



City of University Park

Fiscal Year 2017-2018 Budget

October 1, 2017 – September 30, 2018

September 19, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of \$404,407, which is a 2.19 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 \$339,847.

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

FOR: Armstrong, Biddle, Lane, Moore, Prichard
AGAINST:
PRESENT AND NOT
VOTING:
ABSENT:

Property Tax Rate Comparison	2017-2018	2016-2017
Property Tax Rate:	\$0.248761/100	\$0.248761/100
Effective Tax Rate:	\$0.243419/100	\$0.240447/100
Effective Maintenance & Operations Tax Rate:	\$0.243419/100	\$0.240447/100
Rollback Tax Rate:	\$0.262892/100	\$0.259682/100
Debt Rate:	\$0.000000/100	\$0.000000/100

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

This cover page and accompanying information is required by T.L.G.C. Chapter 102, Section 102.007(d).



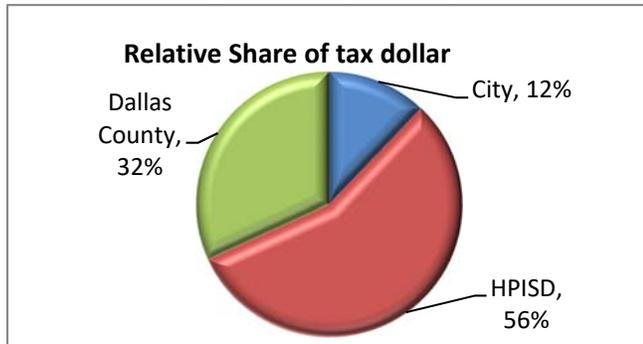
August 11, 2017

Dear Honorable Mayor and Members of the City Council,

I am pleased to present the proposed budget for Fiscal Year 2018 (FY18), which is the period October 1, 2017 – September 30, 2018. The FY18 budget totals \$50,893,909 across all budgeted funds, which represents a 1.2% 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 City remains financially stable with strong cash reserves and a commitment towards maintaining strong balances. However, economic conditions in the local housing market suggest that the years of robust growth in housing values are leveling off. The flattening of the housing market in University Park is evidenced by the relatively small growth (2.19%) in the appraised taxable value as set by the Dallas County Appraisal District (DCAD). The FY18 budget recommends a tax rate of 24.8761 cents per \$100 of taxable value, which is the same tax rate as the previous fiscal year. Based on this proposed rate, the average single-family homeowner with a homestead exemption will pay \$119 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 heavy reliance, City property taxes account for only 12 cents of every tax dollar collected, which is below the statewide average for municipalities. The proposed FY18 budget maintains this prudent approach, while providing necessary investment within the community. While compiling the proposed budget, three investment themes emerged. The theme of the proposed FY18 budget is investment in the City's future which is encompassed in three categories: People, Infrastructure, and Service.



People

The City of University Park is primarily a service organization that depends on its workforce to provide services related to public safety, waste disposal, water, sewer, roads, and parks. Salaries and benefits of the City's workforce 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 greater details are provided later in this report, specific investments identified within the FY18 budget concerning the City's workforce include:

- Market-based adjustment of 3% for all City personnel;
- Additional funding for the Firefighter Relief & Retirement Fund; and
- The addition of two full-time positions related to public safety, one within the Information Technology Department and the second within the Police Department Communications Division (Dispatch).

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 FY18 budget proposes transfers totaling \$6.2 million into the Capital Projects fund, which represents a 5% increase from the prior year. Based on available resources from this type of capital investment, the following capital projects are anticipated in the upcoming fiscal year:

- Continued replacement of the City's aging water, sanitary sewer, and storm sewer system;
- Improvements to the Holmes Aquatic Center, including a new concessions area, restrooms, and a party rental room; 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, technology and equipment to ensure efficient and effective operations. The proposed FY18 budget provides the investment needed to ensure residents receive services that offer a unique, value-added experience. Examples of these services funded through this type of investment are represented in the table below.

Services	Frequency
Answered Telephone Calls in 9-1-1 Dispatch Center	30,500
Police Department Calls for Service	23,200
Emergency Medical Calls for Service	1,022
Parks Special Events	15
Annual Pool Passes to the Holmes Aquatic Center	2,300
Construction Permits Issued	2,000
Repair of Broken Water Mains	80

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.

While the strategic planning process identifies the City Council's initiatives, the annual budgeting process identifies the funding needed to accomplish the objectives outlined in the initiatives. The table below summarizes the initiatives as adopted by the City Council and the funding sources for each initiative.

Initiative	Description	FY 18 Funding Source
Community Engagement	Merge all elements of community engagement into one, and continue efforts to inform and engage the public. Use social media when appropriate so that the public can make informed decisions.	Executive Department Operational Budget
Facilities and Capital Improvements	Continue to pursue Miracle Mile solutions. Assign parking development and reinforce UP boundaries to a Master Plan study. Continue to pursue solutions to address Peek Service Center at 4419 Worcola.	Various Departmental Operational Budgets & Capital Improvement Program
Governance	Work with Council liaisons and Committee chairs to develop an annual agenda for Council approval. Further define governance and how the committees should be used.	Executive Department Operational Budget
Redevelopment and Neighborhood Character	Pursue an update to the 1989 Master Plan. Continue to re-evaluate the City's code enforcement philosophy.	Community Development Operational Budget
Library Friends	Work with the Council liaison to clarify roles and objectives.	Executive Department Operational Budget
UP Public Arts Committee/Committee Development	Pursue a Public Art policy and campaign for Council consideration.	Parks Department Operational Budget

Sister Cities	Provide additional information for City Council consideration.	Executive Department Operational Budget
Signage, Park Connectivity, City Entrance Signs	Include these items in a Master Plan study, should City Council elect to pursue such a study.	Community Development Operational Budget

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;
- Property, Casualty, & Liability Committee; and
- Library Governance Committee.

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

Conclusion

I would like to commend the Departments 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 Employee Benefits, Finance, Library Governance, and Insurance Advisory Committees. Staff proposes the following schedule to satisfy the public hearing and notice requirements for the FY2018 budget's adoption.

Date	Day	Description
August 11	Friday	Submit proposed budget to the City Council and City Secretary and set public hearing dates for budget review.
August 15	Tuesday	Hold first public hearing on maximum tax rate.
September 5	Tuesday	Hold second public hearing on maximum tax rate and hold first public hearing on proposed budget.
September 19	Tuesday	Continue public hearing on proposed budget.
September 19	Tuesday	Adopt budget and related ordinance to take effect October 1.

The remaining information contained within the budget overview provides greater detail and explanation of the proposed expenditures and revenues within the FY18 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 \$50,893,909, which is a 1.2% 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	FY2016 Actual Expenditures	FY2017 Adopted Budget	FY2018 Proposed Budget	\$ Change	% Change
General	\$ 29,627,707	\$ 30,703,346	\$ 31,416,105	\$ 712,759	2.3%
Utility	14,211,431	\$ 16,016,181	\$ 15,874,252	\$ (141,929)	-0.9%
Sanitation	3,105,027	\$ 3,097,397	\$ 3,153,552	\$ 56,155	1.8%
Storm Water	68,884	\$ 450,000	\$ 450,000	\$ -	0.0%
Total	\$ 47,013,049	\$ 50,266,924	\$ 50,893,909	\$ 626,985	1.2%

Over eighty percent (80%) of expenditures in the proposed budget are attributable to the expenditure categories shown in the table below. Collectively, these expenditures account for over seventy percent (70%) of the increase in the FY2018 budget. The financial impact of these six categories is demonstrated in the following table with additional information detailed below.

Major expenditure categories comparison

Category	FY2016 BUDGET	FY2017 BUDGET	FY2018 BUDGET	Change \$	Change %
Personnel costs	\$ 24,867,993	\$ 24,956,834	\$ 25,579,235	\$ 622,401	2.5%
Treatment charges	\$ 7,462,464	\$ 8,028,445	\$ 8,116,852	\$ 88,407	1.1%
Capital project funding	\$ 5,662,419	\$ 5,888,916	\$ 6,183,362	\$ 294,446	5.0%
Heat, light, water	\$ 579,300	\$ 563,100	\$ 410,597	\$ (152,503)	-27.1%
Equip. Replacement	\$ 695,731	\$ 878,725	\$ 920,465	\$ 41,740	4.8%
Fuel costs	\$ 422,400	\$ 362,996	\$ 370,860	\$ 7,864	2.2%
Subtotal	\$ 39,690,307	\$ 40,679,016	\$ 41,581,371	\$ 902,355	2.3%
Total adopted budget*	\$ 48,658,980	\$ 50,266,924	\$ 50,893,909	\$ 626,985	1.2%
Percent of budget	81.6%	80.9%	81.7%		

* - 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 2.1% and the Municipal Price Index (MCI), which more closely tracks services and goods a municipality purchases, increased 3.1%. 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 across all budgeted funds of 1.2% is less than both inflationary indexes.

Personnel Costs

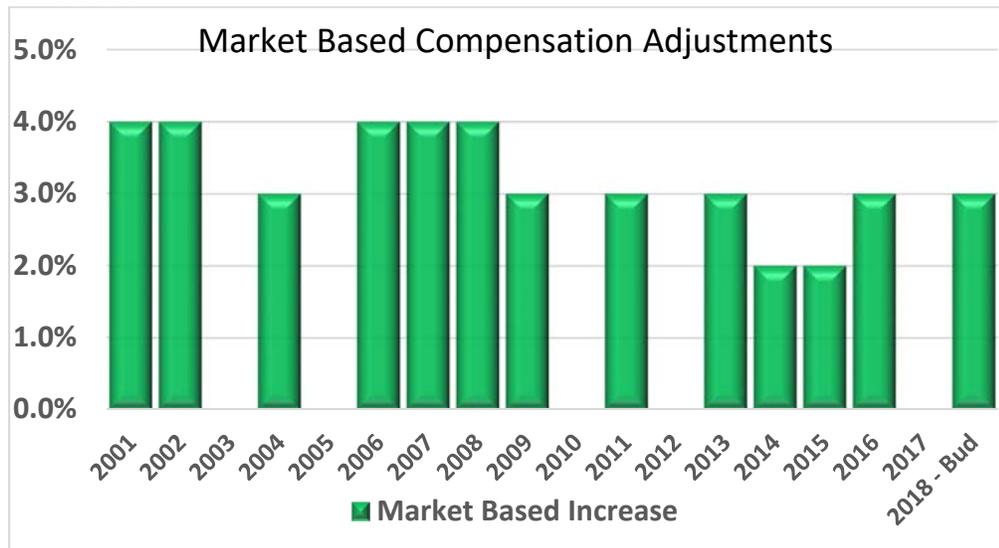
Salaries and benefits represent the single largest expenditure category, accounting for nearly fifty-one percent (51%) of the total budget. Additional details related to personnel costs are detailed below.

New Full-time Positions: The FY18 budget includes funding for two additional positions related to public safety. Additional details and costs are provided in the following table.

Position Title	Annual Cost	Background
Public Safety Technical Support Administrator	\$108,731	In recent years, the City has added significant technical capabilities to both Police and Fire operations, most recently with the \$377,000 capital investment in Next Generation 911. Since 2004, the City has also added software applications and hardware components throughout the entire organization, all while maintaining the same staffing levels within the Information Services Department. The Public Safety Technical Support Administrator will report to the Information Services Director, but will be dedicated to supporting the primary software applications of Police (OSSI) and Fire (Firehouse). In addition, the new position will be responsible for supporting the 911 Dispatch Center, parking enforcement, public safety radios, Municipal Court applications, and the new license plate reading technology.
911/311 Dispatcher	\$78,528	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. Chief Spradlin has requested funding for two additional Dispatchers, which will allow for the scheduling of two Dispatchers during each shift. The FY18 budget proposes the addition of one Dispatch position with a second position scheduled for funding in FY19.

Salaries: Since the City has enjoyed a historical low turnover rate with long-tenured employees, over seventy percent (70%) of employees are not eligible for a merit-based increase within the City's pay plan. The City's compensation package is essential in recruiting and retaining quality employees and needs to remain competitive. The proposed budget for FY2018 includes the following adjustments to employee salaries:

- *Market Increase:* Two methods for ensuring competitive balance within the market for the salaries of City employees are used. The City has contracted with a consultant to perform a compensation study that identifies salary levels for all pay classifications except police and fire. This study incorporates comparable data from both the public and private sector. Salaries for Police and Fire personnel are benchmarked separately against a select group of comparable cities within the DFW Metroplex. Based on both methods, the budget proposes a three percent (3%) market increase for all City personnel. Excluding adjustments for merit increases and position turnover (new employees as well as those receiving promotions generally start at a lower pay rate than their predecessor), the resulting gross salary expenditure increase due to the market adjustment is \$523,222. 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 FY2018 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 the City increase its health plan contribution by 4.5%. For a second consecutive year, no changes are recommended to the employee premiums for the upcoming year; however, increases to employee premiums and plan design are anticipated in FY2019. The Human Resources Department will undertake a thorough analysis of the City's health insurance plans and make recommendations for future changes designed to lower costs where available

- *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.

In FY2015, the City initiated a temporary shift in the required contribution of participating members by decreasing fire personnel contributions from fifteen percent (15%) of gross pay to thirteen percent (13%). The shift was initiated to alleviate take-home pay issues associated with high pension contributions, and to explore long-term solutions to the funding shortfall within FRRF. The City sought to engage members of the plan and state legislators to develop a plan that would allow the City to develop a more sustainable retirement system for Fire personnel.

During the 85th State Legislative Session, the City and Firefighters proposed legislation (HB 3056) that would allow the City to direct all new hires within the Fire Department to TMRS. With Governor Abbott's signature of HB 3056, the City was able to create a legal path to direct new hires into TMRS, while maintaining and securing the financial benefits of existing firefighters within FRRF. To implement these changes and to recognize negotiations between the City and Firefighters, the FY18 budget provides annual funding in the amount of \$662,577 to permanently cap firefighter contributions participating in FRRF to ten percent (10%) of gross pay.

- *Texas Municipal Retirement System:* With the exception of Fire personnel, all City employees participate in TMRS, which is a modified defined contribution plan. In direct contrast to the FRRF, the City has funded almost 100% of the long-term actuarial liability within its TMRS account. Each year, the City receives a recommended contribution level from TMRS, and the proposed FY2018 budget reflects that recommendation with a contribution rate increase from 7.23% to 7.51%.

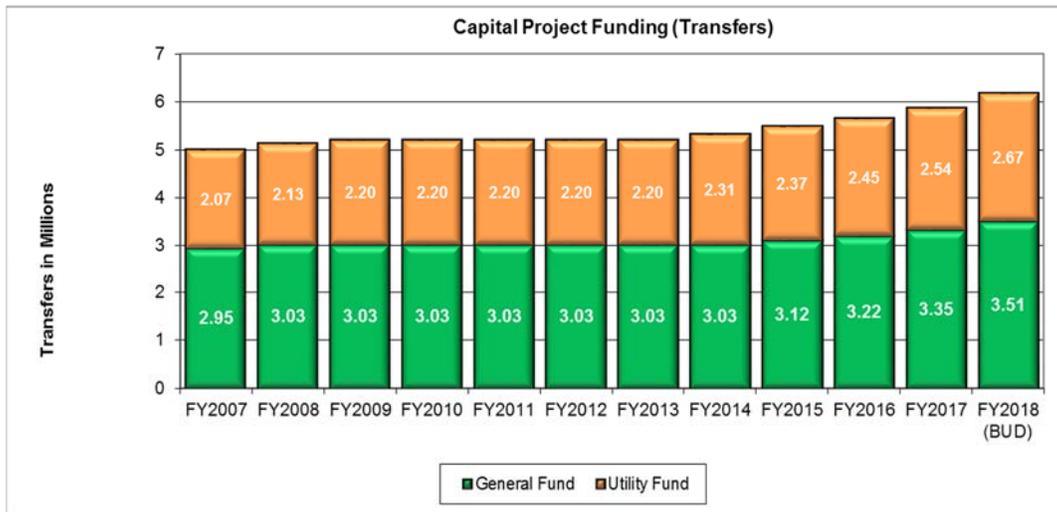
Water & Wastewater Treatment Charges

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 FY2018, the combined costs of water and wastewater treatment are expected to remain fairly even with last year, increasing only \$88,407, or 1.1%. The rate charged to the City by the DCPCMUD for the treatment of potable water is remaining the same as the previous fiscal year (\$2.4699 per 1,000 gallons), while usage is projected to decrease slightly, resulting in an anticipated cost decrease of \$324,273. The rate charged by DWU for wastewater treatment however, is increasing by \$0.2804 (11.4%) to \$2.7451 per 1,000 gallons treated. Combined with a 3.17% increase in average winter usage, the new rate will result in a wastewater cost increase of \$412,680.

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 transfers into the capital projects fund by five percent (5%) or \$294,446 for a total transfer of \$6,183,362.



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.

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 \$37,051 this fiscal year, to a total budgeted amount of \$930,659.

Vehicles and equipment anticipated to be replaced in FY2018 are as follows:

Unit #	Dept	Description	Year	Make	Model	Service Life	Estimated Cost
6824	22	Pickup 3/4 Ton Ext Cab	2007	Chevy	C-2500	10	\$ 37,000
6549	34	Forklift	2003	Tailift	FG25P	15	33,000
6894	50	Chevrolet Impala	2007	Chev	Impala	10	37,000
1568	50	SUV -- Police patrol	2012	Chev	Tahoe	5	50,000
1570	50	SUV -- Police patrol	2012	Chev	Tahoe	5	50,000
1580	50	SUV -- Police patrol	2012	Chev	Tahoe	5	50,000
6942	60	Transfer Trailer	2008	Stego	SEC4090	10	65,000
6837	70	Aera-Vator	2006	First Products		10	30,000
6388	70	Truck, Brush, Open Top	2002	Intrnat'l.	4700	15	130,000
6564	70	Pickup	2003	Chevrolet	C2500	10	40,500
							\$ 522,500

The City’s fuel costs are expected to increase slightly this year. Last year, the City budgeted fuel costs at a rate of \$2.39 per gallon of gasoline and \$2.85 for diesel in accordance with U.S. Energy Information Administration (EIA) estimates. Using the new EIA estimates of \$2.43 and \$2.81 for gasoline and diesel respectively, budgeted fuel expenditures are expected to increase \$8,198 (2.2%) this fiscal year to a total budgeted cost of \$373,976.

