Budget Worksheet Report

Budget Year 2027

City of University Park
Committed to Excellence

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
PROPERTY TAXES									
3000	TAXES-CURRENT YEAR	23,339,344.72	24,855,499.89	26,633,097.46	26,931,487.00	28,082,422.00	29,065,300.00	982,878.00	3.49
3050	DELINQUENT TAXES-LESS THAN 10 YEARS	16,142.25	(108,189.74)	16,146.88	30,000.00	30,000.00	20,000.00	(10,000.00)	(33.33)
3055	DELINQUENT TAXES-MORE THAN 10 YEARS	.00	.00	.00	1,000.00	1,000.00	300.00	(700.00)	(70.00)
3098	PENALTY/INTEREST ON TAXES	91,200.36	110,227.71	121,886.95	100,000.00	110,000.00	115,000.00	5,000.00	4.54
3099	ATTORNEY FEES-TAXES	20,147.06	20,297.76	20,529.86	17,500.00	17,500.00	20,000.00	2,500.00	14.28
	PROPERTY TAXES Totals	$23,466,834.39	$24,877,835.62	$26,791,661.15	$27,079,987.00	$28,240,922.00	$29,220,600.00	$979,678.00	3.47%
TRANSFERS FROM OTHER FUNDS									
3109	UTILITY FUND CONTRIBUTION	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	.00	.00
	TRANSFERS FROM OTHER FUNDS Totals	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$0.00	0.00%
SALES TAX									
3150	CITY SALES TAX	6,749,799.68	7,138,993.48	7,301,669.34	6,250,000.00	6,500,000.00	7,000,000.00	500,000.00	7.69
3155	MIXED BEVERAGE TAX	403,534.54	394,759.61	450,195.83	300,000.00	375,000.00	425,000.00	50,000.00	13.33
	SALES TAX Totals	$7,153,334.22	$7,533,753.09	$7,751,865.17	$6,550,000.00	$6,875,000.00	$7,425,000.00	$550,000.00	8.00%
FRANCHISE FEES									
3200	T U ELECTRIC	900,850.35	903,314.48	906,235.07	900,000.00	900,000.00	900,000.00	.00	.00
3201	CELL NODE FRANCHISE FEE	5,000.00	19,192.61	40,186.00	35,000.00	30,000.00	30,000.00	.00	.00
3202	AT&T FRANCHISE	109,298.65	98,464.62	97,392.71	125,000.00	95,000.00	95,000.00	.00	.00
3203	GAS FRANCHISE FEE	746,911.17	645,363.43	701,073.31	650,000.00	650,000.00	700,000.00	50,000.00	7.69
3204	CHARTER FRANCHISE	79,486.42	68,388.92	61,113.25	85,000.00	70,000.00	60,000.00	(10,000.00)	(14.28)
3205	WASTE FRANCHISE FEES	68,413.42	68,380.03	24,704.58	50,000.00	55,000.00	40,000.00	(15,000.00)	(27.27)
	FRANCHISE FEES Totals	$1,909,960.01	$1,803,104.09	$1,830,704.92	$1,845,000.00	$1,800,000.00	$1,825,000.00	$25,000.00	1.39%
PERMITS/LICENSES									
3300	BUILDING PERMITS	2,500,078.91	1,158,666.28	3,113,336.44	1,800,000.00	2,000,000.00	2,000,000.00	.00	.00
3302	CONTRACTORS LICNSE/PERMIT	.00	200.00	200.00	.00	.00	.00	.00	.00
3303	ANIMAL CONTROL TAGS/FEES	6,174.00	6,198.00	5,379.00	10,000.00	7,500.00	7,500.00	.00	.00
3304	HEALTH/FOOD PERMIT	51,836.76	58,088.21	56,375.00	50,000.00	55,000.00	55,000.00	.00	.00
3305	FILMING PERMITS	50.00	425.00	550.00	1,000.00	1,000.00	1,000.00	.00	.00
3306	FIRE PERMITS/REVENUE	37,044.07	42,788.29	62,491.96	40,000.00	90,000.00	75,000.00	(15,000.00)	(16.66)
3307	FIRE APPARATUS FEE	25,625.00	55,150.00	56,825.00	35,000.00	60,000.00	65,000.00	5,000.00	8.33
3519	MISC PARK REVENUE	20,265.50	3,285.21	15,332.14	.00	28,000.00	20,000.00	(8,000.00)	(28.57)
	PERMITS/LICENSES Totals	$2,641,074.24	$1,324,800.99	$3,310,489.54	$1,936,000.00	$2,241,500.00	$2,223,500.00	($18,000.00)	(0.80%)
FINES									
3400	TRAFFIC FINES	141,527.10	167,295.82	186,068.27	300,000.00	250,000.00	200,000.00	(50,000.00)	(20.00)
3403	CROSS'G GUARD(CHILD SFTY)	54,173.30	49,375.55	50,485.32	45,000.00	50,000.00	50,000.00	.00	.00
3404	PARKING TICKETS	208,815.00	193,020.00	186,705.00	200,000.00	200,000.00	175,000.00	(25,000.00)	(12.50)
3411	CAPIAS WARRANT REVENUE	652.04	(516.87)	(121.32)	.00	.00	.00	.00	.00
3420	LIBRARY FINES AND FEES	15,457.08	14,885.84	17,292.61	5,000.00	12,500.00	20,000.00	7,500.00	60.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
FINES									
3421	LIBRARY FINES & FEES FORGIVEN / CANCELLED	(8,208.00)	(7,593.90)	(9,867.07)	.00	(7,500.00)	(10,000.00)	(2,500.00)	33.33
3912	CODE VIOLATION	2,634.00	4,376.00	6,341.00	7,500.00	5,000.00	6,000.00	1,000.00	20.00
	FINES Totals	$415,050.52	$420,842.44	$436,903.81	$557,500.00	$510,000.00	$441,000.00	($69,000.00)	(13.53%)
FEES									
3308	POLICE REVENUE	51,750.63	55,714.00	37,371.00	55,000.00	55,000.00	55,000.00	.00	.00
3401	WRECKER FEES	3,881.76	593.05	.00	3,000.00	2,000.00	2,000.00	.00	.00
3405	ALARM BILLING	71,941.13	70,021.70	71,007.34	75,000.00	75,000.00	75,000.00	.00	.00
3406	FALSE ALARM FEES	12,500.00	11,157.00	7,350.00	10,000.00	69,100.00	65,000.00	(4,100.00)	(5.93)
3408	AMBULANCE FEES	337,526.48	415,145.77	383,911.00	350,000.00	430,000.00	430,000.00	.00	.00
3409	911 SERVICE FEES	41,273.26	38,892.67	36,311.03	50,000.00	40,000.00	40,000.00	.00	.00
3410	911 SERVICE FEES-WIRELESS	136,211.24	138,624.46	146,834.34	135,000.00	135,000.00	140,000.00	5,000.00	3.70
3425	LIBRARY ROOM RENTAL	12,413.10	14,965.70	19,009.85	12,500.00	15,000.00	15,000.00	.00	.00
3499	DIRECT ALARM REVENUE	1,050,644.94	1,222,199.77	1,238,144.33	1,200,000.00	1,200,000.00	1,200,000.00	.00	.00
	FEES Totals	$1,718,142.54	$1,967,314.12	$1,939,938.89	$1,890,500.00	$2,021,100.00	$2,022,000.00	$900.00	0.04%
REFUSE & RECYCLING									
3503	YARD BAGS/RECYCLING REBATE	.00	.00	689.78	.00	.00	.00	.00	.00
	REFUSE & RECYCLING Totals	$0.00	$0.00	$689.78	$0.00	$0.00	$0.00	$0.00	+++
PARK/POOL REVENUE									
3510	TENNIS & FIELD PERMITS	117,248.75	133,424.36	145,741.50	100,000.00	125,000.00	125,000.00	.00	.00
3511	SWIM POOL PERMIT-RESIDENT	159,617.70	204,272.00	.00	.00	.00	.00	.00	.00
3512	SWIM POOL PERMIT-NONRES	9,420.00	10,320.00	.00	.00	.00	.00	.00	.00
3513	SWIM POOL PRMTS GATE RCPT	96,244.05	100,290.95	.00	.00	.00	.00	.00	.00
3514	SWIMMING POOL CONCESSIONS	109,738.39	98,854.82	.00	.00	.00	.00	.00	.00
3515	SWIM LESSONS	28,050.00	35,925.00	.00	.00	.00	.00	.00	.00
3516	SWIMMING POOL RETAIL	1,318.70	1,462.40	.00	.00	.00	.00	.00	.00
	PARK/POOL REVENUE Totals	$521,637.59	$584,549.53	$145,741.50	$100,000.00	$125,000.00	$125,000.00	$0.00	0.00%
DONATIONS									
3740	POLICE GRANTS/DONATIONS	.00	800.00	.00	.00	.00	.00	.00	.00
3745	FIRE GRANTS/DONATIONS	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	.00	.00
	DONATIONS Totals	$12,000.00	$12,800.00	$12,000.00	$12,000.00	$12,000.00	$12,000.00	$0.00	0.00%
INTEREST EARNINGS									
3900	INTEREST EARNINGS	1,647,253.37	3,167,074.63	2,321,860.79	1,400,000.00	1,250,000.00	1,500,000.00	250,000.00	20.00
	INTEREST EARNINGS Totals	$1,647,253.37	$3,167,074.63	$2,321,860.79	$1,400,000.00	$1,250,000.00	$1,500,000.00	$250,000.00	20.00%
OTHER REVENUE									
3124	CENTENNIAL REVENUES	.00	4,847.22	332.56	.00	.00	.00	.00	.00
3535	UTILITY CAP OFF	51,250.00	35,800.00	42,400.00	35,000.00	35,000.00	40,000.00	5,000.00	14.28
3901	RENT	(6,987.94)	(1,056.00)	.00	50,000.00	25,000.00	.00	(25,000.00)	(100.00)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
OTHER REVENUE									
3907	LEASE REVENUE	108,937.39	77,117.74	56,785.51	100,000.00	100,000.00	100,000.00	.00	.00
3911	COPIES	987.90	206.40	145.00	750.00	500.00	500.00	.00	.00
3920	FOTL CONTRIBUTION	98,018.99	64,637.07	75,333.90	75,000.00	75,000.00	75,000.00	.00	.00
3925	OTHER FINANCING SOURCE	355,386.17	.00	.00	.00	.00	.00	.00	.00
3999	OTHER REVENUE	38,681.57	133,224.77	531,955.95	190,200.00	150,000.00	200,000.00	50,000.00	33.33
	OTHER REVENUE Totals	$646,274.08	$314,777.20	$706,952.92	$450,950.00	$385,500.00	$415,500.00	$30,000.00	7.78%
	DEPARTMENT **11 - REVENUE** Totals	$40,731,560.96	$42,606,851.71	$45,848,808.47	$42,421,937.00	$44,061,022.00	$45,809,600.00	$1,748,578.00	3.97%
	REVENUE TOTALS	$40,731,560.96	$42,606,851.71	$45,848,808.47	$42,421,937.00	$44,061,022.00	$45,809,600.00	$1,748,578.00	3.97%
EXPENSE									
DEPARTMENT	**02 - EXECUTIVE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	998,868.09	891,848.60	936,282.64	928,676.00	962,614.00	1,028,769.00	66,155.00	6.87
1004	MISC ALLOWANCE	6,902.72	6,923.21	6,902.72	6,882.00	7,169.00	6,595.00	(574.00)	(8.00)
1005	LONGEVITY PAY	3,619.61	2,949.14	3,315.94	3,039.00	4,060.00	4,201.00	141.00	3.47
1007	CAR ALLOWANCE	21,600.00	16,425.00	21,600.00	22,440.00	22,500.00	20,700.00	(1,800.00)	(8.00)
1008	HOUSING ALLOWANCE	26,478.58	29,577.35	35,104.09	35,000.00	36,458.00	33,542.00	(2,916.00)	(7.99)
1009	CELL PHONE ALLOWANCE	3,360.00	2,275.00	2,520.00	1,680.00	2,625.00	2,415.00	(210.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	7,989.10	7,678.39	8,163.72	7,750.00	7,800.00	8,700.00	900.00	11.53
	WAGES/SALARIES Totals	$1,068,818.10	$957,676.69	$1,013,889.11	$1,005,467.00	$1,043,226.00	$1,104,922.00	$61,696.00	5.91%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	63,937.56	61,960.79	61,643.99	61,442.00	64,078.00	67,869.00	3,791.00	5.91
1120	EMPLOYERS SHARE T.M.R.S.	78,845.19	81,863.00	135,371.44	134,531.00	154,590.00	156,874.00	2,284.00	1.47
1127	RETIREMENT SUPPLEMENTAL	8,696.68	9,424.38	10,378.72	10,471.00	10,649.00	11,131.00	482.00	4.52
1131	INSURANCE-WORKMENS COMP	768.96	780.00	798.00	798.00	828.00	877.00	49.00	5.91
1134	DENTAL INSURANCE	995.46	1,093.13	1,086.34	1,128.00	1,082.00	1,788.00	706.00	65.24
1135	HEALTH INSURANCE	72,180.00	71,344.88	74,880.00	90,140.00	82,195.00	80,385.00	(1,810.00)	(2.20)
	BENEFITS Totals	$225,423.85	$226,466.18	$284,158.49	$298,510.00	$313,422.00	$318,924.00	$5,502.00	1.76%
	SALARIES & BENEFITS Totals	$1,294,241.95	$1,184,142.87	$1,298,047.60	$1,303,977.00	$1,356,648.00	$1,423,846.00	$67,198.00	4.95%
SUPPLIES									
2100	OFFICE SUPPLIES	4,191.87	2,784.19	5,942.99	4,000.00	2,500.00	3,000.00	500.00	20.00
	SUPPLIES Totals	$4,191.87	$2,784.19	$5,942.99	$4,000.00	$2,500.00	$3,000.00	$500.00	20.00%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	4,882.54	1,966.05	5,481.23	4,470.00	5,220.00	4,220.00	(1,000.00)	(19.15)
3010	POSTAGE	837.89	1,167.03	907.35	1,200.00	1,200.00	1,200.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	165,082.78	218,114.50	174,736.10	149,552.00	168,648.00	168,648.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**02 - EXECUTIVE**								
PROFESSIONAL FEES									
3113	PUBLICATIONS/PRINTING	1,767.35	6,693.23	4,313.31	1,000.00	1,000.00	1,000.00	.00	.00
	PROFESSIONAL FEES Totals	$172,570.56	$227,940.81	$185,437.99	$156,222.00	$176,068.00	$175,068.00	($1,000.00)	(0.57%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	7,933.44	9,710.09	11,149.57	9,500.00	11,900.00	14,900.00	3,000.00	25.21
4120	TELEPHONE SERVICE	9,694.52	9,483.12	9,233.74	9,156.00	9,322.00	9,773.00	451.00	4.83
	UTILITIES Totals	$17,627.96	$19,193.21	$20,383.31	$18,656.00	$21,222.00	$24,673.00	$3,451.00	16.26%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	420.00	389.04	389.04	389.00	389.00	427.00	38.00	9.76
5506	INSURANCE-GEN'L LIABILITY	389.04	473.04	519.00	519.00	519.00	570.00	51.00	9.82
5514	INSURANCE-PUBL.OFF'L LIAB	25,898.04	28,962.96	31,839.96	31,840.00	31,840.00	30,248.00	(1,592.00)	(5.00)
5516	BONDS AND CYBER INSURANCE	1,478.04	1,847.04	1,847.04	1,847.00	1,847.00	2,027.00	180.00	9.74
	INSURANCE Totals	$28,185.12	$31,672.08	$34,595.04	$34,595.00	$34,595.00	$33,272.00	($1,323.00)	(3.82%)
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	288.00	335.04	344.04	344.00	575.00	9,571.00	8,996.00	1,564.52
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	32,301.96	35,949.96	36,768.00	36,768.00	36,768.00	53,583.00	16,815.00	45.73
7110	EMPLOYEE RECOGNITION	8,763.17	8,973.73	11,698.90	22,000.00	12,500.00	12,500.00	.00	.00
7124	CENTENNIAL EXPENSES	1,000.00	452,348.50	26,160.87	.00	.00	.00	.00	.00
7150	DUES & SUBSCRIPTIONS	18,807.74	17,861.15	18,536.19	18,609.00	18,609.00	18,725.00	116.00	.62
7170	TRAVEL EXPENSE	3,108.40	6,887.52	1,582.21	6,500.00	5,500.00	5,950.00	450.00	8.18
7201	SOFTWARE FEES - INDIRECT ALLOCATION	12,558.96	13,041.96	12,921.96	12,922.00	12,922.00	19,689.00	6,767.00	52.36
7202	SOFTWARE FEES - DIRECT ALLOCATION	82,956.00	89,817.96	97,074.00	97,074.00	97,074.00	114,643.00	17,569.00	18.09
7221	OTHER EXPENSE	98,941.71	12,549.36	10,078.73	12,500.00	11,000.00	11,600.00	600.00	5.45
7235	YOUTH ADV COMM EXPEND.	413.91	981.89	950.40	1,200.00	1,200.00	1,200.00	.00	.00
7240	TUITION & TRAINING	9,822.49	5,830.19	5,521.85	16,230.00	8,000.00	8,800.00	800.00	10.00
7432	ELECTIONS	.00	110.00	.00	.00	.00	50,000.00	50,000.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	8,830.00	5,505.00	5,505.00	10,485.00	13,336.00	2,851.00	27.19
	OTHER Totals	$268,962.34	$653,517.26	$227,142.15	$229,652.00	$214,633.00	$319,597.00	$104,964.00	48.90%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	.00	2,900,478.20	.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$0.00	$2,900,478.20	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **02 - EXECUTIVE** Totals	$1,785,779.80	$5,019,728.62	$1,771,549.08	$1,747,102.00	$1,805,666.00	$1,979,456.00	$173,790.00	9.62%

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FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**03 - FINANCE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	679,915.19	717,424.65	750,745.69	735,232.00	773,539.00	826,744.00	53,205.00	6.87
1005	LONGEVITY PAY	2,880.42	3,179.29	3,458.55	3,450.00	3,886.00	4,033.00	147.00	3.78
1007	CAR ALLOWANCE	7,200.00	7,200.00	10,800.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	6,343.00	6,738.69	7,092.48	6,300.00	6,600.00	7,600.00	1,000.00	15.15
	WAGES/SALARIES Totals	$696,338.61	$734,542.63	$772,096.72	$755,782.00	$795,275.00	$848,727.00	$53,452.00	6.72%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	48,169.03	51,682.70	54,718.76	54,295.00	57,045.00	60,711.00	3,666.00	6.42
1120	EMPLOYERS SHARE T.M.R.S.	57,406.80	61,762.76	106,250.11	104,475.00	121,938.00	124,710.00	2,772.00	2.27
1131	INSURANCE-WORKMENS COMP	552.00	578.04	599.04	599.00	630.00	673.00	43.00	6.82
1134	DENTAL INSURANCE	833.13	1,065.34	986.65	1,110.00	979.00	2,099.00	1,120.00	114.40
1135	HEALTH INSURANCE	72,180.00	69,774.00	59,904.00	75,190.00	65,756.00	64,308.00	(1,448.00)	(2.20)
	BENEFITS Totals	$179,140.96	$184,862.84	$222,458.56	$235,669.00	$246,348.00	$252,501.00	$6,153.00	2.50%
	SALARIES & BENEFITS Totals	$875,479.57	$919,405.47	$994,555.28	$991,451.00	$1,041,623.00	$1,101,228.00	$59,605.00	5.72%
SUPPLIES									
2029	CLOTHING ALLOWANCE	215.46	189.33	229.44	240.00	240.00	240.00	.00	.00
2100	OFFICE SUPPLIES	4,699.81	5,218.40	5,824.42	8,500.00	7,500.00	6,400.00	(1,100.00)	(14.66)
	SUPPLIES Totals	$4,915.27	$5,407.73	$6,053.86	$8,740.00	$7,740.00	$6,640.00	($1,100.00)	(14.21%)
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	73.32	.00	.00	300.00	300.00	.00
3007	DELINQUENT TAX ATTORNEY	20,147.06	21,130.87	20,529.89	15,000.00	15,000.00	15,000.00	.00	.00
3010	POSTAGE	520.80	531.49	619.52	775.00	600.00	600.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	177,497.82	144,217.28	100,850.20	154,400.00	113,649.00	93,915.00	(19,734.00)	(17.36)
3063	PROGRAMMING/MAINTENANCE	.00	.00	.00	2,000.00	2,000.00	.00	(2,000.00)	(100.00)
3065	CREDIT CARD FEES	198,869.17	260,927.96	281,540.34	150,000.00	25,000.00	25,000.00	.00	.00
3113	PUBLICATIONS/PRINTING	3,206.21	4,441.13	4,943.88	4,850.00	4,750.00	4,110.00	(640.00)	(13.47)
3141	DALLAS CO TAX COLL SERV	11,176.20	11,200.00	11,142.60	11,200.00	11,200.00	11,200.00	.00	.00
3145	CENTRAL APPRAISAL DISTRIC	88,113.00	92,995.00	107,813.00	108,000.00	111,352.00	108,000.00	(3,352.00)	(3.01)
	PROFESSIONAL FEES Totals	$499,530.26	$535,443.73	$527,512.75	$446,225.00	$283,551.00	$258,125.00	($25,426.00)	(8.97%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	5,746.85	6,563.66	7,591.27	7,000.00	7,300.00	8,300.00	1,000.00	13.69
4120	TELEPHONE SERVICE	923.94	303.63	.00	.00	.00	.00	.00	.00
	UTILITIES Totals	$6,670.79	$6,867.29	$7,591.27	$7,000.00	$7,300.00	$8,300.00	$1,000.00	13.70%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	333.00	333.00	333.00	333.00	333.00	366.00	33.00	9.90
5506	INSURANCE-GEN'L LIABILITY	360.00	405.00	444.96	445.00	445.00	489.00	44.00	9.88

