>	<u>\$318,983.64</u>	<u>\$325,829.00</u>	<u>\$340,731.00</u>	<u>\$14,902.00</u>	<u>5%</u>
SUPPLIES							
2029	CLOTHING ALLOWANCE	.00	.00	280.00	280.00	.00	
2100	OFFICE SUPPLIES	1,949.98	2,859.92	3,550.00	3,550.00	.00	
2320	GAS, OIL & GREASE	386.79	398.20	694.00	576.00	(118.00)	(17)
<i>SUPPLIES Totals</i>		<u>\$2,336.77</u>	<u>\$3,258.12</u>	<u>\$4,524.00</u>	<u>\$4,406.00</u>	<u>(\$118.00)</u>	<u>(3%)</u>
PROFESSIONAL FEES							
3010	POSTAGE	37,385.30	35,565.57	37,000.00	36,400.00	(600.00)	(2)
3014	Temp Use for FY19	.00	.00	.00	1,082.00	1,082.00	
3060	PROFESSIONAL SERVICES/FEES	35,333.60	18,822.86	26,500.00	26,500.00	.00	
3063	PROGRAMMING/MAINTENANCE	21,132.27	16,056.28	16,846.00	18,559.00	1,713.00	10
3113	PUBLICATIONS/PRINTING	760.21	1,171.53	1,401.00	1,401.00	.00	
3115	CONTRACT MAINTENANCE	.00	.00	600.00	433.00	(167.00)	(28)
<i>PROFESSIONAL FEES Totals</i>		<u>\$94,611.38</u>	<u>\$71,616.24</u>	<u>\$82,347.00</u>	<u>\$84,375.00</u>	<u>\$2,028.00</u>	<u>2%</u>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	100,716.74	92,411.43	71,862.00	71,865.00	3.00	
4120	TELEPHONE SERVICE	1,355.55	1,488.39	531.00	538.00	7.00	1
4270	SEWER PAYMENTS	2,072,385.48	2,769,238.44	3,181,916.00	3,040,133.00	(141,783.00)	(4)
4280	WATER PURCHASES	4,612,771.15	4,622,128.60	4,934,936.00	5,226,031.00	291,095.00	6
<i>UTILITIES Totals</i>		<u>\$6,787,228.92</u>	<u>\$7,485,266.86</u>	<u>\$8,189,245.00</u>	<u>\$8,338,567.00</u>	<u>\$149,322.00</u>	<u>2%</u>

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 21 - UTILITIES OFFICE</b>							
<i>INSURANCE</i>							
5500	INSURANCE-AUTO LIABILITY	74.04	368.04	387.00	313.00	(74.00)	(19)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,343.00	7,209.96	2,884.00	2,105.00	(779.00)	(27)
5506	INSURANCE-GEN'L LIABILITY	3,581.04	957.00	383.00	280.00	(103.00)	(27)
	<i>INSURANCE Totals</i>	<u>\$5,998.08</u>	<u>\$8,535.00</u>	<u>\$3,654.00</u>	<u>\$2,698.00</u>	<u>(\$956.00)</u>	<u>(26%)</u>
<i>OUTSIDE SERVICES</i>							
6200	EQUIP REPAIRS/NON VEHICLE	433.01	497.96	500.00	500.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	<u>\$433.01</u>	<u>\$497.96</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>0%</u>
<i>OTHER</i>							
6190	AUTO REPAIRS	17.25	16.25	500.00	500.00	.00	
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,508.04	2,100.00	2,039.00	2,469.00	430.00	21
7150	DUES & SUBSCRIPTIONS	.00	206.00	300.00	300.00	.00	
7170	TRAVEL EXPENSE	473.90	2,704.31	3,201.00	1,400.00	(1,801.00)	(56)
7201	COMPUTER EQT UNDER \$5000	.00	.00	8,206.00	.00	(8,206.00)	(100)
7221	OTHER EXPENSE	723.24	619.49	200.00	5,400.00	5,200.00	2,600
7240	TUITION & TRAINING	3,535.60	1,700.00	2,350.00	2,550.00	200.00	9
