

Summary of Appropriations by Account - All Funds (Excludes CIP) From Fiscal Year 2023-2024 Through Fiscal Year 2026-2027

Account Description	Account Number	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Adopted Budget	FY 26-27 Proposed Budget
Salaries and Benefits					
Salaries and Wages	501000	\$ -	\$ -	\$ (4,346,404)	\$ (4,027,157)
Salaries & Wages	501001	-	-	1,977,205	2,938,589
Regular Salaries - Sworn	501100	26,301,467	27,197,952	29,599,752	30,899,907
Regular Salaries - Non-Sworn	501200	31,150,967	35,647,454	38,090,342	42,069,326
Regular Salaries - Part-Time	501300	5,724,714	5,970,991	5,023,463	5,007,353
Overtime	501400	8,314,837	10,917,873	4,904,449	5,025,449
Accrual Payoff - Excess Max.	501500	557,926	540,031	191,128	191,128
Vacation/Comp. Time Cash Out	501600	520,372	656,840	303,980	303,980
Holiday Allowance	501700	971,160	1,125,879	979,119	976,584
Separation Pay-Off	501800	391,598	446,192	145,776	145,776
Other Compensation	501900	3,961,466	4,218,914	4,366,638	4,823,497
Cafeteria Plan	505100	12,229,132	12,839,839	14,267,153	14,481,455
Medicare	505200	1,191,314	1,327,962	1,114,701	1,369,335
Retirement	505300	36,028,770	39,451,185	41,726,930	44,054,523
Longevity	505400	460,619	1,000,957	1,199,524	1,198,758
Executive Prof Development	505500	74,626	87,069	109,526	103,670
Auto Allowance	505600	38,415	46,707	48,300	48,300
Unemployment	505800	26,854	13,058	80,020	80,000
Workers' Compensation	505900	2,225,102	2,828,403	2,207,147	2,207,049
City Contrib - Retiree Medical	506100	1,900,907	1,987,615	2,460,000	2,460,000
Subtotal Salaries and Benefits		\$ 132,070,247	\$ 146,304,923	\$ 144,448,749	\$ 154,357,520
Maintenance and Operations					
Stationery and Office	510100	\$ 220,970	\$ 215,320	\$ 219,650	\$ 192,250
Multi-Media, Promos, Subscript.	510200	878,106	846,996	658,689	522,305
Small Tools and Equipment	510300	841,094	287,940	255,092	223,026
Uniforms and Clothing	510400	464,528	631,690	422,250	379,750
Safety and Health	510500	736,134	580,790	658,622	605,931
Maintenance and Construction	510600	1,155,456	954,538	717,250	717,250
Agriculture	510700	101,227	63,378	97,000	97,000
Fuel	510800	704,695	836,924	701,400	701,400
Electricity - Buildings & Fac.	515100	886,363	916,336	580,020	580,020
Electricity - Power	515200	364,680	324,763	281,800	281,800
Electricity - Street Lights	515300	1,237,221	1,272,173	1,000,000	1,000,000
Gas	515400	64,014	77,786	45,400	45,400
Water - Domestic	515500	61,352	92,761	76,100	76,100
Water - Parks and Parkways	515600	805,573	1,004,422	859,100	859,100
Waste Disposal	515700	271,191	258,605	262,462	262,702
Janitorial and Housekeeping	515800	586,380	629,518	692,143	692,143
Legal Advertising/Filing Fees	520200	223,108	292,731	329,600	325,600
Advertising and Public Info.	520300	23,582	14,673	16,300	15,900
Telephone/Radio/Communications	520400	1,017,966	913,232	810,089	810,089
Business Meetings	520500	97,076	123,191	51,580	54,445