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**03 - FINANCE**								
INSURANCE									
5516	BONDS AND CYBER INSURANCE	1,266.96	1,583.04	1,583.04	1,583.00	1,583.00	1,738.00	155.00	9.79
	INSURANCE Totals	$1,959.96	$2,321.04	$2,361.00	$2,361.00	$2,361.00	$2,593.00	$232.00	9.83%
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	702.96	816.96	837.96	838.00	985.00	1,075.00	90.00	9.13
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	46,098.00	47,424.96	48,611.04	48,611.00	48,611.00	61,238.00	12,627.00	25.97
7150	DUES & SUBSCRIPTIONS	10,935.23	12,250.24	11,926.89	15,996.00	12,729.00	7,019.00	(5,710.00)	(44.85)
7170	TRAVEL EXPENSE	8,332.89	9,309.29	9,038.44	21,327.00	13,000.00	12,928.00	(72.00)	(.55)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	9,273.96	9,630.96	9,542.04	9,542.00	9,542.00	22,501.00	12,959.00	135.81
7202	SOFTWARE FEES - DIRECT ALLOCATION	43,668.96	45,854.04	41,472.96	41,473.00	41,473.00	28,292.00	(13,181.00)	(31.78)
7221	OTHER EXPENSE	2,564.04	1,323.41	11,987.99	1,875.00	1,625.00	1,325.00	(300.00)	(18.46)
7240	TUITION & TRAINING	3,370.92	6,167.00	6,264.99	15,445.00	8,000.00	8,610.00	610.00	7.62
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	936.96	937.00	893.00	15,121.00	14,228.00	1,593.28
	OTHER Totals	$124,946.96	$132,776.86	$140,619.27	$156,044.00	$136,858.00	$158,109.00	$21,251.00	15.53%
	DEPARTMENT **03 - FINANCE** Totals	$1,513,502.81	$1,602,222.12	$1,678,693.43	$1,611,821.00	$1,479,433.00	$1,534,995.00	$55,562.00	3.76%
DEPARTMENT	**04 - HUMAN RESOURCES/RISK MGT**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	278,807.46	295,907.89	284,259.70	321,435.00	324,636.00	351,243.00	26,607.00	8.19
1002	OVERTIME EARNINGS	381.11	.00	73.32	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	1,349.08	1,423.99	1,347.89	1,536.00	1,490.00	353.00	(1,137.00)	(76.30)
1007	CAR ALLOWANCE	7,200.00	6,090.00	9,000.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	2,520.00	2,390.50	2,380.00	2,520.00	2,625.00	2,415.00	(210.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	2,596.62	2,627.04	2,664.88	2,650.00	2,600.00	2,900.00	300.00	11.53
	WAGES/SALARIES Totals	$292,854.27	$308,439.42	$299,725.79	$338,941.00	$342,601.00	$367,261.00	$24,660.00	7.20%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	21,536.33	22,589.31	21,884.94	23,733.00	24,542.00	26,205.00	1,663.00	6.77
1120	EMPLOYERS SHARE T.M.R.S.	24,048.56	24,336.74	41,515.41	46,894.00	52,567.00	54,010.00	1,443.00	2.74
1131	INSURANCE-WORKMENS COMP	230.04	246.96	270.00	270.00	272.00	291.00	19.00	6.98
1134	DENTAL INSURANCE	579.04	686.92	523.41	761.00	627.00	622.00	(5.00)	(.79)
1135	HEALTH INSURANCE	43,616.44	41,305.96	42,522.00	45,114.00	49,317.00	48,231.00	(1,086.00)	(2.20)
	BENEFITS Totals	$90,010.41	$89,165.89	$106,715.76	$116,772.00	$127,325.00	$129,359.00	$2,034.00	1.60%
	SALARIES & BENEFITS Totals	$382,864.68	$397,605.31	$406,441.55	$455,713.00	$469,926.00	$496,620.00	$26,694.00	5.68%
SUPPLIES									
2100	OFFICE SUPPLIES	849.25	770.13	987.75	1,500.00	1,500.00	1,500.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**04 - HUMAN RESOURCES/RISK MGT**								
SUPPLIES									
2318	COMPUTER SUPPLIES	.00	.00	.00	1,500.00	1,500.00	1,500.00	.00	.00
	SUPPLIES Totals	$849.25	$770.13	$987.75	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%
PROFESSIONAL FEES									
3010	POSTAGE	138.56	309.97	35.78	450.00	300.00	450.00	150.00	50.00
3060	PROFESSIONAL SERVICES/FEES	12,046.80	39,985.09	8,810.40	23,700.00	15,200.00	11,200.00	(4,000.00)	(26.31)
3113	PUBLICATIONS/PRINTING	127.98	82.93	115.93	1,000.00	1,000.00	1,000.00	.00	.00
	PROFESSIONAL FEES Totals	$12,313.34	$40,377.99	$8,962.11	$25,150.00	$16,500.00	$12,650.00	($3,850.00)	(23.33%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	3,354.03	3,996.22	4,623.04	4,000.00	4,400.00	5,100.00	700.00	15.90
4120	TELEPHONE SERVICE	740.34	526.92	462.94	.00	.00	.00	.00	.00
	UTILITIES Totals	$4,094.37	$4,523.14	$5,085.98	$4,000.00	$4,400.00	$5,100.00	$700.00	15.91%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	222.00	222.00	222.00	222.00	222.00	183.00	(39.00)	(17.56)
5506	INSURANCE-GEN'L LIABILITY	240.00	270.00	297.00	297.00	297.00	244.00	(53.00)	(17.84)
5516	BONDS AND CYBER INSURANCE	843.96	1,056.00	1,056.00	1,056.00	1,056.00	869.00	(187.00)	(17.70)
	INSURANCE Totals	$1,305.96	$1,548.00	$1,575.00	$1,575.00	$1,575.00	$1,296.00	($279.00)	(17.71%)
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	54.00	63.00	63.96	64.00	178.00	38.00	(140.00)	(78.65)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	36,818.04	36,852.96	41,379.00	41,379.00	41,379.00	30,619.00	(10,760.00)	(26.00)
7110	EMPLOYEE RECOGNITION	17,680.52	21,580.09	10,425.78	31,125.00	32,000.00	32,000.00	.00	.00
7150	DUES & SUBSCRIPTIONS	1,709.00	2,546.80	2,216.00	2,520.00	3,700.00	3,450.00	(250.00)	(6.75)
7170	TRAVEL EXPENSE	4,006.57	5,318.06	.00	5,400.00	5,600.00	4,000.00	(1,600.00)	(28.57)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	4,637.04	4,815.96	6,372.96	6,373.00	6,373.00	11,251.00	4,878.00	76.54
7202	SOFTWARE FEES - DIRECT ALLOCATION	35,274.00	22,731.00	22,869.00	22,869.00	22,869.00	40,369.00	17,500.00	76.52
7221	OTHER EXPENSE	136.48	1,533.30	656.44	900.00	900.00	900.00	.00	.00
7240	TUITION & TRAINING	28,205.69	9,763.01	17,496.35	30,600.00	23,150.00	18,550.00	(4,600.00)	(19.87)
7245	TUITION REIMBURSEMENT	35,598.58	25,728.10	40,345.22	35,000.00	35,000.00	35,000.00	.00	.00
7331	EQUIPMENT UNDER $5000	.00	.00	.00	2,000.00	.00	.00	.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	282.96	283.00	538.00	7,701.00	7,163.00	1,331.41
	OTHER Totals	$164,119.92	$130,932.28	$142,107.67	$178,513.00	$171,687.00	$183,878.00	$12,191.00	7.10%
DEPARTMENT	**04 - HUMAN RESOURCES/RISK MGT** Totals	$565,547.52	$575,756.85	$565,160.06	$667,951.00	$667,088.00	$702,544.00	$35,456.00	5.32%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**06 - LIBRARY**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	423,301.77	474,710.59	466,393.02	468,321.00	497,972.00	528,068.00	30,096.00	6.04
1002	OVERTIME EARNINGS	305.70	146.36	321.86	.00	.00	.00	.00	.00
1004	MISC ALLOWANCE	.00	5,383.09	.00	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	1,192.74	1,244.74	981.88	1,101.00	1,424.00	1,723.00	299.00	20.99
1007	CAR ALLOWANCE	7,200.00	4,590.00	10,800.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	840.00	826.00	840.00	.00	875.00	805.00	(70.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	3,797.26	3,373.41	3,943.32	3,600.00	3,700.00	4,200.00	500.00	13.51
	WAGES/SALARIES Totals	$436,637.47	$490,274.19	$483,280.08	$483,822.00	$515,221.00	$545,146.00	$29,925.00	5.81%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	32,234.51	36,308.86	35,308.57	36,736.00	39,065.00	41,320.00	2,255.00	5.77
1120	EMPLOYERS SHARE T.M.R.S.	33,262.35	37,981.49	59,984.97	60,918.00	71,802.00	72,712.00	910.00	1.26
1131	INSURANCE-WORKMENS COMP	(4,079.00)	450.00	449.04	449.00	477.00	504.00	27.00	5.66
1134	DENTAL INSURANCE	408.40	566.55	773.33	520.00	687.00	1,306.00	619.00	90.10
1135	HEALTH INSURANCE	52,330.50	46,549.12	41,139.00	60,064.00	46,678.00	48,231.00	1,553.00	3.32
	BENEFITS Totals	$114,156.76	$121,856.02	$137,654.91	$158,687.00	$158,709.00	$164,073.00	$5,364.00	3.38%
	SALARIES & BENEFITS Totals	$550,794.23	$612,130.21	$620,934.99	$642,509.00	$673,930.00	$709,219.00	$35,289.00	5.24%
SUPPLIES									
2100	OFFICE SUPPLIES	4,445.75	7,310.61	10,271.38	9,560.00	10,040.00	4,060.00	(5,980.00)	(59.56)
2318	COMPUTER SUPPLIES	.00	447.18	421.10	720.00	4,980.00	7,580.00	2,600.00	52.20
2350	SUPPLIES & MATERIALS	4,129.72	6,887.86	3,548.52	10,500.00	11,000.00	10,000.00	(1,000.00)	(9.09)
2355	LIBRARY MATERIALS	78,606.68	108,232.88	115,883.46	117,550.00	117,600.00	126,906.00	9,306.00	7.91
	SUPPLIES Totals	$87,182.15	$122,878.53	$130,124.46	$138,330.00	$143,620.00	$148,546.00	$4,926.00	3.43%
PROFESSIONAL FEES									
3010	POSTAGE	1,086.48	523.89	903.91	750.00	800.00	900.00	100.00	12.50
3060	PROFESSIONAL SERVICES/FEES	2,083.00	15,755.08	31,990.59	2,100.00	3,600.00	3,600.00	.00	.00
3113	PUBLICATIONS/PRINTING	509.00	205.68	376.50	800.00	800.00	800.00	.00	.00
3115	CONTRACT MAINTENANCE	211,427.87	147,515.55	235,359.51	160,000.00	200,000.00	200,000.00	.00	.00
	PROFESSIONAL FEES Totals	$215,106.35	$164,000.20	$268,630.51	$163,650.00	$205,200.00	$205,300.00	$100.00	0.05%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	17,970.70	21,620.67	28,386.12	28,600.00	27,800.00	30,000.00	2,200.00	7.91
4120	TELEPHONE SERVICE	1,792.75	1,643.01	1,228.75	1,255.00	1,305.00	1,370.00	65.00	4.98
	UTILITIES Totals	$19,763.45	$23,263.68	$29,614.87	$29,855.00	$29,105.00	$31,370.00	$2,265.00	7.78%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	333.00	333.00	333.00	333.00	333.00	427.00	94.00	28.22
5506	INSURANCE-GEN'L LIABILITY	360.00	405.00	444.96	445.00	445.00	570.00	125.00	28.08

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**06 - LIBRARY**								
INSURANCE									
5516	BONDS AND CYBER INSURANCE	1,266.96	1,583.04	1,583.04	1,583.00	1,583.00	2,027.00	444.00	28.04
	INSURANCE Totals	$1,959.96	$2,321.04	$2,361.00	$2,361.00	$2,361.00	$3,024.00	$663.00	28.08%
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	.00	3,000.00	3,800.00	1,800.00	(2,000.00)	(52.63)
	OUTSIDE SERVICES Totals	$0.00	$0.00	$0.00	$3,000.00	$3,800.00	$1,800.00	($2,000.00)	(52.63%)
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,188.96	1,383.00	1,418.04	1,418.00	493.00	768.00	275.00	55.78
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	19,332.96	22,026.00	22,598.04	22,598.00	22,598.00	61,238.00	38,640.00	170.98
7150	DUES & SUBSCRIPTIONS	1,013.15	1,228.97	881.00	600.00	645.00	896.00	251.00	38.91
7170	TRAVEL EXPENSE	1,762.60	1,947.56	3,706.81	5,500.00	4,500.00	3,800.00	(700.00)	(15.55)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	9,660.96	10,044.99	9,939.96	9,940.00	9,940.00	22,501.00	12,561.00	126.36
7202	SOFTWARE FEES - DIRECT ALLOCATION	55,323.96	51,468.04	54,612.00	54,612.00	54,612.00	70,218.00	15,606.00	28.57
7221	OTHER EXPENSE	1,064.25	1,316.11	618.35	245.00	245.00	.00	(245.00)	(100.00)
7240	TUITION & TRAINING	835.00	1,009.00	2,690.00	3,825.00	1,850.00	1,000.00	(850.00)	(45.94)
7331	EQUIPMENT UNDER $5000	922.55	.00	987.00	800.00	.00	.00	.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	4,762.00	7,194.12	7,194.00	9,976.00	19,864.00	9,888.00	99.11
	OTHER Totals	$91,104.39	$95,185.67	$104,645.32	$106,732.00	$104,859.00	$180,285.00	$75,426.00	71.93%
	DEPARTMENT **06 - LIBRARY** Totals	$965,910.53	$1,019,779.33	$1,156,311.15	$1,086,437.00	$1,162,875.00	$1,279,544.00	$116,669.00	10.03%
DEPARTMENT	**10 - LEGAL**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	264,862.79	276,957.24	295,953.70	287,467.00	301,455.00	316,719.00	15,264.00	5.06
1002	OVERTIME EARNINGS	263.46	140.55	.00	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	1,617.34	1,718.79	1,838.29	4,204.00	4,497.00	3,285.00	(1,212.00)	(26.95)
1130	INSURANCE-EMPLOYEE LIFE	2,040.34	2,156.52	2,277.87	2,000.00	2,100.00	2,400.00	300.00	14.28
	WAGES/SALARIES Totals	$268,783.93	$280,973.10	$300,069.86	$293,671.00	$308,052.00	$322,404.00	$14,352.00	4.66%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	18,075.10	19,129.95	20,229.26	22,313.00	23,406.00	24,480.00	1,074.00	4.58
1120	EMPLOYERS SHARE T.M.R.S.	14,138.31	15,473.24	26,794.50	26,586.00	30,809.00	31,562.00	753.00	2.44
1131	INSURANCE-WORKMENS COMP	216.00	225.96	233.04	233.00	244.00	255.00	11.00	4.50
1134	DENTAL INSURANCE	948.30	1,218.73	1,251.64	1,261.00	1,211.00	1,796.00	585.00	48.30
1135	HEALTH INSURANCE	57,744.00	57,744.00	61,167.00	60,152.00	65,756.00	64,308.00	(1,448.00)	(2.20)
	BENEFITS Totals	$91,121.71	$93,791.88	$109,675.44	$110,545.00	$121,426.00	$122,401.00	$975.00	0.80%
	SALARIES & BENEFITS Totals	$359,905.64	$374,764.98	$409,745.30	$404,216.00	$429,478.00	$444,805.00	$15,327.00	3.57%

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**10 - LEGAL**								
SUPPLIES									
2100	OFFICE SUPPLIES	1,166.43	1,964.69	1,214.36	2,775.00	2,455.00	2,455.00	.00	.00
2350	SUPPLIES & MATERIALS	.00	.00	541.07	.00	.00	.00	.00	.00
	SUPPLIES Totals	$1,166.43	$1,964.69	$1,755.43	$2,775.00	$2,455.00	$2,455.00	$0.00	0.00%
PROFESSIONAL FEES									
3010	POSTAGE	2,122.14	2,353.06	2,606.40	2,200.00	2,500.00	2,650.00	150.00	6.00
3060	PROFESSIONAL SERVICES/FEES	11,365.17	16,284.93	22,134.40	17,100.00	21,000.00	25,800.00	4,800.00	22.85
3113	PUBLICATIONS/PRINTING	575.83	310.35	3,461.00	4,443.00	3,825.00	3,825.00	.00	.00
	PROFESSIONAL FEES Totals	$14,063.14	$18,948.34	$28,201.80	$23,743.00	$27,325.00	$32,275.00	$4,950.00	18.12%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	2,236.03	2,664.13	3,082.01	2,700.00	2,900.00	3,400.00	500.00	17.24
4120	TELEPHONE SERVICE	719.00	229.20	.00	.00	.00	.00	.00	.00
	UTILITIES Totals	$2,955.03	$2,893.33	$3,082.01	$2,700.00	$2,900.00	$3,400.00	$500.00	17.24%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	111.00	111.00	111.00	111.00	111.00	244.00	133.00	119.81
5506	INSURANCE-GEN'L LIABILITY	120.00	135.00	147.96	148.00	148.00	326.00	178.00	120.27
5516	BONDS AND CYBER INSURANCE	422.04	528.00	528.00	528.00	528.00	1,159.00	631.00	119.50
	INSURANCE Totals	$653.04	$774.00	$786.96	$787.00	$787.00	$1,729.00	$942.00	119.70%
OTHER									
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	36.00	42.00	42.96	43.00	41.00	154.00	113.00	275.60
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	21,741.00	23,429.04	23,807.04	23,807.00	23,807.00	45,928.00	22,121.00	92.91
7170	TRAVEL EXPENSE	472.04	1,427.18	806.18	5,700.00	4,000.00	4,000.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,864.00	4,013.04	3,975.96	3,976.00	3,976.00	16,876.00	12,900.00	324.44
7202	SOFTWARE FEES - DIRECT ALLOCATION	43,899.96	44,598.96	46,781.04	46,781.00	46,781.00	50,111.00	3,330.00	7.11
7221	OTHER EXPENSE	205.22	293.41	311.96	300.00	300.00	450.00	150.00	50.00
7240	TUITION & TRAINING	1,450.00	1,425.00	1,180.00	3,150.00	3,000.00	1,700.00	(1,300.00)	(43.33)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	2,012.04	2,012.00	2,211.00	11,271.00	9,060.00	409.76
	OTHER Totals	$71,668.22	$75,228.63	$78,917.18	$85,769.00	$84,116.00	$130,490.00	$46,374.00	55.13%
	DEPARTMENT **10 - LEGAL** Totals	$450,411.50	$474,573.97	$522,488.68	$519,990.00	$547,061.00	$615,154.00	$68,093.00	12.45%
DEPARTMENT	**13 - PUBLIC WORKS ADMINISTRATION**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	.00	.00	323,116.31	300,487.00	337,215.00	360,410.00	23,195.00	6.87
1005	LONGEVITY PAY	.00	.00	862.33	.00	967.00	1,030.00	63.00	6.51
1007	CAR ALLOWANCE	.00	.00	10,350.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	.00	.00	1,610.00	1,680.00	1,750.00	1,610.00	(140.00)	(8.00)