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,836.96	1,934.04	1,934.00	2,030.00	96.00	5
	<i>OTHER Totals</i>	<u>\$8,094.99</u>	<u>\$9,280.09</u>	<u>\$18,730.00</u>	<u>\$14,649.00</u>	<u>(\$4,081.00)</u>	<u>(22%)</u>
<i>CONTRIBUTIONS</i>							
8010	CONTRIBUTION TO GEN. FUND	666,000.00	699,999.63	700,000.00	700,000.00	.00	
	<i>CONTRIBUTIONS Totals</i>	<u>\$666,000.00</u>	<u>\$699,999.63</u>	<u>\$700,000.00</u>	<u>\$700,000.00</u>	<u>\$0.00</u>	<u>0%</u>
	<b>DEPARTMENT 21 - UTILITIES OFFICE Totals</b>	<u>\$7,868,807.00</u>	<u>\$8,597,437.54</u>	<u>\$9,324,829.00</u>	<u>\$9,485,926.00</u>	<u>\$161,097.00</u>	<u>2%</u>
<b>DEPARTMENT 22 - UTILITIES</b>							
<i>SALARIES &amp; BENEFITS</i>							
<i>WAGES/SALARIES</i>							
1001	REGULAR EARNINGS	1,551,993.35	1,584,961.58	1,581,189.00	1,584,681.00	3,492.00	
1002	OVERTIME EARNINGS	58,472.41	55,037.50	46,000.00	53,000.00	7,000.00	15
1005	LONGEVITY PAY	19,512.88	18,633.72	18,805.00	18,510.00	(295.00)	(2)
1009	CELL PHONE ALLOWANCE	3,120.00	3,120.00	3,120.00	3,120.00	.00	
	<i>WAGES/SALARIES Totals</i>	<u>\$1,633,098.64</u>	<u>\$1,661,752.80</u>	<u>\$1,649,114.00</u>	<u>\$1,659,311.00</u>	<u>\$10,197.00</u>	<u>1%</u>
<i>BENEFITS</i>							
1110	EMPLOYERS SHARE F.I.C.A.	118,836.86	120,827.75	125,920.00	126,696.00	776.00	1

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>22 - UTILITIES</b>							
SALARIES & BENEFITS							
BENEFITS							
1120	EMPLOYERS SHARE T.M.R.S.	93,184.91	114,064.25	122,750.00	159,413.00	36,663.00	30
1130	INSURANCE-EMPLOYEE LIFE	8,699.84	8,357.34	9,331.00	7,869.00	(1,462.00)	(16)
1131	INSURANCE-WORKMENS COMP	25,773.96	28,899.00	28,271.00	25,056.00	(3,215.00)	(11)
1132	INSURANCE-UNEMPLOYMENT	2,909.76	.00	.00	.00	.00	
1135	HEALTH INSURANCE	294,924.15	320,431.25	342,212.00	372,060.00	29,848.00	9
<i>BENEFITS Totals</i>		<b>\$544,329.48</b>	<b>\$592,579.59</b>	<b>\$628,484.00</b>	<b>\$691,094.00</b>	<b>\$62,610.00</b>	<b>10%</b>
<i>SALARIES &amp; BENEFITS Totals</i>		<b>\$2,177,428.12</b>	<b>\$2,254,332.39</b>	<b>\$2,277,598.00</b>	<b>\$2,350,405.00</b>	<b>\$72,807.00</b>	<b>3%</b>
SUPPLIES							
2029	CLOTHING ALLOWANCE	14,916.58	27,966.52	17,071.00	17,321.00	250.00	1
2100	OFFICE SUPPLIES	2,938.93	1,962.66	3,400.00	3,400.00	.00	
2320	GAS, OIL & GREASE	43,244.08	46,664.39	73,242.00	71,493.00	(1,749.00)	(2)
2350	SUPPLIES & MATERIALS	24,981.83	80,969.96	54,784.00	56,160.00	1,376.00	3
2370	BACKFILL MATERIALS	123,466.24	203,276.76	202,039.00	212,094.00	10,055.00	5
<i>SUPPLIES Totals</i>		<b>\$209,547.66</b>	<b>\$360,840.29</b>	<b>\$350,536.00</b>	<b>\$360,468.00</b>	<b>\$9,932.00</b>	<b>3%</b>
PROFESSIONAL FEES							
3003	BOARD MEETINGS	533.01	708.88	500.00	500.00	.00	
3010	POSTAGE	121.80	64.90	100.00	100.00	.00	
