

Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	Account Number	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Furloughs	501050	-	-	-	-
Regular Salaries - Sworn	501100	23,210,093	22,816,872	25,817,387	26,395,756
Regular Salaries - Non-Sworn	501200	20,230,154	19,944,782	26,386,702	29,492,502
Non-Management	501202	-	-	-	-
Regular Salaries - Part-Time	501300	4,791,349	3,956,381	4,914,403	5,031,707
Overtime	501400	7,191,572	5,748,712	4,036,524	4,039,324
Court	501410	-	256,790	-	-
Accrual Payoff - Excess Max.	501500	530,663	544,193	191,128	191,128
Vacation/Comp. Time Cash Out	501600	419,182	339,273	303,980	303,980
Holiday Allowance	501700	912,513	790,135	757,707	930,904
Separation Pay-Off	501800	431,488	427,400	145,776	145,776
Other Compensation	501900	2,559,113	2,570,924	2,906,503	3,129,274
Furloughs	502200	-	1,634,270	-	-
Cafeteria Plan	505100	9,190,101	9,012,954	11,648,637	12,604,416
Medicare	505200	1,095,265	872,435	874,264	940,217
Retirement	505300	30,042,756	29,191,353	32,471,231	35,190,255
Management	505301	-	-	-	-
EE PERS Contribution	505309	-	-	-	-
Longevity	505400	3,412	3,610	3,600	4,404
Executive Prof Development	505500	66,793	60,021	87,615	96,700
Auto Allowance	505600	39,163	45,892	56,100	153,500
Unemployment	505800	10,057	-	80,020	80,020
Workers' Compensation	505900	2,328,091	2,084,776	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,828,496	1,831,960	2,460,000	2,460,000
Subtotal Salaries and Benefits		\$ 104,880,262	\$ 102,132,733	\$ 111,329,620	\$ 119,377,906
Maintenance and Operations					
Stationery and Office	510100	\$ 170,786	\$ 155,333	\$ 212,850	\$ 227,950
Multi-Media, Promos, Subscript.	510200	412,430	315,791	583,289	552,789
Small Tools and Equipment	510300	141,043	269,852	269,557	268,417
Uniforms and Clothing	510400	315,179	464,330	381,660	414,160
Safety and Health	510500	405,625	704,118	528,480	564,480
Maintenance and Construction	510600	585,619	663,692	894,350	676,850
Agriculture	510700	77,154	71,487	97,000	97,000
Fuel	510800	529,632	470,963	501,400	501,400
Electricity - Buildings & Fac.	515100	554,495	602,939	578,820	581,220
Electricity - Power	515200	230,387	232,269	281,800	281,800
Electricity - Street Lights	515300	1,066,403	1,041,778	1,000,000	1,000,000
Gas	515400	57,759	61,813	45,400	45,400
Water - Domestic	515500	79,446	97,359	75,100	77,100
Water - Parks and Parkways	515600	773,895	1,010,482	859,100	859,100
Waste Disposal	515700	148,021	129,257	162,400	162,400
Janitorial and Housekeeping	515800	448,812	432,229	497,233	643,143
Postage	520100	3,445	1,858	442	442
Legal Advertising/Filing Fees	520200	239,196	238,936	240,332	240,332