Budget Worksheet Report
Budget Year 2027

City of University Park
Committed to Excellence

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**13 - PUBLIC WORKS ADMINISTRATION**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	3,008.16	.00	1,900.00	3,200.00	1,300.00	68.42
	WAGES/SALARIES Totals	$0.00	$0.00	$338,946.80	$312,967.00	$353,082.00	$376,600.00	$23,518.00	6.66%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	23,355.59	21,924.00	23,511.00	24,871.00	1,360.00	5.78
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	46,266.44	43,720.00	54,295.00	55,355.00	1,060.00	1.95
1131	INSURANCE-WORKMENS COMP	.00	.00	249.96	250.00	281.00	299.00	18.00	6.40
1134	DENTAL INSURANCE	.00	.00	491.74	.00	490.00	377.00	(113.00)	(23.06)
1135	HEALTH INSURANCE	.00	.00	28,876.85	29,900.00	32,878.00	32,154.00	(724.00)	(2.20)
	BENEFITS Totals	$0.00	$0.00	$99,240.58	$95,794.00	$111,455.00	$113,056.00	$1,601.00	1.44%
	SALARIES & BENEFITS Totals	$0.00	$0.00	$438,187.38	$408,761.00	$464,537.00	$489,656.00	$25,119.00	5.41%
SUPPLIES									
2029	CLOTHING ALLOWANCE	.00	.00	103.87	81.00	81.00	81.00	.00	.00
2100	OFFICE SUPPLIES	.00	.00	155.36	300.00	200.00	200.00	.00	.00
	SUPPLIES Totals	$0.00	$0.00	$259.23	$381.00	$281.00	$281.00	$0.00	0.00%
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	.00	.00	.00	.00	122.00	122.00	.00
5506	INSURANCE-GEN'L LIABILITY	.00	.00	.00	.00	.00	163.00	163.00	.00
5516	BONDS AND CYBER INSURANCE	.00	.00	.00	.00	.00	579.00	579.00	.00
	INSURANCE Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$864.00	$864.00	+++
OTHER									
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	.00	.00	.00	15,310.00	15,310.00	.00
7150	DUES & SUBSCRIPTIONS	.00	.00	1,306.17	1,371.00	1,371.00	1,110.00	(261.00)	(19.03)
7170	TRAVEL EXPENSE	.00	.00	2,311.06	5,000.00	5,000.00	4,400.00	(600.00)	(12.00)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	.00	.00	.00	5,626.00	5,626.00	.00
7202	SOFTWARE FEES - DIRECT ALLOCATION	.00	.00	.00	.00	.00	23,360.00	23,360.00	.00
7221	OTHER EXPENSE	.00	.00	46.00	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	.00	.00	1,243.00	1,720.00	1,720.00	1,720.00	.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.00	5,194.00	5,194.00	.00
	OTHER Totals	$0.00	$0.00	$4,906.23	$8,091.00	$8,091.00	$56,720.00	$48,629.00	601.03%
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	.00	.00	.00	.00	.00	(278,750.00)	(278,750.00)	(27,875,000.00)
	TRANSFERS Totals	$0.00	$0.00	$0.00	$0.00	$0.00	($278,750.00)	($278,750.00)	+++
DEPARTMENT	**13 - PUBLIC WORKS ADMINISTRATION** Totals	$0.00	$0.00	$443,352.84	$417,233.00	$472,909.00	$268,771.00	($204,138.00)	(43.17%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**19 - COMMUNITY DEVELOPMENT**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	840,245.38	833,541.36	874,718.03	932,521.00	772,443.00	815,322.00	42,879.00	5.55
1002	OVERTIME EARNINGS	.00	172.48	172.94	.00	.00	1,000.00	1,000.00	.00
1005	LONGEVITY PAY	3,566.31	3,381.58	3,443.91	3,575.00	3,579.00	3,739.00	160.00	4.47
1006	EDUCATION PAY	.00	.00	116.00	.00	.00	.00	.00	.00
1007	CAR ALLOWANCE	7,200.00	7,200.00	9,000.00	10,800.00	.00	.00	.00	.00
1009	CELL PHONE ALLOWANCE	4,655.00	4,390.00	5,005.00	4,320.00	3,625.00	3,105.00	(520.00)	(14.34)
1130	INSURANCE-EMPLOYEE LIFE	7,453.12	7,614.45	8,237.84	7,400.00	7,600.00	8,800.00	1,200.00	15.78
	WAGES/SALARIES Totals	$863,119.81	$856,299.87	$900,693.72	$958,616.00	$787,247.00	$831,966.00	$44,719.00	5.68%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	60,754.85	61,256.83	64,455.11	70,960.00	59,368.00	62,733.00	3,365.00	5.66
1120	EMPLOYERS SHARE T.M.R.S.	70,963.95	72,516.13	125,368.51	132,642.00	120,542.00	122,047.00	1,505.00	1.24
1131	INSURANCE-WORKMENS COMP	1,559.04	1,622.04	1,743.96	1,744.00	1,608.00	1,714.00	106.00	6.59
1132	INSURANCE-UNEMPLOYMENT	.00	.00	8,509.86	.00	.00	.00	.00	.00
1134	DENTAL INSURANCE	992.20	1,307.09	2,021.16	1,536.00	1,955.00	2,900.00	945.00	48.33
1135	HEALTH INSURANCE	126,006.56	104,644.01	127,386.00	120,216.00	128,873.00	125,189.00	(3,684.00)	(2.85)
	BENEFITS Totals	$260,276.60	$241,346.10	$329,484.60	$327,098.00	$312,346.00	$314,583.00	$2,237.00	0.72%
	SALARIES & BENEFITS Totals	$1,123,396.41	$1,097,645.97	$1,230,178.32	$1,285,714.00	$1,099,593.00	$1,146,549.00	$46,956.00	4.27%
SUPPLIES									
2029	CLOTHING ALLOWANCE	1,704.75	1,903.32	2,397.44	2,720.00	2,720.00	1,760.00	(960.00)	(35.29)
2100	OFFICE SUPPLIES	1,447.96	1,296.95	5,710.92	9,000.00	9,000.00	9,000.00	.00	.00
2320	GAS, OIL & GREASE	4,009.71	3,444.54	3,268.70	3,448.00	3,995.00	5,035.00	1,040.00	26.03
2350	SUPPLIES & MATERIALS	4,974.69	4,258.37	864.12	.00	.00	.00	.00	.00
	SUPPLIES Totals	$12,137.11	$10,903.18	$12,241.18	$15,168.00	$15,715.00	$15,795.00	$80.00	0.51%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	1,539.52	1,638.84	1,613.74	2,200.00	2,200.00	1,800.00	(400.00)	(18.18)
3010	POSTAGE	3,634.09	5,046.32	5,249.26	3,750.00	4,900.00	5,500.00	600.00	12.24
3060	PROFESSIONAL SERVICES/FEES	5,523.54	875.00	33,123.00	100,000.00	50,000.00	45,000.00	(5,000.00)	(10.00)
3113	PUBLICATIONS/PRINTING	2,967.67	3,122.57	4,701.65	5,000.00	5,000.00	5,000.00	.00	.00
	PROFESSIONAL FEES Totals	$13,664.82	$10,682.73	$44,687.65	$110,950.00	$62,100.00	$57,300.00	($4,800.00)	(7.73%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	4,719.69	5,369.14	5,317.28	5,200.00	5,700.00	6,500.00	800.00	14.03
4120	TELEPHONE SERVICE	1,222.76	1,103.34	1,011.35	.00	529.00	225.00	(304.00)	(57.46)
	UTILITIES Totals	$5,942.45	$6,472.48	$6,328.63	$5,200.00	$6,229.00	$6,725.00	$496.00	7.96%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	1,238.04	1,242.00	1,466.04	1,466.00	1,466.00	1,011.00	(455.00)	(31.03)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**19 - COMMUNITY DEVELOPMENT**								
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	555.96	555.96	555.96	556.00	556.00	488.00	(68.00)	(12.23)
5506	INSURANCE-GEN'L LIABILITY	600.96	675.00	741.96	742.00	742.00	651.00	(91.00)	(12.26)
5516	BONDS AND CYBER INSURANCE	2,111.04	2,639.04	2,639.04	2,639.00	2,639.00	2,317.00	(322.00)	(12.20)
	INSURANCE Totals	$4,506.00	$5,112.00	$5,403.00	$5,403.00	$5,403.00	$4,467.00	($936.00)	(17.32%)
OTHER									
6190	AUTO REPAIRS	1,907.56	3,452.06	1,606.83	2,300.00	2,300.00	2,300.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	10,904.04	12,123.96	12,426.00	12,426.00	11,196.00	16,994.00	5,798.00	51.78
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	69,621.00	71,709.00	70,286.04	70,286.00	70,286.00	76,547.00	6,261.00	8.90
7150	DUES & SUBSCRIPTIONS	1,969.99	1,253.00	1,961.04	2,325.00	2,325.00	1,565.00	(760.00)	(32.68)
7170	TRAVEL EXPENSE	126.90	25.68	.00	3,000.00	2,000.00	3,000.00	1,000.00	50.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	15,456.96	16,052.04	15,903.96	15,904.00	15,904.00	28,126.00	12,222.00	76.84
7202	SOFTWARE FEES - DIRECT ALLOCATION	19,913.04	20,166.00	22,713.96	22,714.00	22,714.00	22,360.00	(354.00)	(1.55)
7221	OTHER EXPENSE	157.50	1,261.94	791.43	1,000.00	1,000.00	1,000.00	.00	.00
7240	TUITION & TRAINING	2,452.55	3,898.80	3,984.98	10,310.00	6,010.00	8,000.00	1,990.00	33.11
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	4,638.00	4,638.00	4,484.04	4,484.00	4,484.00	9,618.00	5,134.00	114.49
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	1,056.96	1,057.00	1,439.00	21,071.00	19,632.00	1,364.28
	OTHER Totals	$127,147.54	$134,580.48	$135,215.24	$145,806.00	$139,658.00	$190,581.00	$50,923.00	36.46%
DEPARTMENT	**19 - COMMUNITY DEVELOPMENT** Totals	$1,286,794.33	$1,265,396.84	$1,434,054.02	$1,568,241.00	$1,328,698.00	$1,421,417.00	$92,719.00	6.98%
DEPARTMENT	**20 - ENGINEERING**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	711,985.90	653,035.99	524,890.75	582,330.00	542,656.00	511,246.00	(31,410.00)	(5.78)
1002	OVERTIME EARNINGS	547.20	863.66	7,079.17	500.00	500.00	4,000.00	3,500.00	700.00
1004	MISC ALLOWANCE	.00	17,716.93	.00	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	4,348.98	3,698.96	3,494.21	3,512.00	3,800.00	3,457.00	(343.00)	(9.02)
1006	EDUCATION PAY	12,514.28	12,548.57	12,514.29	12,480.00	12,960.00	12,480.00	(480.00)	(3.70)
1007	CAR ALLOWANCE	6,840.00	9,000.00	11,250.00	10,800.00	11,250.00	.00	(11,250.00)	(100.00)
1009	CELL PHONE ALLOWANCE	3,925.00	3,960.00	3,155.00	3,120.00	3,250.00	2,990.00	(260.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	6,311.52	5,826.11	5,272.80	5,900.00	5,900.00	5,600.00	(300.00)	(5.08)
	WAGES/SALARIES Totals	$746,472.88	$706,650.22	$567,656.22	$618,642.00	$580,316.00	$539,773.00	($40,543.00)	(6.99%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	49,424.42	51,555.51	41,752.70	45,816.00	42,410.00	40,635.00	(1,775.00)	(4.18)
1120	EMPLOYERS SHARE T.M.R.S.	61,420.66	59,170.47	77,598.17	85,405.00	88,812.00	79,201.00	(9,611.00)	(10.82)
1131	INSURANCE-WORKMENS COMP	1,146.96	1,203.00	1,149.96	1,150.00	1,144.00	1,156.00	12.00	1.04
1134	DENTAL INSURANCE	842.31	1,049.03	690.36	820.00	641.00	784.00	143.00	22.30

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**20 - ENGINEERING**								
SALARIES & BENEFITS									
BENEFITS									
1135	HEALTH INSURANCE	72,327.27	72,180.00	60,446.06	73,952.00	65,756.00	76,958.00	11,202.00	17.03
	BENEFITS Totals	$185,161.62	$185,158.01	$181,637.25	$207,143.00	$198,763.00	$198,734.00	($29.00)	(0.01%)
	SALARIES & BENEFITS Totals	$931,634.50	$891,808.23	$749,293.47	$825,785.00	$779,079.00	$738,507.00	($40,572.00)	(5.21%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	1,572.90	1,526.93	1,455.25	2,826.00	2,780.00	1,680.00	(1,100.00)	(39.56)
2100	OFFICE SUPPLIES	851.23	4,142.32	918.10	3,600.00	3,400.00	3,400.00	.00	.00
2320	GAS, OIL & GREASE	2,267.26	2,286.90	7,310.73	2,714.00	2,744.00	4,140.00	1,396.00	50.87
2350	SUPPLIES & MATERIALS	991.85	1,226.05	742.90	1,700.00	1,700.00	1,700.00	.00	.00
	SUPPLIES Totals	$5,683.24	$9,182.20	$10,426.98	$10,840.00	$10,624.00	$10,920.00	$296.00	2.79%
PROFESSIONAL FEES									
3010	POSTAGE	.00	285.08	234.20	200.00	200.00	200.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	16,000.00	24,447.10	15,250.00	25,000.00	15,000.00	17,400.00	2,400.00	16.00
3113	PUBLICATIONS/PRINTING	.00	501.33	724.50	1,500.00	1,200.00	1,200.00	.00	.00
	PROFESSIONAL FEES Totals	$16,000.00	$25,233.51	$16,208.70	$26,700.00	$16,400.00	$18,800.00	$2,400.00	14.63%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	3,974.50	5,173.96	6,191.13	4,100.00	6,200.00	6,700.00	500.00	8.06
4120	TELEPHONE SERVICE	2,678.00	1,818.37	1,651.68	1,325.00	1,325.00	1,325.00	.00	.00
	UTILITIES Totals	$6,652.50	$6,992.33	$7,842.81	$5,425.00	$7,525.00	$8,025.00	$500.00	6.64%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	1,505.04	1,509.00	1,782.00	1,782.00	1,782.00	1,099.00	(683.00)	(38.32)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	444.00	444.00	444.00	444.00	444.00	244.00	(200.00)	(45.04)
5506	INSURANCE-GEN'L LIABILITY	480.96	540.00	594.00	594.00	594.00	326.00	(268.00)	(45.11)
5516	BONDS AND CYBER INSURANCE	1,689.00	2,111.04	2,111.04	2,111.00	2,111.00	1,159.00	(952.00)	(45.09)
	INSURANCE Totals	$4,119.00	$4,604.04	$4,931.04	$4,931.00	$4,931.00	$2,828.00	($2,103.00)	(42.65%)
OTHER									
6190	AUTO REPAIRS	778.56	1,998.12	5,580.73	1,000.00	1,500.00	2,700.00	1,200.00	80.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	3,939.96	4,389.00	4,499.04	4,499.00	8,598.00	17,988.00	9,390.00	109.21
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	56,252.04	55,824.96	52,773.00	52,773.00	52,773.00	84,201.00	31,428.00	59.55
7150	DUES & SUBSCRIPTIONS	1,809.00	2,170.20	1,256.40	3,610.00	2,715.00	1,150.00	(1,565.00)	(57.64)
7170	TRAVEL EXPENSE	823.49	3,734.25	4,711.05	5,000.00	3,600.00	2,800.00	(800.00)	(22.22)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	12,366.00	12,840.96	12,723.00	12,723.00	12,723.00	30,939.00	18,216.00	143.17
7202	SOFTWARE FEES - DIRECT ALLOCATION	15,411.00	14,166.96	14,453.04	14,453.00	14,453.00	29,472.00	15,019.00	103.91
7221	OTHER EXPENSE	585.34	865.47	580.11	1,050.00	1,225.00	1,225.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**20 - ENGINEERING**								
OTHER									
7240	TUITION & TRAINING	1,041.00	1,085.00	2,767.96	4,920.00	3,500.00	2,985.00	(515.00)	(14.71)
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	14,151.00	10,866.96	7,389.00	7,389.00	7,265.00	9,937.00	2,672.00	36.77
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	2,148.00	1,761.96	1,762.00	3,356.00	25,501.00	22,145.00	659.86
	OTHER Totals	$107,157.39	$110,089.88	$108,495.29	$109,179.00	$111,708.00	$208,898.00	$97,190.00	87.00%
	DEPARTMENT **20 - ENGINEERING** Totals	$1,071,246.63	$1,047,910.19	$897,198.29	$982,860.00	$930,267.00	$987,978.00	$57,711.00	6.20%
DEPARTMENT	**25 - TRAFFIC**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	568,504.90	573,956.66	559,679.54	602,620.00	568,904.00	614,103.00	45,199.00	7.94
1002	OVERTIME EARNINGS	8,972.11	13,789.01	10,954.97	7,000.00	8,100.00	13,500.00	5,400.00	66.66
1005	LONGEVITY PAY	5,861.39	5,960.60	4,831.28	6,421.00	4,951.00	5,060.00	109.00	2.20
1006	EDUCATION PAY	21,759.73	21,819.35	28,159.74	21,700.00	31,175.00	30,020.00	(1,155.00)	(3.70)
1009	CELL PHONE ALLOWANCE	840.00	840.00	840.00	840.00	875.00	805.00	(70.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	5,339.58	5,568.27	5,335.75	5,300.00	5,400.00	5,700.00	300.00	5.55
	WAGES/SALARIES Totals	$611,277.71	$621,933.89	$609,801.28	$643,881.00	$619,405.00	$669,188.00	$49,783.00	8.04%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	45,552.07	46,437.09	45,339.07	48,786.00	46,904.00	50,697.00	3,793.00	8.08
1120	EMPLOYERS SHARE T.M.R.S.	50,396.63	52,348.71	82,883.51	88,817.00	94,935.00	98,375.00	3,440.00	3.62
1131	INSURANCE-WORKMENS COMP	11,028.96	11,367.00	11,702.04	11,702.00	10,540.00	11,433.00	893.00	8.47
1134	DENTAL INSURANCE	161.93	567.52	657.41	750.00	755.00	1,057.00	302.00	40.00
1135	HEALTH INSURANCE	101,052.00	98,341.66	101,704.50	105,266.00	115,073.00	112,539.00	(2,534.00)	(2.20)
	BENEFITS Totals	$208,191.59	$209,061.98	$242,286.53	$255,321.00	$268,207.00	$274,101.00	$5,894.00	2.20%
	SALARIES & BENEFITS Totals	$819,469.30	$830,995.87	$852,087.81	$899,202.00	$887,612.00	$943,289.00	$55,677.00	6.27%
SUPPLIES									
2029	CLOTHING ALLOWANCE	3,314.19	3,719.02	3,571.96	4,125.00	4,000.00	3,997.00	(3.00)	(.07)
2100	OFFICE SUPPLIES	382.04	382.69	193.71	830.00	830.00	300.00	(530.00)	(63.85)
2320	GAS, OIL & GREASE	14,054.94	11,129.09	9,672.77	13,723.00	14,313.00	16,213.00	1,900.00	13.27
2350	SUPPLIES & MATERIALS	53,318.56	44,543.99	84,803.79	83,740.00	70,240.00	81,740.00	11,500.00	16.37
2360	SMALL TOOLS	.00	199.00	388.86	1,250.00	750.00	1,000.00	250.00	33.33
	SUPPLIES Totals	$71,069.73	$59,973.79	$98,631.09	$103,668.00	$90,133.00	$103,250.00	$13,117.00	14.55%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	1,304.45	.00	1,100.00	1,300.00	200.00	18.18
3010	POSTAGE	.00	.00	16.09	25.00	.00	.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	20,800.00	47,833.80	54,150.00	40,000.00	40,000.00	60,000.00	20,000.00	50.00
3113	PUBLICATIONS/PRINTING	.00	.00	33.00	2,500.00	501.00	500.00	(1.00)	(.19)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**25 - TRAFFIC**								
PROFESSIONAL FEES									
3115	CONTRACT MAINTENANCE	.00	1,337.00	.00	7,500.00	2,000.00	2,500.00	500.00	25.00
	PROFESSIONAL FEES Totals	$20,800.00	$49,170.80	$55,503.54	$50,025.00	$43,601.00	$64,300.00	$20,699.00	47.47%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	36,113.03	42,468.62	43,818.18	50,200.00	47,300.00	50,300.00	3,000.00	6.34
4120	TELEPHONE SERVICE	600.44	245.22	135.63	.00	.00	.00	.00	.00
	UTILITIES Totals	$36,713.47	$42,713.84	$43,953.81	$50,200.00	$47,300.00	$50,300.00	$3,000.00	6.34%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	1,712.04	1,718.04	2,028.00	2,028.00	2,028.00	3,429.00	1,401.00	69.08
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	444.00	444.00	444.00	444.00	444.00	488.00	44.00	9.90
5506	INSURANCE-GEN'L LIABILITY	480.96	540.00	594.00	594.00	594.00	651.00	57.00	9.59
5516	BONDS AND CYBER INSURANCE	1,689.00	2,111.04	2,111.04	2,111.00	2,111.00	2,317.00	206.00	9.75
	INSURANCE Totals	$4,326.00	$4,813.08	$5,177.04	$5,177.00	$5,177.00	$6,885.00	$1,708.00	32.99%
OTHER									
6190	AUTO REPAIRS	6,931.07	12,506.41	5,429.54	6,300.00	7,600.00	7,900.00	300.00	3.94
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	29,780.04	33,138.96	33,965.04	33,965.00	31,726.00	29,614.00	(2,112.00)	(6.65)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	21,266.04	24,228.00	24,858.00	24,858.00	24,858.00	53,583.00	28,725.00	115.55
6350	SIGNAL MAINT.& REP	61,573.35	30,295.79	47,800.69	92,765.00	69,765.00	75,265.00	5,500.00	7.88
7150	DUES & SUBSCRIPTIONS	65.00	65.00	60.00	820.00	820.00	100.00	(720.00)	(87.80)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	10,626.96	11,036.04	10,934.04	10,934.00	10,934.00	19,689.00	8,755.00	80.07
7202	SOFTWARE FEES - DIRECT ALLOCATION	710.04	750.00	1,224.96	1,225.00	1,225.00	.00	(1,225.00)	(100.00)
7221	OTHER EXPENSE	153.00	225.80	1,445.79	1,855.00	725.00	1,100.00	375.00	51.72
7240	TUITION & TRAINING	.00	2,571.20	1,890.00	15,300.00	2,140.00	4,140.00	2,000.00	93.45
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	25,188.96	26,211.00	24,963.00	24,963.00	21,174.00	18,690.00	(2,484.00)	(11.73)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	500.04	499.00	951.00	13,736.00	12,785.00	1,344.37
	OTHER Totals	$156,294.46	$141,028.20	$153,071.10	$213,484.00	$171,918.00	$223,817.00	$51,899.00	30.19%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	.00	106,518.00	45,045.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$0.00	$106,518.00	$45,045.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **25 - TRAFFIC** Totals	$1,108,672.96	$1,235,213.58	$1,253,469.39	$1,321,756.00	$1,245,741.00	$1,391,841.00	$146,100.00	11.73%
DEPARTMENT	**35 - FACILITY MAINTENANCE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	189,063.35	168,519.39	92,816.40	109,140.00	93,435.00	86,422.00	(7,013.00)	(7.50)
1005	LONGEVITY PAY	1,084.79	946.07	452.36	548.00	619.00	166.00	(453.00)	(73.18)
1009	CELL PHONE ALLOWANCE	1,645.00	1,330.00	735.00	840.00	875.00	.00	(875.00)	(100.00)