The proposed budget provides for a significant decrease in the overall costs of utility services (electric, gas, & water) provided to City facilities, largely attributable to lower electricity costs. The City purchases electricity 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. Due to the execution of a new TCAP contract, the City anticipates a 26% reduction in the budgeted cost of power, decreasing the budgeted category cost from the previous year \$600,500 to \$438,596.

University Park Public Library

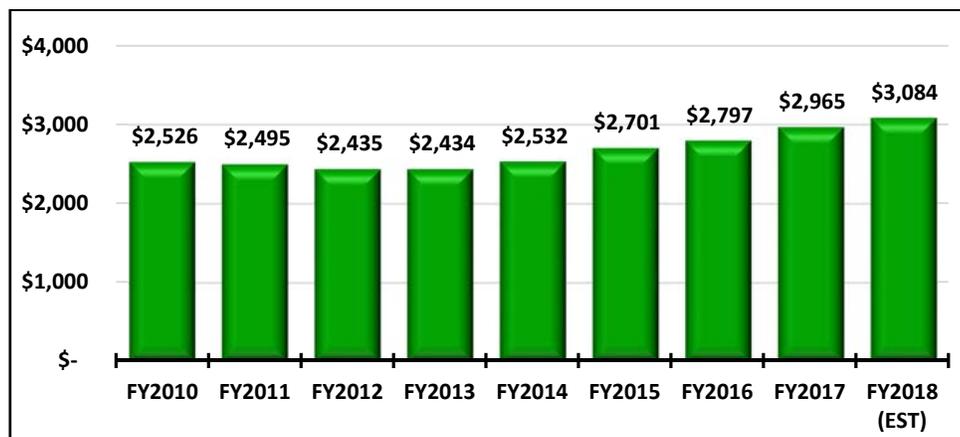
The City and the Friends of the Library will continue its pre-existing funding partnership whereby the Friends of the Library will fund \$300,000 annually towards the operation of the library. The proposed FY2018 budget for the University Public Library is \$801,197, which represents a 2.5% increase 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 of one month's operating expenses, which is approximately \$2.6 million. The beginning fund balance for FY17 was over \$6 million, well in excess of the required minimum fund balance. As the primary revenue source for the General Fund, the FY18 budget shows revenues from property tax totaling \$18,853,253.

Property Tax: The FY18 budget recommends maintaining the same tax rate of 24.8761 cents (per hundred dollars of value) as the previous year. With 2.2% growth in city-wide taxable value, the corresponding increase in property tax revenue is also 2.2%, or \$404,407. The average single-family property with a 20% homestead exemption will pay \$3,084 in property taxes to the City next fiscal year, an annual increase of \$119. The following table provides a historical perspective of property taxes related to the average single-family property.

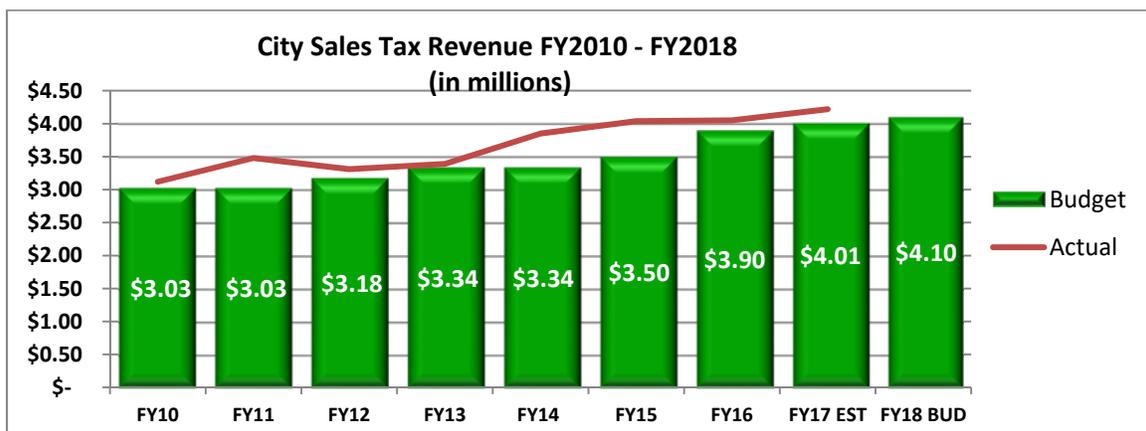


Truth in Taxation: The Texas Tax Code requires the calculation of an effective tax rate (ETR), which represents a calculated tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years. The City's tax collector, the Dallas County Tax Office (DCTO), performs 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.

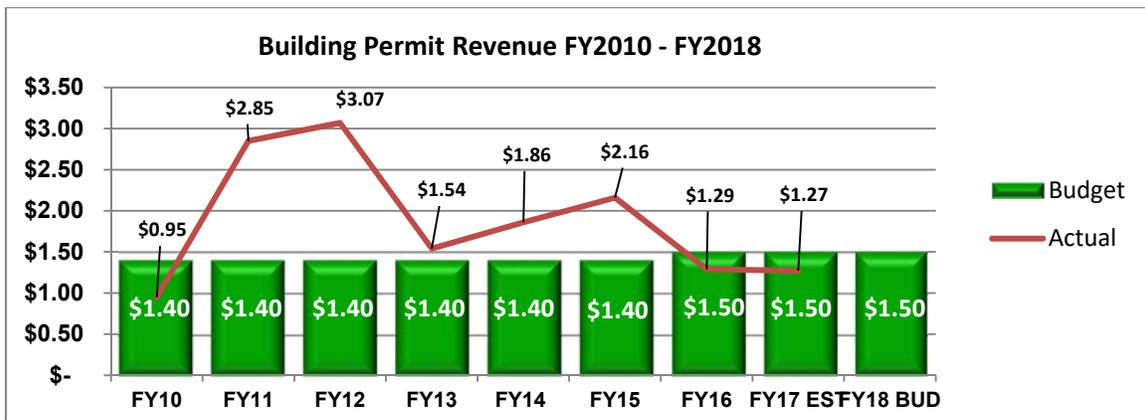
For FY2018, the proposed tax rate of \$0.248761 is higher than the ETR of \$0.243419; therefore, the City is required to hold two public hearings before adopting the FY2018 tax rate.

Revenues that support the General Fund that are derived from sources other than property taxes (and related amounts) account for 40% or \$12,426,000 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 FY2017 are expected to meet budgeted projections within the FY17 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 FY18 budget recommends the projected revenues from sales tax to increase from \$4,010,000 to \$4,100,000. This is a modest 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. Since 2014, the City has seen a year-to-year decrease in the number of new single-family construction starts, with just under 90 permits issued last year. However, a number of large, non-residential construction projects such as those planned on a number of school campuses and the Park Plaza development on Hillcrest Avenue will generate substantial permit revenues. 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 FY18 budget continues this practice and recommends a revenue projection of \$1.5 million.

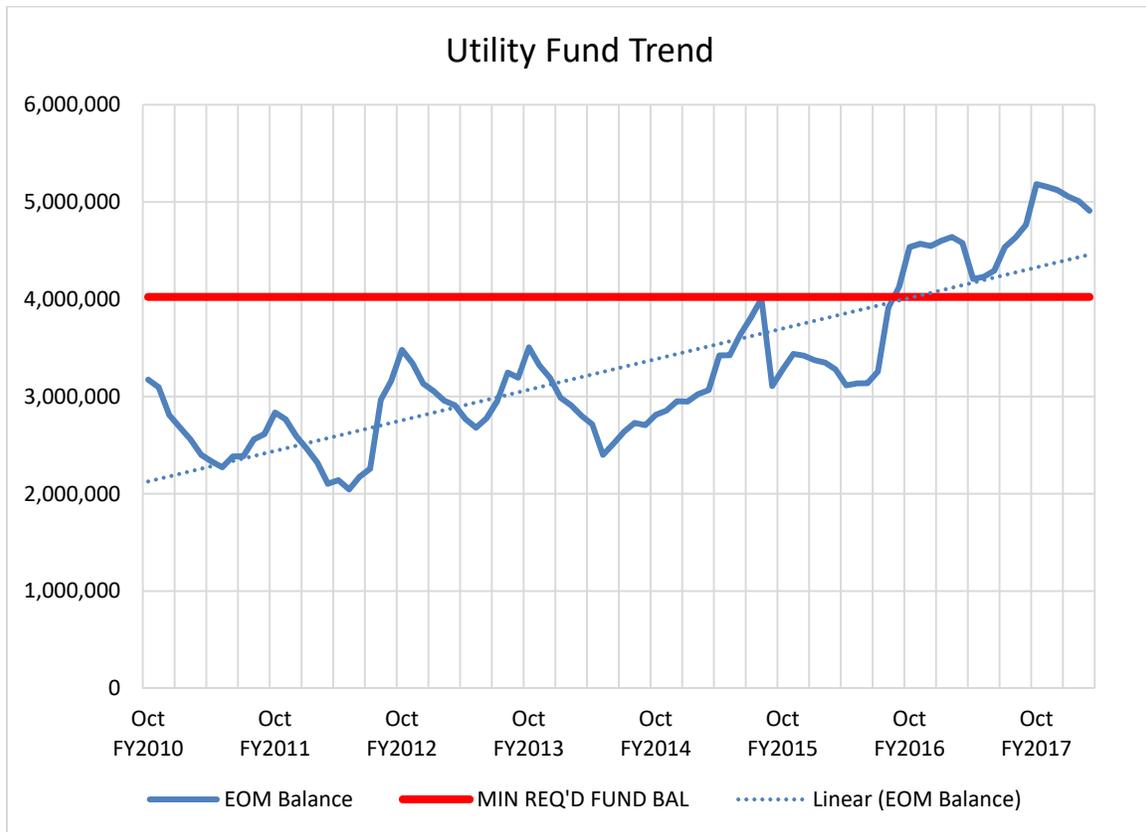


Franchise Fees: Cities collect fees for the use of municipal right-of-way from utility companies such as Atmos, AT&T, and Charter. These fees are established through a franchise agreement either at the local or state level. Revenues remain mostly consistent; however, as the market presents alternatives to traditional services for television and data consumption, revenues from the traditional providers may vary. The FY18 budget includes a revenue projection of \$2,185,000 for all franchise fees, a \$5,000 increase from the previous year.

Utility Fund

The additional revenues received from water and sewer rate adjustments in 2014 continue to provide positive growth for the fund balance within the Utility Fund. Rate adjustments were necessary to fund improvements at the water treatment plant operated by the Park Cities Municipal Utility District. However, operational costs continue to rise, specifically the (previously mentioned) treatment costs of sanitary sewer from Dallas Water Utilities. When combined with lower expected water sales, the Utility Fund balance shows a deficit of \$58,452. Since utility revenues and expenditures are so heavily volume dependent and may change dramatically from one year to the next, only minor adjustments to the base sewer rate are proposed. The base sewer rate has remained steady since 2014, when it was decreased from \$20.14 per month to \$10. The proposed 10% increase from \$10/month to \$11/month will generate an additional \$89,400 in revenue. As staff monitors revenues and expenditures throughout the year, the City Council may consider an additional rate increase mid-year.

The following chart provides a historical view of working capital in the Utility Fund.



Sanitation Fund

The City created the Sanitation Fund in 1994 to remove expenditures for the collection of solid waste from the General Fund. The FY18 budget continues to include a \$100,000 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 FY17 was approximately \$1.5 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 an annual loss of fund balance. The FY18 budget includes projected increases to commercial collection fees and improved recycling revenue, but an operational deficit of \$18,802 is projected. 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 ten years. Tipping fees under a new contract will increase dramatically, and rates will need to be evaluated accordingly.

Storm Water Fund

The Storm Water fund derives its revenue from a line item on monthly utility bills based upon 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 FY 2018 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 FY2018 budget. The following items represent a quick overview of those issues:

- *Firefighters Relief and Retirement Fund (FRRF):* The City was fortunate to develop a legislative solution by working with University Park Firefighters during the 85th Legislative Session to address a long-standing funding issue associated with the Firefighters Relief and Retirement Fund. The proposed solution as negotiated between all parties guarantees plan benefits as currently offered under FRRF, provided the Firefighters remaining in the plan not implement any future plan changes, including new benefits, unless required by law. In addition, the City will cap the contributions of the Firefighters who remain in FRRF at ten percent (10%) of gross pay. Based on future actuarial analysis and the long-term effects of a plan termination, the City must consider a sustainable solution for funding FRRF in the future. Due to actuarial practices and assumptions, the City will see an increase to the required actuarial contribution. Various funding options will be considered and presented to the Finance Advisory Committee and City Council.
- *Salaries and Benefits:* During the past couple years, the City's compensation studies have shown an imbalance between recommended adjustments to exempt, non-exempt, and public safety positions. The FY18 budget recommends a mid-year analysis of the pay plan structure to determine what (if any) changes are warranted to address the imbalance. While changes are anticipated to our national healthcare laws, the City will also need to consider how best to efficiently and effectively fund healthcare for City employees and their families. The City periodically increases premiums charged to employees and/or makes adjustments to the plan designs offered within the Exclusive Provider Organization (EPO) and the high deductible Health Savings Account (HSA). However, the City has not substantially changed its healthcare benefits programs in some time. Based on expected yet unknown changes to the regulatory environment, anticipated increases to healthcare costs, and overall increases to medical claims, staff recommends a comprehensive analysis by the Employee Benefits Committee of the City's health care benefits and funding. The study would target a three to five year outlook on issues surrounding healthcare, and recommend any needed changes to the City's healthcare coverage for employees.
- *Capital Improvement Funding:* The 1989 Master Plan identified an innovative funding approach for the replacement of the City's aging water and sewer system. The Master Plan initiated a program to replace a mile per year of water and sewer mains, and since 1989, the City has

successfully replaced approximately thirty-five percent (35%) of the water and sewer mains throughout the community. For reference, 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. The FY18 budget proposes a five percent (5%) increase in contributions to the Capital Fund from both the General Fund and Utility Fund. Additional increases in contributions will be needed to bring the replacement schedule back to a full mile per year. 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.

- *Communications*: Successful communication of events and issues facing the community remains a City Council and staff priority. While the *Arbor*, the City's monthly newsletter, remains the primary source of information for most residents, the City has also initiated several new methods for increased communication. Most recently, the City partnered with a technology firm to create a Community Connect feature through Alexa-powered devices, like Echo, Echo Dot and Echo Show. The Community Connect allows residents to stay informed on City news, and it provides additional access to general information, hours of operation, and other pertinent City information. The City will continue to use social media and other communication platforms to ensure timely access to information. The next logical step for enhanced communications, is to expand two-way communication between residents and City government. This is not a new issue facing the community as it was an identified goal of the 1989 Master Plan. As the City looks to begin the process of updating and replacing the 1989 Master Plan, seeking resident input and meaningful engagement will be a key element in determining the ultimate success of the Master Plan.

City of University Park

Proposed Budget by Fund and Department

AS OF AUGUST 18, 2017

Fund/Org Unit/Department	FY2016 Actual Results	FY2017 Adopted Budget	FY2018 Proposed Budget	\$ Change	% Change
GENERAL FUND					
Total Revenue	\$ 30,219,389	\$ 30,703,346	\$ 31,419,253	\$ 715,907	2.3%
Expenditures					
01-02 EXECUTIVE	\$ 1,002,422	\$ 1,211,787	\$ 1,249,307	\$ 37,520	3.1%
01-03 FINANCE	1,010,221	1,069,681	1,131,146	61,465	5.7%
01-04 HUMAN RESOURCES	353,124	383,248	394,710	11,462	3.0%
01-05 INFORMATION SERVICES	952,927	1,107,715	1,247,116	139,401	12.6%
01-06 LIBRARY	787,319	781,283	801,197	19,914	2.5%
01-10 COURT	393,077	412,965	420,150	7,185	1.7%
01-19 COMMUNITY DEVELOPMENT	1,095,759	1,073,078	1,179,059	105,981	9.9%
01-20 ENGINEERING	748,210	738,352	722,157	(16,195)	-2.2%
01-25 TRAFFIC	941,743	1,040,060	1,012,900	(27,160)	-2.6%
01-35 FACILITY MAINTENANCE	636,353	677,514	656,792	(20,722)	-3.1%
01-40 FIRE	5,658,401	6,019,751	5,874,332	(145,419)	-2.4%
01-50 POLICE	7,005,513	7,605,654	7,918,906	313,252	4.1%
01-70 PARKS	2,872,782	2,991,248	3,055,759	64,511	2.2%
01-75 SWIMMING POOL	367,477	404,560	440,795	36,235	9.0%
01-80 STREETS	1,742,353	1,841,928	1,798,982	(42,946)	-2.3%
01-85 TRANSFERS	4,060,027	3,344,522	3,512,797	168,275	5.0%
Total Expenditures	\$ 29,627,708	\$ 30,703,346	\$ 31,416,105	\$ 712,759	2.3%
GENERAL FUND SURPLUS/(DEFICIT)	\$ 591,681	\$ -	\$ 3,148	\$ 3,148	
WATER AND SEWER FUND					
Total Revenue	\$ 14,620,660	\$ 16,024,650	\$ 15,815,800	\$ (208,850)	-1.3%
Expenditures					
02-21 UTILITY OFFICE	\$ 7,868,807	\$ 9,258,373	\$ 9,324,829	\$ 66,456	0.7%
01-22 UTILITIES	3,736,015	4,264,413	3,928,858	(335,555)	-7.9%
02-85 TRANSFERS	2,445,576	2,493,395	2,620,565	127,170	5.1%
Total Expenditures	\$ 14,050,398	\$ 16,016,181	\$ 15,874,252	\$ (141,929)	-0.9%
WATER AND SEWER FUND SURPLUS/(DEFICIT)	\$ 570,262	\$ 8,469	\$ (58,452)	\$ (66,921)	
SANITATION FUND					
Total Revenue	\$ 2,865,000	\$ 3,046,850	\$ 3,134,750	\$ 87,900	2.9%
Expenditures					
04-60 EXPENDITURES	\$ 2,974,353	\$ 3,097,397	\$ 3,153,552	\$ 56,155	1.8%
Total Expenditures	\$ 2,974,353	\$ 3,097,397	\$ 3,153,552	\$ 56,155	1.8%
SANITATION FUND SURPLUS/(DEFICIT)	\$ (109,353)	\$ (50,547)	\$ (18,802)	\$ 31,745	
STORM WATER FUND					
Total Revenue	\$ 434,684	\$ 453,052	\$ 475,000	\$ 21,948	4.8%
Expenditures					
05-23 STORM WATER	\$ 68,884	\$ 400,000	\$ 400,000	\$ -	0.0%
05-85 TRANSFERS	\$ -	\$ 50,000	\$ 50,000	\$ -	N/A
Total Expenditures	\$ 68,884	\$ 450,000	\$ 450,000	\$ -	0.0%
STORM WATER FUND SURPLUS/(DEFICIT)	\$ 365,800	\$ 3,052	\$ 25,000	\$ 21,948	
TOTAL REVENUES	\$ 48,139,733	\$ 50,227,898	\$ 50,844,803	\$ 616,905	1.2%
TOTAL EXPENDITURES	\$ 46,721,343	\$ 50,266,924	\$ 50,893,909	\$ 626,985	1.2%
TOTAL SURPLUS/(DEFICIT)	\$ 1,418,390	\$ (39,026)	\$ (49,106)	\$ (10,080)	

