Summary of Appropriations by Department/by Category – All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
City Council				
Salaries and Benefits	$ 576,329	$ 721,605	$ 787,591	$ 586,969
Maintenance and Operations	75,072	150,593	161,181	161,181
Fixed Assets	-	4,149	2,000	2,000
Subtotal City Council	**$ 651,401**	**$ 876,347**	**$ 950,772**	**$ 750,150**
City Manager's Office				
Salaries and Benefits	$ 6,925,457	$ 6,636,335	$ 8,567,839	$ 9,264,772
Maintenance and Operations	6,291,706	3,716,053	4,519,189	4,470,359
Fixed Assets	8,832	25,407	16,900	16,900
Subtotal City Manager's Office	**$ 13,225,995**	**$ 10,377,795**	**$ 13,103,928**	**$ 13,752,031**
City Attorney				
Maintenance and Operations	1,020,568	965,843	1,000,000	1,050,000
Subtotal City Attorney	**$ 1,020,568**	**$ 965,843**	**$ 1,000,000**	**$ 1,050,000**
Finance				
Salaries and Benefits	$ 2,710,936	$ 3,063,697	$ 3,925,980	$ 4,280,029
Maintenance and Operations	980,626	766,643	1,270,430	1,273,330
Fixed Assets	50,469	60,089	37,300	37,300
Subtotal Finance	**$ 3,742,031**	**$ 3,890,428**	**$ 5,233,710**	**$ 5,590,659**
Parks and Community Services				
Salaries and Benefits	$ 3,122,392	$ 4,109,052	$ 5,193,213	$ 5,859,474
Maintenance and Operations	1,972,444	2,808,948	3,031,308	3,399,371
Fixed Assets	480	215	3,800	3,800
Subtotal Parks and Community Services	**$ 5,095,316**	**$ 6,918,216**	**$ 8,228,321**	**$ 9,262,645**
Information Technology				
Salaries and Benefits	$ 2,233,613	$ 2,631,490	$ 3,845,235	$ 4,435,399
Maintenance and Operations	496,323	510,300	609,663	610,670
Fixed Assets	1,193,665	1,099,026	2,714,745	3,786,211
Subtotal Information Technology	**$ 3,923,602**	**$ 4,240,816**	**$ 7,169,643**	**$ 8,832,280**
Police Department				
Salaries and Benefits	$ 44,987,381	$ 47,198,919	$ 47,395,997	$ 52,034,331
Maintenance and Operations	6,570,434	6,863,091	7,015,431	7,148,467
Fixed Assets	368,544	609,168	217,414	715,010
Subtotal Police Department	**$ 51,926,360**	**$ 54,671,177**	**$ 54,628,842**	**$ 59,897,808**
Fire and Rescue Department				
Salaries and Benefits	$ 24,943,737	$ 27,497,513	$ 27,415,852	$ 30,632,989
Maintenance and Operations	4,764,999	5,516,769	5,067,282	5,117,134
Fixed Assets	40,656	93,077	35,000	35,000
Subtotal Fire and Rescue Department	**$ 29,749,393**	**$ 33,107,359**	**$ 32,518,134**	**$ 35,785,123**

Summary of Appropriations by Department/by Category – All Funds (Excludes CIP)

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Department/Category	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Development Services				
Salaries and Benefits	$ 5,495,888	$ 6,194,331	$ 8,005,554	$ 8,786,675
Maintenance and Operations	6,110,035	2,157,795	2,015,076	2,016,612
Fixed Assets	79,530	78,645	13,200	938,200
Subtotal Development Services	**$ 11,685,453**	**$ 8,430,771**	**$ 10,033,830**	**$ 11,741,487**
Public Works				
Salaries and Benefits	$ 9,168,615	$ 9,712,094	$ 11,749,645	$ 13,460,865
Maintenance and Operations	13,976,617	14,338,405	12,414,033	14,999,641
Fixed Assets	186,832	114,545	3,252,202	1,942,900
Subtotal Public Works	**$ 23,332,064**	**$ 24,165,044**	**$ 27,415,880**	**$ 30,403,406**
Non-Departmental				
Salaries and Benefits	$ -	$ 1,926,415	$ 2,611,000	$ 2,611,000
Maintenance and Operations	6,498,145	7,122,528	7,321,613	8,287,899
Fixed Assets	31,246,374	18,348,736	10,627,990	14,967,478
Subtotal Non-Departmental	**$ 37,744,519**	**$ 27,397,679**	**$ 20,560,603**	**$ 25,866,377**
TOTAL APPROPRIATIONS - ALL FUNDS				
Salaries and Benefits	$ 102,132,733	$ 109,691,451	$ 119,497,906	$ 131,952,503
Maintenance and Operations	$ 48,756,970	44,916,967	44,425,206	48,534,665
Fixed Assets	$ 33,175,382	20,433,057	16,920,551	22,444,799
TOTAL APPROPRIATIONS - ALL FUNDS	**$ 184,065,085**	**$ 175,041,476**	**$ 180,843,663**	**$ 202,931,967**