Budget Worksheet Report

Budget Year 2027

City of University Park
Committed to Excellence

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**35 - FACILITY MAINTENANCE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1130	INSURANCE-EMPLOYEE LIFE	1,825.83	2,111.64	840.76	1,900.00	1,800.00	900.00	(900.00)	(50.00)
	WAGES/SALARIES Totals	$193,618.97	$172,907.10	$94,844.52	$112,428.00	$96,729.00	$87,488.00	($9,241.00)	(9.55%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	13,301.15	12,007.14	7,308.96	8,391.00	7,195.00	6,624.00	(571.00)	(7.93)
1120	EMPLOYERS SHARE T.M.R.S.	15,833.36	14,575.48	13,089.44	15,404.00	14,677.00	12,837.00	(1,840.00)	(12.53)
1131	INSURANCE-WORKMENS COMP	1,692.96	1,752.96	1,734.96	1,735.00	1,490.00	1,160.00	(330.00)	(22.14)
1134	DENTAL INSURANCE	366.51	408.51	82.72	304.00	103.00	.00	(103.00)	(100.00)
1135	HEALTH INSURANCE	28,123.23	22,857.00	4,142.09	15,038.00	16,439.00	.00	(16,439.00)	(100.00)
	BENEFITS Totals	$59,317.21	$51,601.09	$26,358.17	$40,872.00	$39,904.00	$20,621.00	($19,283.00)	(48.32%)
	SALARIES & BENEFITS Totals	$252,936.18	$224,508.19	$121,202.69	$153,300.00	$136,633.00	$108,109.00	($28,524.00)	(20.88%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	199.70	130.90	.00	240.00	200.00	200.00	.00	.00
2100	OFFICE SUPPLIES	526.13	481.60	37.96	650.00	650.00	650.00	.00	.00
2318	COMPUTER SUPPLIES	54.02	.00	.00	.00	.00	.00	.00	.00
2320	GAS, OIL & GREASE	1,857.26	2,208.04	1,453.40	1,940.00	1,044.00	1,193.00	149.00	14.27
2350	SUPPLIES & MATERIALS	23,114.34	18,593.81	12,463.26	15,500.00	15,500.00	19,500.00	4,000.00	25.80
2360	SMALL TOOLS	1,533.67	247.26	141.76	750.00	750.00	5,000.00	4,250.00	566.66
	SUPPLIES Totals	$27,285.12	$21,661.61	$14,096.38	$19,080.00	$18,144.00	$26,543.00	$8,399.00	46.29%
PROFESSIONAL FEES									
3010	POSTAGE	.00	.00	.00	25.00	.00	.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	.00	.00	3,226.00	4,000.00	3,000.00	5,200.00	2,200.00	73.33
3115	CONTRACT MAINTENANCE	118,709.62	73,195.14	143,539.28	138,807.00	133,741.00	388,881.00	255,140.00	190.77
	PROFESSIONAL FEES Totals	$118,709.62	$73,195.14	$146,765.28	$142,832.00	$136,741.00	$394,081.00	$257,340.00	188.20%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	3,607.62	4,274.86	4,852.71	4,000.00	4,600.00	5,100.00	500.00	10.86
4120	TELEPHONE SERVICE	1,698.82	1,293.77	1,221.13	1,113.00	1,148.00	1,205.00	57.00	4.96
	UTILITIES Totals	$5,306.44	$5,568.63	$6,073.84	$5,113.00	$5,748.00	$6,305.00	$557.00	9.69%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	705.00	707.04	834.96	835.00	835.00	176.00	(659.00)	(78.92)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	111.00	111.00	111.00	111.00	111.00	61.00	(50.00)	(45.04)
5506	INSURANCE-GEN'L LIABILITY	120.00	135.00	147.96	148.00	148.00	81.00	(67.00)	(45.27)
5510	INSURANCE-BLDG & CONTENTS	156,800.04	184,098.96	213,147.00	213,147.00	213,147.00	213,147.00	.00	.00
5516	BONDS AND CYBER INSURANCE	422.04	528.00	528.00	528.00	528.00	290.00	(238.00)	(45.07)
	INSURANCE Totals	$158,158.08	$185,580.00	$214,768.92	$214,769.00	$214,769.00	$213,755.00	($1,014.00)	(0.47%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**35 - FACILITY MAINTENANCE**								
OUTSIDE SERVICES									
6250	FACILITY MAINTENANCE & REPAIR	126,122.17	142,108.99	148,255.85	111,000.00	140,500.00	140,500.00	.00	.00
	OUTSIDE SERVICES Totals	$126,122.17	$142,108.99	$148,255.85	$111,000.00	$140,500.00	$140,500.00	$0.00	0.00%
OTHER									
6184	SECURITY EXPENSE	3,943.74	5,880.77	3,389.08	7,500.00	4,500.00	1,000.00	(3,500.00)	(77.77)
6190	AUTO REPAIRS	1,180.83	51.95	68.73	400.00	400.00	100.00	(300.00)	(75.00)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	10,911.00	12,030.00	12,329.04	12,329.00	12,889.00	8,599.00	(4,290.00)	(33.28)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	10,488.00	11,438.04	11,666.04	11,666.00	11,666.00	15,310.00	3,644.00	31.23
7150	DUES & SUBSCRIPTIONS	3,931.00	.00	.00	.00	.00	.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	3,090.96	3,210.00	3,180.96	3,181.00	3,181.00	5,626.00	2,445.00	76.86
7202	SOFTWARE FEES - DIRECT ALLOCATION	2,501.04	2,507.04	2,820.96	2,821.00	2,821.00	.00	(2,821.00)	(100.00)
7221	OTHER EXPENSE	338.96	145.49	.00	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	145.00	.00	.00	.00	.00	.00	.00	.00
7260	EQUIPMENT RENTAL	.00	.00	683.40	.00	.00	.00	.00	.00
7475	IMPROVEMENTS-UNDER $5000	11,325.81	6,689.54	6,275.00	7,500.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	17,133.00	17,133.00	16,317.00	16,317.00	16,317.00	16,317.00	.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	1,302.96	1,303.00	1,240.00	3,711.00	2,471.00	199.27
	OTHER Totals	$64,989.34	$59,085.83	$58,033.17	$63,017.00	$53,014.00	$50,663.00	($2,351.00)	(4.43%)
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	.00	.00	.00	.00	1.00	.00	(1.00)	(100.00)
9950	IMPROVEMENTS/REMODELING OVER $5000	61,430.00	7,590.98	.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$61,430.00	$7,590.98	$0.00	$0.00	$1.00	$0.00	($1.00)	(100.00%)
	DEPARTMENT **35 - FACILITY MAINTENANCE** Totals	$814,936.95	$719,299.37	$709,196.13	$709,111.00	$705,550.00	$939,956.00	$234,406.00	33.22%
DEPARTMENT	**40 - FIRE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	3,878,683.42	4,182,312.23	4,098,749.17	4,241,860.00	4,428,395.00	4,401,586.00	(26,809.00)	(.60)
1002	OVERTIME EARNINGS	513,218.51	514,859.44	532,470.20	479,500.00	495,400.00	561,000.00	65,600.00	13.24
1005	LONGEVITY PAY	21,081.85	22,083.62	22,101.25	23,455.00	24,545.00	21,405.00	(3,140.00)	(12.79)
1006	EDUCATION PAY	56,620.64	57,862.58	55,512.00	57,840.00	56,946.00	55,320.00	(1,626.00)	(2.85)
1007	CAR ALLOWANCE	7,200.00	7,200.00	10,800.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	3,360.00	3,360.00	3,220.00	3,360.00	3,500.00	3,220.00	(280.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	36,939.99	38,590.76	37,698.99	36,600.00	37,700.00	40,300.00	2,600.00	6.89
	WAGES/SALARIES Totals	$4,517,104.41	$4,826,268.63	$4,760,551.61	$4,853,415.00	$5,057,736.00	$5,093,181.00	$35,445.00	0.70%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**40 - FIRE**								
SALARIES & BENEFITS									
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	321,031.95	344,843.24	342,251.27	341,027.00	357,514.00	358,790.00	1,276.00	.35
1120	EMPLOYERS SHARE T.M.R.S.	92,095.60	109,341.30	190,831.48	159,181.00	200,600.00	245,175.00	44,575.00	22.22
1121	EMPLOYERS SHARE F.R.&R.	1,296,840.50	1,614,325.14	1,418,981.41	1,578,087.00	1,604,298.00	1,634,751.00	30,453.00	1.89
1131	INSURANCE-WORKMENS COMP	26,555.04	45,707.04	36,519.76	48,156.00	48,418.00	48,404.00	(14.00)	(.02)
1134	DENTAL INSURANCE	5,287.88	6,552.50	6,304.72	6,785.00	6,337.00	9,740.00	3,403.00	53.70
1135	HEALTH INSURANCE	495,034.50	504,057.00	504,312.00	526,330.00	572,726.00	562,695.00	(10,031.00)	(1.75)
	BENEFITS Totals	$2,236,845.47	$2,624,826.22	$2,499,200.64	$2,659,566.00	$2,789,893.00	$2,859,555.00	$69,662.00	2.50%
	SALARIES & BENEFITS Totals	$6,753,949.88	$7,451,094.85	$7,259,752.25	$7,512,981.00	$7,847,629.00	$7,952,736.00	$105,107.00	1.34%
SUPPLIES									
2029	CLOTHING ALLOWANCE	14,849.09	27,173.74	33,673.88	40,433.00	30,467.00	31,203.00	736.00	2.41
2060	PROTECTIVE CLOTHG & SUPP	10,577.28	115,071.31	117,776.59	107,409.00	55,581.00	58,570.00	2,989.00	5.37
2100	OFFICE SUPPLIES	3,428.22	2,769.30	2,892.77	4,000.00	2,600.00	2,600.00	.00	.00
2318	COMPUTER SUPPLIES	.00	893.58	.00	.00	.00	.00	.00	.00
2320	GAS, OIL & GREASE	20,919.21	20,611.49	17,992.59	23,627.00	24,387.00	31,170.00	6,783.00	27.81
2345	MICU DRUGS & SUPPLIES	59,058.22	48,811.50	39,645.64	44,250.00	48,250.00	48,250.00	.00	.00
2350	SUPPLIES & MATERIALS	13,137.01	12,264.95	14,976.13	12,000.00	11,400.00	11,400.00	.00	.00
	SUPPLIES Totals	$121,969.03	$227,595.87	$226,957.60	$231,719.00	$172,685.00	$183,193.00	$10,508.00	6.09%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	875.91	.00	2,000.00	2,000.00	.00	.00
3010	POSTAGE	66.98	6.42	48.85	100.00	50.00	75.00	25.00	50.00
3060	PROFESSIONAL SERVICES/FEES	91,663.20	99,553.40	105,532.05	95,800.00	103,050.00	103,050.00	.00	.00
3064	EMERGENCY MANAGEMENT	3,583.00	3,508.28	799.50	6,500.00	5,500.00	5,500.00	.00	.00
3113	PUBLICATIONS/PRINTING	98.10	940.73	1,376.30	1,500.00	1,500.00	1,500.00	.00	.00
3115	CONTRACT MAINTENANCE	69,960.02	144,687.33	128,402.51	155,839.00	263,647.00	291,441.00	27,794.00	10.54
	PROFESSIONAL FEES Totals	$165,371.30	$248,696.16	$237,035.12	$259,739.00	$375,747.00	$403,566.00	$27,819.00	7.40%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	44,073.24	52,607.00	60,695.98	53,400.00	57,600.00	67,200.00	9,600.00	16.66
4120	TELEPHONE SERVICE	13,142.54	14,813.73	18,066.73	12,170.00	13,215.00	13,674.00	459.00	3.47
	UTILITIES Totals	$57,215.78	$67,420.73	$78,762.71	$65,570.00	$70,815.00	$80,874.00	$10,059.00	14.20%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	27,168.00	27,255.96	32,177.04	32,177.00	32,177.00	28,747.00	(3,430.00)	(10.65)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	2,000.04	2,000.04	2,000.04	2,000.00	2,000.00	2,195.00	195.00	9.75
5506	INSURANCE-GEN'L LIABILITY	2,163.00	2,430.96	2,670.96	2,671.00	2,671.00	2,932.00	261.00	9.77

