Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	$ -	$ -	$ (4,019,104)	$ (4,346,404)
Salaries & Wages	501001	-	-	-	1,977,205
Regular Salaries - Sworn	501100	24,891,294	26,301,467	29,128,806	29,599,752
Regular Salaries - Non-Sworn	501200	25,890,986	31,150,967	38,283,412	38,090,340
Regular Salaries - Part-Time	501300	4,963,839	5,724,714	4,861,995	5,023,463
Overtime	501400	7,301,625	8,314,837	4,904,449	4,904,449
Accrual Payoff - Excess Max.	501500	541,110	557,926	191,128	191,128
Vacation/Comp. Time Cash Out	501600	464,941	520,372	303,980	303,980
Holiday Allowance	501700	826,850	971,160	932,453	979,119
Separation Pay-Off	501800	261,777	391,598	145,776	145,776
Other Compensation	501900	3,205,954	3,961,466	4,413,193	4,366,638
Furloughs	502200	-	-	-	-
Cafeteria Plan	505100	10,683,909	12,229,132	14,135,042	14,267,153
Medicare	505200	1,048,895	1,191,314	997,507	1,114,701
Retirement	505300	34,093,546	36,028,770	39,958,637	41,726,930
Longevity	505400	163,174	460,619	1,193,739	1,199,525
Executive Prof Development	505500	67,958	74,626	84,617	109,526
Auto Allowance	505600	42,878	38,415	48,300	48,300
Unemployment	505800	43,086	26,854	80,020	80,020
Workers' Compensation	505900	1,799,941	2,225,102	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries and Benefits		**$ 118,182,378**	**$ 132,070,247**	**$ 140,311,097**	**$ 144,448,746**
Maintenance and Operations					
Stationery and Office	510100	$ 212,483	$ 220,970	$ 219,150	$ 219,650
Multi-Media, Promos, Subscrpt.	510200	904,077	878,106	658,689	658,689
Small Tools and Equipment	510300	529,189	841,094	255,307	255,092
Uniforms and Clothing	510400	423,828	464,528	392,250	422,250
Safety and Health	510500	1,231,785	736,134	658,622	658,622
Maintenance and Construction	510600	911,564	1,155,456	693,250	717,250
Agriculture	510700	72,627	101,227	97,000	97,000
Fuel	510800	814,745	704,695	501,400	701,400
Electricity - Buildings & Fac.	515100	784,284	886,363	580,020	580,020
Electricity - Power	515200	327,999	364,680	281,800	281,800
Electricity - Street Lights	515300	1,164,347	1,237,221	1,000,000	1,000,000
Gas	515400	110,225	64,014	45,400	45,400
Water - Domestic	515500	109,822	61,352	76,100	76,100
Water - Parks and Parkways	515600	697,303	805,573	859,100	859,100
Waste Disposal	515700	235,223	271,191	262,462	262,462
Janitorial and Housekeeping	515800	576,922	586,380	692,143	692,143
Postage	520100	-	-	-	-
Legal Advertising/Filing Fees	520200	243,938	223,108	329,600	329,600
Advertising and Public Info.	520300	17,074	23,582	16,300	16,300
Telephone/Radio/Communications	520400	969,758	1,017,966	799,566	810,089
Business Meetings	520500	61,757	97,076	51,580	51,580

Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Maintenance and Operations (Continued)					
Mileage Reimbursement	520600	1,336	1,735	3,300	3,300
Dues and Memberships	520700	195,854	212,695	208,712	208,712
Board Member Fees	520800	45,900	50,200	49,700	49,700
Professional Development	520900	610,924	706,234	652,827	672,827
Buildings and Structures	525100	482,281	439,094	366,250	376,913
Landscaping and Sprinklers	525200	3,339,988	3,449,870	3,400,500	3,520,500
Underground Lines	525300	-	-	-	-
Automotive Equipment	525400	213,771	464,611	262,500	464,728
Office Furniture	525600	119	11,614	2,000	2,000
Office Equipment	525700	65,930	80,576	66,631	66,631
Other Equipment	525800	1,205,151	1,397,437	941,650	941,650
Streets, Alleys and Sidewalks	525900	958,785	1,726,929	1,777,790	1,812,790
Employment	530100	33,423	20,399	26,000	26,000
Consulting	530200	3,529,443	3,869,110	4,033,093	3,757,822
Legal	530300	1,699,949	1,947,474	2,843,500	2,880,450
Engineering and Architectural	530400	411,362	384,122	557,912	557,912
Financial & Information Svcs.	530500	595,842	683,969	1,078,750	1,078,750
Medical and Health Inspection	530600	180,027	192,811	228,100	228,100
Public Safety	530700	2,518,150	2,875,287	3,186,420	3,252,920
Recreation	530800	339,997	433,038	633,620	645,620
Sanitation	530900	39,950	46,960	1,200	1,200
Principal Payments	535100	2,171,129	2,254,849	3,738,983	3,738,983
Interest Payments	535200	1,121,165	996,717	1,156,448	1,156,448
External Rent	535400	573,343	805,389	1,079,650	965,742
Grants, Loans and Subsidies	535500	2,008,996	2,147,134	2,179,910	2,124,914
Depreciation	535600	1,120,805	1,532,452	1,325,000	2,475,000
Internal Rent Central Services	535800	58,772	66,875	99,722	99,722
Internal Rent Postage	535900	128,396	151,327	111,334	111,334
Internal Rent - Maintenance	536100	884,887	884,887	884,887	884,887
Internal Rent - Repl Cost	536200	4,021,116	4,385,219	4,514,999	4,514,999
Internal Rent - IT Replacement	536300	-	-	-	-
Internal Rent - Fuel	536400	532,950	573,094	501,400	501,400
Internal Rent Genl Liability	536500	2,072,246	2,072,221	2,072,221	2,392,171
Internal Rent Workers' Comp	536600	2,690,073	2,939,914	2,939,914	2,939,914
Internal Rent Unemployment	536700	80,183	80,180	80,180	80,180
General Liability	540100	1,611,556	2,047,044	1,762,301	2,082,251
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	106,184	-	195,200	195,200
Taxes and Assessments	540700	319,196	337,358	196,200	196,200
Contingency	540800	46,656	2,926,444	550,000	550,000
Other Costs	540900	88,362	3,711	1,948	1,948
Assistance	545300	-	-	-	-
Acquisition Costs	545500	-	-	-	-
Emergency Protective Measure	580200	8,077	29,125	-	-
Subtotal Maintenance and Operations		**$ 46,511,225**	**$ 53,968,821**	**$ 52,189,891**	**$ 54,303,765**

Summary of Appropriations by Account - All Funds (Excludes CIP)

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	Account Number	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fixed Assets					
Land	590100	$ -	$ -	$ -	$ -
Buildings and Structures	590400	-	-	-	-
Automotive Equipment	590500	239,273	709,476	1,905,000	1,441,000
Office Furniture	590600	3,199	42,847	12,900	12,900
Office Equipment	590700	21,206	4,515	-	-
Other Equipment	590800	2,395,332	2,660,333	4,863,718	3,927,409
Loss on Disposal of Assets	599100	85,228	32,779	-	-
Nonoperating Expenses - Other	599400	-	-	-	-
Capital Replacement Reservce	599500	-	-	-	-
Subtotal Fixed Assets		**$ 2,744,239**	**$ 3,449,950**	**$ 6,781,618**	**$ 5,381,309**
Transfers Out					
Transfers Out	595100	$ 24,465,843	$ 14,857,218	$ 12,631,498	$ 3,547,836
Subtotal Transfers Out		**$ 24,465,843**	**$ 14,857,218**	**$ 12,631,498**	**$ 3,547,836**
TOTAL APPROPRIATIONS - ALL FUNDS		**$ 191,903,685**	**$ 204,346,236**	**$ 211,914,104**	**$ 207,681,656**