Mileage Reimbursement	520600	1,735	2,051	3,300	3,300
Dues and Memberships	520700	212,695	230,838	208,712	206,412
Board Member Fees	520800	50,200	50,600	49,700	48,806
Professional Development	520900	706,234	779,959	672,827	480,381
Buildings and Structures	525100	439,094	399,490	376,913	337,163
Landscaping and Sprinklers	525200	3,449,870	3,546,622	3,520,500	3,520,500
Automotive Equipment	525400	464,611	592,059	464,728	464,728
Office Furniture	525600	11,614	-	2,000	2,000
Office Equipment	525700	80,576	79,666	66,631	56,831
Other Equipment	525800	1,397,437	1,221,310	941,650	839,150
Streets, Alleys and Sidewalks	525900	1,726,929	1,753,245	1,812,790	1,812,790
Employment	530100	20,399	17,092	26,000	16,000
Consulting	530200	3,869,110	3,706,281	3,757,822	3,939,731
Legal	530300	1,947,474	1,447,516	2,880,450	1,825,211
Engineering and Architectural	530400	384,122	419,678	557,912	477,912
Financial & Information Svcs.	530500	683,969	531,852	1,078,750	677,971
Medical and Health Inspection	530600	192,811	282,744	228,100	226,100
Public Safety	530700	2,875,287	3,003,287	3,252,920	3,206,320
Recreation	530800	433,038	477,614	645,620	622,374
Sanitation	530900	46,960	1,040	1,200	1,200
Principal Payments	535100	2,254,849	2,607,704	3,738,983	3,838,983
Interest Payments	535200	996,717	958,932	1,156,448	1,156,448
External Rent	535400	805,389	669,327	965,742	993,909
Grants, Loans and Subsidies	535500	2,147,134	2,388,122	2,124,914	2,329,028
Depreciation	535600	1,532,452	1,632,720	1,679,726	1,375,000
Internal Rent Central Services	535800	66,875	65,936	99,722	99,722
Internal Rent Postage	535900	151,327	121,240	111,334	110,792
Internal Rent - Maintenance	536100	884,887	885,447	884,887	884,887
Internal Rent - Repl Cost	536200	4,385,219	4,514,439	4,514,999	4,514,999
Internal Rent - Fuel	536400	573,094	501,777	501,400	501,400
Internal Rent Genl Liability	536500	2,072,221	2,072,221	2,392,171	2,900,864
Internal Rent Workers' Comp	536600	2,939,914	2,939,914	2,939,914	2,939,915
Internal Rent Unemployment	536700	80,180	80,180	80,180	80,180
General Liability	540100	2,047,044	2,748,558	2,082,251	2,590,944
Special Liability	540200	-	-	9,400	9,400
Buildings & Personal Property	540500	-	-	195,200	195,200
Taxes and Assessments	540700	337,358	349,557	196,200	207,401
Contingency	540800	2,926,444	2,517,522	550,000	50,000
Other Costs	540900	3,711	6,867	1,948	1,948
Emergency Protective Measure	580200	29,125	4,229	-	-
Subtotal Maintenance and Operations		\$ 53,968,821	\$ 53,945,404	\$ 53,508,491	\$ 51,988,111
Fixed Assets					
Automotive Equipment	590500	709,476	137,258	1,441,000	1,441,000
Office Furniture	590600	42,847	14,085	12,900	7,900
Office Equipment	590700	4,515	-	-	-
Other Equipment	590800	2,660,333	2,207,106	3,022,683	3,672,122
Loss on Disposal of Assets	599100	32,779	58,835	-	-
Subtotal Fixed Assets		\$ 3,449,950	\$ 4,146,146	\$ 4,476,583	\$ 5,121,022
Transfers Out	595100	\$ 14,857,218	\$ 9,845,129	\$ 3,547,836	\$ 9,825,324
Subtotal Transfers Out		\$ 14,857,218	\$ 9,845,129	\$ 3,547,836	\$ 9,825,324
TOTAL APPROPRIATIONS - ALL FUNDS		\$ 204,346,236	\$ 214,241,602	\$ 205,981,659	\$ 221,291,977