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Maintenance and Operations (Continued)					
Advertising and Public Info.	520300	13,728	13,542	16,850	16,850
Telephone/Radio/Communications	520400	823,593	881,929	816,400	956,400
Business Meetings	520500	38,671	17,195	49,280	54,280
Mileage Reimbursement	520600	1,100	445	3,300	3,300
Dues and Memberships	520700	147,133	142,976	200,992	203,047
Board Member Fees	520800	37,800	37,400	49,700	41,300
Professional Development	520900	261,017	252,475	544,869	613,646
Buildings and Structures	525100	189,036	202,715	268,500	326,500
Landscaping and Sprinklers	525200	3,160,951	2,727,856	3,230,500	3,250,500
Automotive Equipment	525400	211,096	211,690	250,000	256,250
Office Furniture	525600	583	-	2,000	2,000
Office Equipment	525700	53,198	59,334	44,200	149,100
Other Equipment	525800	799,113	844,146	926,750	945,800
Streets, Alleys and Sidewalks	525900	974,745	991,658	1,007,200	1,007,200
Employment	530100	276,944	536,474	26,000	26,000
Consulting	530200	3,521,057	3,754,879	4,118,434	4,705,933
Legal	530300	3,307,183	2,923,117	2,776,420	2,764,420
Engineering and Architectural	530400	409,095	223,716	636,962	578,962
Financial & Information Svcs.	530500	517,175	503,245	1,078,750	1,078,750
Medical and Health Inspection	530600	127,366	184,604	192,100	192,100
Public Safety	530700	2,397,054	2,152,776	2,513,300	2,505,300
Recreation	530800	295,010	35,932	515,330	476,110
Sanitation	530900	530	715	1,200	1,200
Principal Payments	535100	1,610,000	1,675,000	2,450,000	2,450,000
Interest Payments	535200	1,359,572	1,265,631	1,067,905	1,067,905
External Rent	535400	593,143	349,719	846,198	841,798
Grants, Loans and Subsidies	535500	2,780,309	6,788,668	739,099	821,766
Depreciation	535600	1,279,617	1,216,665	1,350,000	50,000
Internal Rent Central Services	535800	87,733	61,712	99,722	99,722
Internal Rent Postage	535900	92,277	95,570	111,334	111,334
Internal Rent - Maintenance	536100	884,754	884,837	884,887	884,887
Internal Rent - Repl Cost	536200	1,142,860	1,224,816	1,217,816	1,217,816
Internal Rent - Fuel	536400	540,095	522,812	501,400	501,400
Internal Rent Genl Liability	536500	2,245,724	2,072,577	2,072,221	2,072,221
Internal Rent Workers' Comp	536600	2,946,822	2,735,854	2,689,915	2,689,915
Internal Rent Unemployment	536700	79,972	80,914	80,180	80,180
General Liability	540100	1,041,280	1,178,015	1,625,875	1,625,875
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	-	92,326	225,200	165,200
Taxes and Assessments	540700	180,251	220,416	196,200	196,200
Contingency	540800	203,265	2,490,371	550,000	550,000
Other Costs	540900	496	668	1,715,775	1,640,656
Acquisition Costs	545500	13,376	-	-	-
Emergency Protective Measure	580200	1,575,969	2,254,444	-	-
Subtotal Maintenance and Operations		\$ 42,460,017	\$ 48,874,323	\$ 44,911,377	\$ 44,425,206

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Account Description	Account Number	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
Fixed Assets					
Automotive Equipment	590500	\$ 1,510	\$ 6,719	\$ 1,189,500	\$ 1,939,302
Office Furniture	590600	9,363	9,211	16,900	12,900
Office Equipment	590700	6,960	-	-	-
Other Equipment	590800	1,348,944	1,742,174	6,075,535	3,065,359
Loss on Disposal of Assets	599100	33,905	170,904	-	-
Capital Replacement Reserve	599500	-	-	-	1,275,000
Subtotal Fixed Assets		\$ 1,400,682	\$ 1,929,008	\$ 7,281,935	\$ 6,292,561
Transfers Out					
Transfers Out	595100	\$ 6,677,681	\$ 31,246,374	\$ 9,841,585	\$ 10,627,990
Subtotal Transfers Out		\$ 6,677,681	\$ 31,246,374	\$ 9,841,585	\$ 10,627,990
TOTAL APPROPRIATIONS - ALL FUNDS		\$ 155,418,643	\$ 184,182,439	\$ 173,364,517	\$ 180,723,663

(1) In FY 2020-21, the City changed the budgeting methodology for professional development. Only executive professional development included in the employee MOUs is included in this account. Other professional development such as training, licenses and certificates are accounted for under maintenance and operations.

(2) In FY 2020-21, the City corrected the budgeting method for billing internal charges. The prior years have not been adjusted to ensure consistency with the audited financial statements.