City of University Park

Property Tax Impact

AS OF AUGUST 18, 2017

	FY2016 Adopted Budget	FY2017 Proposed Budget	FY2018 Proposed Budget	\$ Change	% Change
TOTAL CERTIFIED TAXABLE VALUE	\$ 6,831,257,440	\$ 7,416,287,915	\$ 7,578,861,993	\$ 162,574,078	2.2%
TOTAL GENERAL FUND REVENUES:	\$ 29,924,786	\$ 30,703,346	\$ 31,419,253	\$ 715,907	2.3%
NON-PROPERTY TAX REVENUE					
Sales tax	\$ 4,060,000	\$ 4,230,000	\$ 4,320,000	\$ 90,000	2.1%
Franchise fees	2,205,000	2,180,000	2,185,000	5,000	0.2%
Building permits/licenses	1,609,000	1,609,500	1,609,500	-	0.0%
Fines and Fees	2,264,700	2,341,500	2,405,500	64,000	2.7%
Park and Pool revenue	336,000	323,000	305,500	(17,500)	-5.4%
Auction proceeds	10,000	10,000	10,000	-	0.0%
Utility Fund contribution	666,000	700,000	700,000	-	0.0%
Interest earnings	150,000	225,000	300,000	75,000	33.3%
Miscellaneous and other	821,000	535,500	590,500	55,000	10.3%
Total Non-Property Tax Revenue	\$ 12,121,700	\$ 12,154,500	\$ 12,426,000	\$ 271,500	2.2%
PROPERTY TAX REVENUE					
Operations & Maintenance (O&M)	\$ 17,688,086	\$ 18,448,846	\$ 18,853,253	\$ 404,407	2.2%
Penalty/interest & attorney's fees	95,000	80,000	100,000	20,000	25.0%
Delinquent (prior years) taxes	20,000	20,000	40,000	20,000	100.0%
Total Prop Tax Revenue Request	\$ 17,803,086	\$ 18,548,846	\$ 18,993,253	\$ 444,407	2.4%
DEBT SERVICE REQUIREMENT	\$ -	\$ -	\$ -	\$ -	0.0%
PROPERTY TAX RATE					
Operations & Maintenance (O&M)	\$ 0.25893	\$ 0.248761	\$ 0.248761	\$ (0.000000)	0.0%
Debt Service	-	-	-	-	0.0%
Total Property Tax Rate per \$100	\$ 0.258929	\$ 0.248761	\$ 0.248761	\$ (0.000000)	0.0%
IMPACT ON "TYPICAL" HOMEOWNER					
Average single-family home market value*	\$ 1,350,219	\$ 1,489,862	\$ 1,549,797	\$ 59,935	4.0%
Less: 20% homestead exemption	(270,044)	(297,972)	(309,959)	(11,987)	4.0%
Average single-family home taxable value	\$ 1,080,175	\$ 1,191,890	\$ 1,239,837	\$ 47,948	4.0%
Tax levy	\$ 2,797	\$ 2,965	\$ 3,084	\$ 119	4.0%
Change in levy from prior year	\$362	\$168	\$119		

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



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
PROPERTY TAXES						
3000	TAXES-CURRENT YEAR	17,513,982.68	18,448,846.00	18,853,253.00	404,407.00	2.2
3045.2013	***DO NOT USE*** DELINQUENT TAXES-2013	.00	20,000.00	.00	(20,000.00)	(100.0)
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	(50,772.05)	.00	20,000.00	20,000.00	.0
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	.00	.00	20,000.00	20,000.00	.0
3098	PENALTY/INTEREST ON TAXES	64,510.81	80,000.00	90,000.00	10,000.00	12.5
<i>PROPERTY TAXES Totals</i>		\$17,527,721.44	\$18,548,846.00	\$18,983,253.00	\$434,407.00	2.3%
TRANSFERS FROM OTHER FUNDS						
3109	UTILITY FUND CONTRIBUTION	666,000.00	700,000.00	700,000.00	.00	.0
<i>TRANSFERS FROM OTHER FUNDS Totals</i>		\$666,000.00	\$700,000.00	\$700,000.00	\$0.00	0.0%
SALES TAX						
3150	CITY SALES TAX	4,050,083.07	4,010,000.00	4,100,000.00	90,000.00	2.2
3155	MIXED BEVERAGE TAX	195,738.42	220,000.00	220,000.00	.00	.0
<i>SALES TAX Totals</i>		\$4,245,821.49	\$4,230,000.00	\$4,320,000.00	\$90,000.00	2.1%
FRANCHISE FEES						
3200	T U ELECTRIC	1,008,422.62	1,050,000.00	1,050,000.00	.00	.0
3202	AT&T FRANCHISE	538,912.21	550,000.00	560,000.00	10,000.00	1.8
3203	GAS FRANCHISE FEE	422,927.82	425,000.00	400,000.00	(25,000.00)	(5.9)
3204	CHARTER FRANCHISE	104,479.54	125,000.00	100,000.00	(25,000.00)	(20.0)
3205	WASTE FRANCHISE FEES	12,575.78	30,000.00	75,000.00	45,000.00	150.0
<i>FRANCHISE FEES Totals</i>		\$2,087,317.97	\$2,180,000.00	\$2,185,000.00	\$5,000.00	0.2%
PERMITS/LICENSES						
3099	ATTORNEY FEES-TAXES	13,462.54	15,000.00	10,000.00	(5,000.00)	(33.3)
3300	BUILDING PERMITS	1,293,795.74	1,500,000.00	1,500,000.00	.00	.0
3302	CONTRACTORS LICNSE/PERMIT	27,250.00	25,000.00	20,000.00	(5,000.00)	(20.0)
3303	ANIMAL CONTROL TAGS/FEES	13,570.00	15,000.00	15,000.00	.00	.0
3304	HEALTH/FOOD PERMIT	34,820.00	30,000.00	35,000.00	5,000.00	16.7
3305	FILMING PERMITS	1,950.00	2,000.00	2,000.00	.00	.0
3306	FIRE PERMITS/REVENUE	34,110.77	37,500.00	37,500.00	.00	.0
<i>PERMITS/LICENSES Totals</i>		\$1,418,959.05	\$1,624,500.00	\$1,619,500.00	(\$5,000.00)	(0.3%)
FINES						
3400	TRAFFIC FINES	313,403.08	330,000.00	350,000.00	20,000.00	6.1
3403	CROSS'G GUARD(CHILD SFTY)	21,900.00	23,000.00	22,500.00	(500.00)	(2.2)
3404	PARKING TICKETS	183,601.00	225,000.00	225,000.00	.00	.0
3411	CAPIAS WARRANT REVENUE	859.97	.00	.00	.00	.0
3412	RED LIGHT CAMERA REVENUE	264,736.81	200,000.00	225,000.00	25,000.00	12.5
3420	LIBRARY FINES AND FEES	15,590.96	15,000.00	15,000.00	.00	.0



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
FINES						
3912	CODE VIOLATION	.00	.00	10,000.00	10,000.00	.0
<i>FINES Totals</i>		\$800,091.82	\$793,000.00	\$847,500.00	\$54,500.00	6.9%
FEES						
3308	POLICE REVENUE	49,487.00	48,000.00	50,000.00	2,000.00	4.2
3401	WRECKER FEES	3,068.00	3,000.00	3,000.00	.00	.0
3405	ALARM BILLING	77,168.20	75,000.00	75,000.00	.00	.0
3406	FALSE ALARM FEES	12,075.00	12,500.00	10,000.00	(2,500.00)	(20.0)
3408	AMBULANCE FEES	273,437.89	300,000.00	300,000.00	.00	.0
3409	911 SERVICE FEES	77,750.08	80,000.00	75,000.00	(5,000.00)	(6.3)
3410	911 SERVICE FEES-WIRELESS	118,928.47	120,000.00	120,000.00	.00	.0
3425	LIBRARY ROOM RENTAL	13,552.80	15,000.00	15,000.00	.00	.0
3499	DIRECT ALARM REVENUE	906,429.58	895,000.00	910,000.00	15,000.00	1.7
<i>FEES Totals</i>		\$1,531,897.02	\$1,548,500.00	\$1,558,000.00	\$9,500.00	0.6%
PARK/POOL REVENUE						
3510	TENNIS & FIELD PERMITS	56,431.00	35,000.00	35,000.00	.00	.0
3511	SWIM POOL PERMIT-RESIDENT	134,410.00	150,000.00	125,000.00	(25,000.00)	(16.7)
3512	SWIM POOL PERMIT-NONRES	7,540.00	10,000.00	10,000.00	.00	.0
3513	SWIM POOL PRMTS GATE RCPT	96,387.00	105,000.00	110,000.00	5,000.00	4.8
3514	SWIMMING POOL CONCESSIONS	8,000.00	8,000.00	8,000.00	.00	.0
3515	SWIM LESSONS	17,200.00	15,000.00	17,500.00	2,500.00	16.7
<i>PARK/POOL REVENUE Totals</i>		\$319,968.00	\$323,000.00	\$305,500.00	(\$17,500.00)	(5.4%)
DONATIONS						
3745	FIRE GRANTS/DONATIONS	29,820.19	.00	.00	.00	.0
<i>DONATIONS Totals</i>		\$29,820.19	\$0.00	\$0.00	\$0.00	+++
AUCTION/SALE OF EQUIPMENT						
3850	AUCTION/SALE OF EQUIPMENT	.00	10,000.00	10,000.00	.00	.0
<i>AUCTION/SALE OF EQUIPMENT Totals</i>		\$0.00	\$10,000.00	\$10,000.00	\$0.00	0.0%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	257,914.99	225,000.00	300,000.00	75,000.00	33.3
<i>INTEREST EARNINGS Totals</i>		\$257,914.99	\$225,000.00	\$300,000.00	\$75,000.00	33.3%
OTHER REVENUE						
3535	UTILITY CAP OFF	19,500.00	25,000.00	20,000.00	(5,000.00)	(20.0)
3901	RENT	43,549.12	45,000.00	120,000.00	75,000.00	166.7
3911	COPIES	359.00	500.00	500.00	.00	.0
3920	FOTL CONTRIBUTION	300,000.00	150,000.00	300,000.00	150,000.00	100.0



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
	REVENUE					
	DEPARTMENT 11 - REVENUE					
	OTHER REVENUE					
3999	OTHER REVENUE	970,468.98	300,000.00	150,000.00	(150,000.00)	(50.0)
	<i>OTHER REVENUE Totals</i>	<u>\$1,333,877.10</u>	<u>\$520,500.00</u>	<u>\$590,500.00</u>	<u>\$70,000.00</u>	<u>13.4%</u>
	DEPARTMENT 11 - REVENUE Totals	<u>\$30,219,389.07</u>	<u>\$30,703,346.00</u>	<u>\$31,419,253.00</u>	<u>\$715,907.00</u>	<u>2.3%</u>
	REVENUE TOTALS	<u>\$30,219,389.07</u>	<u>\$30,703,346.00</u>	<u>\$31,419,253.00</u>	<u>\$715,907.00</u>	<u>2.3%</u>
	FUND 01 - GENERAL FUND Totals					
	REVENUE TOTALS	<u>\$30,219,389.07</u>	<u>\$30,703,346.00</u>	<u>\$31,419,253.00</u>	<u>\$715,907.00</u>	<u>2.3%</u>
	EXPENSE TOTALS	<u>\$29,627,707.37</u>	<u>\$30,703,346.00</u>	<u>\$31,416,105.00</u>	<u>\$712,759.00</u>	<u>2.3%</u>
	FUND 01 - GENERAL FUND Totals	<u>\$591,681.70</u>	<u>\$0.00</u>	<u>\$3,148.00</u>	<u>\$3,148.00</u>	<u>+++</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 02 - EXECUTIVE						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	524,691.75	626,569.00	665,731.00	39,162.00	6.3
1005	LONGEVITY PAY	3,276.97	3,941.00	3,561.00	(380.00)	(9.6)
1007	CAR ALLOWANCE	22,680.05	14,400.00	14,400.00	.00	.0
1008	HOUSING ALLOWANCE	18,992.85	26,400.00	26,400.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,520.00	3,360.00	2,520.00	(840.00)	(25.0)
1110	EMPLOYERS SHARE F.I.C.A.	36,358.77	44,664.00	47,348.00	2,684.00	6.0
1120	EMPLOYERS SHARE T.M.R.S.	31,865.53	46,192.00	53,096.00	6,904.00	14.9
1127	RETIREMENT SUPPLEMENTAL	6,269.84	6,472.00	6,924.00	452.00	7.0
1130	INSURANCE-EMPLOYEE LIFE	2,895.25	4,193.00	3,917.00	(276.00)	(6.6)
1131	INSURANCE-WORKMENS COMP	428.04	1,012.00	1,068.00	56.00	5.5
1135	HEALTH INSURANCE	46,718.88	62,625.00	52,648.00	(9,977.00)	(15.9)
<i>SALARIES & BENEFITS Totals</i>		\$696,697.93	\$839,828.00	\$877,613.00	\$37,785.00	4.5%
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	2,125.16	4,000.00	3,000.00	(1,000.00)	(25.0)
2318	COMPUTER SUPPLIES	515.77	500.00	500.00	.00	.0
<i>SUPPLIES Totals</i>		\$2,640.93	\$4,500.00	\$3,500.00	(\$1,000.00)	(22.2%)
<i>PROFESSIONAL FEES</i>						
3003	BOARD MEETINGS	9,389.83	4,000.00	4,000.00	.00	.0
3010	POSTAGE	932.06	1,300.00	1,000.00	(300.00)	(23.1)
3060	PROFESSIONAL SERVICES/FEES	147,426.25	146,750.00	178,750.00	32,000.00	21.8
3063	PROGRAMMING/MAINTENANCE	49,547.35	50,438.00	54,435.00	3,997.00	7.9
3113	PUBLICATIONS/PRINTING	17,033.93	17,326.00	18,850.00	1,524.00	8.8
<i>PROFESSIONAL FEES Totals</i>		\$224,329.42	\$219,814.00	\$257,035.00	\$37,221.00	16.9%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	10,645.23	10,500.00	7,645.00	(2,855.00)	(27.2)
4120	TELEPHONE SERVICE	2,077.56	3,098.00	1,164.00	(1,934.00)	(62.4)
<i>UTILITIES Totals</i>		\$12,722.79	\$13,598.00	\$8,809.00	(\$4,789.00)	(35.2%)
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	2,928.96	2,163.00	4,326.00	2,163.00	100.0
5506	INSURANCE-GEN'L LIABILITY	408.00	287.00	574.00	287.00	100.0
5514	INSURANCE-PUBL.OFF'L LIAB	35,102.04	36,155.00	36,155.00	.00	.0
5516	BONDS-OFFICALS & EMPLOYEE	200.04	206.00	206.00	.00	.0
<i>INSURANCE Totals</i>		\$38,639.04	\$38,811.00	\$41,261.00	\$2,450.00	6.3%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	784.12	439.00	338.00	(101.00)	(23.0)
7110	EMPLOYEE RECOGNITION	8,770.25	10,000.00	10,000.00	.00	.0
7150	DUES & SUBSCRIPTIONS	14,364.93	14,811.00	14,851.00	40.00	.3



City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 02 - EXECUTIVE						
OTHER						
7170	TRAVEL EXPENSE	2,584.65	6,350.00	5,200.00	(1,150.00)	(18.1)
7201	COMPUTER EQT UNDER \$5000	2,032.41	8,676.00	.00	(8,676.00)	(100.0)
7202	MICRO COMPUTER SOFTWARE	.00	1,000.00	.00	(1,000.00)	(100.0)
7221	OTHER EXPENSE	(11,125.37)	2,000.00	2,000.00	.00	.0
7235	YOUTH ADV COMM EXPEND.	741.67	1,100.00	500.00	(600.00)	(54.5)
7240	TUITION & TRAINING	9,238.76	50,860.00	17,800.00	(33,060.00)	(65.0)
7432	ELECTIONS	.00	.00	10,400.00	10,400.00	.0
<i>OTHER Totals</i>		<u>\$27,391.42</u>	<u>\$95,236.00</u>	<u>\$61,089.00</u>	<u>(\$34,147.00)</u>	<u>(35.9%)</u>
DEPARTMENT 02 - EXECUTIVE Totals		\$1,002,421.53	\$1,211,787.00	\$1,249,307.00	\$37,520.00	3.1%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 03 - FINANCE						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	534,508.00	536,774.00	564,904.00	28,130.00	5.2
1005	LONGEVITY PAY	1,218.29	1,449.00	1,814.00	365.00	25.2
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	38,502.38	38,949.00	41,456.00	2,507.00	6.4
1120	EMPLOYERS SHARE T.M.R.S.	30,922.82	37,337.00	42,754.00	5,417.00	14.5
1130	INSURANCE-EMPLOYEE LIFE	2,904.60	2,788.00	3,334.00	546.00	19.6
1131	INSURANCE-WORKMENS COMP	428.04	819.00	861.00	42.00	5.1
1135	HEALTH INSURANCE	35,039.16	37,575.00	52,648.00	15,073.00	40.1
	<i>SALARIES & BENEFITS Totals</i>	\$650,723.29	\$662,891.00	\$714,971.00	\$52,080.00	7.9%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	.00	200.00	200.00	.00	.0
2100	OFFICE SUPPLIES	5,019.43	8,200.00	11,600.00	3,400.00	41.5
	<i>SUPPLIES Totals</i>	\$5,019.43	\$8,400.00	\$11,800.00	\$3,400.00	40.5%
<i>PROFESSIONAL FEES</i>						
3007	DELINQUENT TAX ATTORNEY	13,087.02	15,000.00	15,000.00	.00	.0
3010	POSTAGE	1,659.40	2,100.00	2,000.00	(100.00)	(4.8)
3060	PROFESSIONAL SERVICES/FEES	51,466.99	72,000.00	72,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	40,291.73	36,338.00	33,157.00	(3,181.00)	(8.8)
3065	CREDIT CARD FEES	96,363.72	110,000.00	120,000.00	10,000.00	9.1
3113	PUBLICATIONS/PRINTING	6,521.69	9,125.00	7,535.00	(1,590.00)	(17.4)
3141	DALLAS CO TAX COLL SERV	10,010.00	11,000.00	11,000.00	.00	.0
3145	CENTRAL APPRAISAL DISTRIC	81,349.00	81,200.00	80,100.00	(1,100.00)	(1.4)
	<i>PROFESSIONAL FEES Totals</i>	\$300,749.55	\$336,763.00	\$340,792.00	\$4,029.00	1.2%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	7,799.05	7,900.00	5,744.00	(2,156.00)	(27.3)
4120	TELEPHONE SERVICE	3,350.46	4,305.00	1,083.00	(3,222.00)	(74.8)
	<i>UTILITIES Totals</i>	\$11,149.51	\$12,205.00	\$6,827.00	(\$5,378.00)	(44.1%)
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	3,515.04	2,163.00	4,326.00	2,163.00	100.0
5506	INSURANCE-GEN'L LIABILITY	564.96	287.00	574.00	287.00	100.0
	<i>INSURANCE Totals</i>	\$4,080.00	\$2,450.00	\$4,900.00	\$2,450.00	100.0%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	1,000.00	.00	(1,000.00)	(100.0)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$1,000.00	\$0.00	(\$1,000.00)	(100.0%)
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	989.04	977.00	856.00	(121.00)	(12.4)



