

Summary of Appropriations by Account – General Fund (Excludes CIP) From Fiscal Year 2021-2022 Through Fiscal Year 2024-2025

Account Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	23,562,158	24,608,500	27,403,446	28,854,649
Regular Salaries - Non-Sworn	20,754,954	23,677,179	32,758,053	35,747,114
Regular Salaries - Part-Time	4,078,869	4,805,058	4,623,811	4,640,621
Overtime	7,146,584	6,989,413	4,822,473	4,822,473
Accrual Payoff - Excess Max.	541,323	530,043	186,128	186,128
Vacation/Comp. Time Cash Out	599,334	460,136	302,980	302,980
Holiday Allowance	938,271	809,749	872,683	918,390
Separation Pay-Off	457,851	260,916	145,376	145,376
Other Compensation	2,880,943	3,165,286	4,014,306	4,358,437
Furloughs	1,640	-	-	-
Cafeteria Plan	9,770,813	10,248,439	13,086,036	13,576,180
Medicare	934,717	1,004,736	905,599	956,803
Retirement	30,762,322	33,260,085	36,571,441	38,857,777
Longevity	4,378	163,174	785,763	1,193,739
Executive Prof Development	69,224	64,805	75,210	80,915
Auto Allowance	48,432	42,878	55,200	48,299
City Contrib - Retiree Medical	1,853,524	1,890,617	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 104,405,336	\$ 111,981,013	\$ 125,049,401	\$ 133,130,777
Maintenance and Operations				
Stationery and Office	\$ 196,853	\$ 210,675	\$ 211,400	\$ 213,650
Multi-Media, Promos, Subscript.	585,802	865,626	558,489	584,389
Small Tools and Equipment	331,610	513,392	248,226	240,366
Uniforms and Clothing	324,208	415,320	388,160	388,250
Safety and Health	1,006,018	1,208,106	581,413	658,122
Maintenance and Construction	829,766	523,872	326,750	328,250
Agriculture	70,644	72,627	97,000	97,000
Electricity - Buildings & Fac.	680,488	784,284	580,020	580,020
Electricity - Power	304,306	327,999	281,800	281,800
Electricity - Street Lights	1,097,881	1,164,347	1,000,000	1,000,000
Gas	77,743	110,225	45,400	45,400
Water - Domestic	101,757	109,822	76,100	76,100
Water - Parks and Parkways	1,051,167	697,303	859,100	859,100
Waste Disposal	231,953	209,379	261,447	261,462
Janitorial and Housekeeping	524,889	576,010	690,243	690,243
Legal Advertising/Filing Fees	229,975	243,938	236,600	311,600
Advertising and Public Info.	14,501	12,762	14,300	14,300
Telephone/Radio/Communications	846,707	969,758	832,400	799,566
Business Meetings	52,572	61,757	51,080	51,080
Mileage Reimbursement	167	1,336	3,300	3,300
Dues and Memberships	190,702	193,796	201,957	204,712

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Account Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	38,400	40,600	41,300	41,300
Professional Development	457,072	579,670	646,896	644,141
Buildings and Structures	162,681	375,600	247,500	242,250
Landscaping and Sprinklers	3,186,509	3,332,511	3,400,500	3,400,500
Office Furniture	-	119	2,000	2,000
Office Equipment	57,674	65,721	64,350	66,431
Other Equipment	848,658	1,202,871	929,150	927,150
Streets, Alleys and Sidewalks	1,001,029	958,785	1,007,200	1,057,200
Employment	217,154	33,423	26,000	26,000
Consulting	3,152,587	2,444,309	3,567,040	3,015,431
Legal	3,499,851	1,699,949	2,806,300	2,843,050
Engineering and Architectural	659,054	411,362	568,898	547,848
Financial & Information Svcs.	560,820	595,842	1,078,750	1,078,750
Medical and Health Inspection	149,877	180,027	228,100	228,100
Public Safety	2,238,968	2,335,873	2,513,920	3,136,420
Recreation	211,396	294,586	484,720	504,220
Sanitation	1,591	950	1,200	1,200
Principal Payments	1,941,839	2,171,129	3,450,000	3,450,000
Interest Payments	1,089,686	999,864	1,067,905	1,067,905
External Rent	641,274	573,343	889,364	1,079,650
Grants, Loans and Subsidies	1,729,447	1,690,397	1,287,994	1,287,994
Internal Rent Central Services	40,652	58,772	99,722	99,722
Internal Rent Postage	86,682	128,396	110,792	110,792
Internal Rent - Maintenance	894,300	884,300	884,300	884,300
Internal Rent - Repl Cost	1,225,276	4,020,556	1,217,256	4,514,439
Internal Rent - Fuel	513,166	532,950	501,400	501,400
Internal Rent Genl Liability	2,069,109	2,069,184	2,069,259	2,069,259
Internal Rent Workers' Comp	2,659,196	2,651,490	2,938,441	2,938,441
Internal Rent Unemployment	79,239	79,122	79,687	79,687
Taxes and Assessments	56,295	117,092	96,200	96,200
Contingency	35,988	18,240	500,000	500,000
Other Costs	4,297	2,394	1,600	1,600
Subtotal Maintenance and Operations	\$ 38,259,476	\$ 39,821,759	\$ 40,352,929	\$ 44,132,090

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Account Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Adopted Budget	FY 24-25 Proposed Budget
Fixed Assets				
Automotive Equipment	\$ 5,060	\$ 3,125	\$ -	\$ -
Office Furniture	55,581	3,199	12,900	12,900
Office Equipment	34,987	9,796	-	-
Other Equipment	1,759,250	2,230,179	1,814,222	2,912,398
Subtotal Fixed Assets	\$ 1,854,877	\$ 2,246,299	\$ 1,827,122	\$ 2,925,298
Transfers Out				
Operating Transfers Out	\$ 18,348,736	\$ 22,577,987	\$ 13,097,589	\$ 9,705,994
Subtotal Transfers Out	\$ 18,348,736	\$ 22,577,987	\$ 13,097,589	\$ 9,705,994
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 162,868,426	\$ 176,627,058	\$ 180,327,041	\$ 189,894,159

(1) In Fiscal Year 2022-23, 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 2022-23, 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.