3014	Temp Use for FY19	.00	.00	.00	16,166.00	16,166.00	
3060	PROFESSIONAL SERVICES/FEES	34,534.11	35,036.06	62,751.00	76,050.00	13,299.00	21
3063	PROGRAMMING/MAINTENANCE	81,088.02	17,629.02	13,440.00	43,307.00	29,867.00	222
3113	PUBLICATIONS/PRINTING	684.60	.00	500.00	500.00	.00	
3115	CONTRACT MAINTENANCE	(2,103.37)	5,476.18	5,641.00	4,776.00	(865.00)	(15)
<i>PROFESSIONAL FEES Totals</i>		<b>\$114,858.17</b>	<b>\$58,915.04</b>	<b>\$82,932.00</b>	<b>\$141,399.00</b>	<b>\$58,467.00</b>	<b>70%</b>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	8,807.88	9,643.97	7,479.00	7,480.00	1.00	
4120	TELEPHONE SERVICE	4,419.98	5,683.61	3,982.00	3,480.00	(502.00)	(13)
<i>UTILITIES Totals</i>		<b>\$13,227.86</b>	<b>\$15,327.58</b>	<b>\$11,461.00</b>	<b>\$10,960.00</b>	<b>(\$501.00)</b>	<b>(4%)</b>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	13,401.00	7,361.04	7,346.00	6,573.00	(773.00)	(11)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>22 - UTILITIES</b>							
INSURANCE							
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,816.00	28,839.96	15,862.00	13,683.00	(2,179.00)	(14)
5506	INSURANCE-GEN'L LIABILITY	1,823.04	3,830.04	2,106.00	1,817.00	(289.00)	(14)
	<i>INSURANCE Totals</i>	<b>\$31,040.04</b>	<b>\$40,031.04</b>	<b>\$25,314.00</b>	<b>\$22,073.00</b>	<b>(\$3,241.00)</b>	<b>(13%)</b>
OUTSIDE SERVICES							
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	1,750.00	1,750.00	.00	
	<i>OUTSIDE SERVICES Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,750.00</b>	<b>\$1,750.00</b>	<b>\$0.00</b>	<b>0%</b>
OTHER							
6190	AUTO REPAIRS	39,440.37	61,949.56	64,500.00	63,000.00	(1,500.00)	(2)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	254,865.96	243,091.06	246,160.00	237,079.00	(9,081.00)	(4)
6355	UTILITY MAIN MAINTENANCE	502,858.70	335,252.17	475,000.00	475,000.00	.00	
7150	DUES & SUBSCRIPTIONS	805.00	6,821.00	7,683.00	1,523.00	(6,160.00)	(80)
7170	TRAVEL EXPENSE	2,237.77	1,053.23	7,471.00	5,272.00	(2,199.00)	(29)
7201	COMPUTER EQT UNDER \$5000	.00	1,198.49	1,509.00	4,017.00	2,508.00	166
7221	OTHER EXPENSE	5,651.59	4,494.67	2,201.00	3,051.00	850.00	39
7240	TUITION & TRAINING	4,869.58	3,485.27	4,601.00	4,602.00	1.00	
7260	EQUIPMENT RENTAL	.00	17,850.80	3,000.00	3,000.00	.00	
7331	EQUIPMENT UNDER \$5000	2,872.93	4,331.92	10,999.00	20,500.00	9,501.00	86
7500	DEPRECIATION EXPENSE	78,972.38	77,096.12	.00	.00	.00	
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	111,839.04	135,833.80	169,643.00	149,288.00	(20,355.00)	(12)
	<i>OTHER Totals</i>	<b>\$1,004,413.32</b>	<b>\$892,458.09</b>	<b>\$992,767.00</b>	<b>\$966,332.00</b>	<b>(\$26,435.00)</b>	<b>(3%)</b>
TRANSFERS							
1140	PERSONNEL REIMBURSEMENT	185,499.98	180,999.96	186,500.00	186,500.00	.00	