City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 03 - FINANCE						
OTHER						
7150	DUES & SUBSCRIPTIONS	19,646.93	22,307.00	23,996.00	1,689.00	7.6
7170	TRAVEL EXPENSE	6,300.31	10,850.00	9,765.00	(1,085.00)	(10.0)
7201	COMPUTER EQT UNDER \$5000	2,529.33	2,500.00	6,036.00	3,536.00	141.4
7221	OTHER EXPENSE	2,852.59	1,550.00	850.00	(700.00)	(45.2)
7240	TUITION & TRAINING	6,180.61	7,788.00	10,353.00	2,565.00	32.9
	<i>OTHER Totals</i>	\$38,498.81	\$45,972.00	\$51,856.00	\$5,884.00	12.8%
	DEPARTMENT 03 - FINANCE Totals	\$1,010,220.59	\$1,069,681.00	\$1,131,146.00	\$61,465.00	5.7%

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	210,491.17	210,273.00	182,460.00	(27,813.00)	(13.2)
1005	LONGEVITY PAY	2,109.26	2,147.00	995.00	(1,152.00)	(53.7)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	14,395.67	14,721.00	14,584.00	(137.00)	(.9)
1120	EMPLOYERS SHARE T.M.R.S.	12,464.43	15,089.00	14,267.00	(822.00)	(5.4)
1130	INSURANCE-EMPLOYEE LIFE	1,184.45	1,393.00	1,077.00	(316.00)	(22.7)
1131	INSURANCE-WORKMENS COMP	174.96	330.00	288.00	(42.00)	(12.7)
1135	HEALTH INSURANCE	23,359.44	25,050.00	26,324.00	1,274.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$272,219.38	\$277,043.00	\$248,035.00	(\$29,008.00)	(10.5%)
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	341.05	1,350.00	1,350.00	.00	.0
2318	COMPUTER SUPPLIES	1,173.94	1,300.00	1,300.00	.00	.0
<i>SUPPLIES Totals</i>		\$1,514.99	\$2,650.00	\$2,650.00	\$0.00	0.0%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	389.19	350.00	400.00	50.00	14.3
3060	PROFESSIONAL SERVICES/FEES	34,560.00	48,225.00	37,600.00	(10,625.00)	(22.0)
3063	PROGRAMMING/MAINTENANCE	9,383.73	7,708.00	9,363.00	1,655.00	21.5
3113	PUBLICATIONS/PRINTING	1,011.70	500.00	1,000.00	500.00	100.0
<i>PROFESSIONAL FEES Totals</i>		\$45,344.62	\$56,783.00	\$48,363.00	(\$8,420.00)	(14.8%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	4,562.24	4,600.00	3,277.00	(1,323.00)	(28.8)
4120	TELEPHONE SERVICE	1,781.14	1,698.00	9,057.00	7,359.00	433.4
<i>UTILITIES Totals</i>		\$6,343.38	\$6,298.00	\$12,334.00	\$6,036.00	95.8%
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	1,172.04	2,163.00	1,442.00	(721.00)	(33.3)
5506	INSURANCE-GEN'L LIABILITY	209.04	287.00	191.00	(96.00)	(33.4)
<i>INSURANCE Totals</i>		\$1,381.08	\$2,450.00	\$1,633.00	(\$817.00)	(33.3%)
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	200.00	200.00	.00	.0
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$200.00	\$200.00	\$0.00	0.0%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	237.96	199.00	.00	(199.00)	(100.0)
7110	EMPLOYEE RECOGNITION	6,069.77	9,350.00	18,467.00	9,117.00	97.5
7150	DUES & SUBSCRIPTIONS	1,414.00	1,450.00	1,504.00	54.00	3.7
7170	TRAVEL EXPENSE	3,054.76	2,000.00	3,505.00	1,505.00	75.3
7201	COMPUTER EQT UNDER \$5000	.00	1,600.00	.00	(1,600.00)	(100.0)



City of University Park
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Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT						
<i>OTHER</i>						
7202	MICRO COMPUTER SOFTWARE	.00	500.00	.00	(500.00)	(100.0)
7221	OTHER EXPENSE	4,361.71	6,175.00	4,175.00	(2,000.00)	(32.4)
7240	TUITION & TRAINING	.00	1,550.00	38,844.00	37,294.00	2,406.1
7245	TUITION REIMBURSEMENT	11,182.45	15,000.00	15,000.00	.00	.0
	<i>OTHER Totals</i>	<u>\$26,320.65</u>	<u>\$37,824.00</u>	<u>\$81,495.00</u>	<u>\$43,671.00</u>	<u>115.5%</u>
DEPARTMENT 04 - HUMAN RESOURCES/RISK MGT Totals		\$353,124.10	\$383,248.00	\$394,710.00	\$11,462.00	3.0%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 05 - INFORMATION SERVICES						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	476,826.93	489,630.00	595,962.00	106,332.00	21.7
1005	LONGEVITY PAY	1,128.64	1,084.00	1,555.00	471.00	43.5
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,240.00	2,520.00	2,520.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	34,346.38	37,375.00	45,676.00	8,301.00	22.2
1120	EMPLOYERS SHARE T.M.R.S.	27,674.92	34,265.00	45,233.00	10,968.00	32.0
1130	INSURANCE-EMPLOYEE LIFE	2,589.67	2,494.00	3,032.00	538.00	21.6
1131	INSURANCE-WORKMENS COMP	399.96	750.00	912.00	162.00	21.6
1135	HEALTH INSURANCE	56,444.50	62,625.00	78,972.00	16,347.00	26.1
<i>SALARIES & BENEFITS Totals</i>		\$608,851.00	\$637,943.00	\$781,062.00	\$143,119.00	22.4%
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	257.24	500.00	500.00	.00	.0
2318	COMPUTER SUPPLIES	1,563.93	3,000.00	3,750.00	750.00	25.0
<i>SUPPLIES Totals</i>		\$1,821.17	\$3,500.00	\$4,250.00	\$750.00	21.4%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	123.17	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	82,571.10	87,345.00	40,300.00	(47,045.00)	(53.9)
3063	PROGRAMMING/MAINTENANCE	79,570.09	175,053.00	185,835.00	10,782.00	6.2
<i>PROFESSIONAL FEES Totals</i>		\$162,264.36	\$262,448.00	\$226,185.00	(\$36,263.00)	(13.8%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	7,244.08	7,400.00	5,451.00	(1,949.00)	(26.3)
4120	TELEPHONE SERVICE	76,642.09	90,328.00	92,888.00	2,560.00	2.8
<i>UTILITIES Totals</i>		\$83,886.17	\$97,728.00	\$98,339.00	\$611.00	0.6%
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	2,928.96	2,163.00	2,884.00	721.00	33.3
5506	INSURANCE-GEN'L LIABILITY	246.96	287.00	383.00	96.00	33.4
<i>INSURANCE Totals</i>		\$3,175.92	\$2,450.00	\$3,267.00	\$817.00	33.3%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	29,084.85	29,000.00	26,750.00	(2,250.00)	(7.8)
<i>OUTSIDE SERVICES Totals</i>		\$29,084.85	\$29,000.00	\$26,750.00	(\$2,250.00)	(7.8%)
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	348.00	180.00	60.00	(120.00)	(66.7)
7150	DUES & SUBSCRIPTIONS	169.99	400.00	400.00	.00	.0
7170	TRAVEL EXPENSE	3,665.91	8,850.00	8,050.00	(800.00)	(9.0)
7201	COMPUTER EQT UNDER \$5000	17,373.03	15,991.00	11,175.00	(4,816.00)	(30.1)
7202	MICRO COMPUTER SOFTWARE	25,405.00	36,855.00	61,612.00	24,757.00	67.2
7221	OTHER EXPENSE	2,317.48	500.00	500.00	.00	.0



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 05 - INFORMATION SERVICES						
<i>OTHER</i>						
7240	TUITION & TRAINING	14,564.00	11,870.00	8,725.00	(3,145.00)	(26.5)
	<i>OTHER Totals</i>	\$63,843.41	\$74,646.00	\$90,522.00	\$15,876.00	21.3%
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	.00	.00	16,741.00	16,741.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$0.00	\$16,741.00	\$16,741.00	+++
	DEPARTMENT 05 - INFORMATION SERVICES Totals	\$952,926.88	\$1,107,715.00	\$1,247,116.00	\$139,401.00	12.6%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 06 - LIBRARY						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	340,724.50	339,793.00	364,735.00	24,942.00	7.3
1005	LONGEVITY PAY	532.81	922.00	966.00	44.00	4.8
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	26,510.22	26,615.00	28,527.00	1,912.00	7.2
1120	EMPLOYERS SHARE T.M.R.S.	17,844.27	21,765.00	24,904.00	3,139.00	14.4
1130	INSURANCE-EMPLOYEE LIFE	1,621.26	1,275.00	2,175.00	900.00	70.6
1131	INSURANCE-WORKMENS COMP	272.04	523.00	562.00	39.00	7.5
1135	HEALTH INSURANCE	35,039.16	37,575.00	39,486.00	1,911.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$430,584.26	\$436,508.00	\$469,395.00	\$32,887.00	7.5%
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	4,585.49	5,000.00	5,000.00	.00	.0
2318	COMPUTER SUPPLIES	.00	.00	1,000.00	1,000.00	.0
2350	SUPPLIES & MATERIALS	4,195.18	4,000.00	4,000.00	.00	.0
2355	LIBRARY MATERIALS	88,969.61	95,000.00	95,000.00	.00	.0
<i>SUPPLIES Totals</i>		\$97,750.28	\$104,000.00	\$105,000.00	\$1,000.00	1.0%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	642.39	600.00	600.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	2,163.20	4,800.00	4,600.00	(200.00)	(4.2)
3063	PROGRAMMING/MAINTENANCE	26,129.53	23,550.00	8,405.00	(15,145.00)	(64.3)
3113	PUBLICATIONS/PRINTING	971.70	1,100.00	1,100.00	.00	.0
3115	CONTRACT MAINTENANCE	174,323.07	144,192.00	149,692.00	5,500.00	3.8
<i>PROFESSIONAL FEES Totals</i>		\$204,229.89	\$174,242.00	\$164,397.00	(\$9,845.00)	(5.7%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	27,320.56	29,100.00	20,635.00	(8,465.00)	(29.1)
4120	TELEPHONE SERVICE	11,881.38	11,814.00	12,444.00	630.00	5.3
<i>UTILITIES Totals</i>		\$39,201.94	\$40,914.00	\$33,079.00	(\$7,835.00)	(19.1%)
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	.00	2,163.00	1,442.00	(721.00)	(33.3)
5506	INSURANCE-GEN'L LIABILITY	2,499.96	287.00	191.00	(96.00)	(33.4)
5510	INSURANCE-BLDG & CONTENTS	2,499.96	.00	2,500.00	2,500.00	.0
<i>INSURANCE Totals</i>		\$4,999.92	\$2,450.00	\$4,133.00	\$1,683.00	68.7%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	1,000.00	1,500.00	500.00	50.0
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$1,000.00	\$1,500.00	\$500.00	50.0%
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	585.96	838.00	717.00	(121.00)	(14.4)



City of University Park
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Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 06 - LIBRARY						
<i>OTHER</i>						
7150	DUES & SUBSCRIPTIONS	723.98	1,020.00	1,020.00	.00	.0
7170	TRAVEL EXPENSE	3,024.36	3,000.00	2,500.00	(500.00)	(16.7)
7201	COMPUTER EQT UNDER \$5000	245.09	13,536.00	15,476.00	1,940.00	14.3
7202	MICRO COMPUTER SOFTWARE	1,025.00	2,100.00	1,600.00	(500.00)	(23.8)
7221	OTHER EXPENSE	3,681.82	650.00	650.00	.00	.0
7240	TUITION & TRAINING	845.00	1,025.00	1,730.00	705.00	68.8
7331	EQUIPMENT UNDER \$5000	421.85	.00	.00	.00	.0
<i>OTHER Totals</i>		<u>\$10,553.06</u>	<u>\$22,169.00</u>	<u>\$23,693.00</u>	<u>\$1,524.00</u>	<u>6.9%</u>
DEPARTMENT 06 - LIBRARY Totals		<u>\$787,319.35</u>	<u>\$781,283.00</u>	<u>\$801,197.00</u>	<u>\$19,914.00</u>	<u>2.5%</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 10 - LEGAL						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	227,162.54	230,500.00	232,469.00	1,969.00	.9
1002	OVERTIME EARNINGS	6,906.52	6,108.00	7,000.00	892.00	14.6
1005	LONGEVITY PAY	945.74	3,440.00	3,536.00	96.00	2.8
1110	EMPLOYERS SHARE F.I.C.A.	16,040.92	18,363.00	18,590.00	227.00	1.2
1120	EMPLOYERS SHARE T.M.R.S.	8,315.46	10,160.00	11,339.00	1,179.00	11.6
1130	INSURANCE-EMPLOYEE LIFE	962.13	939.00	851.00	(88.00)	(9.4)
1131	INSURANCE-WORKMENS COMP	186.96	360.00	365.00	5.00	1.4
1135	HEALTH INSURANCE	46,718.88	50,100.00	52,744.00	2,644.00	5.3
	<i>SALARIES & BENEFITS Totals</i>	\$307,239.15	\$319,970.00	\$326,894.00	\$6,924.00	2.2%
<i>SUPPLIES</i>						
2100	OFFICE SUPPLIES	1,514.45	3,300.00	2,000.00	(1,300.00)	(39.4)
2318	COMPUTER SUPPLIES	.00	600.00	.00	(600.00)	(100.0)
2350	SUPPLIES & MATERIALS	.00	500.00	450.00	(50.00)	(10.0)
	<i>SUPPLIES Totals</i>	\$1,514.45	\$4,400.00	\$2,450.00	(\$1,950.00)	(44.3%)
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	3,570.46	3,500.00	3,400.00	(100.00)	(2.9)
3060	PROFESSIONAL SERVICES/FEES	29,854.53	29,100.00	34,100.00	5,000.00	17.2
3063	PROGRAMMING/MAINTENANCE	32,738.79	33,659.00	34,941.00	1,282.00	3.8
3113	PUBLICATIONS/PRINTING	1,003.78	3,900.00	3,900.00	.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$67,167.56	\$70,159.00	\$76,341.00	\$6,182.00	8.8%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	3,041.50	3,100.00	2,184.00	(916.00)	(29.5)
4120	TELEPHONE SERVICE	2,255.24	3,396.00	817.00	(2,579.00)	(75.9)
	<i>UTILITIES Totals</i>	\$5,296.74	\$6,496.00	\$3,001.00	(\$3,495.00)	(53.8%)
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	1,172.04	2,163.00	1,442.00	(721.00)	(33.3)
5506	INSURANCE-GEN'L LIABILITY	228.96	287.00	191.00	(96.00)	(33.4)
	<i>INSURANCE Totals</i>	\$1,401.00	\$2,450.00	\$1,633.00	(\$817.00)	(33.3%)
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	805.26	810.00	912.00	102.00	12.6
	<i>OUTSIDE SERVICES Totals</i>	\$805.26	\$810.00	\$912.00	\$102.00	12.6%
<i>OTHER</i>						
6190	AUTO REPAIRS	.19	.00	.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	201.00	180.00	219.00	39.00	21.7
7150	DUES & SUBSCRIPTIONS	.00	.00	120.00	120.00	.0
7170	TRAVEL EXPENSE	2,357.80	6,000.00	5,900.00	(100.00)	(1.7)
7201	COMPUTER EQT UNDER \$5000	5,320.77	500.00	.00	(500.00)	(100.0)



