

ATTACHMENT 5

**Summary of Appropriations by Account – General Fund (Excludes CIP)
From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027**

Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
Salaries and Benefits				
Salaries and Wages	\$ -	\$ -	\$ (4,346,404)	\$ (4,027,157)
Salaries & Wages	-	-	1,977,205	2,938,589
Regular Salaries - Sworn	26,037,765	27,019,962	29,325,600	30,648,303
Regular Salaries - Non-Sworn	29,170,030	33,227,712	35,588,159	38,375,276
Regular Salaries - Part-Time	5,585,102	5,820,130	4,848,561	4,844,745
Overtime	7,927,468	10,264,009	4,828,573	4,950,573
Accrual Payoff - Excess Max.	545,763	532,524	186,128	186,128
Vacation/Comp. Time Cash Out	509,827	650,019	302,980	302,980
Holiday Allowance	963,606	1,107,008	965,235	965,235
Separation Pay-Off	373,419	429,646	145,376	145,376
Other Compensation	3,913,768	4,177,004	4,312,649	4,775,675
Cafeteria Plan	11,807,771	12,383,220	13,735,999	14,030,013
Medicare	1,148,592	1,279,048	1,067,500	1,321,234
Retirement	35,049,145	38,403,378	40,623,510	42,913,158
Longevity	460,619	996,242	1,192,160	1,192,161
Executive Prof Development	75,341	83,987	105,786	101,030
Auto Allowance	38,415	46,707	48,300	48,300
City Contrib - Retiree Medical	1,900,907	1,987,615	2,460,000	2,460,000
Subtotal Salaries and Benefits	\$ 125,507,538	\$ 138,408,211	\$ 137,367,317	\$ 146,171,618
Maintenance and Operations				
Stationery and Office	\$ 220,515	\$ 213,749	\$ 214,150	\$ 191,250
Multi-Media, Promos, Subscript.	809,815	759,504	584,389	455,719
Small Tools and Equipment	790,764	259,084	240,151	211,026
Uniforms and Clothing	458,854	596,753	418,250	369,750
Safety and Health	659,605	561,844	658,122	604,931
Maintenance and Construction	482,693	442,011	328,250	328,250
Agriculture	101,227	63,378	97,000	97,000
Electricity - Buildings & Fac.	886,363	916,336	580,020	580,020
Electricity - Power	364,680	324,763	281,800	281,800
Electricity - Street Lights	1,237,221	1,272,173	1,000,000	1,000,000
Gas	64,014	77,786	45,400	45,400
Water - Domestic	61,352	92,761	76,100	76,100
Water - Parks and Parkways	805,573	1,004,422	859,100	859,100
Waste Disposal	232,704	256,895	261,462	261,702
Janitorial and Housekeeping	585,629	628,738	690,243	690,243
Legal Advertising/Filing Fees	222,392	291,990	311,600	243,600
Advertising and Public Info.	19,168	12,263	14,300	7,400
Telephone/Radio/Communications	1,017,966	913,232	810,089	810,089
Business Meetings	95,653	121,904	51,080	54,445
Mileage Reimbursement	1,735	2,051	3,300	3,300
Dues and Memberships	203,828	223,035	204,712	200,712

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Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
Maintenance and Operations (Continued)				
Board Member Fees	41,800	42,500	41,300	41,300
Professional Development	658,644	672,985	664,141	476,781
Buildings and Structures	405,414	329,926	276,913	237,163
Landscaping and Sprinklers	3,446,847	3,503,179	3,400,500	3,050,500
Automotive Equipment	2,159	3,603	-	-
Office Furniture	11,614	-	2,000	2,000
Office Equipment	80,190	79,252	66,431	56,431
Other Equipment	1,061,746	1,220,810	927,150	605,150
Streets, Alleys and Sidewalks	1,726,929	285,455	371,610	371,610
Employment	20,399	17,092	26,000	16,000
Consulting	2,909,759	2,729,640	2,890,160	3,070,636
Legal	1,944,321	1,447,516	2,880,000	1,825,211
Engineering and Architectural	384,122	419,678	547,848	467,848
Financial & Information Svcs.	683,969	531,852	1,078,750	677,971
Medical and Health Inspection	192,811	282,744	228,100	226,100
Public Safety	2,818,556	3,001,614	3,202,920	3,156,320
Recreation	372,935	408,496	504,220	496,020
Sanitation	960	1,040	1,200	1,200
Principal Payments	2,486,391	2,607,704	3,450,000	3,550,000
Interest Payments	941,676	880,601	1,067,905	1,067,905
External Rent	805,389	669,327	965,742	993,909
Grants, Loans and Subsidies	1,304,743	1,308,543	1,287,994	1,267,994
Internal Rent Central Services	66,875	65,936	99,722	99,722
Internal Rent Postage	151,305	121,240	110,792	110,792
Internal Rent - Maintenance	884,300	884,300	884,300	884,300
Internal Rent - Repl Cost	4,384,659	4,514,439	4,514,439	4,514,439
Internal Rent - Fuel	573,094	501,777	501,400	501,400
Internal Rent Genl Liability	2,069,259	2,069,259	2,389,209	2,897,902
Internal Rent Workers' Comp	2,910,749	2,896,619	2,938,441	2,938,441
Internal Rent Unemployment	79,264	79,099	79,687	79,687
Taxes and Assessments	211,642	252,158	96,200	107,401
Contingency	457,722	214,679	500,000	-
Other Costs	3,588	6,692	1,600	1,600
Emergency Protective Measure	29,125	-	-	-
Subtotal Maintenance and Operations	\$ 43,444,708	\$ 41,084,423	\$ 43,726,192	\$ 41,165,570

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Account Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
Fixed Assets				
Land	-	1,478,861	-	-
Automotive Equipment	33,187	-	-	-
Office Furniture	42,847	14,085	12,900	7,900
Office Equipment	4,515	-	-	-
Other Equipment	1,676,877	2,146,728	2,951,363	2,796,163
Subtotal Fixed Assets	\$ 1,757,426	\$ 3,639,674	\$ 2,964,263	\$ 2,804,063
Transfers Out				
Operating Transfers Out	\$ 12,432,270	\$ 6,918,994	\$ 2,797,836	\$ 9,825,324
Subtotal Transfers Out	\$ 12,432,270	\$ 6,918,994	\$ 2,797,836	\$ 9,825,324
TOTAL APPROPRIATIONS - GENERAL FUND	\$ 183,141,942	\$ 190,051,302	\$ 186,855,608	\$ 199,966,575