



Budget Worksheet Report

Budget Year 2024

Account	Account Description	2024 Department Requested	2023 Amended Budget	2022 Actual Amount	2021 Actual Amount	2020 Actual Amount	2019 Actual Amount		
Fund 125 - Retirement									
REVENUE									
Department 08 - Human Resources									
Division 000 - Admin									
Intergovernmental Revenues									
4825_160	Interdepartmental Administrative Fees	.00	.00	.00	162,613.99	.00	.00		
Intergovernmental Revenues Totals		\$0.00	\$0.00	\$0.00	\$162,613.99	\$0.00	\$0.00		
Division 000 - Admin Totals		\$0.00	\$0.00	\$0.00	\$162,613.99	\$0.00	\$0.00		
Division 036 - Retirement									
Intergovernmental Revenues									
4825_155	Interdepartmental Interest on Pooled Cash	.00	.00	172.13	.00	.00	79.63		
4900_050	Participant Charges Investment Portfolio	.00	5,338,120.00	.00	.00	.00	.00		
4900_100	Participant Charges Enterprise - Airport (B)	307,241.00	237,931.00	263,244.00	248,981.00	238,268.99	216,312.00		
4900_101	Participant Charges ARPA	.00	29,296.00	6,750.00	16,293.00	942.00	8,951.00		
4900_103	Participant Charges Water Resources	289,607.00	8,543.00	285,829.00	259,263.00	276,958.00	283,466.00		
4900_105	Participant Charges Capital	.00	58,073.00	122,338.74	112,436.75	147,019.33	119,901.61		
4900_106	Participant Charges General Fund Fund B	2,007,656.00	1,667,155.00	1,493,291.66	1,335,601.01	1,375,937.16	1,697,391.00		
4900_107	Participant Charges Liability Ins. & Workers Comp	.00	6,980.00	.00	308,869.00	.00	63,284.13		
4900_108	Participant Charges Retire - BED	1,688,464.00	1,530,804.00	1,436,776.66	1,234,416.92	1,157,394.34	1,423,485.74		
4900_109	Participant Charges School - Retire	999,560.00	1,102,512.00	1,119,076.56	1,074,750.00	950,479.00	1,160,493.00		
4900_110	Participant Charges G.F. Fica	1,175,000.00	1,175,000.00	1,689,845.34	1,529,732.76	1,477,549.92	1,405,771.40		
4900_120	Participant Charges General Fund Retire (A)	6,074,829.00	6,011,502.00	5,966,160.00	5,517,106.35	5,449,041.00	4,393,885.00		



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4900_200	Participant Charges SR Traffic - Retire	125,907.00	110,958.00	107,174.00	102,893.00	99,007.00	120,179.00
4900_201	Participant Charges SR CEDO - Retire	152,296.00	135,617.00	.00	.00	.00	.00
4900_202	Participant Charges SR Marketplace - Retire	35,058.00	31,072.00	21,075.78	26,252.00	20,845.00	29,565.00
4900_211	Participant Charges Ent. Stormwater - Retire	.00	6,603.00	.00	.00	.00	.00
4900_213	Participant Charges Ent. Wastewater - Retire	.00	100,082.00	.00	.00	.00	.00
4900_214	Participant Charges Ent. Water - Retire	.00	111,738.00	.00	.00	.00	.00
<i>Intergovernmental Revenues Totals</i>		\$12,855,618.00	\$17,661,986.00	\$12,511,733.87	\$11,766,594.79	\$11,193,441.74	\$10,922,764.51
<i>Investment Income</i>							
4700	Interest / Investment Income	.00	.00	1,295,545.17	1,700,292.01	1,066,717.89	745,254.05
<i>Investment Income Totals</i>		\$0.00	\$0.00	\$1,295,545.17	\$1,700,292.01	\$1,066,717.89	\$745,254.05
<i>Other Revenue</i>							
4750	Gain/Loss On Asset	.00	.00	18,338,151.72	10,071,025.10	6,188,171.82	1,630,665.78
4930_100	Employee Contributions Retirement (B)	906,817.00	1,177,788.00	1,041,993.28	821,127.41	752,602.14	743,914.44
4930_105	Employee Contributions Retirement (A)	2,343,847.00	1,905,748.00	1,618,688.57	1,503,930.89	1,535,349.24	1,475,600.46
4930_107	Employee Contributions Retirement Special Rev. Funds	487,793.00	494,535.00	266,433.76	265,999.32	279,260.64	411,217.64
4930_108	Employee Contributions Retirement BED	513,252.00	540,015.00	527,137.37	464,937.28	426,786.85	490,427.13
4930_109	Employee Contributions Retirement School	436,116.00	556,631.00	477,630.06	466,351.41	464,776.29	491,616.18
<i>Other Revenue Totals</i>		\$4,687,825.00	\$4,674,717.00	\$22,270,034.76	\$13,593,371.41	\$9,646,946.98	\$5,243,441.63
<i>Miscellaneous</i>							