City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 10 - LEGAL						
OTHER						
7221	OTHER EXPENSE	478.26	.00	280.00	280.00	.0
7240	TUITION & TRAINING	1,295.00	2,000.00	2,400.00	400.00	20.0
	<i>OTHER Totals</i>	<u>\$9,653.02</u>	<u>\$8,680.00</u>	<u>\$8,919.00</u>	<u>\$239.00</u>	<u>2.8%</u>
	DEPARTMENT 10 - LEGAL Totals	<u>\$393,077.18</u>	<u>\$412,965.00</u>	<u>\$420,150.00</u>	<u>\$7,185.00</u>	<u>1.7%</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 19 - BUILDING						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	737,923.28	691,669.00	706,374.00	14,705.00	2.1
1002	OVERTIME EARNINGS	695.74	1,474.00	1,000.00	(474.00)	(32.2)
1005	LONGEVITY PAY	3,056.65	2,218.00	2,468.00	250.00	11.3
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	4,649.64	3,480.00	3,530.00	50.00	1.4
1110	EMPLOYERS SHARE F.I.C.A.	56,038.97	53,271.00	54,403.00	1,132.00	2.1
1120	EMPLOYERS SHARE T.M.R.S.	42,718.15	48,295.00	53,676.00	5,381.00	11.1
1130	INSURANCE-EMPLOYEE LIFE	4,309.67	3,722.00	4,098.00	376.00	10.1
1131	INSURANCE-WORKMENS COMP	1,992.96	1,649.00	1,648.00	(1.00)	(.1)
1135	HEALTH INSURANCE	86,688.17	100,200.00	105,296.00	5,096.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$945,273.23	\$913,178.00	\$939,693.00	\$26,515.00	2.9%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	1,710.60	1,440.00	2,470.00	1,030.00	71.5
2100	OFFICE SUPPLIES	3,258.18	4,500.00	4,500.00	.00	.0
2320	GAS, OIL & GREASE	3,061.68	4,411.00	4,470.00	59.00	1.3
2350	SUPPLIES & MATERIALS	1,885.99	2,000.00	2,000.00	.00	.0
<i>SUPPLIES Totals</i>		\$9,916.45	\$12,351.00	\$13,440.00	\$1,089.00	8.8%
<i>PROFESSIONAL FEES</i>						
3003	BOARD MEETINGS	711.11	800.00	1,000.00	200.00	25.0
3010	POSTAGE	5,373.03	4,500.00	6,000.00	1,500.00	33.3
3014	** DO NOT USE ** USE 3113 ** PUBLICATIONS	2,124.72	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	42,771.45	50,000.00	126,000.00	76,000.00	152.0
3063	PROGRAMMING/MAINTENANCE	41,120.17	37,145.00	37,391.00	246.00	.7
3113	PUBLICATIONS/PRINTING	1,951.40	2,000.00	2,000.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$94,051.88	\$94,445.00	\$172,391.00	\$77,946.00	82.5%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	4,798.38	5,000.00	3,853.00	(1,147.00)	(22.9)
4120	TELEPHONE SERVICE	4,780.79	6,623.00	4,573.00	(2,050.00)	(31.0)
<i>UTILITIES Totals</i>		\$9,579.17	\$11,623.00	\$8,426.00	(\$3,197.00)	(27.5%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	90.96	1,932.00	1,933.00	1.00	.1
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	5,858.04	2,884.00	5,768.00	2,884.00	100.0
5506	INSURANCE-GEN'L LIABILITY	389.04	383.00	766.00	383.00	100.0
<i>INSURANCE Totals</i>		\$6,338.04	\$5,199.00	\$8,467.00	\$3,268.00	62.9%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	400.00	.00	(400.00)	(100.0)
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$400.00	\$0.00	(\$400.00)	(100.0%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 19 - BUILDING						
<i>OTHER</i>						
6190	AUTO REPAIRS	986.52	1,500.00	1,500.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	8,987.00	7,853.00	9,386.00	1,533.00	19.5
7150	DUES & SUBSCRIPTIONS	2,102.33	1,425.00	1,425.00	.00	.0
7170	TRAVEL EXPENSE	1,635.78	5,100.00	5,100.00	.00	.0
7201	COMPUTER EQT UNDER \$5000	244.58	1,000.00	4,527.00	3,527.00	352.7
7202	MICRO COMPUTER SOFTWARE	29.95	500.00	.00	(500.00)	(100.0)
7221	OTHER EXPENSE	2,508.06	1,000.00	1,000.00	.00	.0
7240	TUITION & TRAINING	2,442.00	8,632.00	6,832.00	(1,800.00)	(20.9)
7331	EQUIPMENT UNDER \$5000	.00	.00	.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	.00	2,000.00	.00	(2,000.00)	(100.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	6,528.00	6,872.00	6,872.00	.00	.0
	<i>OTHER Totals</i>	\$25,464.22	\$35,882.00	\$36,642.00	\$760.00	2.1%
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	5,136.19	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$5,136.19	\$0.00	\$0.00	\$0.00	+++
	DEPARTMENT 19 - BUILDING Totals	\$1,095,759.18	\$1,073,078.00	\$1,179,059.00	\$105,981.00	9.9%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 20 - ENGINEERING						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	510,537.98	497,242.00	500,748.00	3,506.00	.7
1002	OVERTIME EARNINGS	.00	.00	1,000.00	1,000.00	.0
1005	LONGEVITY PAY	4,194.15	3,398.00	1,411.00	(1,987.00)	(58.5)
1007	CAR ALLOWANCE	12,600.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,270.00	2,640.00	2,040.00	(600.00)	(22.7)
1110	EMPLOYERS SHARE F.I.C.A.	36,442.19	36,596.00	36,799.00	203.00	.6
1120	EMPLOYERS SHARE T.M.R.S.	30,281.74	34,951.00	38,168.00	3,217.00	9.2
1130	INSURANCE-EMPLOYEE LIFE	2,530.50	3,074.00	2,929.00	(145.00)	(4.7)
1131	INSURANCE-WORKMENS COMP	954.00	1,083.00	1,076.00	(7.00)	(.6)
1135	HEALTH INSURANCE	55,467.45	62,625.00	65,810.00	3,185.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$656,278.01	\$648,809.00	\$657,181.00	\$8,372.00	1.3%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	688.00	1,800.00	2,060.00	260.00	14.4
2100	OFFICE SUPPLIES	457.87	1,000.00	1,000.00	.00	.0
2318	COMPUTER SUPPLIES	840.00	1,200.00	1,200.00	.00	.0
2320	GAS, OIL & GREASE	1,393.17	2,010.00	2,278.00	268.00	13.3
2350	SUPPLIES & MATERIALS	753.92	1,500.00	1,500.00	.00	.0
<i>SUPPLIES Totals</i>		\$4,132.96	\$7,510.00	\$8,038.00	\$528.00	7.0%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	27.69	300.00	200.00	(100.00)	(33.3)
3060	PROFESSIONAL SERVICES/FEES	20,700.00	15,000.00	15,000.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	23,414.02	14,331.00	14,324.00	(7.00)	.0
3113	PUBLICATIONS/PRINTING	21.07	.00	.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$44,162.78	\$29,631.00	\$29,524.00	(\$107.00)	(0.4%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	4,128.36	4,400.00	3,296.00	(1,104.00)	(25.1)
4120	TELEPHONE SERVICE	5,190.82	7,619.00	1,285.00	(6,334.00)	(83.1)
<i>UTILITIES Totals</i>		\$9,319.18	\$12,019.00	\$4,581.00	(\$7,438.00)	(61.9%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	204.96	1,150.00	1,160.00	10.00	.9
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	2,928.96	2,884.00	1,442.00	(1,442.00)	(50.0)
5506	INSURANCE-GEN'L LIABILITY	486.96	383.00	191.00	(192.00)	(50.1)
<i>INSURANCE Totals</i>		\$3,620.88	\$4,417.00	\$2,793.00	(\$1,624.00)	(36.8%)
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	.00	500.00	500.00	.0
<i>OUTSIDE SERVICES Totals</i>		\$0.00	\$0.00	\$500.00	\$500.00	+++



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 20 - ENGINEERING						
OTHER						
6190	AUTO REPAIRS	921.34	1,000.00	500.00	(500.00)	(50.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,190.88	3,604.00	3,945.00	341.00	9.5
7150	DUES & SUBSCRIPTIONS	572.00	1,650.00	3,725.00	2,075.00	125.8
7170	TRAVEL EXPENSE	514.18	3,200.00	2,500.00	(700.00)	(21.9)
7201	COMPUTER EQT UNDER \$5000	13,454.27	500.00	.00	(500.00)	(100.0)
7202	MICRO COMPUTER SOFTWARE	.00	500.00	.00	(500.00)	(100.0)
7221	OTHER EXPENSE	1,632.21	3,000.00	352.00	(2,648.00)	(88.3)
7240	TUITION & TRAINING	1,078.00	4,100.00	4,100.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,197.00	4,418.00	4,418.00	.00	.0
	<i>OTHER Totals</i>	\$25,559.88	\$21,972.00	\$19,540.00	(\$2,432.00)	(11.1%)
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	5,136.21	13,994.00	.00	(13,994.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$5,136.21	\$13,994.00	\$0.00	(\$13,994.00)	(100.0%)
	DEPARTMENT 20 - ENGINEERING Totals	\$748,209.90	\$738,352.00	\$722,157.00	(\$16,195.00)	(2.2%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 25 - TRAFFIC						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	453,233.01	456,480.00	466,147.00	9,667.00	2.1
1002	OVERTIME EARNINGS	13,241.49	6,556.00	7,000.00	444.00	6.8
1005	LONGEVITY PAY	5,235.46	4,695.00	4,981.00	286.00	6.1
1006	EDUCATION PAY	905.07	900.00	900.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	34,630.56	35,854.00	36,647.00	793.00	2.2
1120	EMPLOYERS SHARE T.M.R.S.	26,909.86	31,977.00	35,669.00	3,692.00	11.5
1130	INSURANCE-EMPLOYEE LIFE	2,537.79	3,004.00	2,750.00	(254.00)	(8.5)
1131	INSURANCE-WORKMENS COMP	9,398.04	10,275.00	10,274.00	(1.00)	.0
1135	HEALTH INSURANCE	80,780.99	87,675.00	92,134.00	4,459.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$626,872.27	\$637,416.00	\$656,502.00	\$19,086.00	3.0%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	4,898.71	5,358.00	3,659.00	(1,699.00)	(31.7)
2100	OFFICE SUPPLIES	844.17	1,030.00	1,030.00	.00	.0
2320	GAS, OIL & GREASE	7,393.82	10,224.00	9,538.00	(686.00)	(6.7)
2350	SUPPLIES & MATERIALS	74,352.58	86,890.00	81,390.00	(5,500.00)	(6.3)
2360	SMALL TOOLS	2,997.31	1,500.00	1,500.00	.00	.0
<i>SUPPLIES Totals</i>		\$90,486.59	\$105,002.00	\$97,117.00	(\$7,885.00)	(7.5%)
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	.71	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	10,796.92	25,000.00	30,000.00	5,000.00	20.0
3063	PROGRAMMING/MAINTENANCE	920.42	470.00	470.00	.00	.0
3113	PUBLICATIONS/PRINTING	1,118.82	1,500.00	1,369.00	(131.00)	(8.7)
3115	CONTRACT MAINTENANCE	5,413.78	8,374.00	8,434.00	60.00	.7
<i>PROFESSIONAL FEES Totals</i>		\$18,250.65	\$35,394.00	\$40,323.00	\$4,929.00	13.9%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	70,884.78	67,800.00	50,921.00	(16,879.00)	(24.9)
4120	TELEPHONE SERVICE	2,071.48	2,363.00	561.00	(1,802.00)	(76.3)
<i>UTILITIES Totals</i>		\$72,956.26	\$70,163.00	\$51,482.00	(\$18,681.00)	(26.6%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	1,026.00	1,932.00	1,933.00	1.00	.1
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	4,100.04	2,884.00	4,326.00	1,442.00	50.0
5506	INSURANCE-GEN'L LIABILITY	429.96	383.00	574.00	191.00	49.9
<i>INSURANCE Totals</i>		\$5,556.00	\$5,199.00	\$6,833.00	\$1,634.00	31.4%
<i>OTHER</i>						
6190	AUTO REPAIRS	1,136.42	10,500.00	8,500.00	(2,000.00)	(19.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	26,850.00	31,641.00	31,211.00	(430.00)	(1.4)
6350	SIGNAL MAINT.& REP	72,035.00	107,500.00	88,225.00	(19,275.00)	(17.9)



City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2018

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 25 - TRAFFIC						
OTHER						
7150	DUES & SUBSCRIPTIONS	665.00	1,000.00	3,080.00	2,080.00	208.0
7201	COMPUTER EQT UNDER \$5000	1,035.72	.00	4,072.00	4,072.00	.0
7202	MICRO COMPUTER SOFTWARE	650.00	.00	.00	.00	.0
7221	OTHER EXPENSE	502.18	2,400.00	352.00	(2,048.00)	(85.3)
7240	TUITION & TRAINING	1,047.00	1,600.00	1,200.00	(400.00)	(25.0)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	23,700.00	22,045.00	24,003.00	1,958.00	8.9
<i>OTHER Totals</i>		<u>\$127,621.32</u>	<u>\$176,686.00</u>	<u>\$160,643.00</u>	<u>(\$16,043.00)</u>	<u>(9.1%)</u>
CAPITAL EXPENDITURES						
9100	EQUIPMENT OVER \$5000	.00	10,200.00	.00	(10,200.00)	(100.0)
<i>CAPITAL EXPENDITURES Totals</i>		<u>\$0.00</u>	<u>\$10,200.00</u>	<u>\$0.00</u>	<u>(\$10,200.00)</u>	<u>(100.0%)</u>
DEPARTMENT 25 - TRAFFIC Totals		<u>\$941,743.09</u>	<u>\$1,040,060.00</u>	<u>\$1,012,900.00</u>	<u>(\$27,160.00)</u>	<u>(2.6%)</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 35 - FACILITY MAINTENANCE						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	140,540.83	141,874.00	144,538.00	2,664.00	1.9
1002	OVERTIME EARNINGS	3,630.55	.00	2,000.00	2,000.00	.0
1005	LONGEVITY PAY	488.90	585.00	681.00	96.00	16.4
1009	CELL PHONE ALLOWANCE	665.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	10,547.64	10,898.00	11,263.00	365.00	3.3
1120	EMPLOYERS SHARE T.M.R.S.	8,246.10	9,804.00	11,025.00	1,221.00	12.5
1130	INSURANCE-EMPLOYEE LIFE	790.56	749.00	852.00	103.00	13.8
1131	INSURANCE-WORKMENS COMP	1,292.04	1,384.00	1,421.00	37.00	2.7
1135	HEALTH INSURANCE	23,359.44	25,050.00	26,324.00	1,274.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$189,561.06	\$191,184.00	\$198,944.00	\$7,760.00	4.1%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	400.48	560.00	360.00	(200.00)	(35.7)
2100	OFFICE SUPPLIES	208.12	250.00	200.00	(50.00)	(20.0)
2318	COMPUTER SUPPLIES	39.99	.00	.00	.00	.0
2320	GAS, OIL & GREASE	1,975.45	2,135.00	2,275.00	140.00	6.6
2350	SUPPLIES & MATERIALS	13,364.27	8,000.00	8,750.00	750.00	9.4
2360	SMALL TOOLS	843.10	400.00	400.00	.00	.0
<i>SUPPLIES Totals</i>		\$16,831.41	\$11,345.00	\$11,985.00	\$640.00	5.6%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	.00	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	.00	4,500.00	.00	(4,500.00)	(100.0)
3063	PROGRAMMING/MAINTENANCE	300.17	67.00	67.00	.00	.0
3115	CONTRACT MAINTENANCE	78,331.64	97,035.00	99,784.00	2,749.00	2.8
<i>PROFESSIONAL FEES Totals</i>		\$78,631.81	\$101,652.00	\$99,901.00	(\$1,751.00)	(1.7%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	78,776.29	87,700.00	60,666.00	(27,034.00)	(30.8)
4120	TELEPHONE SERVICE	2,721.70	3,217.00	1,108.00	(2,109.00)	(65.6)
<i>UTILITIES Totals</i>		\$81,497.99	\$90,917.00	\$61,774.00	(\$29,143.00)	(32.1%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	1,296.96	368.00	387.00	19.00	5.2
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	1,172.04	2,884.00	1,442.00	(1,442.00)	(50.0)
5506	INSURANCE-GEN'L LIABILITY	483.96	383.00	191.00	(192.00)	(50.1)
5510	INSURANCE-BLDG & CONTENTS	105,629.04	108,798.00	108,798.00	.00	.0
<i>INSURANCE Totals</i>		\$108,582.00	\$112,433.00	\$110,818.00	(\$1,615.00)	(1.4%)
<i>OUTSIDE SERVICES</i>						
6250	FACILITY MAINT & REP	60,794.87	62,000.00	58,500.00	(3,500.00)	(5.6)
<i>OUTSIDE SERVICES Totals</i>		\$60,794.87	\$62,000.00	\$58,500.00	(\$3,500.00)	(5.6%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 35 - FACILITY MAINTENANCE						
<i>OTHER</i>						
6184	SECURITY EXPENSE	348.35	1,950.00	3,500.00	1,550.00	79.5
6190	AUTO REPAIRS	697.20	1,500.00	1,500.00	.00	.0
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	18,413.04	13,837.00	17,831.00	3,994.00	28.9
7201	COMPUTER EQT UNDER \$5000	2,375.72	500.00	1,600.00	1,100.00	220.0
7221	OTHER EXPENSE	105.53	600.00	88.00	(512.00)	(85.3)
7475	IMPROVEMENTS-UNDER \$5000	20,377.57	18,508.00	21,500.00	2,992.00	16.2
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	16,046.04	16,890.00	16,890.00	.00	.0
	<i>OTHER Totals</i>	\$58,363.45	\$53,785.00	\$62,909.00	\$9,124.00	17.0%
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	.00	6,500.00	6,500.00	.00	.0
9950	IMPROVEMENTS/REMODELING OVER \$5000	42,090.19	47,698.00	45,461.00	(2,237.00)	(4.7)
	<i>CAPITAL EXPENDITURES Totals</i>	\$42,090.19	\$54,198.00	\$51,961.00	(\$2,237.00)	(4.1%)
	DEPARTMENT 35 - FACILITY MAINTENANCE Totals	\$636,352.78	\$677,514.00	\$656,792.00	(\$20,722.00)	(3.1%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 40 - FIRE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	3,075,942.96	3,207,869.00	3,105,199.00	(102,670.00)	(3.2)
1002	OVERTIME EARNINGS	440,040.76	450,000.00	391,000.00	(59,000.00)	(13.1)
1005	LONGEVITY PAY	20,090.41	21,247.00	17,543.00	(3,704.00)	(17.4)
1006	EDUCATION PAY	50,559.47	49,920.00	41,640.00	(8,280.00)	(16.6)
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,120.00	3,120.00	2,280.00	(840.00)	(26.9)
1110	EMPLOYERS SHARE F.I.C.A.	257,570.68	260,367.00	251,333.00	(9,034.00)	(3.5)
1120	EMPLOYERS SHARE T.M.R.S.	9,092.71	10,992.00	20,551.00	9,559.00	87.0
1121	EMPLOYERS SHARE F.R.&R.	595,770.85	618,477.00	662,577.00	44,100.00	7.1
1130	INSURANCE-EMPLOYEE LIFE	15,946.03	19,782.00	17,375.00	(2,407.00)	(12.2)
1131	INSURANCE-WORKMENS COMP	31,820.29	37,327.00	37,595.00	268.00	.7
1135	HEALTH INSURANCE	395,156.38	450,900.00	447,508.00	(3,392.00)	(.8)
<i>SALARIES & BENEFITS Totals</i>		\$4,902,310.54	\$5,137,201.00	\$5,001,801.00	(\$135,400.00)	(2.6%)
SUPPLIES						
2029	CLOTHING ALLOWANCE	25,589.54	24,627.00	27,875.00	3,248.00	13.2
2060	PROTECTIVE CLOTHG & SUPP	17,852.30	26,832.00	66,284.00	39,452.00	147.0
2100	OFFICE SUPPLIES	6,463.47	7,500.00	7,500.00	.00	.0
2318	COMPUTER SUPPLIES	.00	250.00	250.00	.00	.0
2320	GAS, OIL & GREASE	12,864.45	21,068.00	20,416.00	(652.00)	(3.1)
2345	MICU DRUGS & SUPPLIES	35,777.90	40,551.00	40,000.00	(551.00)	(1.4)
2350	SUPPLIES & MATERIALS	13,084.27	14,000.00	12,000.00	(2,000.00)	(14.3)
<i>SUPPLIES Totals</i>		\$111,631.93	\$134,828.00	\$174,325.00	\$39,497.00	29.3%
PROFESSIONAL FEES						
3010	POSTAGE	442.13	300.00	300.00	.00	.0
3014	** DO NOT USE ** USE 3113 ** PUBLICATIONS	95.00	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	95,415.38	120,561.00	106,020.00	(14,541.00)	(12.1)
3063	PROGRAMMING/MAINTENANCE	57,037.32	44,592.00	45,000.00	408.00	.9
3064	EMERGENCY MANAGEMENT	6,238.00	6,000.00	6,000.00	.00	.0
3113	PUBLICATIONS/PRINTING	1,376.24	2,000.00	2,000.00	.00	.0
3115	CONTRACT MAINTENANCE	78,156.97	81,985.00	85,477.00	3,492.00	4.3
<i>PROFESSIONAL FEES Totals</i>		\$238,761.04	\$255,438.00	\$244,797.00	(\$10,641.00)	(4.2%)
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	54,654.43	53,400.00	39,398.00	(14,002.00)	(26.2)
4120	TELEPHONE SERVICE	14,366.87	16,438.00	19,252.00	2,814.00	17.1
<i>UTILITIES Totals</i>		\$69,021.30	\$69,838.00	\$58,650.00	(\$11,188.00)	(16.0%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 40 - FIRE						
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	2,076.00	3,497.00	3,480.00	(17.00)	(.5)
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	21,087.96	20,188.00	20,188.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	2,298.96	2,681.00	2,681.00	.00	.0
	<i>INSURANCE Totals</i>	<u>\$25,462.92</u>	<u>\$26,366.00</u>	<u>\$26,349.00</u>	<u>(\$17.00)</u>	<u>(0.1%)</u>
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	4,385.67	8,950.00	6,950.00	(2,000.00)	(22.3)
6330	RADIO SERVICE	3,160.85	4,000.00	4,000.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	<u>\$7,546.52</u>	<u>\$12,950.00</u>	<u>\$10,950.00</u>	<u>(\$2,000.00)</u>	<u>(15.4%)</u>
<i>OTHER</i>						
6190	AUTO REPAIRS	13,588.39	27,000.00	28,500.00	1,500.00	5.6
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	63,332.04	57,979.00	57,546.00	(433.00)	(.7)
7150	DUES & SUBSCRIPTIONS	13,487.22	10,470.00	10,277.00	(193.00)	(1.8)
7170	TRAVEL EXPENSE	11,343.21	17,853.00	22,227.00	4,374.00	24.5
7201	COMPUTER EQT UNDER \$5000	9,311.67	7,244.00	4,135.00	(3,109.00)	(42.9)
7221	OTHER EXPENSE	9,082.02	.00	.00	.00	.0
7240	TUITION & TRAINING	8,437.96	20,125.00	18,658.00	(1,467.00)	(7.3)
7241	EMS CONTINUING EDUCATION	52,366.89	27,545.00	12,279.00	(15,266.00)	(55.4)
7475	IMPROVEMENTS-UNDER \$5000	13,307.93	8,049.00	31,050.00	23,001.00	285.8
7725	FIRE PREVENTION	11,360.38	12,660.00	11,851.00	(809.00)	(6.4)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	98,049.00	180,205.00	160,937.00	(19,268.00)	(10.7)
	<i>OTHER Totals</i>	<u>\$303,666.71</u>	<u>\$369,130.00</u>	<u>\$357,460.00</u>	<u>(\$11,670.00)</u>	<u>(3.2%)</u>
<i>CAPITAL EXPENDITURES</i>						
9201	COMPUTER EQUIPMENT OVER \$5000	.00	14,000.00	.00	(14,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$0.00</u>	<u>\$14,000.00</u>	<u>\$0.00</u>	<u>(\$14,000.00)</u>	<u>(100.0%)</u>
	DEPARTMENT 40 - FIRE Totals	<u>\$5,658,400.96</u>	<u>\$6,019,751.00</u>	<u>\$5,874,332.00</u>	<u>(\$145,419.00)</u>	<u>(2.4%)</u>

Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 50 - POLICE						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	4,174,949.38	4,301,700.00	4,478,629.00	176,929.00	4.1
1002	OVERTIME EARNINGS	297,204.59	350,073.00	324,000.00	(26,073.00)	(7.4)
1004	MISC ALLOWANCE	7,238.96	7,200.00	7,200.00	.00	.0
1005	LONGEVITY PAY	24,439.25	27,234.00	28,107.00	873.00	3.2
1006	EDUCATION PAY	65,105.97	80,400.00	82,200.00	1,800.00	2.2
1007	CAR ALLOWANCE	7,200.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	3,600.00	3,600.00	3,600.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	331,816.34	348,751.00	361,636.00	12,885.00	3.7
1120	EMPLOYERS SHARE T.M.R.S.	257,400.95	318,626.00	361,134.00	42,508.00	13.3
1130	INSURANCE-EMPLOYEE LIFE	22,089.74	27,429.00	25,204.00	(2,225.00)	(8.1)
1131	INSURANCE-WORKMENS COMP	52,461.96	56,558.00	59,394.00	2,836.00	5.0
1135	HEALTH INSURANCE	560,626.57	613,725.00	658,100.00	44,375.00	7.2
<i>SALARIES & BENEFITS Totals</i>		\$5,804,133.71	\$6,142,496.00	\$6,396,404.00	\$253,908.00	4.1%
SUPPLIES						
2029	CLOTHING ALLOWANCE	37,100.98	40,260.00	42,270.00	2,010.00	5.0
2100	OFFICE SUPPLIES	11,187.78	8,000.00	8,000.00	.00	.0
2318	COMPUTER SUPPLIES	151.63	3,000.00	3,000.00	.00	.0
2320	GAS, OIL & GREASE	44,194.08	62,042.00	63,087.00	1,045.00	1.7
2350	SUPPLIES & MATERIALS	11,876.90	13,325.00	13,325.00	.00	.0
<i>SUPPLIES Totals</i>		\$104,511.37	\$126,627.00	\$129,682.00	\$3,055.00	2.4%
PROFESSIONAL FEES						
3010	POSTAGE	1,878.06	1,800.00	1,900.00	100.00	5.6
3011	DETENTION SERVICES	2,233.42	3,000.00	3,010.00	10.00	.3
3014	** DO NOT USE ** USE 3113 ** PUBLICATIONS	419.71	.00	.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	140,620.44	172,900.00	225,302.00	52,402.00	30.3
3062	ANIMAL CONTROL SERVICES	9,129.49	13,475.00	12,950.00	(525.00)	(3.9)
3063	PROGRAMMING/MAINTENANCE	148,047.93	136,741.00	150,238.00	13,497.00	9.9
3070	SPECIAL OPERATIONS	.00	1,000.00	1,000.00	.00	.0
3072	ACCREDITATION EXPENSES	10,562.27	13,800.00	14,265.00	465.00	3.4
3075	DIRECT ALARM MONITORING	117,252.75	151,452.00	169,370.00	17,918.00	11.8
3113	PUBLICATIONS/PRINTING	9,174.98	15,725.00	13,470.00	(2,255.00)	(14.3)
3115	CONTRACT MAINTENANCE	38,574.88	33,568.00	34,452.00	884.00	2.6
3261	WRECKER FEES	105.00	600.00	600.00	.00	.0
3291	GUNS/EQUIPMENT	22,881.80	38,800.00	37,800.00	(1,000.00)	(2.6)
<i>PROFESSIONAL FEES Totals</i>		\$500,880.73	\$582,861.00	\$664,357.00	\$81,496.00	14.0%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 50 - POLICE						
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	60,555.54	59,900.00	43,979.00	(15,921.00)	(26.6)
4120	TELEPHONE SERVICE	58,036.95	66,090.00	51,895.00	(14,195.00)	(21.5)
4121	911 SERVICE FEES	46,247.77	44,853.00	44,242.00	(611.00)	(1.4)
	<i>UTILITIES Totals</i>	\$164,840.26	\$170,843.00	\$140,116.00	(\$30,727.00)	(18.0%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	4,763.04	7,729.00	7,732.00	3.00	.0
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	30,459.96	20,188.00	31,724.00	11,536.00	57.1
5506	INSURANCE-GEN'L LIABILITY	2,784.00	2,681.00	4,213.00	1,532.00	57.1
5508	INSURANCE-POLICE PROF LIA	19,125.00	19,699.00	19,699.00	.00	.0
	<i>INSURANCE Totals</i>	\$57,132.00	\$50,297.00	\$63,368.00	\$13,071.00	26.0%
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	1,253.19	4,600.00	4,600.00	.00	.0
6330	RADIO SERVICE	3,184.74	1,885.00	4,885.00	3,000.00	159.2
	<i>OUTSIDE SERVICES Totals</i>	\$4,437.93	\$6,485.00	\$9,485.00	\$3,000.00	46.3%
OTHER						
6190	AUTO REPAIRS	44,708.53	46,000.00	42,000.00	(4,000.00)	(8.7)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	158,478.00	137,344.00	177,762.00	40,418.00	29.4
7150	DUES & SUBSCRIPTIONS	4,734.25	5,787.00	5,787.00	.00	.0
7170	TRAVEL EXPENSE	25,326.26	38,225.00	36,355.00	(1,870.00)	(4.9)
7201	COMPUTER EQT UNDER \$5000	12,058.61	27,325.00	31,583.00	4,258.00	15.6
7221	OTHER EXPENSE	9,432.05	17,600.00	8,248.00	(9,352.00)	(53.1)
7223	CRIME PREV/YOUTH SERVICES	2,403.63	2,800.00	2,800.00	.00	.0
7240	TUITION & TRAINING	38,569.52	53,440.00	42,510.00	(10,930.00)	(20.5)
7475	IMPROVEMENTS-UNDER \$5000	.00	4,722.00	4,735.00	13.00	.3
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	73,866.00	106,335.00	128,830.00	22,495.00	21.2
	<i>OTHER Totals</i>	\$369,576.85	\$439,578.00	\$480,610.00	\$41,032.00	9.3%
CAPITAL EXPENDITURES						
9201	COMPUTER EQUIPMENT OVER \$5000	.00	86,467.00	34,884.00	(51,583.00)	(59.7)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$86,467.00	\$34,884.00	(\$51,583.00)	(59.7%)
	DEPARTMENT 50 - POLICE Totals	\$7,005,512.85	\$7,605,654.00	\$7,918,906.00	\$313,252.00	4.1%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 70 - PARKS						
SALARIES & BENEFITS						
1001	REGULAR EARNINGS	1,405,605.34	1,410,209.00	1,453,768.00	43,559.00	3.1
1002	OVERTIME EARNINGS	45,557.61	86,702.00	76,000.00	(10,702.00)	(12.3)
1005	LONGEVITY PAY	16,014.16	16,349.00	14,132.00	(2,217.00)	(13.6)
1007	CAR ALLOWANCE	11,400.00	7,200.00	7,200.00	.00	.0
1009	CELL PHONE ALLOWANCE	2,065.00	1,680.00	2,520.00	840.00	50.0
1110	EMPLOYERS SHARE F.I.C.A.	106,869.55	114,656.00	113,040.00	(1,616.00)	(1.4)
1120	EMPLOYERS SHARE T.M.R.S.	84,116.13	100,507.00	114,232.00	13,725.00	13.7
1130	INSURANCE-EMPLOYEE LIFE	7,944.71	9,041.00	8,468.00	(573.00)	(6.3)
1131	INSURANCE-WORKMENS COMP	19,469.16	18,844.00	18,835.00	(9.00)	.0
1135	HEALTH INSURANCE	193,669.99	212,925.00	250,078.00	37,153.00	17.4
<i>SALARIES & BENEFITS Totals</i>		\$1,892,711.65	\$1,978,113.00	\$2,058,273.00	\$80,160.00	4.1%
SUPPLIES						
2029	CLOTHING ALLOWANCE	18,120.61	17,194.00	17,694.00	500.00	2.9
2100	OFFICE SUPPLIES	3,031.63	3,000.00	3,000.00	.00	.0
2318	COMPUTER SUPPLIES	.00	500.00	.00	(500.00)	(100.0)
2320	GAS, OIL & GREASE	18,093.15	28,230.00	28,326.00	96.00	.3
2350	SUPPLIES & MATERIALS	77,335.82	47,400.00	48,400.00	1,000.00	2.1
2360	SMALL TOOLS	13,850.97	12,600.00	12,600.00	.00	.0
2381	FERTILIZER,CHEMICALS &SUP	62,721.34	67,075.00	69,725.00	2,650.00	4.0
<i>SUPPLIES Totals</i>		\$193,153.52	\$175,999.00	\$179,745.00	\$3,746.00	2.1%
PROFESSIONAL FEES						
3010	POSTAGE	237.43	1,000.00	700.00	(300.00)	(30.0)
3060	PROFESSIONAL SERVICES/FEES	10,600.00	11,560.00	11,560.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	8,917.69	8,652.00	9,424.00	772.00	8.9
3113	PUBLICATIONS/PRINTING	899.77	1,000.00	1,000.00	.00	.0
3115	CONTRACT MAINTENANCE	281,683.69	283,180.00	298,810.00	15,630.00	5.5
<i>PROFESSIONAL FEES Totals</i>		\$302,338.58	\$305,392.00	\$321,494.00	\$16,102.00	5.3%
UTILITIES						
4110	HEAT,LIGHT,WATER UTIL	90,519.01	96,100.00	69,583.00	(26,517.00)	(27.6)
4120	TELEPHONE SERVICE	8,446.64	9,082.00	3,766.00	(5,316.00)	(58.5)
<i>UTILITIES Totals</i>		\$98,965.65	\$105,182.00	\$73,349.00	(\$31,833.00)	(30.3%)
INSURANCE						
5500	INSURANCE-AUTO LIABILITY	5,069.04	4,647.00	4,639.00	(8.00)	(.2)
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	12,887.04	11,536.00	11,536.00	.00	.0
5506	INSURANCE-GEN'L LIABILITY	1,404.00	1,532.00	1,532.00	.00	.0
<i>INSURANCE Totals</i>		\$19,360.08	\$17,715.00	\$17,707.00	(\$8.00)	0.0%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 70 - PARKS						
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	5,381.02	.00	11,550.00	11,550.00	.0
6380	FLOWERS,TREES & SHRUBS	48,131.28	44,000.00	44,000.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	\$53,512.30	\$44,000.00	\$55,550.00	\$11,550.00	26.3%
OTHER						
6190	AUTO REPAIRS	25,307.88	19,500.00	21,000.00	1,500.00	7.7
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	136,563.00	125,962.00	127,727.00	1,765.00	1.4
6205	PARK FACILITY REPAIR	33,993.33	38,000.00	38,000.00	.00	.0
6208	PARK EQUIPMENT REPAIR	16,876.43	29,000.00	29,000.00	.00	.0
7150	DUES & SUBSCRIPTIONS	2,762.53	2,950.00	3,950.00	1,000.00	33.9
7170	TRAVEL EXPENSE	3,114.13	4,950.00	5,450.00	500.00	10.1
7201	COMPUTER EQT UNDER \$5000	1,216.91	500.00	.00	(500.00)	(100.0)
7202	MICRO COMPUTER SOFTWARE	3,950.47	.00	.00	.00	.0
7221	OTHER EXPENSE	1,424.69	6,000.00	6,000.00	.00	.0
7240	TUITION & TRAINING	3,811.50	3,395.00	3,620.00	225.00	6.6
7260	EQUIPMENT RENTAL	1,244.56	3,500.00	3,500.00	.00	.0
7475	IMPROVEMENTS-UNDER \$5000	29,812.65	27,200.00	27,200.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	52,662.00	53,890.00	59,194.00	5,304.00	9.8
	<i>OTHER Totals</i>	\$312,740.08	\$314,847.00	\$324,641.00	\$9,794.00	3.1%
CAPITAL EXPENDITURES						
9950	IMPROVEMENTS/REMODELING OVER \$5000	.00	30,000.00	25,000.00	(5,000.00)	(16.7)
9990	INFRASTRUCTURE	.00	20,000.00	.00	(20,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$50,000.00	\$25,000.00	(\$25,000.00)	(50.0%)
	DEPARTMENT 70 - PARKS Totals	\$2,872,781.86	\$2,991,248.00	\$3,055,759.00	\$64,511.00	2.2%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 75 - SWIMMING POOL						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	216,587.47	249,423.00	280,639.00	31,216.00	12.5
1005	LONGEVITY PAY	80.21	.00	.00	.00	.0
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	16,558.54	19,074.00	21,257.00	2,183.00	11.4
1120	EMPLOYERS SHARE T.M.R.S.	3,395.02	4,205.00	4,853.00	648.00	15.4
1130	INSURANCE-EMPLOYEE LIFE	.00	250.00	380.00	130.00	52.0
1131	INSURANCE-WORKMENS COMP	4,046.04	3,505.00	3,881.00	376.00	10.7
<i>SALARIES & BENEFITS Totals</i>		\$241,507.28	\$277,297.00	\$311,850.00	\$34,553.00	12.5%
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	865.80	1,100.00	700.00	(400.00)	(36.4)
3060	PROFESSIONAL SERVICES/FEES	5,418.00	10,000.00	10,000.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$6,283.80	\$11,100.00	\$10,700.00	(\$400.00)	(3.6%)
<i>UTILITIES</i>						
4120	TELEPHONE SERVICE	.00	.00	1,612.00	1,612.00	.0
<i>UTILITIES Totals</i>		\$0.00	\$0.00	\$1,612.00	\$1,612.00	+++
<i>INSURANCE</i>						
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	585.96	1,663.00	1,442.00	(221.00)	(13.3)
5506	INSURANCE-GEN'L LIABILITY	.00	.00	191.00	191.00	.0
<i>INSURANCE Totals</i>		\$585.96	\$1,663.00	\$1,633.00	(\$30.00)	(1.8%)
<i>OTHER</i>						
6189	SWIMMING POOL REPAIRS	53,002.21	44,500.00	44,500.00	.00	.0
7390	SWIMMING POOL EXPENSE	66,097.79	70,000.00	70,500.00	500.00	.7
<i>OTHER Totals</i>		\$119,100.00	\$114,500.00	\$115,000.00	\$500.00	0.4%
DEPARTMENT 75 - SWIMMING POOL Totals		\$367,477.04	\$404,560.00	\$440,795.00	\$36,235.00	9.0%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 80 - STREETS						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	856,937.24	879,508.00	869,522.00	(9,986.00)	(1.1)
1002	OVERTIME EARNINGS	23,323.03	24,931.00	25,000.00	69.00	.3
1005	LONGEVITY PAY	11,592.20	10,768.00	10,056.00	(712.00)	(6.6)
1009	CELL PHONE ALLOWANCE	1,440.00	1,440.00	1,440.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	64,857.37	70,013.00	69,202.00	(811.00)	(1.2)
1120	EMPLOYERS SHARE T.M.R.S.	50,797.32	62,355.00	67,440.00	5,085.00	8.2
1130	INSURANCE-EMPLOYEE LIFE	4,720.11	5,662.00	5,134.00	(528.00)	(9.3)
1131	INSURANCE-WORKMENS COMP	25,511.31	30,897.00	31,346.00	449.00	1.5
1135	HEALTH INSURANCE	172,953.06	187,875.00	184,268.00	(3,607.00)	(1.9)
	<i>SALARIES & BENEFITS Totals</i>	\$1,212,131.64	\$1,273,449.00	\$1,263,408.00	(\$10,041.00)	(0.8%)
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	8,402.38	15,763.00	11,671.00	(4,092.00)	(26.0)
2100	OFFICE SUPPLIES	1,532.79	1,940.00	2,100.00	160.00	8.2
2320	GAS, OIL & GREASE	26,059.65	42,748.00	45,511.00	2,763.00	6.5
2350	SUPPLIES & MATERIALS	7,519.49	14,100.00	9,472.00	(4,628.00)	(32.8)
2360	SMALL TOOLS	3,197.76	6,000.00	6,000.00	.00	.0
	<i>SUPPLIES Totals</i>	\$46,712.07	\$80,551.00	\$74,754.00	(\$5,797.00)	(7.2%)
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	34.60	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	2,236.67	2,750.00	2,750.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	4,803.06	1,075.00	1,075.00	.00	.0
3113	PUBLICATIONS/PRINTING	10.54	200.00	150.00	(50.00)	(25.0)
3115	CONTRACT MAINTENANCE	3,278.04	3,263.00	3,487.00	224.00	6.9
	<i>PROFESSIONAL FEES Totals</i>	\$10,362.91	\$7,338.00	\$7,512.00	\$174.00	2.4%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	4,007.92	4,100.00	3,273.00	(827.00)	(20.2)
4120	TELEPHONE SERVICE	1,442.56	1,698.00	409.00	(1,289.00)	(75.9)
	<i>UTILITIES Totals</i>	\$5,450.48	\$5,798.00	\$3,682.00	(\$2,116.00)	(36.5%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	6,962.04	5,429.00	5,413.00	(16.00)	(.3)
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	8,787.00	8,652.00	10,094.00	1,442.00	16.7
5506	INSURANCE-GEN'L LIABILITY	1,152.00	1,149.00	1,340.00	191.00	16.6
	<i>INSURANCE Totals</i>	\$16,901.04	\$15,230.00	\$16,847.00	\$1,617.00	10.6%
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	.00	675.00	1,050.00	375.00	55.6
6370	STREET REPAIR MATERIAL	261,813.58	288,715.00	288,539.00	(176.00)	(.1)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 80 - STREETS						
OUTSIDE SERVICES						
6375	SIDEWALK REPAIR REIMBURSE	49,870.00	.00	.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	<u>\$311,683.58</u>	<u>\$289,390.00</u>	<u>\$289,589.00</u>	<u>\$199.00</u>	<u>0.1%</u>
<i>OTHER</i>						
6190	AUTO REPAIRS	43,244.65	58,000.00	54,500.00	(3,500.00)	(6.0)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	180,561.96	165,175.00	157,980.00	(7,195.00)	(4.4)
7201	COMPUTER EQT UNDER \$5000	.00	.00	.00	.00	.0
7221	OTHER EXPENSE	3,848.50	8,350.00	1,454.00	(6,896.00)	(82.6)
7240	TUITION & TRAINING	500.00	1,000.00	1,000.00	.00	.0
7260	EQUIPMENT RENTAL	.00	1,000.00	1,000.00	.00	.0
7331	EQUIPMENT UNDER \$5000	894.00	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	95,229.96	117,647.00	113,756.00	(3,891.00)	(3.3)
	<i>OTHER Totals</i>	<u>\$324,279.07</u>	<u>\$351,172.00</u>	<u>\$329,690.00</u>	<u>(\$21,482.00)</u>	<u>(6.1%)</u>
<i>TRANSFERS</i>						
1140	PERSONNEL REIMBURSEMENT	(185,499.98)	(181,000.00)	(186,500.00)	(5,500.00)	3.0
	<i>TRANSFERS Totals</i>	<u>(\$185,499.98)</u>	<u>(\$181,000.00)</u>	<u>(\$186,500.00)</u>	<u>(\$5,500.00)</u>	<u>3.0%</u>
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	332.27	.00	.00	.00	.0
	<i>CAPITAL EXPENDITURES Totals</i>	<u>\$332.27</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>+++</u>
	DEPARTMENT 80 - STREETS Totals	<u>\$1,742,353.08</u>	<u>\$1,841,928.00</u>	<u>\$1,798,982.00</u>	<u>(\$42,946.00)</u>	<u>(2.3%)</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 01 - GENERAL FUND						
EXPENSE						
DEPARTMENT 85 - TRANSFERS						
OUTSIDE SERVICES						
6371	REPAVING OUTSIDE CONTRACT	655,440.00	681,659.00	715,742.00	34,083.00	5.0
	<i>OUTSIDE SERVICES Totals</i>	<i>\$655,440.00</i>	<i>\$681,659.00</i>	<i>\$715,742.00</i>	<i>\$34,083.00</i>	<i>5.0%</i>
OTHER						
7153	CAPITAL PROJECTS CONTRIB	1,150,824.00	1,195,853.00	1,256,695.00	60,842.00	5.1
	<i>OTHER Totals</i>	<i>\$1,150,824.00</i>	<i>\$1,195,853.00</i>	<i>\$1,256,695.00</i>	<i>\$60,842.00</i>	<i>5.1%</i>
TRANSFERS						
8500	TRANSFERS	843,175.00	.00	.00	.00	.0
	<i>TRANSFERS Totals</i>	<i>\$843,175.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>+++</i>
CAPITAL EXPENDITURES						
9582	CURB & GUTTER	1,036,968.00	1,078,445.00	1,132,367.00	53,922.00	5.0
9800	ALLEY REPLACEMENT PROJECT	373,620.00	388,565.00	407,993.00	19,428.00	5.0
	<i>CAPITAL EXPENDITURES Totals</i>	<i>\$1,410,588.00</i>	<i>\$1,467,010.00</i>	<i>\$1,540,360.00</i>	<i>\$73,350.00</i>	<i>5.0%</i>
	DEPARTMENT 85 - TRANSFERS Totals	\$4,060,027.00	\$3,344,522.00	\$3,512,797.00	\$168,275.00	5.0%
	EXPENSE TOTALS	\$29,627,707.37	\$30,703,346.00	\$31,416,105.00	\$712,759.00	2.3%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
WATER REVENUE						
3450	WATER SALES-RESIDENTIAL	7,412,693.83	8,220,000.00	7,853,000.00	(367,000.00)	(4.5)
3451	WATER SALES-COMMERCIAL	342,717.38	380,000.00	363,000.00	(17,000.00)	(4.5)
3452	WATER SALES-CHURCH/SCHOOL	319,364.96	340,000.00	338,000.00	(2,000.00)	(.6)
3521	WATER SALES-SMU	1,177,295.27	1,270,000.00	1,247,000.00	(23,000.00)	(1.8)
3523	METER INSTALLATION	192,775.49	210,000.00	190,000.00	(20,000.00)	(9.5)
3524	WATER RECONNECTIONS	6,179.65	5,000.00	5,000.00	.00	.0
3525	TESTING FEES	280.00	400.00	300.00	(100.00)	(25.0)
<i>WATER REVENUE Totals</i>		\$9,451,306.58	\$10,425,400.00	\$9,996,300.00	(\$429,100.00)	(4.1%)
WASTEWATER REVENUE						
3532	SEWER CHRG-SMU	619,105.92	700,000.00	705,000.00	5,000.00	.7
3533	SEWER PERMITS	302,620.03	325,000.00	275,000.00	(50,000.00)	(15.4)
3550	SEWER CHRG-RESIDENTIAL	3,945,918.86	4,270,000.00	4,488,000.00	218,000.00	5.1
3551	SEWER CHRG-COMMERCIAL	189,791.13	200,000.00	214,000.00	14,000.00	7.0
3552	SEWER CHRG-CHURCH/SCHOOL	96,423.37	100,000.00	116,000.00	16,000.00	16.0
<i>WASTEWATER REVENUE Totals</i>		\$5,153,859.31	\$5,595,000.00	\$5,798,000.00	\$203,000.00	3.6%
INTEREST EARNINGS						
3900	INTEREST EARNINGS	14,654.11	2,750.00	20,000.00	17,250.00	627.3
<i>INTEREST EARNINGS Totals</i>		\$14,654.11	\$2,750.00	\$20,000.00	\$17,250.00	627.3%
OTHER REVENUE						
3999	OTHER REVENUE	840.00	1,500.00	1,500.00	.00	.0
<i>OTHER REVENUE Totals</i>		\$840.00	\$1,500.00	\$1,500.00	\$0.00	0.0%
DEPARTMENT 11 - REVENUE Totals		\$14,620,660.00	\$16,024,650.00	\$15,815,800.00	(\$208,850.00)	(1.3%)
REVENUE TOTALS		\$14,620,660.00	\$16,024,650.00	\$15,815,800.00	(\$208,850.00)	(1.3%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 21 - UTILITIES OFFICE						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	224,934.88	220,699.00	232,738.00	12,039.00	5.5
1002	OVERTIME EARNINGS	150.60	1,291.00	1,000.00	(291.00)	(22.5)
1005	LONGEVITY PAY	2,364.63	1,963.00	2,107.00	144.00	7.3
1110	EMPLOYERS SHARE F.I.C.A.	16,006.66	17,132.00	18,042.00	910.00	5.3
1120	EMPLOYERS SHARE T.M.R.S.	12,769.30	15,295.00	17,567.00	2,272.00	14.9
1130	INSURANCE-EMPLOYEE LIFE	988.86	1,446.00	1,373.00	(73.00)	(5.0)
1131	INSURANCE-WORKMENS COMP	170.04	336.00	354.00	18.00	5.4
1135	HEALTH INSURANCE	46,718.88	50,100.00	52,648.00	2,548.00	5.1
	<i>SALARIES & BENEFITS Totals</i>	\$304,103.85	\$308,262.00	\$325,829.00	\$17,567.00	5.7%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	.00	.00	280.00	280.00	.0
2100	OFFICE SUPPLIES	1,949.98	4,750.00	3,550.00	(1,200.00)	(25.3)
2320	GAS, OIL & GREASE	386.79	562.00	694.00	132.00	23.5
	<i>SUPPLIES Totals</i>	\$2,336.77	\$5,312.00	\$4,524.00	(\$788.00)	(14.8%)
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	37,385.30	40,000.00	37,000.00	(3,000.00)	(7.5)
3060	PROFESSIONAL SERVICES/FEES	35,333.60	26,500.00	26,500.00	.00	.0
3063	PROGRAMMING/MAINTENANCE	21,132.27	16,324.00	16,846.00	522.00	3.2
3113	PUBLICATIONS/PRINTING	760.21	1,401.00	1,401.00	.00	.0
3115	CONTRACT MAINTENANCE	.00	.00	600.00	600.00	.0
	<i>PROFESSIONAL FEES Totals</i>	\$94,611.38	\$84,225.00	\$82,347.00	(\$1,878.00)	(2.2%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	100,716.74	98,500.00	71,862.00	(26,638.00)	(27.0)
4120	TELEPHONE SERVICE	1,355.55	1,820.00	531.00	(1,289.00)	(70.8)
4270	SEWER PAYMENTS	2,072,385.48	2,769,236.00	3,181,916.00	412,680.00	14.9
4280	WATER PURCHASES	4,612,771.15	5,259,209.00	4,934,936.00	(324,273.00)	(6.2)
	<i>UTILITIES Totals</i>	\$6,787,228.92	\$8,128,765.00	\$8,189,245.00	\$60,480.00	0.7%
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	74.04	368.00	387.00	19.00	5.2
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	2,343.00	7,210.00	2,884.00	(4,326.00)	(60.0)
5506	INSURANCE-GEN'L LIABILITY	3,581.04	957.00	383.00	(574.00)	(60.0)
	<i>INSURANCE Totals</i>	\$5,998.08	\$8,535.00	\$3,654.00	(\$4,881.00)	(57.2%)
<i>OUTSIDE SERVICES</i>						
6200	EQUIP REPAIRS/NON VEHICLE	433.01	500.00	500.00	.00	.0
	<i>OUTSIDE SERVICES Totals</i>	\$433.01	\$500.00	\$500.00	\$0.00	0.0%
<i>OTHER</i>						
6190	AUTO REPAIRS	17.25	.00	500.00	500.00	.0