Budget Worksheet Report

Budget Year 2027

City of University Park
Committed to Excellence

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**40 - FIRE**								
INSURANCE									
5516	BONDS AND CYBER INSURANCE	7,599.96	9,500.04	9,500.04	9,500.00	9,500.00	10,427.00	927.00	9.75
	INSURANCE Totals	$38,931.00	$41,187.00	$46,348.08	$46,348.00	$46,348.00	$44,301.00	($2,047.00)	(4.42%)
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	6,228.28	.00	6,701.95	8,200.00	8,200.00	5,200.00	(3,000.00)	(36.58)
6330	RADIO SERVICE	.00	.00	.00	1,000.00	5,000.00	8,000.00	3,000.00	60.00
	OUTSIDE SERVICES Totals	$6,228.28	$0.00	$6,701.95	$9,200.00	$13,200.00	$13,200.00	$0.00	0.00%
OTHER									
6190	AUTO REPAIRS	81,770.20	99,874.44	65,354.91	56,400.00	65,100.00	65,400.00	300.00	.46
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	67,534.88	75,028.92	76,905.54	76,898.00	122,706.00	116,275.00	(6,431.00)	(5.24)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	167,388.00	185,342.04	189,237.00	189,237.00	189,237.00	168,401.00	(20,836.00)	(11.01)
7150	DUES & SUBSCRIPTIONS	10,059.36	13,473.04	11,943.10	15,472.00	14,223.00	14,223.00	.00	.00
7170	TRAVEL EXPENSE	4,256.02	5,484.85	9,075.03	10,529.00	2,008.00	3,508.00	1,500.00	74.70
7201	SOFTWARE FEES - INDIRECT ALLOCATION	55,644.96	57,786.00	57,255.00	57,255.00	57,255.00	61,877.00	4,622.00	8.07
7202	SOFTWARE FEES - DIRECT ALLOCATION	57,528.96	60,827.04	83,531.04	83,531.00	83,531.00	98,154.00	14,623.00	17.50
7221	OTHER EXPENSE	8,015.82	722.73	1,935.87	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	11,545.85	11,080.88	8,356.73	26,112.00	21,615.00	24,010.00	2,395.00	11.08
7475	IMPROVEMENTS-UNDER $5000	45,256.17	28,252.73	42,598.18	45,697.00	17,643.00	16,194.00	(1,449.00)	(8.21)
7725	FIRE PREVENTION	12,026.32	11,094.58	12,689.86	11,702.00	11,950.00	14,250.00	2,300.00	19.24
7905	PRINCIPAL RETIREMENT	11,138.00	11,472.14	11,816.31	.00	.00	.00	.00	.00
7910	INTEREST & AGENT FEES	1,774.00	1,439.86	1,095.69	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	207,378.00	207,077.04	167,879.04	167,879.00	165,553.00	225,523.00	59,970.00	36.22
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	3,854.00	22,419.00	22,419.00	57,842.00	47,931.00	(9,911.00)	(17.13)
	OTHER Totals	$741,316.54	$772,810.29	$762,092.30	$763,131.00	$808,663.00	$855,746.00	$47,083.00	5.82%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	59,133.17	49,618.98	.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$59,133.17	$49,618.98	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **40 - FIRE** Totals	$7,944,114.98	$8,858,423.88	$8,617,650.01	$8,888,688.00	$9,335,087.00	$9,533,616.00	$198,529.00	2.13%
DEPARTMENT	**50 - POLICE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	5,545,994.92	5,836,827.28	6,009,741.32	6,163,439.00	6,521,285.00	6,767,717.00	246,432.00	3.77
1002	OVERTIME EARNINGS	227,780.59	273,836.96	270,942.26	295,500.00	289,400.00	287,500.00	(1,900.00)	(.65)
1004	MISC ALLOWANCE	7,983.96	8,422.38	8,422.37	8,400.00	8,722.00	8,400.00	(322.00)	(3.69)
1005	LONGEVITY PAY	21,347.57	19,510.53	20,101.77	20,854.00	23,831.00	24,078.00	247.00	1.03
1006	EDUCATION PAY	63,690.64	70,441.53	74,659.37	69,600.00	78,499.00	78,000.00	(499.00)	(.63)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**50 - POLICE**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1007	CAR ALLOWANCE	7,200.00	7,200.00	10,800.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	2,280.00	1,860.00	1,440.00	1,440.00	1,500.00	1,380.00	(120.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	46,904.75	52,316.80	55,566.14	47,600.00	50,700.00	59,500.00	8,800.00	17.35
	WAGES/SALARIES Totals	$5,923,182.43	$6,270,415.48	$6,451,673.23	$6,617,633.00	$6,985,187.00	$7,236,925.00	$251,738.00	3.60%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	424,471.83	458,340.18	468,618.21	491,509.00	519,977.00	538,742.00	18,765.00	3.60
1120	EMPLOYERS SHARE T.M.R.S.	480,311.35	528,079.59	884,616.99	909,046.00	1,063,001.00	1,054,619.00	(8,382.00)	(.78)
1131	INSURANCE-WORKMENS COMP	49,497.68	63,870.96	63,070.90	66,902.00	70,706.00	72,724.00	2,018.00	2.85
1132	INSURANCE-UNEMPLOYMENT	.00	.00	2,697.32	.00	.00	.00	.00	.00
1134	DENTAL INSURANCE	7,771.78	9,963.46	9,958.87	10,439.00	10,150.00	15,195.00	5,045.00	49.70
1135	HEALTH INSURANCE	779,544.00	772,540.53	798,298.50	812,052.00	885,067.00	899,254.00	14,187.00	1.60
	BENEFITS Totals	$1,741,596.64	$1,832,794.72	$2,227,260.79	$2,289,948.00	$2,548,901.00	$2,580,534.00	$31,633.00	1.24%
	SALARIES & BENEFITS Totals	$7,664,779.07	$8,103,210.20	$8,678,934.02	$8,907,581.00	$9,534,088.00	$9,817,459.00	$283,371.00	2.97%
SUPPLIES									
2029	CLOTHING ALLOWANCE	53,691.33	41,262.16	39,239.37	69,117.00	69,692.00	68,412.00	(1,280.00)	(1.83)
2100	OFFICE SUPPLIES	5,494.54	7,178.44	5,392.12	8,400.00	8,800.00	8,800.00	.00	.00
2318	COMPUTER SUPPLIES	6,656.51	4,903.75	5,426.04	5,500.00	5,700.00	6,270.00	570.00	10.00
2320	GAS, OIL & GREASE	73,075.30	56,258.94	53,325.78	71,510.00	71,856.00	81,612.00	9,756.00	13.57
2350	SUPPLIES & MATERIALS	12,473.07	11,375.42	9,315.62	13,956.00	14,777.00	10,720.00	(4,057.00)	(27.45)
	SUPPLIES Totals	$151,390.75	$120,978.71	$112,698.93	$168,483.00	$170,825.00	$175,814.00	$4,989.00	2.92%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	664.26	.00	.00	.00	.00	.00
3010	POSTAGE	1,410.69	1,441.05	930.68	1,800.00	1,600.00	1,500.00	(100.00)	(6.25)
3011	DETENTION SERVICES	2,852.95	2,458.14	3,635.30	4,640.00	5,005.00	5,005.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	317,124.72	355,011.70	355,795.38	385,763.00	431,643.00	418,419.00	(13,224.00)	(3.06)
3062	ANIMAL CONTROL SERVICES	9,249.63	12,455.54	13,735.86	11,446.00	12,148.00	11,771.00	(377.00)	(3.10)
3070	SPECIAL OPERATIONS	.00	.00	.00	1,000.00	1,000.00	1,000.00	.00	.00
3072	ACCREDITATION EXPENSES	4,695.00	11,812.81	6,806.69	19,185.00	16,593.00	6,970.00	(9,623.00)	(57.99)
3075	DIRECT ALARM MONITORING	300,161.30	298,099.21	297,285.48	401,769.00	406,483.00	390,200.00	(16,283.00)	(4.00)
3113	PUBLICATIONS/PRINTING	7,091.00	8,523.80	16,457.76	14,879.00	19,264.00	31,416.00	12,152.00	63.08
3115	CONTRACT MAINTENANCE	17,286.00	54,042.14	50,650.27	39,852.00	156,943.00	169,478.00	12,535.00	7.98
3261	WRECKER FEES	.00	.00	.00	1,000.00	1,000.00	1,000.00	.00	.00
3291	GUNS/EQUIPMENT	23,100.95	27,325.38	28,378.02	35,915.00	26,100.00	23,420.00	(2,680.00)	(10.26)
	PROFESSIONAL FEES Totals	$682,972.24	$771,169.77	$774,339.70	$917,249.00	$1,077,779.00	$1,060,179.00	($17,600.00)	(1.63%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**50 - POLICE**								
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	47,277.43	58,619.53	67,101.10	56,900.00	63,400.00	75,500.00	12,100.00	19.08
4120	TELEPHONE SERVICE	36,065.51	39,646.96	43,833.94	77,547.00	79,971.00	81,606.00	1,635.00	2.04
4121	911 SERVICE FEES	43,139.20	42,221.98	42,248.70	43,485.00	44,359.00	46,572.00	2,213.00	4.98
	UTILITIES Totals	$126,482.14	$140,488.47	$153,183.74	$177,932.00	$187,730.00	$203,678.00	$15,948.00	8.50%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	13,536.96	13,581.00	16,032.96	16,033.00	16,033.00	25,363.00	9,330.00	58.19
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	3,389.04	3,389.04	3,389.04	3,389.00	3,389.00	3,598.00	209.00	6.16
5506	INSURANCE-GEN'L LIABILITY	3,663.96	4,119.00	4,526.04	4,526.00	4,526.00	4,805.00	279.00	6.16
5508	INSURANCE-POLICE PROF LIA	25,404.00	26,085.00	28,040.04	28,040.00	28,040.00	26,638.00	(1,402.00)	(5.00)
5516	BONDS AND CYBER INSURANCE	12,878.04	16,097.04	16,097.04	16,097.00	16,097.00	17,088.00	991.00	6.15
	INSURANCE Totals	$58,872.00	$63,271.08	$68,085.12	$68,085.00	$68,085.00	$77,492.00	$9,407.00	13.82%
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	4,088.75	2,234.50	6,449.99	9,255.00	10,140.00	10,140.00	.00	.00
6330	RADIO SERVICE	.00	450.00	15,493.27	16,388.00	2,800.00	5,800.00	3,000.00	107.14
	OUTSIDE SERVICES Totals	$4,088.75	$2,684.50	$21,943.26	$25,643.00	$12,940.00	$15,940.00	$3,000.00	23.18%
OTHER									
6190	AUTO REPAIRS	67,208.40	60,123.45	62,117.57	56,400.00	56,800.00	58,100.00	1,300.00	2.28
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	160,419.04	177,084.00	181,484.04	181,484.00	226,342.00	222,301.00	(4,041.00)	(1.78)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	248,288.04	276,170.04	284,454.00	284,454.00	284,454.00	572,298.00	287,844.00	101.19
7150	DUES & SUBSCRIPTIONS	4,584.95	4,379.82	6,131.93	6,199.00	6,599.00	7,838.00	1,239.00	18.77
7170	TRAVEL EXPENSE	25,270.97	23,201.37	27,917.96	40,300.00	33,000.00	31,600.00	(1,400.00)	(4.24)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	89,070.96	92,498.04	92,640.96	92,641.00	92,641.00	202,506.00	109,865.00	118.59
7202	SOFTWARE FEES - DIRECT ALLOCATION	230,106.96	215,354.04	287,847.96	287,848.00	287,848.00	362,364.00	74,516.00	25.88
7221	OTHER EXPENSE	8,978.45	10,244.23	6,500.99	11,270.00	13,070.00	13,070.00	.00	.00
7223	CRIME PREV/YOUTH SERVICES	4,478.78	1,506.73	2,609.86	7,000.00	6,195.00	6,730.00	535.00	8.63
7240	TUITION & TRAINING	35,261.76	43,389.83	39,347.51	43,865.00	45,175.00	40,835.00	(4,340.00)	(9.60)
7331	EQUIPMENT UNDER $5000	.00	3,399.98	.00	.00	.00	.00	.00	.00
7475	IMPROVEMENTS-UNDER $5000	3,337.44	4,241.16	.00	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	249,144.00	243,441.96	242,777.04	242,777.00	236,081.00	272,117.00	36,036.00	15.26
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	21,423.00	73,350.96	73,351.00	155,091.00	152,963.00	(2,128.00)	(1.37)
	OTHER Totals	$1,126,149.75	$1,176,457.65	$1,307,180.78	$1,327,589.00	$1,443,296.00	$1,942,722.00	$499,426.00	34.60%
	DEPARTMENT **50 - POLICE** Totals	$9,814,734.70	$10,378,260.38	$11,116,365.55	$11,592,562.00	$12,494,743.00	$13,293,284.00	$798,541.00	6.39%

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**70 - PARKS**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,651,410.13	1,621,432.52	1,703,448.03	1,752,576.00	1,808,329.00	1,771,711.00	(36,618.00)	(2.02)
1002	OVERTIME EARNINGS	120,341.35	153,998.48	112,871.71	78,000.00	92,900.00	135,000.00	42,100.00	45.31
1005	LONGEVITY PAY	12,788.21	11,125.60	10,902.51	11,543.00	11,169.00	9,934.00	(1,235.00)	(11.05)
1006	EDUCATION PAY	32,333.71	34,596.57	31,883.43	33,280.00	30,240.00	24,960.00	(5,280.00)	(17.46)
1007	CAR ALLOWANCE	7,200.00	7,200.00	10,800.00	10,800.00	11,250.00	10,350.00	(900.00)	(8.00)
1009	CELL PHONE ALLOWANCE	3,325.00	2,957.50	2,905.00	3,325.00	2,625.00	1,610.00	(1,015.00)	(38.66)
1130	INSURANCE-EMPLOYEE LIFE	14,823.58	15,276.73	16,171.17	14,500.00	15,300.00	17,300.00	2,000.00	13.07
	WAGES/SALARIES Totals	$1,842,221.98	$1,846,587.40	$1,888,981.85	$1,904,024.00	$1,971,813.00	$1,970,865.00	($948.00)	(0.05%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	132,609.28	133,066.48	135,770.50	142,496.00	147,489.00	147,811.00	322.00	.21
1120	EMPLOYERS SHARE T.M.R.S.	150,998.90	154,709.27	259,838.75	263,601.00	302,501.00	289,609.00	(12,892.00)	(4.26)
1131	INSURANCE-WORKMENS COMP	26,159.04	22,507.96	16,378.83	29,525.00	30,491.00	30,344.00	(147.00)	(.48)
1132	INSURANCE-UNEMPLOYMENT	.00	.00	15,192.42	.00	.00	.00	.00	.00
1134	DENTAL INSURANCE	2,683.78	3,507.05	3,347.38	3,881.00	3,532.00	4,662.00	1,130.00	31.99
1135	HEALTH INSURANCE	319,998.00	316,389.00	327,397.50	345,184.00	359,019.00	343,413.00	(15,606.00)	(4.34)
	BENEFITS Totals	$632,449.00	$630,179.76	$757,925.38	$784,687.00	$843,032.00	$815,839.00	($27,193.00)	(3.23%)
	SALARIES & BENEFITS Totals	$2,474,670.98	$2,476,767.16	$2,646,907.23	$2,688,711.00	$2,814,845.00	$2,786,704.00	($28,141.00)	(1.00%)
SUPPLIES									
2029	CLOTHING ALLOWANCE	30,445.72	29,150.36	15,199.95	21,914.00	20,114.00	15,974.00	(4,140.00)	(20.58)
2100	OFFICE SUPPLIES	7,086.08	6,599.98	4,679.52	12,500.00	7,500.00	12,500.00	5,000.00	66.66
2320	GAS, OIL & GREASE	33,675.18	31,550.35	25,811.22	30,048.00	37,794.00	44,466.00	6,672.00	17.65
2350	SUPPLIES & MATERIALS	122,295.47	120,224.22	92,752.61	105,500.00	99,100.00	57,900.00	(41,200.00)	(41.57)
2360	SMALL TOOLS	9,308.57	13,539.84	6,468.31	23,600.00	17,600.00	29,100.00	11,500.00	65.34
2381	FERTILIZER,CHEMICALS &SUP	27,739.36	58,888.36	26,453.53	52,390.00	52,390.00	38,650.00	(13,740.00)	(26.22)
	SUPPLIES Totals	$230,550.38	$259,953.11	$171,365.14	$245,952.00	$234,498.00	$198,590.00	($35,908.00)	(15.31%)
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	742.02	.00	.00	.00	.00	.00
3010	POSTAGE	70.26	.63	.00	300.00	75.00	50.00	(25.00)	(33.33)
3060	PROFESSIONAL SERVICES/FEES	28,401.36	41,117.07	87,982.22	106,811.00	85,810.00	15,810.00	(70,000.00)	(81.57)
3063	PROGRAMMING/MAINTENANCE	.00	.00	34,000.00	30,000.00	45,000.00	.00	(45,000.00)	(100.00)
3113	PUBLICATIONS/PRINTING	1,170.23	3,359.89	3,741.84	4,800.00	4,800.00	14,908.00	10,108.00	210.58
3115	CONTRACT MAINTENANCE	367,524.08	457,350.63	436,874.18	514,600.00	577,177.00	437,600.00	(139,577.00)	(24.18)
	PROFESSIONAL FEES Totals	$397,165.93	$501,828.22	$563,340.26	$656,511.00	$712,862.00	$468,368.00	($244,494.00)	(34.30%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	48,655.25	57,752.76	53,300.30	63,000.00	59,400.00	63,200.00	3,800.00	6.39

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**70 - PARKS**								
UTILITIES									
4120	TELEPHONE SERVICE	3,176.70	3,141.99	3,244.86	2,418.00	2,418.00	2,418.00	.00	.00
	UTILITIES Totals	$51,831.95	$60,894.75	$56,545.16	$65,418.00	$61,818.00	$65,618.00	$3,800.00	6.15%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	6,039.00	6,057.96	7,152.00	7,152.00	7,152.00	9,714.00	2,562.00	35.82
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,278.00	1,278.00	1,278.00	1,278.00	1,278.00	1,220.00	(58.00)	(4.53)
5506	INSURANCE-GEN'L LIABILITY	1,382.04	1,553.04	1,707.00	1,707.00	1,707.00	1,629.00	(78.00)	(4.56)
5516	BONDS AND CYBER INSURANCE	4,856.04	6,069.00	6,069.00	6,069.00	6,069.00	5,793.00	(276.00)	(4.54)
	INSURANCE Totals	$13,555.08	$14,958.00	$16,206.00	$16,206.00	$16,206.00	$18,356.00	$2,150.00	13.27%
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	5,734.83	17,880.30	6,854.48	15,300.00	10,300.00	15,300.00	5,000.00	48.54
6380	FLOWERS,TREES & SHRUBS	63,450.23	42,961.47	34,030.60	93,500.00	70,000.00	98,500.00	28,500.00	40.71
	OUTSIDE SERVICES Totals	$69,185.06	$60,841.77	$40,885.08	$108,800.00	$80,300.00	$113,800.00	$33,500.00	41.72%
OTHER									
6190	AUTO REPAIRS	27,945.93	20,745.64	19,052.97	34,300.00	22,800.00	20,300.00	(2,500.00)	(10.96)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	125,298.00	141,240.00	144,783.96	144,784.00	128,421.00	120,313.00	(8,108.00)	(6.31)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	92,244.00	95,126.04	101,451.96	101,452.00	101,452.00	76,547.00	(24,905.00)	(24.54)
6205	PARK FACILITY REPAIR	50,276.73	42,789.85	21,702.77	73,600.00	53,600.00	42,500.00	(11,100.00)	(20.70)
6208	PARK EQUIPMENT REPAIR	38,053.17	34,794.86	36,290.64	42,000.00	42,000.00	45,000.00	3,000.00	7.14
7150	DUES & SUBSCRIPTIONS	6,531.26	12,422.11	9,286.09	13,250.00	9,450.00	8,360.00	(1,090.00)	(11.53)
7170	TRAVEL EXPENSE	7,458.54	10,146.72	13,310.56	16,335.00	12,335.00	4,075.00	(8,260.00)	(66.96)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	23,184.96	24,078.00	27,633.00	27,633.00	27,633.00	28,126.00	493.00	1.78
7202	SOFTWARE FEES - DIRECT ALLOCATION	14,472.96	17,379.00	21,144.96	21,145.00	21,145.00	35,849.00	14,704.00	69.53
7221	OTHER EXPENSE	2,112.85	7,607.60	7,753.24	6,000.00	6,000.00	3,000.00	(3,000.00)	(50.00)
7240	TUITION & TRAINING	1,353.55	6,891.80	9,333.72	4,620.00	11,575.00	9,325.00	(2,250.00)	(19.43)
7260	EQUIPMENT RENTAL	5,941.68	2,188.32	1,939.00	4,500.00	4,500.00	2,000.00	(2,500.00)	(55.55)
7465	PARKS - SPECIAL EVENTS	.00	.00	.00	.00	.00	126,501.00	126,501.00	.00
7905	PRINCIPAL RETIREMENT	6,892.05	.00	.00	.00	.00	.00	.00	.00
7910	INTEREST & AGENT FEES	96.05	.00	.00	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	69,273.00	70,656.00	62,352.96	62,353.00	93,186.00	88,090.00	(5,096.00)	(5.46)
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	2,483.00	3,552.00	3,552.00	6,767.00	18,831.00	12,064.00	178.27
	OTHER Totals	$471,134.73	$488,548.94	$479,587.83	$555,524.00	$540,864.00	$628,817.00	$87,953.00	16.26%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	.00	4,707.00	22,600.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$0.00	$4,707.00	$22,600.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **70 - PARKS** Totals	$3,708,094.11	$3,868,498.95	$3,997,436.70	$4,337,122.00	$4,461,393.00	$4,280,253.00	($181,140.00)	(4.06%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**75 - SWIMMING POOL**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	467,089.33	440,760.75	.00	.00	.00	.00	.00	.00
1002	OVERTIME EARNINGS	14,885.37	16,053.09	.00	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	70.04	118.67	.00	.00	.00	.00	.00	.00
1009	CELL PHONE ALLOWANCE	840.00	840.00	.00	.00	.00	.00	.00	.00
1130	INSURANCE-EMPLOYEE LIFE	579.34	644.66	.00	.00	.00	.00	.00	.00
	WAGES/SALARIES Totals	$483,464.08	$458,417.17	$0.00	$0.00	$0.00	$0.00	$0.00	+++
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	36,802.03	34,865.89	.00	.00	.00	.00	.00	.00
1120	EMPLOYERS SHARE T.M.R.S.	6,754.36	7,316.02	.00	.00	.00	.00	.00	.00
1131	INSURANCE-WORKMENS COMP	5,756.04	7,248.96	.00	.00	.00	.00	.00	.00
1134	DENTAL INSURANCE	80.97	104.05	.00	.00	.00	.00	.00	.00
1135	HEALTH INSURANCE	14,436.00	14,436.00	.00	.00	.00	.00	.00	.00
	BENEFITS Totals	$63,829.40	$63,970.92	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	SALARIES & BENEFITS Totals	$547,293.48	$522,388.09	$0.00	$0.00	$0.00	$0.00	$0.00	+++
PROFESSIONAL FEES									
3060	PROFESSIONAL SERVICES/FEES	11,302.50	5,229.89	.00	.00	.00	.00	.00	.00
	PROFESSIONAL FEES Totals	$11,302.50	$5,229.89	$0.00	$0.00	$0.00	$0.00	$0.00	+++
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	30,139.76	34,173.76	.00	.00	.00	.00	.00	.00
4120	TELEPHONE SERVICE	1,372.45	1,436.81	.00	.00	.00	.00	.00	.00
	UTILITIES Totals	$31,512.21	$35,610.57	$0.00	$0.00	$0.00	$0.00	$0.00	+++
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	56.04	56.04	.00	.00	.00	.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	60.00	68.04	.00	.00	.00	.00	.00	.00
5516	BONDS AND CYBER INSURANCE	210.96	264.00	.00	.00	.00	.00	.00	.00
	INSURANCE Totals	$327.00	$388.08	$0.00	$0.00	$0.00	$0.00	$0.00	+++
OTHER									
6189	SWIMMING POOL REPAIRS	50,617.42	45,448.45	.00	.00	.00	.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	900.96	1,047.96	.00	.00	.00	.00	.00	.00
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	3,093.00	3,524.04	.00	.00	.00	.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	1,545.96	1,605.00	.00	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	1,277.52	599.80	.00	.00	.00	.00	.00	.00
7390	SWIMMING POOL EXPENSE	76,223.65	65,535.60	.00	.00	.00	.00	.00	.00
7394	CONCESSION FOOD EXPENSE	62,882.81	55,661.09	.00	.00	.00	.00	.00	.00
7396	RETAIL EXPENSE	2,553.80	1,894.62	.00	.00	.00	.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**75 - SWIMMING POOL**								
OTHER									
7905	PRINCIPAL RETIREMENT	32,978.27	56,595.74	.00	.00	.00	.00	.00	.00
7910	INTEREST & AGENT FEES	4,191.73	7,124.26	.00	.00	.00	.00	.00	.00
	OTHER Totals	$236,265.12	$239,036.56	$0.00	$0.00	$0.00	$0.00	$0.00	+++
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	296,253.00	.00	.00	.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$296,253.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **75 - SWIMMING POOL** Totals	$1,122,953.31	$802,653.19	$0.00	$0.00	$0.00	$0.00	$0.00	+++
DEPARTMENT	**80 - STREETS**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	797,812.64	876,307.67	862,038.16	916,005.00	950,382.00	1,025,416.00	75,034.00	7.89
1002	OVERTIME EARNINGS	59,653.73	38,988.35	61,049.56	39,500.00	43,400.00	43,500.00	100.00	.23
1005	LONGEVITY PAY	5,171.22	4,590.37	3,278.26	5,506.00	4,081.00	3,598.00	(483.00)	(11.83)
1006	EDUCATION PAY	42,782.71	57,410.15	55,717.14	58,840.00	52,465.00	58,815.00	6,350.00	12.10
1009	CELL PHONE ALLOWANCE	1,440.00	1,600.00	1,645.00	1,680.00	1,750.00	1,610.00	(140.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	7,892.82	8,711.26	9,086.74	7,900.00	8,500.00	9,700.00	1,200.00	14.11
	WAGES/SALARIES Totals	$914,753.12	$987,607.80	$992,814.86	$1,029,431.00	$1,060,578.00	$1,142,639.00	$82,061.00	7.74%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	68,132.68	73,539.27	73,171.89	78,020.00	80,351.00	86,547.00	6,196.00	7.71
1120	EMPLOYERS SHARE T.M.R.S.	75,177.62	83,267.82	137,972.47	142,351.00	162,663.00	167,941.00	5,278.00	3.24
1131	INSURANCE-WORKMENS COMP	23,635.61	23,015.82	24,793.90	25,501.00	26,239.00	28,275.00	2,036.00	7.75
1134	DENTAL INSURANCE	1,423.11	1,687.38	1,630.01	2,159.00	1,654.00	2,805.00	1,151.00	69.58
1135	HEALTH INSURANCE	182,254.50	193,419.60	165,337.50	210,532.00	191,990.00	218,224.00	26,234.00	13.66
	BENEFITS Totals	$350,623.52	$374,929.89	$402,905.77	$458,563.00	$462,897.00	$503,792.00	$40,895.00	8.83%
	SALARIES & BENEFITS Totals	$1,265,376.64	$1,362,537.69	$1,395,720.63	$1,487,994.00	$1,523,475.00	$1,646,431.00	$122,956.00	8.07%
SUPPLIES									
2029	CLOTHING ALLOWANCE	13,722.49	8,677.37	6,732.27	14,170.00	13,394.00	13,690.00	296.00	2.20
2100	OFFICE SUPPLIES	1,493.35	481.77	74.02	2,800.00	2,250.00	2,250.00	.00	.00
2320	GAS, OIL & GREASE	42,557.82	54,122.90	30,843.80	43,590.00	44,820.00	56,004.00	11,184.00	24.95
2350	SUPPLIES & MATERIALS	18,371.94	6,753.87	16,354.80	18,550.00	18,550.00	18,550.00	.00	.00
2360	SMALL TOOLS	.00	573.74	.00	.00	.00	.00	.00	.00
	SUPPLIES Totals	$76,145.60	$70,609.65	$54,004.89	$79,110.00	$79,014.00	$90,494.00	$11,480.00	14.53%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	2,000.00	2,000.00	.00	.00
3010	POSTAGE	.00	.00	7.40	25.00	.00	.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	.00	.00	132.25	3,000.00	1,500.00	1,500.00	.00	.00