	<i>TRANSFERS Totals</i>	<b>\$185,499.98</b>	<b>\$180,999.96</b>	<b>\$186,500.00</b>	<b>\$186,500.00</b>	<b>\$0.00</b>	<b>0%</b>
CAPITAL EXPENDITURES							
9100	EQUIPMENT OVER \$5000	.00	878.00	.00	.00	.00	
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	2,250.00	.00	.00	.00	
	<i>CAPITAL EXPENDITURES Totals</i>	<b>\$0.00</b>	<b>\$3,128.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>+++</b>
	<b>DEPARTMENT 22 - UTILITIES Totals</b>	<b>\$3,736,015.15</b>	<b>\$3,806,032.39</b>	<b>\$3,928,858.00</b>	<b>\$4,039,887.00</b>	<b>\$111,029.00</b>	<b>3%</b>

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 02 - UTILITY FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>24 - IN HOUSE CONSTRUCTION</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	.00	.00	.00	288,498.00	288,498.00	
	<i>WAGES/SALARIES Totals</i>	\$0.00	\$0.00	\$0.00	\$288,498.00	\$288,498.00	+++
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	.00	22,066.00	22,066.00	
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	.00	27,690.00	27,690.00	
1131	INSURANCE-WORKMENS COMP	.00	.00	.00	9,234.00	9,234.00	
1135	HEALTH INSURANCE	.00	.00	.00	82,680.00	82,680.00	
	<i>BENEFITS Totals</i>	\$0.00	\$0.00	\$0.00	\$141,670.00	\$141,670.00	+++
	<i>SALARIES &amp; BENEFITS Totals</i>	\$0.00	\$0.00	\$0.00	\$430,168.00	\$430,168.00	+++
OUTSIDE SERVICES							
6370	STREET REPAIR MATERIAL	.00	.00	.00	102,500.00	102,500.00	
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$0.00	\$0.00	\$102,500.00	\$102,500.00	+++
OTHER							
6355	UTILITY MAIN MAINTENANCE	.00	.00	.00	307,500.00	307,500.00	
	<i>OTHER Totals</i>	\$0.00	\$0.00	\$0.00	\$307,500.00	\$307,500.00	+++
	<b>DEPARTMENT 24 - IN HOUSE CONSTRUCTION Totals</b>	\$0.00	\$0.00	\$0.00	\$840,168.00	\$840,168.00	+++
DEPARTMENT <b>85 - TRANSFERS</b>							
TRANSFERS							
8500	TRANSFERS	.00	.00	(50,000.00)	(50,000.00)	.00	
	<i>TRANSFERS Totals</i>	\$0.00	\$0.00	(\$50,000.00)	(\$50,000.00)	\$0.00	0%
CAPITAL EXPENDITURES							
9801	LINE REPLACEMENT PROJECT	2,445,576.00	2,543,400.00	2,670,565.00	1,954,093.00	(716,472.00)	(27)
	<i>CAPITAL EXPENDITURES Totals</i>	\$2,445,576.00	\$2,543,400.00	\$2,670,565.00	\$1,954,093.00	(\$716,472.00)	(27%)
	<b>DEPARTMENT 85 - TRANSFERS Totals</b>	\$2,445,576.00	\$2,543,400.00	\$2,620,565.00	\$1,904,093.00	(\$716,472.00)	(27%)
	<b>EXPENSE TOTALS</b>	\$14,050,398.15	\$14,946,869.93	\$15,874,252.00	\$16,270,074.00	\$395,822.00	2%
<b>FUND 02 - UTILITY FUND Totals</b>							
	<b>REVENUE TOTALS</b>	\$14,620,660.00	\$15,360,436.39	\$15,815,800.00	\$16,203,300.00	\$387,500.00	2%
	<b>EXPENSE TOTALS</b>	\$14,050,398.15	\$14,946,869.93	\$15,874,252.00	\$16,270,074.00	\$395,822.00	2%
