

Summary of Appropriations by Account – General Fund (Excludes CIP)

From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	23,006,629	22,154,621	25,672,446	26,123,046
Regular Salaries - Non-Sworn	18,301,887	18,150,683	24,611,703	27,013,981
Regular Salaries - Part-Time	4,385,061	3,324,360	4,733,435	4,848,350
Overtime	6,731,151	5,197,220	3,957,348	3,957,348
Accrual Payoff - Excess Max.	525,747	538,580	186,128	186,128
Vacation/Comp. Time Cash Out	414,427	322,809	302,980	302,980
Holiday Allowance	907,540	781,983	755,107	924,854
Separation Pay-Off	429,726	412,170	145,376	145,376
Other Compensation	2,538,032	2,548,442	2,885,269	3,084,585
Furloughs	-	395	-	-
Cafeteria Plan	8,781,834	8,579,552	11,253,029	12,069,856
Medicare	876,510	812,009	843,843	899,590
Retirement	26,251,816	28,558,928	31,614,526	34,111,546
Longevity	3,412	3,610	3,600	4,404
Executive Prof Development	66,465	59,811	87,235	92,800
Auto Allowance	39,163	45,892	56,100	56,100
City Contrib - Retiree Medical	1,828,496	1,831,960	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 95,087,897	\$ 93,323,021	\$ 105,549,021	\$ 112,261,839
Maintenance and Operations				
Stationery and Office	\$ 169,573	\$ 153,014	\$ 203,850	\$ 218,950
Multi-Media, Promos, Subscript.	410,401	314,291	565,989	550,989
Small Tools and Equipment	136,653	260,464	252,116	250,976
Uniforms and Clothing	309,704	448,022	377,660	410,160
Safety and Health	405,625	502,118	527,980	563,980
Maintenance and Construction	304,632	371,439	329,350	319,350
Agriculture	77,154	71,487	97,000	97,000
Electricity - Buildings & Fac.	554,495	602,939	578,820	581,220
Electricity - Power	230,387	232,269	281,800	281,800
Electricity - Street Lights	1,066,403	1,041,778	1,000,000	1,000,000
Gas	57,759	61,813	45,400	45,400
Water - Domestic	79,446	97,359	75,100	77,100
Water - Parks and Parkways	773,895	1,010,482	859,100	859,100
Waste Disposal	147,270	128,156	161,400	161,400
Janitorial and Housekeeping	444,656	429,683	495,333	641,243
Postage	3,383	1,858	-	-
Legal Advertising/Filing Fees	237,964	223,936	236,600	236,600
Advertising and Public Info.	13,121	12,540	14,300	14,300
Telephone/Radio/Communications	823,593	881,929	816,400	836,400
Business Meetings	38,671	17,195	48,580	53,580
Mileage Reimbursement	1,100	445	3,300	3,300
Dues and Memberships	147,133	142,186	198,992	201,047

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Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	37,800	37,400	41,300	41,300
Professional Development	254,286	251,023	539,769	606,686
Buildings and Structures	130,389	95,516	202,500	202,500
Landscaping and Sprinklers	3,150,341	2,714,835	3,230,500	3,250,500
Automotive Equipment	446	-	-	-
Office Furniture	583	-	2,000	2,000
Office Equipment	53,094	59,141	44,000	148,900
Other Equipment	792,089	840,595	917,750	931,300
Streets, Alleys and Sidewalks	974,745	991,658	1,007,200	1,007,200
Employment	276,944	536,474	26,000	26,000
Consulting	2,583,785	2,689,041	3,289,863	3,597,395
Legal	3,306,286	2,920,494	2,768,300	2,756,300
Engineering and Architectural	375,079	197,976	568,898	568,898
Financial & Information Svcs.	517,175	503,245	1,078,750	1,078,750
Medical and Health Inspection	127,366	184,604	192,100	192,100
Public Safety	2,397,054	2,137,500	2,513,300	2,505,300
Recreation	295,010	35,932	495,330	476,110
Sanitation	530	715	1,200	1,200
Principal Payments	1,610,000	1,675,000	2,450,000	2,450,000
Interest Payments	1,203,487	1,139,501	1,067,905	1,067,905
External Rent	593,143	349,719	846,198	841,798
Grants, Loans and Subsidies	2,438,845	1,122,837	23,000	23,000
Internal Rent Central Services	87,706	61,712	99,722	99,722
Internal Rent Postage	92,159	95,397	110,792	110,792
Internal Rent - Maintenance	884,300	884,383	884,300	884,300
Internal Rent - Repl Cost	1,142,301	1,224,257	1,217,256	1,217,256
Internal Rent - Fuel	540,095	522,812	501,400	501,400
Internal Rent Genl Liability	2,240,855	2,069,259	2,069,259	2,069,259
Internal Rent Workers' Comp	2,945,345	2,688,443	2,688,442	2,688,442
Internal Rent Unemployment	79,165	79,685	79,687	79,687
Taxes and Assessments	91,729	88,723	96,200	96,200
Contingency	-	36,760	500,000	500,000
Other Costs	480	261	1,715,427	1,640,308
Acquisition Costs	13,376	-	-	-
Subtotal Maintenance and Operations	\$ 35,669,005	\$ 33,240,302	\$ 38,437,418	\$ 39,066,403

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From Fiscal Year 2019-2020 Through Fiscal Year 2022-2023

Account Description	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget
Fixed Assets				
Office Furniture	\$ 9,363	\$ 9,211	\$ 16,900	\$ 12,900
Office Equipment	6,960	-	-	-
Other Equipment	1,247,869	1,565,872	1,418,406	1,538,406
Subtotal Fixed Assets	\$ 1,264,192	\$ 1,575,083	\$ 1,435,306	\$ 1,551,306
Transfers Out				
Operating Transfers Out	\$ 5,405,141	\$ 22,073,228	\$ 8,980,936	\$ 10,627,990
Subtotal Transfers Out	\$ 5,405,141	\$ 22,073,228	\$ 8,980,936	\$ 10,627,990
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 137,426,236	\$ 150,211,634	\$ 154,402,681	\$ 163,507,538

(1) In Fiscal Year 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 Fiscal Year 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.