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**01 - GENERAL FUND**								
EXPENSE									
DEPARTMENT	**80 - STREETS**								
PROFESSIONAL FEES									
3113	PUBLICATIONS/PRINTING	.00	66.00	10.20	1.00	1.00	1.00	.00	.00
	PROFESSIONAL FEES Totals	$0.00	$66.00	$149.85	$3,026.00	$3,501.00	$3,501.00	$0.00	0.00%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	80,294.70	90,474.17	91,740.08	111,300.00	101,800.00	104,600.00	2,800.00	2.75
4120	TELEPHONE SERVICE	527.32	274.07	172.18	102.00	102.00	.00	(102.00)	(100.00)
	UTILITIES Totals	$80,822.02	$90,748.24	$91,912.26	$111,402.00	$101,902.00	$104,600.00	$2,698.00	2.65%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	10,023.96	10,056.96	11,871.96	11,872.00	11,872.00	25,231.00	13,359.00	112.52
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	888.96	888.96	888.96	889.00	889.00	793.00	(96.00)	(10.79)
5506	INSURANCE-GEN'L LIABILITY	960.96	1,080.00	1,187.04	1,187.00	1,187.00	1,059.00	(128.00)	(10.78)
5516	BONDS AND CYBER INSURANCE	3,378.00	4,221.96	4,221.96	4,222.00	4,222.00	3,765.00	(457.00)	(10.82)
	INSURANCE Totals	$15,251.88	$16,247.88	$18,169.92	$18,170.00	$18,170.00	$30,848.00	$12,678.00	69.77%
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	.00	3,200.00	2,500.00	2,500.00	.00	.00
6370	STREET REPAIR MATERIAL	135,461.34	89,015.75	126,747.57	189,825.00	153,750.00	188,750.00	35,000.00	22.76
	OUTSIDE SERVICES Totals	$135,461.34	$89,015.75	$126,747.57	$193,025.00	$156,250.00	$191,250.00	$35,000.00	22.40%
OTHER									
6190	AUTO REPAIRS	80,959.23	45,128.42	60,030.16	51,500.00	53,800.00	55,700.00	1,900.00	3.53
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	155,526.00	173,499.96	177,830.04	177,830.00	132,428.00	151,143.00	18,715.00	14.13
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	30,933.00	35,241.00	37,965.00	37,965.00	37,965.00	7,656.00	(30,309.00)	(79.83)
7150	DUES & SUBSCRIPTIONS	111.00	.00	.00	.00	.00	.00	.00	.00
7170	TRAVEL EXPENSE	.00	.00	.00	.00	1,000.00	1,000.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	15,387.00	16,052.04	16,698.96	16,699.00	16,699.00	2,813.00	(13,886.00)	(83.15)
7202	SOFTWARE FEES - DIRECT ALLOCATION	1,622.04	2,973.00	3,458.04	3,458.00	3,458.00	.00	(3,458.00)	(100.00)
7221	OTHER EXPENSE	3,243.57	1,964.94	2,042.38	2,320.00	2,320.00	2,882.00	562.00	24.22
7240	TUITION & TRAINING	5,643.75	5,825.00	4,680.40	8,800.00	6,800.00	8,800.00	2,000.00	29.41
7260	EQUIPMENT RENTAL	.00	.00	.00	2,000.00	3,000.00	3,000.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	134,250.00	137,256.96	130,365.00	130,365.00	126,831.00	139,095.00	12,264.00	9.66
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	.00	1,786.00	1,786.00	.00
	OTHER Totals	$427,675.59	$417,941.32	$433,069.98	$430,937.00	$384,301.00	$373,875.00	($10,426.00)	(2.71%)
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	(200,000.04)	(200,000.04)	(200,000.04)	(200,000.00)	(200,000.00)	(345,000.00)	(145,000.00)	72.50
	TRANSFERS Totals	($200,000.04)	($200,000.04)	($200,000.04)	($200,000.00)	($200,000.00)	($345,000.00)	($145,000.00)	72.50%
	DEPARTMENT **80 - STREETS** Totals	$1,800,733.03	$1,847,166.49	$1,919,775.06	$2,123,664.00	$2,066,613.00	$2,095,999.00	$29,386.00	1.42%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND **01 - GENERAL FUND**									
EXPENSE									
DEPARTMENT **85 - TRANSFERS**									
TRANSFERS									
6371	REPAVING OUTSIDE CONTRACT	913,488.00	959,160.00	1,007,124.00	1,007,120.00	1,057,476.00	1,057,476.00	.00	.00
7153	CAPITAL PROJECTS CONTRIB	1,603,896.00	1,684,092.00	1,668,300.00	1,668,297.00	1,751,711.00	1,606,711.00	(145,000.00)	(8.27)
8500	TRANSFERS	340,079.00	(306,471.00)	7,625,000.00	.00	.00	.00	.00	.00
9582	CURB & GUTTER	1,445,220.00	1,517,484.00	1,593,360.00	1,593,354.00	1,673,022.00	1,673,022.00	.00	.00
9800	ALLEY REPLACEMENT PROJECT	520,716.00	546,756.00	574,092.00	574,088.00	852,792.00	1,102,792.00	250,000.00	29.31
	TRANSFERS Totals	$4,823,399.00	$4,401,021.00	$12,467,876.00	$4,842,859.00	$5,335,001.00	$5,440,001.00	$105,000.00	1.97%
	DEPARTMENT **85 - TRANSFERS** Totals	$4,823,399.00	$4,401,021.00	$12,467,876.00	$4,842,859.00	$5,335,001.00	$5,440,001.00	$105,000.00	1.97%
	EXPENSE TOTALS	$38,776,832.16	$43,115,904.76	$48,550,576.39	$42,417,397.00	$44,038,125.00	$45,764,809.00	$1,726,684.00	3.92%
	FUND **01 - GENERAL FUND** Totals								
	REVENUE TOTALS	$40,731,560.96	$42,606,851.71	$45,848,808.47	$42,421,937.00	$44,061,022.00	$45,809,600.00	$1,748,578.00	3.97%
	EXPENSE TOTALS	$38,776,832.16	$43,115,904.76	$48,550,576.39	$42,417,397.00	$44,038,125.00	$45,764,809.00	$1,726,684.00	3.92%
	FUND **01 - GENERAL FUND** Totals	$1,954,728.80	($509,053.05)	($2,701,767.92)	$4,540.00	$22,897.00	$44,791.00	$21,894.00	95.62%
FUND **02 - UTILITY FUND**									
REVENUE									
DEPARTMENT **11 - REVENUE**									
WATER REVENUE									
3450	WATER SALES-RESIDENTIAL	10,157,574.57	11,253,047.54	11,311,647.27	11,180,962.00	11,707,032.00	12,601,773.00	894,741.00	7.64
3451	WATER SALES-COMMERCIAL	615,800.69	625,567.16	655,542.16	575,629.00	602,712.00	648,776.00	46,064.00	7.64
3452	WATER SALES-CHURCH/SCHOOL	475,488.18	605,898.33	605,605.03	463,557.00	485,368.00	522,463.00	37,095.00	7.64
3520	WATER SALES	(782.96)	.00	81.88	.00	.00	.00	.00	.00
3521	WATER SALES-SMU	1,877,050.00	1,935,931.50	2,270,098.16	1,736,189.00	1,817,877.00	1,956,813.00	138,936.00	7.64
3523	METER INSTALLATION	188,536.20	122,200.00	194,351.14	175,000.00	175,000.00	200,000.00	25,000.00	14.28
3524	WATER RECONNECTIONS	2,823.62	9,029.99	16,554.46	3,500.00	3,500.00	5,000.00	1,500.00	42.85
3525	TESTING FEES	210.00	640.00	195.00	350.00	350.00	350.00	.00	.00
	WATER REVENUE Totals	$13,316,700.30	$14,552,314.52	$15,054,075.10	$14,135,187.00	$14,791,839.00	$15,935,175.00	$1,143,336.00	7.73%
WASTEWATER REVENUE									
3532	SEWER CHRG-SMU	856,223.45	891,772.21	1,043,031.38	939,400.00	976,976.00	1,000,000.00	23,024.00	2.35
3533	SEWER PERMITS	373,221.11	253,064.00	265,755.32	341,000.00	354,640.00	360,000.00	5,360.00	1.51
3550	SEWER CHRG-RESIDENTIAL	5,175,773.12	5,132,022.92	5,469,593.16	6,065,510.00	6,308,130.00	6,300,000.00	(8,130.00)	(.12)
3551	SEWER CHRG-COMMERCIAL	245,400.00	268,671.69	303,903.34	282,700.00	294,008.00	300,000.00	5,992.00	2.03
3552	SEWER CHRG-CHURCH/SCHOOL	106,276.86	133,283.96	149,043.34	133,100.00	138,424.00	145,000.00	6,576.00	4.75
	WASTEWATER REVENUE Totals	$6,756,894.54	$6,678,814.78	$7,231,326.54	$7,761,710.00	$8,072,178.00	$8,105,000.00	$32,822.00	0.41%
INTEREST EARNINGS									
3900	INTEREST EARNINGS	190,049.19	353,757.95	196,291.57	180,000.00	150,000.00	40,000.00	(110,000.00)	(73.33)
	INTEREST EARNINGS Totals	$190,049.19	$353,757.95	$196,291.57	$180,000.00	$150,000.00	$40,000.00	($110,000.00)	(73.33%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
	OTHER REVENUE								
3999	OTHER REVENUE	11,314.93	23,407.09	10,251.73	.00	.00	.00	.00	.00
	OTHER REVENUE Totals	$11,314.93	$23,407.09	$10,251.73	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **11 - REVENUE** Totals	$20,274,958.96	$21,608,294.34	$22,491,944.94	$22,076,897.00	$23,014,017.00	$24,080,175.00	$1,066,158.00	4.63%
	REVENUE TOTALS	$20,274,958.96	$21,608,294.34	$22,491,944.94	$22,076,897.00	$23,014,017.00	$24,080,175.00	$1,066,158.00	4.63%
EXPENSE									
DEPARTMENT	**21 - UTILITIES OFFICE**								
	SALARIES & BENEFITS								
	WAGES/SALARIES								
1001	REGULAR EARNINGS	270,595.41	249,705.88	279,598.71	267,410.00	281,481.00	300,818.00	19,337.00	6.86
1002	OVERTIME EARNINGS	.00	145.47	128.05	250.00	.00	.00	.00	.00
1005	LONGEVITY PAY	2,626.97	2,022.24	2,278.86	2,273.00	2,514.00	2,571.00	57.00	2.26
1130	INSURANCE-EMPLOYEE LIFE	2,320.50	2,226.60	2,549.41	2,300.00	2,300.00	2,700.00	400.00	17.39
	WAGES/SALARIES Totals	$275,542.88	$254,100.19	$284,555.03	$272,233.00	$286,295.00	$306,089.00	$19,794.00	6.91%
	BENEFITS								
1110	EMPLOYERS SHARE F.I.C.A.	20,652.54	16,616.82	18,863.20	20,651.00	21,726.00	23,210.00	1,484.00	6.83
1120	EMPLOYERS SHARE T.M.R.S.	24,162.10	20,613.74	38,039.87	37,564.00	43,910.00	44,989.00	1,079.00	2.45
1131	INSURANCE-WORKMENS COMP	228.96	234.00	215.04	215.00	227.00	242.00	15.00	6.60
1134	DENTAL INSURANCE	528.67	804.73	869.94	904.00	868.00	1,454.00	586.00	67.51
1135	HEALTH INSURANCE	52,932.00	53,420.93	59,904.00	60,152.00	65,756.00	64,308.00	(1,448.00)	(2.20)
	BENEFITS Totals	$98,504.27	$91,690.22	$117,892.05	$119,486.00	$132,487.00	$134,203.00	$1,716.00	1.30%
	SALARIES & BENEFITS Totals	$374,047.15	$345,790.41	$402,447.08	$391,719.00	$418,782.00	$440,292.00	$21,510.00	5.14%
	SUPPLIES								
2029	CLOTHING ALLOWANCE	266.81	324.74	308.78	350.00	350.00	280.00	(70.00)	(20.00)
2100	OFFICE SUPPLIES	2,892.95	3,208.74	2,489.93	5,300.00	5,300.00	5,300.00	.00	.00
2320	GAS, OIL & GREASE	268.91	214.28	15,929.27	448.00	260.00	300.00	40.00	15.38
	SUPPLIES Totals	$3,428.67	$3,747.76	$18,727.98	$6,098.00	$5,910.00	$5,880.00	($30.00)	(0.51%)
	PROFESSIONAL FEES								
3010	POSTAGE	36,642.64	44,845.78	47,575.15	50,850.00	57,050.00	57,650.00	600.00	1.05
3060	PROFESSIONAL SERVICES/FEES	12,829.84	13,251.94	13,908.47	15,720.00	20,620.00	20,620.00	.00	.00
3063	PROGRAMMING/MAINTENANCE	1,272.98	574.16	.00	.00	.00	.00	.00	.00
3113	PUBLICATIONS/PRINTING	950.39	825.42	710.78	1,901.00	1,651.00	1,651.00	.00	.00
3115	CONTRACT MAINTENANCE	.00	.00	.00	.00	.00	433.00	433.00	.00
	PROFESSIONAL FEES Totals	$51,695.85	$59,497.30	$62,194.40	$68,471.00	$79,321.00	$80,354.00	$1,033.00	1.30%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
EXPENSE									
DEPARTMENT	**21 - UTILITIES OFFICE**								
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	81,675.97	97,548.03	101,354.97	105,300.00	110,100.00	108,800.00	(1,300.00)	(1.18)
4120	TELEPHONE SERVICE	409.06	148.30	.00	.00	.00	.00	.00	.00
4270	SEWER PAYMENTS	4,144,869.12	3,627,239.40	4,036,388.76	4,036,407.00	4,350,960.00	4,491,731.00	140,771.00	3.23
4280	WATER PURCHASES	6,209,657.17	7,433,647.18	7,673,720.81	7,763,134.00	8,245,049.00	8,780,194.00	535,145.00	6.49
	UTILITIES Totals	$10,436,611.32	$11,158,582.91	$11,811,464.54	$11,904,841.00	$12,706,109.00	$13,380,725.00	$674,616.00	5.31%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	284.04	285.00	336.00	336.00	336.00	44.00	(292.00)	(86.90)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	222.00	222.00	222.00	222.00	222.00	244.00	22.00	9.90
5506	INSURANCE-GEN'L LIABILITY	240.00	270.00	297.00	297.00	297.00	326.00	29.00	9.76
5516	BONDS AND CYBER INSURANCE	843.96	1,056.00	1,056.00	1,056.00	1,056.00	1,159.00	103.00	9.75
	INSURANCE Totals	$1,590.00	$1,833.00	$1,911.00	$1,911.00	$1,911.00	$1,773.00	($138.00)	(7.22%)
OTHER									
6190	AUTO REPAIRS	47.81	69.02	10.25	100.00	100.00	100.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	1,680.96	1,859.04	1,904.04	1,904.00	1,235.00	1,999.00	764.00	61.86
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	152,382.96	142,398.96	147,015.96	147,016.00	147,016.00	38,274.00	(108,742.00)	(73.96)
7150	DUES & SUBSCRIPTIONS	238.00	.00	264.00	365.00	365.00	365.00	.00	.00
7170	TRAVEL EXPENSE	1,129.20	.00	.00	3,135.00	3,360.00	1,760.00	(1,600.00)	(47.61)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	6,183.00	6,420.96	6,362.04	6,362.00	6,362.00	14,063.00	7,701.00	121.04
7202	SOFTWARE FEES - DIRECT ALLOCATION	41,324.04	42,465.00	41,625.00	41,625.00	41,625.00	19,016.00	(22,609.00)	(54.31)
7221	OTHER EXPENSE	108.59	139.67	1,265.51	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	1,099.00	75.00	.00	1,435.00	1,550.00	2,095.00	545.00	35.16
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	1,502.04	1,502.04	1,430.04	1,430.00	1,430.00	1,430.00	.00	.00
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	.00	.00	2,104.00	9,346.00	7,242.00	344.20
	OTHER Totals	$205,695.60	$194,929.69	$199,876.84	$203,372.00	$205,147.00	$88,448.00	($116,699.00)	(56.89%)
CONTRIBUTIONS									
8010	CONTRIBUTION TO GEN. FUND	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	600,000.00	.00	.00
	CONTRIBUTIONS Totals	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$600,000.00	$0.00	0.00%
	DEPARTMENT **21 - UTILITIES OFFICE** Totals	$11,673,068.59	$12,364,381.07	$13,096,621.84	$13,176,412.00	$14,017,180.00	$14,597,472.00	$580,292.00	4.14%
DEPARTMENT	**22 - UTILITIES**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,517,000.79	1,628,686.16	1,651,910.82	1,704,373.00	1,698,190.00	1,855,288.00	157,098.00	9.25
1002	OVERTIME EARNINGS	70,696.80	54,592.05	81,014.59	65,000.00	61,300.00	61,000.00	(300.00)	(.48)
1005	LONGEVITY PAY	14,610.34	14,450.44	15,457.31	14,535.00	16,628.00	15,813.00	(815.00)	(4.90)
1006	EDUCATION PAY	78,613.21	87,030.79	85,166.79	92,420.00	83,640.00	88,835.00	5,195.00	6.21