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 21 - UTILITIES OFFICE						
<i>OTHER</i>						
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,508.04	2,100.00	2,039.00	(61.00)	(2.9)
7150	DUES & SUBSCRIPTIONS	.00	600.00	300.00	(300.00)	(50.0)
7170	TRAVEL EXPENSE	473.90	5,600.00	3,201.00	(2,399.00)	(42.8)
7201	COMPUTER EQT UNDER \$5000	.00	500.00	8,206.00	7,706.00	1,541.2
7221	OTHER EXPENSE	723.24	1,000.00	200.00	(800.00)	(80.0)
7240	TUITION & TRAINING	3,535.60	5,040.00	2,350.00	(2,690.00)	(53.4)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,836.96	1,934.00	1,934.00	.00	.0
	<i>OTHER Totals</i>	\$8,094.99	\$16,774.00	\$18,730.00	\$1,956.00	11.7%
<i>CONTRIBUTIONS</i>						
8010	CONTRIBUTION TO GEN. FUND	666,000.00	700,000.00	700,000.00	.00	.0
	<i>CONTRIBUTIONS Totals</i>	\$666,000.00	\$700,000.00	\$700,000.00	\$0.00	0.0%
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	.00	6,000.00	.00	(6,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$6,000.00	\$0.00	(\$6,000.00)	(100.0%)
	DEPARTMENT 21 - UTILITIES OFFICE Totals	\$7,868,807.00	\$9,258,373.00	\$9,324,829.00	\$66,456.00	0.7%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 22 - UTILITIES						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	1,551,993.35	1,578,703.00	1,581,189.00	2,486.00	.2
1002	OVERTIME EARNINGS	58,472.41	46,468.00	46,000.00	(468.00)	(1.0)
1005	LONGEVITY PAY	19,512.88	20,016.00	18,805.00	(1,211.00)	(6.1)
1009	CELL PHONE ALLOWANCE	3,120.00	3,120.00	3,120.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	118,836.86	125,856.00	125,920.00	64.00	.1
1120	EMPLOYERS SHARE T.M.R.S.	93,184.91	112,146.00	122,750.00	10,604.00	9.5
1130	INSURANCE-EMPLOYEE LIFE	8,699.84	10,368.00	9,331.00	(1,037.00)	(10.0)
1131	INSURANCE-WORKMENS COMP	25,773.96	28,899.00	28,271.00	(628.00)	(2.2)
1132	INSURANCE-UNEMPLOYMENT	2,909.76	.00	.00	.00	.0
1135	HEALTH INSURANCE	294,924.15	325,650.00	342,212.00	16,562.00	5.1
<i>SALARIES & BENEFITS Totals</i>		\$2,177,428.12	\$2,251,226.00	\$2,277,598.00	\$26,372.00	1.2%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	14,916.58	19,079.00	17,071.00	(2,008.00)	(10.5)
2100	OFFICE SUPPLIES	2,938.93	3,440.00	3,400.00	(40.00)	(1.2)
2318	COMPUTER SUPPLIES	.00	500.00	.00	(500.00)	(100.0)
2320	GAS, OIL & GREASE	43,244.08	67,414.00	73,242.00	5,828.00	8.6
2350	SUPPLIES & MATERIALS	24,981.83	322,000.00	54,784.00	(267,216.00)	(83.0)
2370	BACKFILL MATERIALS	123,466.24	216,843.00	202,039.00	(14,804.00)	(6.8)
<i>SUPPLIES Totals</i>		\$209,547.66	\$629,276.00	\$350,536.00	(\$278,740.00)	(44.3%)
<i>PROFESSIONAL FEES</i>						
3003	BOARD MEETINGS	533.01	500.00	500.00	.00	.0
3010	POSTAGE	121.80	100.00	100.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	34,534.11	144,250.00	62,751.00	(81,499.00)	(56.5)
3063	PROGRAMMING/MAINTENANCE	81,088.02	82,387.00	13,440.00	(68,947.00)	(83.7)
3113	PUBLICATIONS/PRINTING	684.60	500.00	500.00	.00	.0
3115	CONTRACT MAINTENANCE	(2,103.37)	5,233.00	5,641.00	408.00	7.8
<i>PROFESSIONAL FEES Totals</i>		\$114,858.17	\$232,970.00	\$82,932.00	(\$150,038.00)	(64.4%)
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	8,807.88	9,000.00	7,479.00	(1,521.00)	(16.9)
4120	TELEPHONE SERVICE	4,419.98	5,095.00	3,982.00	(1,113.00)	(21.8)
<i>UTILITIES Totals</i>		\$13,227.86	\$14,095.00	\$11,461.00	(\$2,634.00)	(18.7%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	13,401.00	7,361.00	7,346.00	(15.00)	(.2)
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	15,816.00	28,840.00	15,862.00	(12,978.00)	(45.0)
5506	INSURANCE-GEN'L LIABILITY	1,823.04	3,830.00	2,106.00	(1,724.00)	(45.0)
<i>INSURANCE Totals</i>		\$31,040.04	\$40,031.00	\$25,314.00	(\$14,717.00)	(36.8%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 22 - UTILITIES						
OUTSIDE SERVICES						
6200	EQUIP REPAIRS/NON VEHICLE	.00	2,150.00	1,750.00	(400.00)	(18.6)
	<i>OUTSIDE SERVICES Totals</i>	\$0.00	\$2,150.00	\$1,750.00	(\$400.00)	(18.6%)
<i>OTHER</i>						
6190	AUTO REPAIRS	39,440.37	66,000.00	64,500.00	(1,500.00)	(2.3)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	254,865.96	243,091.00	246,160.00	3,069.00	1.3
6355	UTILITY MAIN MAINTENANCE	502,858.70	422,000.00	475,000.00	53,000.00	12.6
7150	DUES & SUBSCRIPTIONS	805.00	2,127.00	7,683.00	5,556.00	261.2
7170	TRAVEL EXPENSE	2,237.77	6,683.00	7,471.00	788.00	11.8
7201	COMPUTER EQT UNDER \$5000	.00	1,100.00	1,509.00	409.00	37.2
7221	OTHER EXPENSE	5,651.59	10,500.00	2,201.00	(8,299.00)	(79.0)
7240	TUITION & TRAINING	4,869.58	4,603.00	4,601.00	(2.00)	.0
7260	EQUIPMENT RENTAL	.00	3,000.00	3,000.00	.00	.0
7331	EQUIPMENT UNDER \$5000	2,872.93	5,000.00	10,999.00	5,999.00	120.0
7500	DEPRECIATION EXPENSE	78,972.38	.00	.00	.00	.0
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	111,839.04	135,561.00	169,643.00	34,082.00	25.1
	<i>OTHER Totals</i>	\$1,004,413.32	\$899,665.00	\$992,767.00	\$93,102.00	10.3%
<i>TRANSFERS</i>						
1140	PERSONNEL REIMBURSEMENT	185,499.98	181,000.00	186,500.00	5,500.00	3.0
	<i>TRANSFERS Totals</i>	\$185,499.98	\$181,000.00	\$186,500.00	\$5,500.00	3.0%
<i>CAPITAL EXPENDITURES</i>						
9100	EQUIPMENT OVER \$5000	.00	14,000.00	.00	(14,000.00)	(100.0)
	<i>CAPITAL EXPENDITURES Totals</i>	\$0.00	\$14,000.00	\$0.00	(\$14,000.00)	(100.0%)
	DEPARTMENT 22 - UTILITIES Totals	\$3,736,015.15	\$4,264,413.00	\$3,928,858.00	(\$335,555.00)	(7.9%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 02 - UTILITY FUND						
EXPENSE						
DEPARTMENT 85 - TRANSFERS						
TRANSFERS						
8500	TRANSFERS	.00	(50,000.00)	(50,000.00)	.00	.0
	<i>TRANSFERS Totals</i>	\$0.00	(\$50,000.00)	(\$50,000.00)	\$0.00	0.0%
CAPITAL EXPENDITURES						
9801	LINE REPLACEMENT PROJECT	2,445,576.00	2,543,395.00	2,670,565.00	127,170.00	5.0
	<i>CAPITAL EXPENDITURES Totals</i>	\$2,445,576.00	\$2,543,395.00	\$2,670,565.00	\$127,170.00	5.0%
DEPARTMENT 85 - TRANSFERS Totals		\$2,445,576.00	\$2,493,395.00	\$2,620,565.00	\$127,170.00	5.1%
EXPENSE TOTALS		\$14,050,398.15	\$16,016,181.00	\$15,874,252.00	(\$141,929.00)	(0.9%)
FUND 02 - UTILITY FUND Totals						
REVENUE TOTALS		\$14,620,660.00	\$16,024,650.00	\$15,815,800.00	(\$208,850.00)	(1.3%)
EXPENSE TOTALS		\$14,050,398.15	\$16,016,181.00	\$15,874,252.00	(\$141,929.00)	(0.9%)
FUND 02 - UTILITY FUND Totals		\$570,261.85	\$8,469.00	(\$58,452.00)	(\$66,921.00)	(790.2%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
<i>REFUSE & RECYCLING</i>						
3501	REFUSE COLL-SMU	151,252.44	150,000.00	150,000.00	.00	.0
3503	YARD BAGS/RECYCLING REBATE	.00	.00	30,000.00	30,000.00	.0
3504	RECYCLING REVENUE	316,901.84	320,000.00	320,000.00	.00	.0
3540	REFUSE COLL - RESIDENTIAL	1,782,599.15	1,875,750.00	1,875,750.00	.00	.0
3541	REFUSE COLL - COMMERCIAL	385,311.89	460,500.00	525,000.00	64,500.00	14.0
3542	REFUSE COLL-CHURCH/SCHOOL	152,600.73	170,100.00	160,000.00	(10,100.00)	(5.9)
3543	BRUSH/SPECIAL PICKUP CHR	72,091.90	70,000.00	70,000.00	.00	.0
<i>REFUSE & RECYCLING Totals</i>		\$2,860,757.95	\$3,046,350.00	\$3,130,750.00	\$84,400.00	2.8%
<i>INTEREST EARNINGS</i>						
3900	INTEREST EARNINGS	4,241.78	500.00	4,000.00	3,500.00	700.0
<i>INTEREST EARNINGS Totals</i>		\$4,241.78	\$500.00	\$4,000.00	\$3,500.00	700.0%
DEPARTMENT 11 - REVENUE Totals		\$2,864,999.73	\$3,046,850.00	\$3,134,750.00	\$87,900.00	2.9%
REVENUE TOTALS		\$2,864,999.73	\$3,046,850.00	\$3,134,750.00	\$87,900.00	2.9%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND						
EXPENSE						
DEPARTMENT 60 - SANITATION						
<i>SALARIES & BENEFITS</i>						
1001	REGULAR EARNINGS	1,400,038.63	1,371,829.00	1,398,182.00	26,353.00	1.9
1002	OVERTIME EARNINGS	73,950.09	52,615.00	59,000.00	6,385.00	12.1
1005	LONGEVITY PAY	15,923.03	14,604.00	14,560.00	(44.00)	(.3)
1009	CELL PHONE ALLOWANCE	2,520.00	2,520.00	2,520.00	.00	.0
1110	EMPLOYERS SHARE F.I.C.A.	111,087.88	110,083.00	112,590.00	2,507.00	2.3
1120	EMPLOYERS SHARE T.M.R.S.	86,546.12	97,798.00	109,692.00	11,894.00	12.2
1130	INSURANCE-EMPLOYEE LIFE	7,122.59	8,963.00	8,245.00	(718.00)	(8.0)
1131	INSURANCE-WORKMENS COMP	39,762.07	39,958.00	39,943.00	(15.00)	.0
1135	HEALTH INSURANCE	305,870.58	325,650.00	329,050.00	3,400.00	1.0
<i>SALARIES & BENEFITS Totals</i>		\$2,042,820.99	\$2,024,020.00	\$2,073,782.00	\$49,762.00	2.5%
<i>SUPPLIES</i>						
2029	CLOTHING ALLOWANCE	13,983.92	20,801.00	14,771.00	(6,030.00)	(29.0)
2100	OFFICE SUPPLIES	1,932.25	2,000.00	2,000.00	.00	.0
2320	GAS, OIL & GREASE	70,691.31	122,152.00	121,023.00	(1,129.00)	(.9)
2350	SUPPLIES & MATERIALS	15,227.77	13,192.00	4,201.00	(8,991.00)	(68.2)
<i>SUPPLIES Totals</i>		\$101,835.25	\$158,145.00	\$141,995.00	(\$16,150.00)	(10.2%)
<i>PROFESSIONAL FEES</i>						
3010	POSTAGE	4.22	200.00	200.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	1,212.88	2,500.00	3,000.00	500.00	20.0
3063	PROGRAMMING/MAINTENANCE	1,305.04	6,679.00	6,679.00	.00	.0
3113	PUBLICATIONS/PRINTING	(311.29)	1,600.00	4,300.00	2,700.00	168.8
3115	CONTRACT MAINTENANCE	4,242.12	4,293.00	4,518.00	225.00	5.2
<i>PROFESSIONAL FEES Totals</i>		\$6,452.97	\$15,272.00	\$18,697.00	\$3,425.00	22.4%
<i>UTILITIES</i>						
4110	HEAT,LIGHT,WATER UTIL	14,796.46	14,600.00	11,351.00	(3,249.00)	(22.3)
4120	TELEPHONE SERVICE	4,257.77	5,025.00	2,305.00	(2,720.00)	(54.1)
4390	LAND FILL	101,281.18	118,000.00	115,000.00	(3,000.00)	(2.5)
4392	DISPOSAL FEES CONTINGENCY	.00	100,000.00	100,000.00	.00	.0
<i>UTILITIES Totals</i>		\$120,335.41	\$237,625.00	\$228,656.00	(\$8,969.00)	(3.8%)
<i>INSURANCE</i>						
5500	INSURANCE-AUTO LIABILITY	9,431.04	9,662.00	9,666.00	4.00	.0
5504	INSURANCE - EXCESS LIABILITY - TML CLAIMS	15,816.00	17,304.00	15,862.00	(1,442.00)	(8.3)
5506	INSURANCE-GEN'L LIABILITY	1,523.04	2,298.00	2,106.00	(192.00)	(8.4)
<i>INSURANCE Totals</i>		\$26,770.08	\$29,264.00	\$27,634.00	(\$1,630.00)	(5.6%)
<i>OUTSIDE SERVICES</i>						
6186	TRANSFER STATION REPAIR	19,746.70	18,800.00	58,400.00	39,600.00	210.6