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

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	$ -	$ -	$ (4,019,104)	$ (4,019,104)
Regular Salaries - Sworn	501100	22,816,872	23,807,989	26,453,129	27,664,096
Regular Salaries - Non-Sworn	501200	19,944,782	22,518,813	29,492,500	34,482,354
Regular Salaries - Part-Time	501300	3,956,381	4,349,512	5,031,708	5,478,561
Overtime	501400	6,005,502	7,455,603	4,039,324	4,904,449
Accrual Payoff - Excess Max.	501500	544,193	547,368	191,128	191,128
Vacation/Comp. Time Cash Out	501600	339,273	621,619	303,980	303,980
Holiday Allowance	501700	790,135	945,976	931,829	886,313
Separation Pay-Off	501800	427,400	468,359	145,776	145,776
Other Compensation	501900	2,570,924	2,908,337	3,129,275	4,079,024
Furloughs	502200	1,634,270	1,659	-	-
Cafeteria Plan	505100	9,012,954	10,085,251	12,617,318	13,604,307
Medicare	505200	872,435	967,931	941,069	945,032
Retirement	505300	29,191,353	31,508,915	35,238,203	37,617,542
Longevity	505400	3,610	4,378	4,404	785,763
Executive Prof Development	505500	60,021	70,537	96,700	80,915
Auto Allowance	505600	45,892	48,432	153,500	55,200
Unemployment	505800	-	29,829	80,020	80,020
Workers' Compensation	505900	2,084,776	1,497,421	2,207,147	2,207,147
City Contrib - Retiree Medical	506100	1,831,960	1,853,524	2,460,000	2,460,000
Subtotal Salaries and Benefits		**$ 102,132,733**	**$ 109,691,451**	**$ 119,497,906**	**$ 131,952,503**
Maintenance and Operations					
Stationery and Office	510100	$ 155,333	$ 198,539	$ 227,950	$ 220,400
Multi-Media, Promos, Subscrpt.	510200	315,791	604,630	552,789	632,789
Small Tools and Equipment	510300	269,852	416,520	268,417	265,667
Uniforms and Clothing	510400	464,330	330,858	414,160	392,160
Safety and Health	510500	704,118	1,580,465	564,480	581,913
Maintenance and Construction	510600	663,692	1,195,455	676,850	691,750
Agriculture	510700	71,487	70,644	97,000	97,000
Fuel	510800	470,963	698,298	501,400	501,400
Electricity - Buildings & Fac.	515100	602,939	680,488	581,220	580,020
Electricity - Power	515200	232,269	304,306	281,800	281,800
Electricity - Street Lights	515300	1,041,778	1,097,881	1,000,000	1,000,000
Gas	515400	61,813	77,743	45,400	45,400
Water - Domestic	515500	97,359	101,757	77,100	76,100
Water - Parks and Parkways	515600	1,010,482	1,051,167	859,100	859,100
Waste Disposal	515700	129,257	232,551	262,400	262,447
Janitorial and Housekeeping	515800	432,229	527,387	643,143	692,143
Postage	520100	1,858	-	442	442
Legal Advertising/Filing Fees	520200	238,936	245,963	240,332	256,332