	<b>FUND 02 - UTILITY FUND Totals</b>	\$570,261.85	\$413,566.46	(\$58,452.00)	(\$66,774.00)	(\$8,322.00)	14%

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>							
<b>REVENUE</b>							
DEPARTMENT <b>11 - REVENUE</b>							
REFUSE & RECYCLING							
3501	REFUSE COLL-SMU	151,252.44	151,252.44	150,000.00	186,000.00	36,000.00	24
3503	YARD BAGS/RECYCLING REBATE	.00	15,444.80	30,000.00	.00	(30,000.00)	(100)
3504	RECYCLING REVENUE	316,901.84	317,937.76	320,000.00	320,000.00	.00	
3540	REFUSE COLL - RESIDENTIAL	1,782,599.15	1,878,773.35	1,875,750.00	1,875,750.00	.00	
3541	REFUSE COLL - COMMERCIAL	385,311.89	482,402.21	525,000.00	475,000.00	(50,000.00)	(10)
3542	REFUSE COLL-CHURCH/SCHOOL	152,600.73	155,883.14	160,000.00	150,000.00	(10,000.00)	(6)
3543	BRUSH/SPECIAL PICKUP CHR	72,091.90	59,811.65	70,000.00	75,000.00	5,000.00	7
<i>REFUSE &amp; RECYCLING Totals</i>		<b>\$2,860,757.95</b>	<b>\$3,061,505.35</b>	<b>\$3,130,750.00</b>	<b>\$3,081,750.00</b>	<b>(\$49,000.00)</b>	<b>(2%)</b>
INTEREST EARNINGS							
3900	INTEREST EARNINGS	4,241.78	7,758.22	4,000.00	30,000.00	26,000.00	650
<i>INTEREST EARNINGS Totals</i>		<b>\$4,241.78</b>	<b>\$7,758.22</b>	<b>\$4,000.00</b>	<b>\$30,000.00</b>	<b>\$26,000.00</b>	<b>650%</b>
DEPARTMENT <b>11 - REVENUE Totals</b>		<b>\$2,864,999.73</b>	<b>\$3,069,263.57</b>	<b>\$3,134,750.00</b>	<b>\$3,111,750.00</b>	<b>(\$23,000.00)</b>	<b>(1%)</b>
<b>REVENUE TOTALS</b>		<b>\$2,864,999.73</b>	<b>\$3,069,263.57</b>	<b>\$3,134,750.00</b>	<b>\$3,111,750.00</b>	<b>(\$23,000.00)</b>	<b>(1%)</b>
<b>EXPENSE</b>							
DEPARTMENT <b>60 - SANITATION</b>							
SALARIES & BENEFITS							
WAGES/SALARIES							
1001	REGULAR EARNINGS	1,400,038.63	1,401,716.32	1,398,182.00	1,343,925.00	(54,257.00)	(4)
1002	OVERTIME EARNINGS	73,950.09	57,066.83	59,000.00	60,000.00	1,000.00	2
1005	LONGEVITY PAY	15,923.03	13,664.57	14,560.00	13,771.00	(789.00)	(5)
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	1,680.00	(840.00)	(33)
<i>WAGES/SALARIES Totals</i>		<b>\$1,492,431.75</b>	<b>\$1,474,967.72</b>	<b>\$1,474,262.00</b>	<b>\$1,419,376.00</b>	<b>(\$54,886.00)</b>	<b>(4%)</b>
BENEFITS							
1110	EMPLOYERS SHARE F.I.C.A.	111,087.88	107,721.50	112,590.00	108,453.00	(4,137.00)	(4)
1120	EMPLOYERS SHARE T.M.R.S.	86,546.12	101,246.42	109,692.00	136,322.00	26,630.00	24
1130	INSURANCE-EMPLOYEE LIFE	7,122.59	6,898.67	8,245.00	6,992.00	(1,253.00)	(15)
1131	INSURANCE-WORKMENS COMP	39,762.07	39,957.96	39,943.00	37,268.00	(2,675.00)	(7)
1135	HEALTH INSURANCE	305,870.58	319,387.50	329,050.00	344,500.00	15,450.00	5
<i>BENEFITS Totals</i>		<b>\$550,389.24</b>	<b>\$575,212.05</b>	<b>\$599,520.00</b>	<b>\$633,535.00</b>	<b>\$34,015.00</b>	<b>6%</b>