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
EXPENSE									
DEPARTMENT	**22 - UTILITIES**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1009	CELL PHONE ALLOWANCE	1,930.00	2,450.00	2,555.00	3,360.00	2,625.00	2,415.00	(210.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	12,488.49	13,227.63	13,778.02	13,700.00	14,100.00	14,700.00	600.00	4.25
	WAGES/SALARIES Totals	$1,695,339.63	$1,800,437.07	$1,849,882.53	$1,893,388.00	$1,876,483.00	$2,038,051.00	$161,568.00	8.61%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	121,748.40	131,151.39	133,071.47	143,536.00	142,274.00	150,726.00	8,452.00	5.94
1120	EMPLOYERS SHARE T.M.R.S.	138,370.51	151,681.74	253,898.68	261,692.00	287,959.00	292,482.00	4,523.00	1.57
1131	INSURANCE-WORKMENS COMP	18,076.23	22,108.25	22,414.24	28,799.00	28,116.00	29,777.00	1,661.00	5.90
1134	DENTAL INSURANCE	3,269.97	4,509.61	4,984.44	4,766.00	4,784.00	6,368.00	1,584.00	33.11
1135	HEALTH INSURANCE	316,990.50	339,638.33	359,364.00	360,912.00	391,897.00	378,994.00	(12,903.00)	(3.29)
	BENEFITS Totals	$598,455.61	$649,089.32	$773,732.83	$799,705.00	$855,030.00	$858,347.00	$3,317.00	0.39%
	SALARIES & BENEFITS Totals	$2,293,795.24	$2,449,526.39	$2,623,615.36	$2,693,093.00	$2,731,513.00	$2,896,398.00	$164,885.00	6.04%
SUPPLIES									
2029	CLOTHING ALLOWANCE	20,876.64	20,080.58	21,050.41	26,701.00	19,459.00	19,725.00	266.00	1.36
2100	OFFICE SUPPLIES	856.23	971.39	1,459.70	4,600.00	3,050.00	3,050.00	.00	.00
2320	GAS, OIL & GREASE	53,881.88	46,930.74	41,823.94	81,738.00	57,529.00	79,053.00	21,524.00	37.41
2350	SUPPLIES & MATERIALS	106,443.05	88,618.97	124,435.43	356,870.00	114,875.00	118,812.00	3,937.00	3.42
2370	BACKFILL MATERIALS	153,867.72	141,043.21	176,574.08	313,333.00	256,076.00	255,676.00	(400.00)	(.15)
	SUPPLIES Totals	$335,925.52	$297,644.89	$365,343.56	$783,242.00	$450,989.00	$476,316.00	$25,327.00	5.62%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	255.00	255.63	405.81	750.00	2,900.00	2,400.00	(500.00)	(17.24)
3010	POSTAGE	51.27	114.40	40.90	600.00	201.00	150.00	(51.00)	(25.37)
3060	PROFESSIONAL SERVICES/FEES	48,209.16	35,111.88	27,718.88	94,000.00	62,401.00	62,686.00	285.00	.45
3113	PUBLICATIONS/PRINTING	139.75	33.00	428.02	1,650.00	500.00	500.00	.00	.00
	PROFESSIONAL FEES Totals	$48,655.18	$35,514.91	$28,593.61	$97,000.00	$66,002.00	$65,736.00	($266.00)	(0.40%)
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	8,762.31	8,922.57	8,697.50	9,500.00	9,400.00	10,100.00	700.00	7.44
4120	TELEPHONE SERVICE	3,134.55	4,820.34	5,744.84	3,109.00	3,210.00	3,240.00	30.00	.93
	UTILITIES Totals	$11,896.86	$13,742.91	$14,442.34	$12,609.00	$12,610.00	$13,340.00	$730.00	5.79%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	14,696.04	14,744.04	17,406.00	17,406.00	17,406.00	16,792.00	(614.00)	(3.52)
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,332.96	1,332.96	1,722.00	1,722.00	1,722.00	1,463.00	(259.00)	(15.04)
5506	INSURANCE-GEN'L LIABILITY	1,442.04	1,620.00	2,300.04	2,300.00	2,300.00	1,954.00	(346.00)	(15.04)
5516	BONDS AND CYBER INSURANCE	5,067.00	6,333.00	8,180.04	8,180.00	8,180.00	6,951.00	(1,229.00)	(15.02)
	INSURANCE Totals	$22,538.04	$24,030.00	$29,608.08	$29,608.00	$29,608.00	$27,160.00	($2,448.00)	(8.27%)

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
EXPENSE									
DEPARTMENT	**22 - UTILITIES**								
OUTSIDE SERVICES									
6200	EQUIP REPAIRS - NON VEHICLE	.00	.00	2,536.00	3,000.00	3,000.00	3,000.00	.00	.00
	OUTSIDE SERVICES Totals	$0.00	$0.00	$2,536.00	$3,000.00	$3,000.00	$3,000.00	$0.00	0.00%
OTHER									
6190	AUTO REPAIRS	37,655.21	41,261.24	42,246.46	37,900.00	41,100.00	38,600.00	(2,500.00)	(6.08)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	214,222.08	241,350.96	273,014.96	272,995.00	191,268.00	251,022.00	59,754.00	31.24
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	162,336.96	153,603.00	146,593.92	146,594.00	146,594.00	72,998.00	(73,596.00)	(50.20)
6355	UTILITY MAIN MAINTENANCE	434,900.05	450,291.92	636,960.46	500,600.00	500,600.00	500,600.00	.00	.00
7150	DUES & SUBSCRIPTIONS	994.63	702.80	410.50	2,425.00	1,008.00	2,708.00	1,700.00	168.65
7170	TRAVEL EXPENSE	5.00	1,847.73	.00	4,580.00	2,500.00	2,500.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	25,311.00	26,285.04	29,025.00	29,025.00	29,025.00	22,501.00	(6,524.00)	(22.47)
7202	SOFTWARE FEES - DIRECT ALLOCATION	61,170.00	77,396.04	80,928.96	80,929.00	80,929.00	69,564.00	(11,365.00)	(14.04)
7221	OTHER EXPENSE	3,194.97	5,625.48	6,071.23	94,890.00	3,000.00	3,714.00	714.00	23.80
7240	TUITION & TRAINING	3,987.39	13,548.98	4,351.00	21,000.00	11,200.00	11,200.00	.00	.00
7260	EQUIPMENT RENTAL	10,761.00	.00	.00	6,000.00	3,000.00	3,000.00	.00	.00
7331	EQUIPMENT UNDER $5000	.00	9,970.50	.00	13,501.00	7,501.00	7,501.00	.00	.00
7500	DEPRECIATION EXPENSE	20,241.21	20,963.97	21,646.15	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	125,826.96	124,736.04	162,936.00	162,936.00	158,157.00	182,254.00	24,097.00	15.23
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	10,202.04	10,202.00	5,475.00	10,694.00	5,219.00	95.32
	OTHER Totals	$1,100,606.46	$1,167,583.70	$1,414,386.68	$1,383,577.00	$1,181,357.00	$1,178,856.00	($2,501.00)	(0.21%)
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	200,000.04	200,000.04	200,000.04	200,000.00	200,000.00	444,375.00	244,375.00	122.18
	TRANSFERS Totals	$200,000.04	$200,000.04	$200,000.04	$200,000.00	$200,000.00	$444,375.00	$244,375.00	122.19%
CAPITAL EXPENDITURES									
9100	EQUIPMENT OVER $5000	5,346.00	28,020.00	.00	7,000.00	.00	.00	.00	.00
	CAPITAL EXPENDITURES Totals	$5,346.00	$28,020.00	$0.00	$7,000.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **22 - UTILITIES** Totals	$4,018,763.34	$4,216,062.84	$4,678,525.67	$5,209,129.00	$4,675,079.00	$5,105,181.00	$430,102.00	9.20%
DEPARTMENT	**24 - IN HOUSE CONSTRUCTION**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	114,601.43	130,285.07	.00	.00	.00	.00	.00	.00
1005	LONGEVITY PAY	114.60	309.17	.00	.00	.00	.00	.00	.00
1006	EDUCATION PAY	4,171.42	4,182.86	.00	.00	.00	.00	.00	.00
1009	CELL PHONE ALLOWANCE	840.00	840.00	.00	.00	.00	.00	.00	.00
1130	INSURANCE-EMPLOYEE LIFE	1,071.57	915.07	.00	.00	.00	.00	.00	.00
	WAGES/SALARIES Totals	$120,799.02	$136,532.17	$0.00	$0.00	$0.00	$0.00	$0.00	+++

City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
EXPENSE									
DEPARTMENT	**24 - IN HOUSE CONSTRUCTION**								
SALARIES & BENEFITS									
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	8,867.20	8,567.53	.00	.00	.00	.00	.00	.00
1120	EMPLOYERS SHARE T.M.R.S.	10,059.27	9,979.12	.00	.00	.00	.00	.00	.00
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	16,078.00	.00	.00	.00	.00	.00	.00	.00
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	38,537.00	.00	.00	.00	.00	.00	.00	.00
1131	INSURANCE-WORKMENS COMP	.00	12,372.00	.00	.00	.00	.00	.00	.00
1134	DENTAL INSURANCE	.00	43.87	.00	.00	.00	.00	.00	.00
1135	HEALTH INSURANCE	14,436.00	17,146.34	.00	.00	.00	.00	.00	.00
	BENEFITS Totals	$87,977.47	$48,108.86	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	SALARIES & BENEFITS Totals	$208,776.49	$184,641.03	$0.00	$0.00	$0.00	$0.00	$0.00	+++
SUPPLIES									
2029	CLOTHING ALLOWANCE	563.12	480.20	.00	.00	.00	.00	.00	.00
2320	GAS, OIL & GREASE	7,049.03	5,701.32	.00	.00	.00	.00	.00	.00
2350	SUPPLIES & MATERIALS	84.47	(696.00)	.00	.00	.00	.00	.00	.00
	SUPPLIES Totals	$7,696.62	$5,485.52	$0.00	$0.00	$0.00	$0.00	$0.00	+++
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	506.73	619.89	.00	.00	.00	.00	.00	.00
4120	TELEPHONE SERVICE	99.90	67.94	.00	.00	.00	.00	.00	.00
	UTILITIES Totals	$606.63	$687.83	$0.00	$0.00	$0.00	$0.00	$0.00	+++
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	389.04	.00	.00	.00	.00	.00	.00
5506	INSURANCE-GEN'L LIABILITY	.00	473.04	.00	.00	.00	.00	.00	.00
5516	BONDS AND CYBER INSURANCE	.00	1,847.04	.00	.00	.00	.00	.00	.00
	INSURANCE Totals	$0.00	$2,709.12	$0.00	$0.00	$0.00	$0.00	$0.00	+++
OUTSIDE SERVICES									
6370	STREET REPAIR MATERIAL	.00	483.39	.00	.00	.00	.00	.00	.00
	OUTSIDE SERVICES Totals	$0.00	$483.39	$0.00	$0.00	$0.00	$0.00	$0.00	+++
OTHER									
6190	AUTO REPAIRS	1,900.27	5,009.75	.00	.00	.00	.00	.00	.00
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	21,945.96	24,962.04	.00	.00	.00	.00	.00	.00
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	1,932.96	2,202.96	.00	.00	.00	.00	.00	.00
6355	UTILITY MAIN MAINTENANCE	.00	(3,970.22)	.00	.00	.00	.00	.00	.00
7150	DUES & SUBSCRIPTIONS	95.00	206.00	.00	.00	.00	.00	.00	.00
7201	SOFTWARE FEES - INDIRECT ALLOCATION	966.00	1,002.96	.00	.00	.00	.00	.00	.00
7202	SOFTWARE FEES - DIRECT ALLOCATION	203.04	213.96	.00	.00	.00	.00	.00	.00
7221	OTHER EXPENSE	64.00	.00	.00	.00	.00	.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**02 - UTILITY FUND**								
EXPENSE									
DEPARTMENT	**24 - IN HOUSE CONSTRUCTION**								
OTHER									
7240	TUITION & TRAINING	.00	625.00	.00	.00	.00	.00	.00	.00
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	41,718.96	42,116.04	.00	.00	.00	.00	.00	.00
	OTHER Totals	$68,826.19	$72,368.49	$0.00	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **24 - IN HOUSE CONSTRUCTION** Totals	$285,905.93	$266,375.38	$0.00	$0.00	$0.00	$0.00	$0.00	+++
DEPARTMENT	**85 - TRANSFERS**								
TRANSFERS									
8500	TRANSFERS	(80,000.04)	4,083,189.96	3,419,999.96	(80,000.00)	(100,000.00)	(100,000.00)	.00	.00
	TRANSFERS Totals	($80,000.04)	$4,083,189.96	$3,419,999.96	($80,000.00)	($100,000.00)	($100,000.00)	$0.00	0.00%
CAPITAL EXPENDITURES									
9801	LINE REPLACEMENT PROJECT	3,108,396.00	2,378,808.00	3,757,749.33	3,757,753.00	4,195,640.00	4,445,640.00	250,000.00	5.95
	CAPITAL EXPENDITURES Totals	$3,108,396.00	$2,378,808.00	$3,757,749.33	$3,757,753.00	$4,195,640.00	$4,445,640.00	$250,000.00	5.96%
	DEPARTMENT **85 - TRANSFERS** Totals	$3,028,395.96	$6,461,997.96	$7,177,749.29	$3,677,753.00	$4,095,640.00	$4,345,640.00	$250,000.00	6.10%
	EXPENSE TOTALS	$19,006,133.82	$23,308,817.25	$24,952,896.80	$22,063,294.00	$22,787,899.00	$24,048,293.00	$1,260,394.00	5.53%
	FUND **02 - UTILITY FUND** Totals								
	REVENUE TOTALS	$20,274,958.96	$21,608,294.34	$22,491,944.94	$22,076,897.00	$23,014,017.00	$24,080,175.00	$1,066,158.00	4.63%
	EXPENSE TOTALS	$19,006,133.82	$23,308,817.25	$24,952,896.80	$22,063,294.00	$22,787,899.00	$24,048,293.00	$1,260,394.00	5.53%
	FUND **02 - UTILITY FUND** Totals	$1,268,825.14	($1,700,522.91)	($2,460,951.86)	$13,603.00	$226,118.00	$31,882.00	($194,236.00)	(85.90%)
FUND	**04 - SANITATION FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
REFUSE & RECYCLING									
3500	REFUSE COLLECTION CHARGES	.00	69.42	.00	.00	.00	.00	.00	.00
3501	REFUSE COLL-SMU	186,780.12	274,102.26	312,053.76	300,000.00	327,000.00	346,620.00	19,620.00	6.00
3503	YARD BAGS/RECYCLING REBATE	.00	4,280.37	16,504.31	.00	.00	.00	.00	.00
3504	RECYCLING REVENUE	386,870.61	415,769.34	417,642.56	418,800.00	456,500.00	511,280.00	54,780.00	12.00
3540	REFUSE COLL - RESIDENTIAL	2,315,416.56	2,496,451.00	2,497,217.06	2,488,600.00	2,712,600.00	2,875,356.00	162,756.00	6.00
3541	REFUSE COLL - COMMERCIAL	559,980.86	607,122.75	623,677.90	624,600.00	680,800.00	721,648.00	40,848.00	6.00
3542	REFUSE COLL-CHURCH/SCHOOL	195,093.19	212,890.07	220,277.88	192,600.00	209,900.00	222,494.00	12,594.00	6.00
3543	BRUSH/SPECIAL PICKUP CHRG	107,825.37	109,981.02	124,318.75	110,100.00	120,000.00	127,200.00	7,200.00	6.00
	REFUSE & RECYCLING Totals	$3,751,966.71	$4,120,666.23	$4,211,692.22	$4,134,700.00	$4,506,800.00	$4,804,598.00	$297,798.00	6.61%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND **04 - SANITATION FUND**									
REVENUE									
DEPARTMENT **11 - REVENUE**									
INTEREST EARNINGS									
3900	INTEREST EARNINGS	20,203.57	81,918.92	43,217.29	40,000.00	40,000.00	15,000.00	(25,000.00)	(62.50)
	INTEREST EARNINGS Totals	$20,203.57	$81,918.92	$43,217.29	$40,000.00	$40,000.00	$15,000.00	($25,000.00)	(62.50%)
	DEPARTMENT **11 - REVENUE** Totals	$3,772,170.28	$4,202,585.15	$4,254,909.51	$4,174,700.00	$4,546,800.00	$4,819,598.00	$272,798.00	6.00%
	REVENUE TOTALS	$3,772,170.28	$4,202,585.15	$4,254,909.51	$4,174,700.00	$4,546,800.00	$4,819,598.00	$272,798.00	6.00%
EXPENSE									
DEPARTMENT **60 - SANITATION**									
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	1,451,159.57	1,536,737.46	1,634,322.97	1,648,289.00	1,733,351.00	1,859,759.00	126,408.00	7.29
1002	OVERTIME EARNINGS	120,716.72	171,844.71	141,272.58	86,000.00	103,900.00	154,000.00	50,100.00	48.21
1005	LONGEVITY PAY	12,673.74	13,472.34	14,180.12	14,235.00	15,716.00	13,744.00	(1,972.00)	(12.54)
1006	EDUCATION PAY	98,074.86	99,240.51	102,051.43	91,520.00	108,000.00	87,360.00	(20,640.00)	(19.11)
1009	CELL PHONE ALLOWANCE	1,680.00	1,680.00	1,680.00	1,680.00	1,750.00	1,610.00	(140.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	13,416.68	14,510.47	15,441.40	13,500.00	14,300.00	16,500.00	2,200.00	15.38
	WAGES/SALARIES Totals	$1,697,721.57	$1,837,485.49	$1,908,948.50	$1,855,224.00	$1,977,017.00	$2,132,973.00	$155,956.00	7.89%
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	121,389.71	131,551.64	135,008.55	137,399.00	150,016.00	161,789.00	11,773.00	7.84
1120	EMPLOYERS SHARE T.M.R.S.	138,313.49	152,992.65	258,230.05	250,199.00	303,469.00	313,766.00	10,297.00	3.39
1131	INSURANCE-WORKMENS COMP	50,991.96	45,667.53	53,993.34	56,939.00	60,772.00	65,553.00	4,781.00	7.86
1134	DENTAL INSURANCE	2,520.16	3,422.19	3,813.64	3,632.00	4,257.00	4,802.00	545.00	12.80
1135	HEALTH INSURANCE	339,246.00	323,590.64	350,823.00	330,836.00	408,336.00	384,790.00	(23,546.00)	(5.76)
	BENEFITS Totals	$652,461.32	$657,224.65	$801,868.58	$779,005.00	$926,850.00	$930,700.00	$3,850.00	0.42%
	SALARIES & BENEFITS Totals	$2,350,182.89	$2,494,710.14	$2,710,817.08	$2,634,229.00	$2,903,867.00	$3,063,673.00	$159,806.00	5.50%
SUPPLIES									
2029	CLOTHING ALLOWANCE	20,430.94	17,881.30	15,119.54	20,844.00	20,875.00	21,578.00	703.00	3.36
2100	OFFICE SUPPLIES	1,359.71	1,433.94	1,214.52	1,850.00	1,846.00	2,121.00	275.00	14.89
2320	GAS, OIL & GREASE	127,234.34	120,186.22	93,072.40	135,338.00	152,249.00	179,848.00	27,599.00	18.12
2350	SUPPLIES & MATERIALS	6,859.61	8,185.93	5,734.40	8,462.00	8,076.00	7,724.00	(352.00)	(4.35)
	SUPPLIES Totals	$155,884.60	$147,687.39	$115,140.86	$166,494.00	$183,046.00	$211,271.00	$28,225.00	15.42%
PROFESSIONAL FEES									
3003	BOARD MEETINGS/FOOD PURCHASES	.00	.00	.00	.00	1,800.00	1,800.00	.00	.00
3010	POSTAGE	.00	.00	1.90	25.00	.00	.00	.00	.00
3060	PROFESSIONAL SERVICES/FEES	17,091.29	10,126.18	5,462.50	11,600.00	11,600.00	11,600.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**04 - SANITATION FUND**								
EXPENSE									
DEPARTMENT	**60 - SANITATION**								
PROFESSIONAL FEES									
3113	PUBLICATIONS/PRINTING	639.88	639.88	671.87	1,100.00	1,100.00	1,100.00	.00	.00
	PROFESSIONAL FEES Totals	$17,731.17	$10,766.06	$6,136.27	$12,725.00	$14,500.00	$14,500.00	$0.00	0.00%
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	15,096.24	17,432.88	17,600.98	19,400.00	19,600.00	21,000.00	1,400.00	7.14
4120	TELEPHONE SERVICE	3,223.31	2,871.71	2,759.38	2,655.00	2,782.00	2,916.00	134.00	4.81
4390	LAND FILL	170,267.09	190,889.72	155,057.40	199,315.00	176,410.00	246,780.00	70,370.00	39.89
4392	DISPOSAL FEES CONTINGENCY	.00	.00	.00	110,000.00	110,000.00	110,000.00	.00	.00
	UTILITIES Totals	$188,586.64	$211,194.31	$175,417.76	$331,370.00	$308,792.00	$380,696.00	$71,904.00	23.29%
INSURANCE									
5500	INSURANCE-AUTO LIABILITY	38,675.04	38,799.00	45,804.00	45,804.00	45,804.00	52,836.00	7,032.00	15.35
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	1,556.04	1,556.04	1,556.04	1,556.00	1,556.00	1,341.00	(215.00)	(13.81)
5506	INSURANCE-GEN'L LIABILITY	1,682.04	1,890.96	2,076.96	2,077.00	2,077.00	1,792.00	(285.00)	(13.72)
5516	BONDS AND CYBER INSURANCE	5,910.96	7,389.00	7,389.00	7,389.00	7,389.00	6,372.00	(1,017.00)	(13.76)
	INSURANCE Totals	$47,824.08	$49,635.00	$56,826.00	$56,826.00	$56,826.00	$62,341.00	$5,515.00	9.71%
OUTSIDE SERVICES									
6186	TRANSFER STATION MAINTENANCE	32,874.00	16,241.51	2,142.98	35,765.00	37,135.00	42,588.00	5,453.00	14.68
6200	EQUIP REPAIRS - NON VEHICLE	.00	364.80	.00	.00	.00	.00	.00	.00
6400	RECYCLING FEES	62,317.58	1,954.87	7,079.54	30,000.00	30,000.00	72,000.00	42,000.00	140.00
	OUTSIDE SERVICES Totals	$95,191.58	$18,561.18	$9,222.52	$65,765.00	$67,135.00	$114,588.00	$47,453.00	70.68%
OTHER									
6190	AUTO REPAIRS	120,149.92	116,735.97	117,517.35	98,200.00	107,400.00	122,100.00	14,700.00	13.68
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	289,968.96	321,541.92	329,541.00	329,541.00	383,392.00	304,225.00	(79,167.00)	(20.64)
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	62,075.04	69,869.04	67,050.00	67,050.00	67,050.00	30,619.00	(36,431.00)	(54.33)
6318	CONTAINER MAINTENANCE	18,088.49	1,425.30	725.00	2,500.00	2,500.00	2,500.00	.00	.00
7150	DUES & SUBSCRIPTIONS	794.38	745.38	659.38	1,334.00	1,054.00	1,012.00	(42.00)	(3.98)
7170	TRAVEL EXPENSE	3,979.27	2,673.80	1,323.17	5,990.00	5,990.00	6,250.00	260.00	4.34
7201	SOFTWARE FEES - INDIRECT ALLOCATION	27,435.96	28,491.96	26,241.96	26,242.00	26,242.00	11,251.00	(14,991.00)	(57.12)
7202	SOFTWARE FEES - DIRECT ALLOCATION	9,834.96	10,977.00	12,032.04	12,032.00	12,032.00	11,934.00	(98.00)	(.81)
7221	OTHER EXPENSE	7,161.87	8,434.09	8,394.34	8,655.00	6,960.00	4,694.00	(2,266.00)	(32.55)
7240	TUITION & TRAINING	2,403.52	523.52	5,302.37	5,226.00	5,413.00	6,523.00	1,110.00	20.50
7392	CONTAINERS	18,895.10	13,126.69	41,442.27	30,844.00	36,110.00	39,480.00	3,370.00	9.33
7500	DEPRECIATION EXPENSE	7,626.18	7,626.18	7,626.18	.00	.00	.00	.00	.00
7601	HAZARDOUS WASTE SERVICE	25,347.54	25,485.40	28,039.87	43,800.00	46,800.00	52,100.00	5,300.00	11.32
9000	CAPITAL EQUIPMENT REPLACEMENT CHARGE	261,905.04	265,899.00	221,727.00	221,727.00	250,891.00	263,688.00	12,797.00	5.10