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 04 - SANITATION FUND						
EXPENSE						
DEPARTMENT 60 - SANITATION						
OUTSIDE SERVICES						
6400	RECYCLING FEES	14,206.14	25,000.00	1.00	(24,999.00)	(100.0)
	<i>OUTSIDE SERVICES Totals</i>	<i>\$33,952.84</i>	<i>\$43,800.00</i>	<i>\$58,401.00</i>	<i>\$14,601.00</i>	<i>33.3%</i>
OTHER						
6190	AUTO REPAIRS	143,456.28	89,000.00	107,000.00	18,000.00	20.2
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	192,468.00	176,238.00	188,641.00	12,403.00	7.0
6318	CONTAINER MAINTENANCE	(150.72)	3,120.00	3,100.00	(20.00)	(.6)
7150	DUES & SUBSCRIPTIONS	1,042.00	1,585.00	4,481.00	2,896.00	182.7
7170	TRAVEL EXPENSE	1,366.89	6,000.00	5,700.00	(300.00)	(5.0)
7201	COMPUTER EQT UNDER \$5000	1,224.13	.00	1,509.00	1,509.00	.0
7221	OTHER EXPENSE	22,195.84	14,550.00	7,038.00	(7,512.00)	(51.6)
7240	TUITION & TRAINING	2,758.73	1,850.00	1,300.00	(550.00)	(29.7)
7392	CONTAINERS	33,382.00	32,000.00	13,530.00	(18,470.00)	(57.7)
7500	DEPRECIATION EXPENSE	4,750.00	.00	.00	.00	.0
7601	HAZARDOUS WASTE SERVICE	27,915.38	32,000.00	38,100.00	6,100.00	19.1
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	211,776.96	232,928.00	233,988.00	1,060.00	.5
	<i>OTHER Totals</i>	<i>\$642,185.49</i>	<i>\$589,271.00</i>	<i>\$604,387.00</i>	<i>\$15,116.00</i>	<i>2.6%</i>
	DEPARTMENT 60 - SANITATION Totals	\$2,974,353.03	\$3,097,397.00	\$3,153,552.00	\$56,155.00	1.8%
	EXPENSE TOTALS	\$2,974,353.03	\$3,097,397.00	\$3,153,552.00	\$56,155.00	1.8%
	FUND 04 - SANITATION FUND Totals					
	REVENUE TOTALS	\$2,864,999.73	\$3,046,850.00	\$3,134,750.00	\$87,900.00	2.9%
	EXPENSE TOTALS	\$2,974,353.03	\$3,097,397.00	\$3,153,552.00	\$56,155.00	1.8%
	FUND 04 - SANITATION FUND Totals	(\$109,353.30)	(\$50,547.00)	(\$18,802.00)	\$31,745.00	(62.8%)



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 05 - STORMWATER FUND						
REVENUE						
DEPARTMENT 11 - REVENUE						
STORM FEE						
3903	STORMWATER FEE-COMMERCIAL	14,030.08	14,420.00	15,000.00	580.00	4.0
3904	STORM FEE-RESIDENTIAL	410,948.39	426,420.00	447,000.00	20,580.00	4.8
3905	STORM WATER-SMU	.00	.00	11,000.00	11,000.00	.0
3906	STORM FEE-CHURCH/SCHOOL	8,324.42	10,712.00	.00	(10,712.00)	(100.0)
	<i>STORM FEE Totals</i>	<u>\$433,302.89</u>	<u>\$451,552.00</u>	<u>\$473,000.00</u>	<u>\$21,448.00</u>	<u>4.7%</u>
INTEREST EARNINGS						
3900	INTEREST EARNINGS	1,381.54	1,500.00	2,000.00	500.00	33.3
	<i>INTEREST EARNINGS Totals</i>	<u>\$1,381.54</u>	<u>\$1,500.00</u>	<u>\$2,000.00</u>	<u>\$500.00</u>	<u>33.3%</u>
	DEPARTMENT 11 - REVENUE Totals	<u>\$434,684.43</u>	<u>\$453,052.00</u>	<u>\$475,000.00</u>	<u>\$21,948.00</u>	<u>4.8%</u>
	REVENUE TOTALS	<u>\$434,684.43</u>	<u>\$453,052.00</u>	<u>\$475,000.00</u>	<u>\$21,948.00</u>	<u>4.8%</u>



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND 05 - STORMWATER FUND						
EXPENSE						
DEPARTMENT 23 - STORM WATER UTILITY						
SUPPLIES						
2100	OFFICE SUPPLIES	22.95	50.00	50.00	.00	.0
2350	SUPPLIES & MATERIALS	.00	2,000.00	2,000.00	.00	.0
<i>SUPPLIES Totals</i>		\$22.95	\$2,050.00	\$2,050.00	\$0.00	0.0%
PROFESSIONAL FEES						
3010	POSTAGE	.00	50.00	50.00	.00	.0
3060	PROFESSIONAL SERVICES/FEES	58,849.93	69,201.00	65,002.00	(4,199.00)	(6.1)
3113	PUBLICATIONS/PRINTING	1,127.86	1,000.00	1,000.00	.00	.0
<i>PROFESSIONAL FEES Totals</i>		\$59,977.79	\$70,251.00	\$66,052.00	(\$4,199.00)	(6.0%)
OTHER						
7150	DUES & SUBSCRIPTIONS	7,080.00	7,100.00	7,300.00	200.00	2.8
7221	OTHER EXPENSE	53.48	200.00	200.00	.00	.0
7240	TUITION & TRAINING	1,750.00	2,875.00	2,875.00	.00	.0
<i>OTHER Totals</i>		\$8,883.48	\$10,175.00	\$10,375.00	\$200.00	2.0%
CAPITAL EXPENDITURES						
9305	STORMWATER EXPENSES	.00	317,524.00	321,523.00	3,999.00	1.3
<i>CAPITAL EXPENDITURES Totals</i>		\$0.00	\$317,524.00	\$321,523.00	\$3,999.00	1.3%
DEPARTMENT 23 - STORM WATER UTILITY Totals		\$68,884.22	\$400,000.00	\$400,000.00	\$0.00	0.0%



Account	Account Description	2016 Actual Amount	2017 Adopted Budget	2018 City Council	\$ CHANGE	% CHANGE
FUND	05 - STORMWATER FUND					
	EXPENSE					
	DEPARTMENT 85 - TRANSFERS					
	TRANSFERS					
8500	TRANSFERS	.00	50,000.00	50,000.00	.00	.0
	<i>TRANSFERS Totals</i>	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
	DEPARTMENT 85 - TRANSFERS Totals	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0.0%
	EXPENSE TOTALS	\$68,884.22	\$450,000.00	\$450,000.00	\$0.00	0.0%
FUND	05 - STORMWATER FUND Totals					
	REVENUE TOTALS	\$434,684.43	\$453,052.00	\$475,000.00	\$21,948.00	4.8%
	EXPENSE TOTALS	\$68,884.22	\$450,000.00	\$450,000.00	\$0.00	0.0%
FUND	05 - STORMWATER FUND Totals	\$365,800.21	\$3,052.00	\$25,000.00	\$21,948.00	719.1%
	Net Grand Totals					
	REVENUE GRAND TOTALS	\$48,139,733.23	\$50,227,898.00	\$50,844,803.00	\$616,905.00	1.2%
	EXPENSE GRAND TOTALS	\$46,721,342.77	\$50,266,924.00	\$50,893,909.00	\$626,985.00	1.2%
	Net Grand Totals	\$1,418,390.46	(\$39,026.00)	(\$49,106.00)	(\$10,080.00)	25.8%