<i>SALARIES &amp; BENEFITS Totals</i>		<b>\$2,042,820.99</b>	<b>\$2,050,179.77</b>	<b>\$2,073,782.00</b>	<b>\$2,052,911.00</b>	<b>(\$20,871.00)</b>	<b>(1%)</b>
SUPPLIES							
2029	CLOTHING ALLOWANCE	13,983.92	24,256.38	14,771.00	14,771.00	.00	
2100	OFFICE SUPPLIES	1,932.25	1,265.17	2,000.00	1,461.00	(539.00)	(27)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT <b>60 - SANITATION</b>							
SUPPLIES							
2320	GAS, OIL & GREASE	70,691.31	77,546.13	121,023.00	127,556.00	6,533.00	5
2350	SUPPLIES & MATERIALS	15,227.77	10,201.02	4,201.00	6,660.00	2,459.00	59
	<i>SUPPLIES Totals</i>	<b>\$101,835.25</b>	<b>\$113,268.70</b>	<b>\$141,995.00</b>	<b>\$150,448.00</b>	<b>\$8,453.00</b>	<b>6%</b>
PROFESSIONAL FEES							
3010	POSTAGE	4.22	47.38	200.00	100.00	(100.00)	(50)
3014	Temp Use for FY19	.00	.00	.00	8,154.00	8,154.00	
3060	PROFESSIONAL SERVICES/FEES	1,212.88	3,255.00	3,000.00	4,500.00	1,500.00	50
3063	PROGRAMMING/MAINTENANCE	1,305.04	1,730.85	6,679.00	8,903.00	2,224.00	33
3113	PUBLICATIONS/PRINTING	(311.29)	705.13	4,300.00	4,300.00	.00	
3115	CONTRACT MAINTENANCE	4,242.12	4,385.77	4,518.00	3,825.00	(693.00)	(15)
	<i>PROFESSIONAL FEES Totals</i>	<b>\$6,452.97</b>	<b>\$10,124.13</b>	<b>\$18,697.00</b>	<b>\$29,782.00</b>	<b>\$11,085.00</b>	<b>59%</b>
UTILITIES							
4110	HEAT,LIGHT,WATER UTIL	14,796.46	16,038.89	11,351.00	11,350.00	(1.00)	
4120	TELEPHONE SERVICE	4,257.77	3,797.89	2,305.00	2,461.00	156.00	7
4390	LAND FILL	101,281.18	95,194.33	115,000.00	115,000.00	.00	
4392	DISPOSAL FEES CONTINGENCY	.00	.00	100,000.00	110,000.00	10,000.00	10
	<i>UTILITIES Totals</i>	<b>\$120,335.41</b>	<b>\$115,031.11</b>	<b>\$228,656.00</b>	<b>\$238,811.00</b>	<b>\$10,155.00</b>	<b>4%</b>
INSURANCE							
5500	INSURANCE-AUTO LIABILITY	9,431.04	9,662.04	9,666.00	10,641.00	975.00	10
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	15,816.00	17,304.00	15,862.00	13,683.00	(2,179.00)	(14)
5506	INSURANCE-GEN'L LIABILITY	1,523.04	2,298.00	2,106.00	1,817.00	(289.00)	(14)
	<i>INSURANCE Totals</i>	<b>\$26,770.08</b>	<b>\$29,264.04</b>	<b>\$27,634.00</b>	<b>\$26,141.00</b>	<b>(\$1,493.00)</b>	<b>(5%)</b>
OUTSIDE SERVICES							
6186	TRANSFER STATION REPAIR	19,746.70	16,776.02	58,400.00	36,400.00	(22,000.00)	(38)
6400	RECYCLING FEES	14,206.14	.00	1.00	.00	(1.00)	(100)
	<i>OUTSIDE SERVICES Totals</i>	<b>\$33,952.84</b>	<b>\$16,776.02</b>	<b>\$58,401.00</b>	<b>\$36,400.00</b>	<b>(\$22,001.00)</b>	<b>(38%)</b>
OTHER							
6190	AUTO REPAIRS	143,456.28	117,082.38	107,000.00	116,500.00	9,500.00	9
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	192,468.00	176,238.00	188,641.00	210,442.00	21,801.00	12
6318	CONTAINER MAINTENANCE	(150.72)	3,729.41	3,100.00	14,250.00	11,150.00	360
