

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

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

Account Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
<b>Salaries and Benefits</b>				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,019,104)
Regular Salaries - Sworn	22,154,621	23,562,158	26,180,419	27,403,446
Regular Salaries - Non-Sworn	18,150,683	20,754,954	27,013,980	32,143,525
Regular Salaries - Part-Time	3,324,360	4,078,869	4,848,352	5,238,339
Overtime	5,197,220	7,146,584	3,957,348	4,822,473
Accrual Payoff - Excess Max.	538,580	541,323	186,128	186,128
Vacation/Comp. Time Cash Out	322,809	599,334	302,980	302,980
Holiday Allowance	781,983	938,271	925,779	872,683
Separation Pay-Off	412,170	457,851	145,376	145,376
Other Compensation	2,548,442	2,880,943	3,084,586	4,014,306
Furloughs	395	1,640	-	-
Cafeteria Plan	8,579,552	9,770,813	12,082,759	13,086,036
Medicare	812,009	934,717	900,441	905,599
Retirement	28,558,928	30,762,322	34,159,494	36,571,441
Longevity	3,610	4,378	4,404	785,763
Executive Prof Development	59,811	69,224	92,800	75,210
Auto Allowance	45,892	48,432	56,100	55,200
City Contrib - Retiree Medical	1,831,960	1,853,524	2,460,000	2,460,000
<b>Subtotal Salaries and Benefits</b>	<b>\$ 93,323,021</b>	<b>\$ 104,405,336</b>	<b>\$ 112,381,842</b>	<b>\$ 125,049,401</b>
<b>Maintenance and Operations</b>				
Stationery and Office	\$ 153,014	\$ 196,853	\$ 218,950	\$ 211,400
Multi-Media, Promos, Subscript.	314,291	585,802	550,989	558,489
Small Tools and Equipment	260,464	331,610	250,976	248,226
Uniforms and Clothing	448,022	324,208	410,160	388,160
Safety and Health	502,118	1,006,018	563,980	581,413
Maintenance and Construction	371,439	829,766	319,350	326,750
Agriculture	71,487	70,644	97,000	97,000
Electricity - Buildings & Fac.	602,939	680,488	581,220	580,020
Electricity - Power	232,269	304,306	281,800	281,800
Electricity - Street Lights	1,041,778	1,097,881	1,000,000	1,000,000
Gas	61,813	77,743	45,400	45,400
Water - Domestic	97,359	101,757	77,100	76,100
Water - Parks and Parkways	1,010,482	1,051,167	859,100	859,100
Waste Disposal	128,156	231,953	261,400	261,447
Janitorial and Housekeeping	429,683	524,889	641,243	690,243
Postage	1,858	-	-	-
Legal Advertising/Filing Fees	223,936	229,975	236,600	236,600
Advertising and Public Info.	12,540	14,501	14,300	14,300
Telephone/Radio/Communications	881,929	846,707	836,400	832,400
Business Meetings	17,195	52,572	53,580	51,080
Mileage Reimbursement	445	167	3,300	3,300
Dues and Memberships	142,186	190,702	201,047	201,957

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

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

Account Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Adopted Budget	FY 23-24 Proposed Budget
<b>Maintenance and Operations (Continued)</b>				
Board Member Fees	37,400	38,400	41,300	41,300
Professional Development	251,023	457,072	606,686	646,896
Buildings and Structures	95,516	162,681	202,500	247,500
Landscaping and Sprinklers	2,714,835	3,186,509	3,250,500	3,400,500
Office Furniture	-	-	2,000	2,000
Office Equipment	59,141	57,674	48,900	64,350
Other Equipment	840,595	848,658	931,300	929,150
Streets, Alleys and Sidewalks	991,658	1,001,029	1,007,200	1,007,200
Employment	536,474	217,154	26,000	26,000
Consulting	2,689,041	3,152,587	3,597,395	3,541,040
Legal	2,920,494	3,499,851	2,756,300	2,806,300
Engineering and Architectural	197,976	659,054	568,898	568,898
Financial & Information Svcs.	503,245	560,820	1,078,750	1,078,750
Medical and Health Inspection	184,604	149,877	192,100	228,100
Public Safety	2,137,500	2,238,968	2,505,300	2,513,920
Recreation	35,932	211,396	476,110	510,720
Sanitation	715	1,591	1,200	1,200
Principal Payments	1,675,000	1,941,839	2,450,000	3,450,000
Interest Payments	1,139,501	1,089,686	1,067,905	1,067,905
External Rent	349,719	641,274	841,798	889,364
Grants, Loans and Subsidies	1,122,837	1,729,447	23,000	1,287,994
Internal Rent Central Services	61,712	40,652	99,722	99,722
Internal Rent Postage	95,397	86,682	110,792	110,792
Internal Rent - Maintenance	884,383	894,300	884,300	884,300
Internal Rent - Repl Cost	1,224,257	1,225,276	1,217,256	1,217,256
Internal Rent - Fuel	522,812	513,166	501,400	501,400
Internal Rent Genl Liability	2,069,259	2,069,109	2,069,259	2,069,259
Internal Rent Workers' Comp	2,688,443	2,659,196	2,688,442	2,938,442
Internal Rent Unemployment	79,685	79,239	79,687	79,687
Taxes and Assessments	88,723	56,295	96,200	96,200
Contingency	36,760	35,988	500,000	500,000
Other Costs	261	4,297	1,640,308	1,600
<b>Subtotal Maintenance and Operations</b>	<b>\$ 33,240,302</b>	<b>\$ 38,259,476</b>	<b>\$ 39,066,403</b>	<b>\$ 40,352,930</b>

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

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

Account Description	FY 20-21 Actuals		FY 21-22 Actuals		FY 22-23 Adopted Budget		FY 23-24 Proposed Budget	
Fixed Assets								
Automotive Equipment	-		5,060		-		-	
Office Furniture	\$	9,211	\$	55,581	\$	12,900	\$	12,900
Office Equipment	-		34,987		-		-	
Other Equipment	1,565,872		1,759,250		1,538,406		1,814,222	
Subtotal Fixed Assets	\$	1,575,083	\$	1,854,877	\$	1,551,306	\$	1,827,122
Transfers Out								
Operating Transfers Out	\$	22,073,228	\$	18,348,736	\$	10,627,990	\$	13,097,589
Subtotal Transfers Out	\$	22,073,228	\$	18,348,736	\$	10,627,990	\$	13,097,589
TOTAL APPROPRIATIONS - GENERAL FUND	\$	150,211,634	\$	162,868,426	\$	163,627,541	\$	180,327,042

(1) In Fiscal Year 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 Fiscal Year 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.