

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

From Fiscal Year 2022-2023 Through Fiscal Year 2025-2026

Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,019,104)	\$ (4,346,404)
Salaries & Wages	-	-	-	1,977,205
Regular Salaries - Sworn	24,608,500	26,037,765	28,854,649	29,325,600
Regular Salaries - Non-Sworn	23,677,179	29,170,030	35,747,113	35,588,157
Regular Salaries - Part-Time	4,805,058	5,585,102	4,640,621	4,848,561
Overtime	6,989,413	7,927,468	4,822,473	4,828,573
Accrual Payoff - Excess Max.	530,043	545,763	186,128	186,128
Vacation/Comp. Time Cash Out	460,136	509,827	302,980	302,980
Holiday Allowance	809,749	963,606	918,390	965,235
Separation Pay-Off	260,916	373,419	145,376	145,376
Other Compensation	3,165,286	3,913,768	4,358,438	4,312,649
Cafeteria Plan	10,248,439	11,807,771	13,576,180	13,735,999
Medicare	1,004,736	1,148,592	956,800	1,067,500
Retirement	33,260,085	35,049,145	38,857,777	40,623,510
Longevity	163,174	460,619	1,193,739	1,192,161
Executive Prof Development	64,805	75,341	80,912	105,786
Auto Allowance	42,878	38,415	48,300	48,300
City Contrib - Retiree Medical	1,890,617	1,900,907	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 111,981,013	\$ 125,507,538	\$ 133,130,772	\$ 137,367,315
Maintenance and Operations				
Stationery and Office	\$ 210,675	\$ 220,515	\$ 213,650	\$ 214,150
Multi-Media, Promos, Subscript.	865,626	809,815	584,389	584,389
Small Tools and Equipment	513,392	790,764	240,366	240,151
Uniforms and Clothing	415,320	458,854	388,250	418,250
Safety and Health	1,208,106	659,605	658,122	658,122
Maintenance and Construction	523,872	482,693	328,250	328,250
Agriculture	72,627	101,227	97,000	97,000
Electricity - Buildings & Fac.	784,284	886,363	580,020	580,020
Electricity - Power	327,999	364,680	281,800	281,800
Electricity - Street Lights	1,164,347	1,237,221	1,000,000	1,000,000
Gas	110,225	64,014	45,400	45,400
Water - Domestic	109,822	61,352	76,100	76,100
Water - Parks and Parkways	697,303	805,573	859,100	859,100
Waste Disposal	209,379	232,704	261,462	261,462
Janitorial and Housekeeping	576,010	585,629	690,243	690,243
Legal Advertising/Filing Fees	243,938	222,392	311,600	311,600
Advertising and Public Info.	12,762	19,168	14,300	14,300
Telephone/Radio/Communications	969,758	1,017,966	799,566	810,089
Business Meetings	61,757	95,653	51,080	51,080
Mileage Reimbursement	1,336	1,735	3,300	3,300
Dues and Memberships	193,796	203,828	204,712	204,712

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Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	40,600	41,800	41,300	41,300
Professional Development	579,670	658,644	644,141	664,141
Buildings and Structures	375,600	405,414	242,250	276,913
Landscaping and Sprinklers	3,332,511	3,446,847	3,400,500	3,400,500
Automotive Equipment	-	2,159	-	-
Office Furniture	119	11,614	2,000	2,000
Office Equipment	65,721	80,190	66,431	66,431
Other Equipment	1,202,871	1,061,746	927,150	927,150
Streets, Alleys and Sidewalks	958,785	1,726,929	1,057,200	371,610
Employment	33,423	20,399	26,000	26,000
Consulting	2,444,309	2,909,759	3,015,431	2,890,160
Legal	1,699,949	1,944,321	2,843,050	2,880,000
Engineering and Architectural	411,362	384,122	547,848	547,848
Financial & Information Svcs.	595,842	683,969	1,078,750	1,078,750
Medical and Health Inspection	180,027	192,811	228,100	228,100
Public Safety	2,335,873	2,818,556	3,136,420	3,202,920
Recreation	294,586	372,935	504,220	504,220
Sanitation	950	960	1,200	1,200
Principal Payments	2,171,129	2,486,391	3,450,000	3,450,000
Interest Payments	999,864	941,676	1,067,905	1,067,905
External Rent	573,343	805,389	1,079,650	965,742
Grants, Loans and Subsidies	1,690,397	1,304,743	1,287,994	1,287,994
Internal Rent Central Services	58,772	66,875	99,722	99,722
Internal Rent Postage	128,396	151,305	110,792	110,792
Internal Rent - Maintenance	884,300	884,300	884,300	884,300
Internal Rent - Repl Cost	4,020,556	4,384,659	4,514,439	4,514,439
Internal Rent - Fuel	532,950	573,094	501,400	501,400
Internal Rent Genl Liability	2,069,184	2,069,259	2,069,259	2,389,209
Internal Rent Workers' Comp	2,651,490	2,910,749	2,938,441	2,938,441
Internal Rent Unemployment	79,122	79,264	79,687	79,687
Taxes and Assessments	117,092	211,642	96,200	96,200
Contingency	18,240	457,722	500,000	500,000
Other Costs	2,394	3,588	1,600	1,600
Emergency Protective Measure	-	29,125	-	-
Subtotal Maintenance and Operations	\$ 39,821,759	\$ 43,444,708	\$ 44,132,090	\$ 43,726,192

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Account Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Adopted Budget	FY 25-26 Proposed Budget
Fixed Assets				
Automotive Equipment	3,125	33,187	-	-
Office Furniture	3,199	42,847	12,900	12,900
Office Equipment	9,796	4,515	-	-
Other Equipment	2,230,179	1,676,877	2,912,398	2,951,363
Subtotal Fixed Assets	\$ 2,246,299	\$ 1,757,426	\$ 2,925,298	\$ 2,964,263
Transfers Out				
Operating Transfers Out	\$ 22,577,987	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
Subtotal Transfers Out	\$ 22,577,987	\$ 12,432,270	\$ 9,705,994	\$ 2,797,836
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 176,627,058	\$ 183,141,942	\$ 189,894,154	\$ 186,855,606

(1) In Fiscal Year 2023-24, 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 2023-24, 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.