7150	DUES & SUBSCRIPTIONS	1,042.00	1,907.00	4,481.00	1,360.00	(3,121.00)	(70)
7170	TRAVEL EXPENSE	1,366.89	1,909.04	5,700.00	5,400.00	(300.00)	(5)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 04 - SANITATION FUND</b>							
<b>EXPENSE</b>							
DEPARTMENT 60 - SANITATION							
OTHER							
7201	COMPUTER EQT UNDER \$5000	1,224.13	.00	1,509.00	.00	(1,509.00)	(100)
7221	OTHER EXPENSE	22,195.84	14,022.17	7,038.00	5,450.00	(1,588.00)	(23)
7240	TUITION & TRAINING	2,758.73	245.00	1,300.00	1,801.00	501.00	39
7392	CONTAINERS	33,382.00	26,240.00	13,530.00	13,502.00	(28.00)	
7500	DEPRECIATION EXPENSE	4,750.00	6,768.72	.00	.00	.00	
7601	HAZARDOUS WASTE SERVICE	27,915.38	26,284.17	38,100.00	35,301.00	(2,799.00)	(7)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	211,776.96	235,713.04	233,988.00	257,326.00	23,338.00	10
	<i>OTHER Totals</i>	<b>\$642,185.49</b>	<b>\$610,138.93</b>	<b>\$604,387.00</b>	<b>\$661,332.00</b>	<b>\$56,945.00</b>	<b>9%</b>
	DEPARTMENT 60 - SANITATION Totals	<b>\$2,974,353.03</b>	<b>\$2,944,782.70</b>	<b>\$3,153,552.00</b>	<b>\$3,195,825.00</b>	<b>\$42,273.00</b>	<b>1%</b>
	<b>EXPENSE TOTALS</b>	<b>\$2,974,353.03</b>	<b>\$2,944,782.70</b>	<b>\$3,153,552.00</b>	<b>\$3,195,825.00</b>	<b>\$42,273.00</b>	<b>1%</b>
<b>FUND 04 - SANITATION FUND Totals</b>							
	<b>REVENUE TOTALS</b>	<b>\$2,864,999.73</b>	<b>\$3,069,263.57</b>	<b>\$3,134,750.00</b>	<b>\$3,111,750.00</b>	<b>(\$23,000.00)</b>	<b>(1%)</b>
	<b>EXPENSE TOTALS</b>	<b>\$2,974,353.03</b>	<b>\$2,944,782.70</b>	<b>\$3,153,552.00</b>	<b>\$3,195,825.00</b>	<b>\$42,273.00</b>	<b>1%</b>
	<b>FUND 04 - SANITATION FUND Totals</b>	<b>(\$109,353.30)</b>	<b>\$124,480.87</b>	<b>(\$18,802.00)</b>	<b>(\$84,075.00)</b>	<b>(\$65,273.00)</b>	<b>347%</b>
<b>FUND 05 - STORMWATER FUND</b>							
<b>REVENUE</b>							
DEPARTMENT 11 - REVENUE							
STORM FEE							
3903	STORMWATER FEE-COMMERCIAL	14,030.08	4,212.85	15,000.00	15,000.00	.00	
3904	STORM FEE-RESIDENTIAL	410,948.39	429,219.84	447,000.00	447,000.00	.00	
3905	STORM WATER-SMU	.00	.00	11,000.00	.00	(11,000.00)	(100)
3906	STORM FEE-CHURCH/SCHOOL	8,324.42	3,623.83	.00	11,000.00	11,000.00	
	<i>STORM FEE Totals</i>	<b>\$433,302.89</b>	<b>\$437,056.52</b>	<b>\$473,000.00</b>	<b>\$473,000.00</b>	<b>\$0.00</b>	<b>0%</b>
<i>INTEREST EARNINGS</i>							
3900	INTEREST EARNINGS	1,381.54	3,184.98	2,000.00	30,000.00	28,000.00	1,400
	<i>INTEREST EARNINGS Totals</i>	<b>\$1,381.54</b>	<b>\$3,184.98</b>	<b>\$2,000.00</b>	<b>\$30,000.00</b>	<b>\$28,000.00</b>	<b>1400%</b>
	DEPARTMENT 11 - REVENUE Totals	<b>\$434,684.43</b>	<b>\$440,241.50</b>	<b>\$475,000.00</b>	<b>\$503,000.00</b>	<b>\$28,000.00</b>	<b>6%</b>
	<b>REVENUE TOTALS</b>	<b>\$434,684.43</b>	<b>\$440,241.50</b>	<b>\$475,000.00</b>	<b>\$503,000.00</b>	<b>\$28,000.00</b>	<b>6%</b>