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

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Maintenance and Operations (Continued)					
Advertising and Public Info.	520300	13,542	15,837	16,850	16,850
Telephone/Radio/Communications	520400	881,929	926,088	956,400	952,400
Business Meetings	520500	17,195	52,622	54,280	51,780
Mileage Reimbursement	520600	445	167	3,300	3,300
Dues and Memberships	520700	142,976	192,146	203,047	203,957
Board Member Fees	520800	37,400	38,400	41,300	49,700
Professional Development	520900	252,475	491,428	613,646	653,856
Buildings and Structures	525100	202,715	257,270	326,500	371,500
Landscaping and Sprinklers	525200	2,727,856	3,194,907	3,250,500	3,400,500
Automotive Equipment	525400	211,690	201,314	256,250	262,500
Office Furniture	525600	-	-	2,000	2,000
Office Equipment	525700	59,334	57,876	49,100	64,550
Other Equipment	525800	844,146	852,952	945,800	943,650
Streets, Alleys and Sidewalks	525900	991,658	1,001,029	1,007,200	1,727,790
Employment	530100	536,474	217,154	26,000	26,000
Consulting	530200	3,754,879	4,030,479	4,705,933	4,470,595
Legal	530300	2,923,117	3,499,851	2,764,420	2,814,420
Engineering and Architectural	530400	223,716	673,639	578,962	578,962
Financial & Information Svcs.	530500	503,245	560,820	1,078,750	1,078,750
Medical and Health Inspection	530600	184,604	149,877	192,100	228,100
Public Safety	530700	2,152,776	2,238,968	2,505,300	2,563,920
Recreation	530800	35,932	221,030	476,110	628,120
Sanitation	530900	715	1,591	1,200	1,200
Principal Payments	535100	1,675,000	1,941,839	2,450,000	3,642,600
Interest Payments	535200	1,148,277	1,115,882	1,067,905	1,146,705
External Rent	535400	349,719	641,274	841,798	889,364
Grants, Loans and Subsidies	535500	6,788,668	2,117,444	821,766	2,434,260
Depreciation	535600	1,216,665	1,248,411	50,000	1,325,000
Internal Rent Central Services	535800	61,712	40,652	99,722	99,722
Internal Rent Postage	535900	95,570	86,923	111,334	111,334
Internal Rent - Maintenance	536100	884,837	894,887	884,887	884,887
Internal Rent - Repl Cost	536200	1,224,816	1,225,836	1,217,816	1,217,816
Internal Rent - Fuel	536400	522,812	513,166	501,400	501,400
Internal Rent Genl Liability	536500	2,072,577	2,072,221	2,072,221	2,072,221
Internal Rent Workers' Comp	536600	2,735,854	2,689,915	2,689,915	2,939,915
Internal Rent Unemployment	536700	80,914	80,180	80,180	80,180
General Liability	540100	1,178,015	1,722,409	1,625,875	1,705,250
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	92,326	-	165,200	195,200
Taxes and Assessments	540700	220,416	237,408	196,200	196,200
Contingency	540800	2,490,371	(190,589)	550,000	550,000
Other Costs	540900	668	4,464	1,640,656	1,948
Emergency Protective Measure	580200	2,254,444	184,550	-	-
Subtotal Maintenance and Operations		**$ 48,756,970**	**$ 44,916,967**	**$ 44,425,206**	**$ 48,534,665**

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

From Fiscal Year 2020-2021 Through Fiscal Year 2023-2024

Account Description	Account Number	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
Fixed Assets					
Land	590100	$ -	$ -	$ -	$ 384,576
Automotive Equipment	590500	6,719	11,726	1,939,302	1,905,000
Office Furniture	590600	9,211	55,581	12,900	12,900
Office Equipment	590700	-	34,987	-	-
Other Equipment	590800	1,742,174	1,915,127	3,065,359	5,559,421
Loss on Disposal of Assets	599100	170,904	66,900	-	-
Nonoperating Expenses - Other	599400	-	-	-	-
Capital Replacement Reservce	599500	-	-	1,275,000	-
Subtotal Fixed Assets		**$ 1,929,008**	**$ 2,084,321**	**$ 6,292,561**	**$ 7,861,897**
Transfers Out					
Transfers Out	595100	$ 31,246,374	$ 18,348,736	$ 10,627,990	$ 14,582,902
Subtotal Transfers Out		**$ 31,246,374**	**$ 18,348,736**	**$ 10,627,990**	**$ 14,582,902**
TOTAL APPROPRIATIONS - ALL FUNDS		**$ 184,065,085**	**$ 175,041,476**	**$ 180,843,663**	**$ 202,931,967**

(1) In FY 2021-22, 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 2021-22, 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.