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND **04 - SANITATION FUND**									
EXPENSE									
DEPARTMENT **60 - SANITATION**									
OTHER									
9001	COMPUTER EQUIPMENT REPLACEMENT CHARGE	.00	.00	737.04	737.00	702.00	7,421.00	6,719.00	957.12
	OTHER Totals	$855,666.23	$873,555.25	$868,358.97	$853,878.00	$952,536.00	$863,797.00	($88,739.00)	(9.32%)
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	.00	.00	.00	.00	.00	56,250.00	56,250.00	.00
	TRANSFERS Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$56,250.00	$56,250.00	+++
	DEPARTMENT **60 - SANITATION** Totals	$3,711,067.19	$3,806,109.33	$3,941,919.46	$4,121,287.00	$4,486,702.00	$4,767,116.00	$280,414.00	6.25%
DEPARTMENT **85 - TRANSFERS**									
TRANSFERS									
8500	TRANSFERS	30,000.00	30,000.00	30,000.00	30,000.00	50,000.00	50,000.00	.00	.00
	TRANSFERS Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$50,000.00	$50,000.00	$0.00	0.00%
	DEPARTMENT **85 - TRANSFERS** Totals	$30,000.00	$30,000.00	$30,000.00	$30,000.00	$50,000.00	$50,000.00	$0.00	0.00%
	EXPENSE TOTALS	$3,741,067.19	$3,836,109.33	$3,971,919.46	$4,151,287.00	$4,536,702.00	$4,817,116.00	$280,414.00	6.18%
	FUND **04 - SANITATION FUND** Totals								
	REVENUE TOTALS	$3,772,170.28	$4,202,585.15	$4,254,909.51	$4,174,700.00	$4,546,800.00	$4,819,598.00	$272,798.00	6.00%
	EXPENSE TOTALS	$3,741,067.19	$3,836,109.33	$3,971,919.46	$4,151,287.00	$4,536,702.00	$4,817,116.00	$280,414.00	6.18%
	FUND **04 - SANITATION FUND** Totals	$31,103.09	$366,475.82	$282,990.05	$23,413.00	$10,098.00	$2,482.00	($7,616.00)	(75.42%)
FUND **05 - STORMWATER FUND**									
REVENUE									
DEPARTMENT **11 - REVENUE**									
STORM FEE									
3903	STORMWATER FEE-COMMERCIAL	42,583.08	56,274.59	76,680.15	41,000.00	70,600.00	125,000.00	54,400.00	77.05
3904	STORM FEE-RESIDENTIAL	866,650.03	1,061,420.77	1,326,434.10	1,227,000.00	2,116,900.00	2,125,000.00	8,100.00	.38
3905	STORM WATER-SMU	977.98	1,202.82	1,651.29	.00	.00	.00	.00	.00
3906	STORM FEE-CHURCH/SCHOOL	64,943.85	81,386.56	111,503.01	30,000.00	51,800.00	180,000.00	128,200.00	247.49
	STORM FEE Totals	$975,154.94	$1,200,284.74	$1,516,268.55	$1,298,000.00	$2,239,300.00	$2,430,000.00	$190,700.00	8.52%
INTEREST EARNINGS									
3900	INTEREST EARNINGS	52,489.35	61,354.74	90,266.18	30,000.00	30,000.00	75,000.00	45,000.00	150.00
	INTEREST EARNINGS Totals	$52,489.35	$61,354.74	$90,266.18	$30,000.00	$30,000.00	$75,000.00	$45,000.00	150.00%
	DEPARTMENT **11 - REVENUE** Totals	$1,027,644.29	$1,261,639.48	$1,606,534.73	$1,328,000.00	$2,269,300.00	$2,505,000.00	$235,700.00	10.39%
	REVENUE TOTALS	$1,027,644.29	$1,261,639.48	$1,606,534.73	$1,328,000.00	$2,269,300.00	$2,505,000.00	$235,700.00	10.39%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND **05 - STORMWATER FUND**									
EXPENSE									
DEPARTMENT **23 - STORM WATER UTILITY**									
SUPPLIES									
2350	SUPPLIES & MATERIALS	1,956.48	108.41	.00	2,001.00	1,801.00	2,300.00	499.00	27.70
	SUPPLIES Totals	$1,956.48	$108.41	$0.00	$2,001.00	$1,801.00	$2,300.00	$499.00	27.71%
PROFESSIONAL FEES									
3010	POSTAGE	.00	.00	63.93	50.00	.00	25.00	25.00	.00
3060	PROFESSIONAL SERVICES/FEES	68,300.00	30,799.06	53,295.91	3,500.00	3,500.00	3,500.00	.00	.00
3113	PUBLICATIONS/PRINTING	1,226.78	5,337.00	.00	250.00	250.00	.00	(250.00)	(100.00)
3115	CONTRACT MAINTENANCE	5,167.04	5,322.04	5,481.72	10,500.00	10,900.00	7,001.00	(3,899.00)	(35.77)
	PROFESSIONAL FEES Totals	$74,693.82	$41,458.10	$58,841.56	$14,300.00	$14,650.00	$10,526.00	($4,124.00)	(28.15%)
OTHER									
7150	DUES & SUBSCRIPTIONS	8,067.51	8,065.00	10,343.26	11,200.00	11,000.00	11,150.00	150.00	1.36
7221	OTHER EXPENSE	10.83	.00	.00	.00	.00	.00	.00	.00
7240	TUITION & TRAINING	3,449.75	2,025.00	3,519.49	4,750.00	3,251.00	3,600.00	349.00	10.73
7260	EQUIPMENT RENTAL	45,571.50	45,000.00	.00	144,000.00	.00	.00	.00	.00
7910	INTEREST & AGENT FEES	251,678.94	240,172.55	228,479.61	350,350.00	217,850.00	194,450.00	(23,400.00)	(10.74)
	OTHER Totals	$308,778.53	$295,262.55	$242,342.36	$510,300.00	$232,101.00	$209,200.00	($22,901.00)	(9.87%)
TRANSFERS									
1140	PERSONNEL REIMBURSEMENT	.00	.00	.00	.00	.00	75,625.00	75,625.00	.00
	TRANSFERS Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$75,625.00	$75,625.00	+++
	DEPARTMENT **23 - STORM WATER UTILITY** Totals	$385,428.83	$336,829.06	$301,183.92	$526,601.00	$248,552.00	$297,651.00	$49,099.00	19.75%
DEPARTMENT **85 - TRANSFERS**									
TRANSFERS									
8500	TRANSFERS	50,000.04	50,000.04	50,000.04	50,000.00	50,000.00	50,000.00	.00	.00
	TRANSFERS Totals	$50,000.04	$50,000.04	$50,000.04	$50,000.00	$50,000.00	$50,000.00	$0.00	0.00%
	DEPARTMENT **85 - TRANSFERS** Totals	$50,000.04	$50,000.04	$50,000.04	$50,000.00	$50,000.00	$50,000.00	$0.00	0.00%
	EXPENSE TOTALS	$435,428.87	$386,829.10	$351,183.96	$576,601.00	$298,552.00	$347,651.00	$49,099.00	16.45%
	FUND **05 - STORMWATER FUND** Totals								
	REVENUE TOTALS	$1,027,644.29	$1,261,639.48	$1,606,534.73	$1,328,000.00	$2,269,300.00	$2,505,000.00	$235,700.00	10.39%
	EXPENSE TOTALS	$435,428.87	$386,829.10	$351,183.96	$576,601.00	$298,552.00	$347,651.00	$49,099.00	16.45%
	FUND **05 - STORMWATER FUND** Totals	$592,215.42	$874,810.38	$1,255,350.77	$751,399.00	$1,970,748.00	$2,157,349.00	$186,601.00	9.47%
FUND **06 - AQUATICS FUND**									
REVENUE									
DEPARTMENT **11 - REVENUE**									
PARK/POOL REVENUE									
3511	SWIM POOL PERMIT-RESIDENT	.00	.00	199,370.00	175,000.00	200,000.00	200,000.00	.00	.00

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**06 - AQUATICS FUND**								
REVENUE									
DEPARTMENT	**11 - REVENUE**								
PARK/POOL REVENUE									
3512	SWIM POOL PERMIT-NONRES	.00	.00	8,632.00	10,000.00	15,000.00	12,000.00	(3,000.00)	(20.00)
3513	SWIM POOL PRMTS GATE RCPT	.00	.00	135,171.00	125,000.00	125,000.00	113,000.00	(12,000.00)	(9.60)
3514	SWIMMING POOL CONCESSIONS	.00	.00	124,671.53	100,000.00	100,000.00	75,000.00	(25,000.00)	(25.00)
3515	SWIM LESSONS	.00	.00	34,184.75	40,000.00	40,000.00	37,000.00	(3,000.00)	(7.50)
3516	SWIMMING POOL RETAIL	.00	.00	1,163.05	4,000.00	4,000.00	2,000.00	(2,000.00)	(50.00)
	PARK/POOL REVENUE Totals	$0.00	$0.00	$503,192.33	$454,000.00	$484,000.00	$439,000.00	($45,000.00)	(9.30%)
OTHER REVENUE									
3999	OTHER REVENUE	.00	.00	.00	325,000.00	300,000.00	250,000.00	(50,000.00)	(16.66)
	OTHER REVENUE Totals	$0.00	$0.00	$0.00	$325,000.00	$300,000.00	$250,000.00	($50,000.00)	(16.67%)
	DEPARTMENT **11 - REVENUE** Totals	$0.00	$0.00	$503,192.33	$779,000.00	$784,000.00	$689,000.00	($95,000.00)	(12.12%)
	REVENUE TOTALS	$0.00	$0.00	$503,192.33	$779,000.00	$784,000.00	$689,000.00	($95,000.00)	(12.12%)
EXPENSE									
DEPARTMENT	**75 - SWIMMING POOL**								
SALARIES & BENEFITS									
WAGES/SALARIES									
1001	REGULAR EARNINGS	.00	.00	431,612.74	403,175.00	401,894.00	380,068.00	(21,826.00)	(5.43)
1002	OVERTIME EARNINGS	.00	.00	11,037.54	7,900.00	.00	.00	.00	.00
1005	LONGEVITY PAY	.00	.00	169.93	.00	.00	262.00	262.00	.00
1009	CELL PHONE ALLOWANCE	.00	.00	840.00	840.00	875.00	805.00	(70.00)	(8.00)
1130	INSURANCE-EMPLOYEE LIFE	.00	.00	680.20	600.00	500.00	700.00	200.00	40.00
	WAGES/SALARIES Totals	$0.00	$0.00	$444,340.41	$412,515.00	$403,269.00	$381,835.00	($21,434.00)	(5.32%)
BENEFITS									
1110	EMPLOYERS SHARE F.I.C.A.	.00	.00	33,001.94	30,844.00	30,750.00	29,096.00	(1,654.00)	(5.37)
1120	EMPLOYERS SHARE T.M.R.S.	.00	.00	12,328.93	10,219.00	11,915.00	12,231.00	316.00	2.65
1125	GASB ALLOCATION OF PENSION/OPEB EXPENSE	.00	.00	56,444.00	.00	.00	.00	.00	.00
1126	GASB ALLOCATION OF PENSION/OPEB CONTRIBUTION	.00	.00	(53,979.00)	.00	.00	.00	.00	.00
1131	INSURANCE-WORKMENS COMP	.00	.00	7,454.04	7,454.00	6,562.00	6,899.00	337.00	5.13
1134	DENTAL INSURANCE	.00	.00	107.75	108.00	103.00	171.00	68.00	66.01
1135	HEALTH INSURANCE	.00	.00	14,976.00	15,038.00	16,439.00	16,077.00	(362.00)	(2.20)
	BENEFITS Totals	$0.00	$0.00	$70,333.66	$63,663.00	$65,769.00	$64,474.00	($1,295.00)	(1.97%)
	SALARIES & BENEFITS Totals	$0.00	$0.00	$514,674.07	$476,178.00	$469,038.00	$446,309.00	($22,729.00)	(4.85%)
PROFESSIONAL FEES									
3010	POSTAGE	.00	.00	.00	.00	.00	25.00	25.00	.00
3060	PROFESSIONAL SERVICES/FEES	.00	.00	15,825.92	19,200.00	19,200.00	26,600.00	7,400.00	38.54
	PROFESSIONAL FEES Totals	$0.00	$0.00	$15,825.92	$19,200.00	$19,200.00	$26,625.00	$7,425.00	38.67%

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
FUND	**06 - AQUATICS FUND**								
EXPENSE									
DEPARTMENT	**75 - SWIMMING POOL**								
UTILITIES									
4110	HEAT,LIGHT,WATER UTIL	.00	.00	38,370.18	21,800.00	39,700.00	37,100.00	(2,600.00)	(6.54)
4120	TELEPHONE SERVICE	.00	.00	1,458.73	1,486.00	1,543.00	1,620.00	77.00	4.99
	UTILITIES Totals	$0.00	$0.00	$39,828.91	$23,286.00	$41,243.00	$38,720.00	($2,523.00)	(6.12%)
INSURANCE									
5504	INSURANCE-EXCESS LIABILITY - TML CLAIMS	.00	.00	56.04	56.00	56.00	61.00	5.00	8.92
5506	INSURANCE-GEN'L LIABILITY	.00	.00	74.04	74.00	74.00	81.00	7.00	9.45
5516	BONDS AND CYBER INSURANCE	.00	.00	264.00	264.00	264.00	290.00	26.00	9.84
	INSURANCE Totals	$0.00	$0.00	$394.08	$394.00	$394.00	$432.00	$38.00	9.64%
OTHER									
6189	SWIMMING POOL REPAIRS	.00	.00	25,964.16	42,500.00	42,500.00	33,000.00	(9,500.00)	(22.35)
6195	ALLOCATED WAREHOUSE AND GARAGE OPERATIONS	.00	.00	1,074.00	1,074.00	27.00	384.00	357.00	1,322.22
6201	ALLOCATED INFORMATION SERVICES OPERATIONS	.00	.00	3,615.96	3,616.00	3,616.00	.00	(3,616.00)	(100.00)
7201	SOFTWARE FEES - INDIRECT ALLOCATION	.00	.00	1,590.00	1,590.00	1,590.00	.00	(1,590.00)	(100.00)
7221	OTHER EXPENSE	.00	.00	1,047.57	.00	.00	.00	.00	.00
7390	SWIMMING POOL EXPENSE	.00	.00	45,124.52	114,240.00	111,740.00	114,460.00	2,720.00	2.43
7394	CONCESSION FOOD EXPENSE	.00	.00	60,389.89	90,000.00	90,000.00	15,000.00	(75,000.00)	(83.33)
7396	RETAIL EXPENSE	.00	.00	542.35	6,500.00	6,500.00	1,000.00	(5,500.00)	(84.61)
7475	IMPROVEMENTS-UNDER $5000	.00	.00	4,239.44	.00	.00	.00	.00	.00
7510	AMORTIZATION EXPENSE	.00	.00	59,250.60	.00	.00	.00	.00	.00
7910	INTEREST & AGENT FEES	.00	.00	5,402.84	.00	.00	.00	.00	.00
	OTHER Totals	$0.00	$0.00	$208,241.33	$259,520.00	$255,973.00	$163,844.00	($92,129.00)	(35.99%)
	DEPARTMENT **75 - SWIMMING POOL** Totals	$0.00	$0.00	$778,964.31	$778,578.00	$785,848.00	$675,930.00	($109,918.00)	(13.99%)
DEPARTMENT	**85 - TRANSFERS**								
TRANSFERS									
8500	TRANSFERS	.00	.00	(1,000,000.00)	.00	.00	.00	.00	.00
	TRANSFERS Totals	$0.00	$0.00	($1,000,000.00)	$0.00	$0.00	$0.00	$0.00	+++
	DEPARTMENT **85 - TRANSFERS** Totals	$0.00	$0.00	($1,000,000.00)	$0.00	$0.00	$0.00	$0.00	+++
	EXPENSE TOTALS	$0.00	$0.00	($221,035.69)	$778,578.00	$785,848.00	$675,930.00	($109,918.00)	(13.99%)
	FUND **06 - AQUATICS FUND** Totals								
	REVENUE TOTALS	$0.00	$0.00	$503,192.33	$779,000.00	$784,000.00	$689,000.00	($95,000.00)	(12.12%)

City of University Park
Committed to Excellence

Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2025 Adopted Budget	2026 Adopted Budget	2027 City Manager Office	2027 Bud Diff in $	2027 Bud Diff in %
	EXPENSE TOTALS	$0.00	$0.00	($221,035.69)	$778,578.00	$785,848.00	$675,930.00	($109,918.00)	(13.99%)
	FUND **06 - AQUATICS FUND** Totals	$0.00	$0.00	$724,228.02	$422.00	($1,848.00)	$13,070.00	$14,918.00	(807.25%)
	Net Grand Totals								
	REVENUE GRAND TOTALS	$65,806,334.49	$69,679,370.68	$74,705,389.98	$70,780,534.00	$74,675,139.00	$77,903,373.00	$3,228,234.00	4.32%
	EXPENSE GRAND TOTALS	$61,959,462.04	$70,647,660.44	$77,605,540.92	$69,987,157.00	$72,447,126.00	$75,653,799.00	$3,206,673.00	4.43%
	Net Grand Totals	$3,846,872.45	($968,289.76)	($2,900,150.94)	$793,377.00	$2,228,013.00	$2,249,574.00	$21,561.00	0.97%