<b>EXPENSE</b>							
DEPARTMENT 23 - STORM WATER UTILITY							
SUPPLIES							
2100	OFFICE SUPPLIES	22.95	.00	50.00	50.00	.00	
2350	SUPPLIES & MATERIALS	.00	4,745.06	2,000.00	1,500.00	(500.00)	(25)

Account	Account Description	2016 Actual Amount	2017 Actual Amount	2018 Adopted Budget	2019 City Manager Office	\$ Difference	% Difference
<b>FUND 05 - STORMWATER FUND</b>							
<b>EXPENSE</b>							
<b>DEPARTMENT 23 - STORM WATER UTILITY</b>							
<b>SUPPLIES</b>							
	<i>SUPPLIES Totals</i>	\$22.95	\$4,745.06	\$2,050.00	\$1,550.00	(\$500.00)	(24%)
	<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	.00	.00	50.00	50.00	.00	
3060	PROFESSIONAL SERVICES/FEES	58,849.93	162,199.47	65,002.00	252,101.00	187,099.00	288
3113	PUBLICATIONS/PRINTING	1,127.86	318.33	1,000.00	1.00	(999.00)	(100)
3115	CONTRACT MAINTENANCE	.00	.00	.00	3,600.00	3,600.00	
	<i>PROFESSIONAL FEES Totals</i>	\$59,977.79	\$162,517.80	\$66,052.00	\$255,752.00	\$189,700.00	287%
	<i>OTHER</i>						
7150	DUES & SUBSCRIPTIONS	7,080.00	7,074.00	7,300.00	7,300.00	.00	
7221	OTHER EXPENSE	53.48	41.73	200.00	1.00	(199.00)	(100)
7240	TUITION & TRAINING	1,750.00	2,125.00	2,875.00	4,000.00	1,125.00	39
	<i>OTHER Totals</i>	\$8,883.48	\$9,240.73	\$10,375.00	\$11,301.00	\$926.00	9%
	<i>CAPITAL EXPENDITURES</i>						
9305	STORMWATER EXPENSES	.00	.00	321,523.00	181,423.00	(140,100.00)	(44)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$321,523.00	\$181,423.00	(\$140,100.00)	(44%)
	<b>DEPARTMENT 23 - STORM WATER UTILITY Totals</b>	\$68,884.22	\$176,503.59	\$400,000.00	\$450,026.00	\$50,026.00	13%
	<b>DEPARTMENT 85 - TRANSFERS</b>						
	<b>TRANSFERS</b>						
8500	TRANSFERS	.00	.00	50,000.00	50,000.00	.00	
	<i>TRANSFERS Totals</i>	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
	<b>DEPARTMENT 85 - TRANSFERS Totals</b>	\$0.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0%
	<b>EXPENSE TOTALS</b>	\$68,884.22	\$176,503.59	\$450,000.00	\$500,026.00	\$50,026.00	11%
	<b>FUND 05 - STORMWATER FUND Totals</b>						
	<b>REVENUE TOTALS</b>	\$434,684.43	\$440,241.50	\$475,000.00	\$503,000.00	\$28,000.00	6%
	<b>EXPENSE TOTALS</b>	\$68,884.22	\$176,503.59	\$450,000.00	\$500,026.00	\$50,026.00	11%
	<b>FUND 05 - STORMWATER FUND Totals</b>	\$365,800.21	\$263,737.91	\$25,000.00	\$2,974.00	(\$22,026.00)	(88%)
	<b>Net Grand Totals</b>						
	<b>REVENUE GRAND TOTALS</b>	\$48,139,733.23	\$50,774,316.80	\$50,844,803.00	\$52,951,500.00	\$2,106,697.00	4%
	<b>EXPENSE GRAND TOTALS</b>	\$46,721,342.77	\$51,803,780.76	\$50,893,909.00	\$53,099,375.00	\$2,205,466.00	4%
	<b>Net Grand Totals</b>	\$1,418,390.46	(\$1,029,463.96)	(\$49,106.00)	(\$147,875.00)	(\$98,769.00)	201%