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4535	Misc Rev	.00	.00	25,398.35	.00	.00	18,068.25		
4705	Unrealized Gain/Loss-Invest	.00	.00	(52,007,385.23)	48,476,485.38	(2,451,539.05)	7,602,985.86		
<i>Miscellaneous Totals</i>		\$0.00	\$0.00	(\$51,981,986.88)	\$48,476,485.38	(\$2,451,539.05)	\$7,621,054.11		
Division 036 - Retirement Totals		\$17,543,443.00	\$22,336,703.00	(\$15,904,673.08)	\$75,536,743.59	\$19,455,567.56	\$24,532,514.30		
Department 08 - Human Resources Totals		\$17,543,443.00	\$22,336,703.00	(\$15,904,673.08)	\$75,699,357.58	\$19,455,567.56	\$24,532,514.30		
REVENUE TOTALS		\$17,543,443.00	\$22,336,703.00	(\$15,904,673.08)	\$75,699,357.58	\$19,455,567.56	\$24,532,514.30		
EXPENSE									
Department 08 - Human Resources									
Division 000 - Admin									
<i>Personnel Services</i>									
5000_100	Salaries and Wages Regular, Full Time	63,282.00	74,887.00	80,215.81	69,521.50	28,092.07	8,570.90		
5000_115	Salaries and Wages Seasonal/Temporary	.00	.00	.00	.00	85,836.49	23,554.11		
5100	Overtime	.00	.00	4,446.81	3,510.99	1,211.43	.00		
5200_115	Other Personnel Services Other Compensation	.00	.00	838.08	264.65	249.91	52.50		
5200_116	Other Personnel Services Longevity Pay	365.00	548.00	365.00	365.00	.00	.00		
5200_120	Other Personnel Services Shift Differential	.00	.00	.07	2.77	.00	.00		
5200_130	Other Personnel Services Allowance Taxable	.00	.00	212.50	.00	.00	54.81		
5400_100	Employee Benefits FICA	4,869.00	6,048.00	6,225.34	5,334.71	2,791.57	657.26		
5400_115	Employee Benefits Retirement B	5,176.00	8,543.00	6,750.00	900.00	942.00	4,925.00		
5400_120	Employee Benefits Workers Compensation	739.00	92,961.00	.00	863.20	156.00	677.00		
5400_125	Employee Benefits Health Insurance	6,932.00	10,553.00	9,448.00	8,414.00	1,162.00	10,295.00		



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5400_130	Employee Benefits Dental Insurance	319.00	479.00	509.49	458.00	62.00	688.00		
5400_135	Employee Benefits Life Insurance	123.00	202.00	183.00	225.00	29.00	71.00		
5400_140	Employee Benefits Accrued Vac/Sick/Comp	.00	.00	.00	(1,124.81)	1,069.74	55.07		
<i>Personnel Services Totals</i>		\$81,805.00	\$194,221.00	\$109,194.10	\$88,735.01	\$121,602.21	\$49,600.65		
<i>General Operating</i>									
6000	Office Supplies	.00	500.00	(449.41)	.00	206.85	290.00		
6005	Postage	.00	500.00	.00	179.69	3,652.18	3,820.17		
6010	Computer Equipment	.00	400.00	.00	.00	395.60	.00		
6015	Computer Software	.00	500.00	.00	.00	.00	.00		
6020	Office Equipment	4,000.00	400.00	.00	.00	.00	.00		
6200	Medical Fees And Supplies	.00	250.00	500.00	.00	1,080.00	700.00		
6202	Printing/Copying/Paper Mgt	500.00	250.00	195.00	180.00	180.00	180.00		
6203	Dues/Subscriptions	.00	250.00	.00	.00	.00	.00		
6350	Legal Notice & Advertising	.00	500.00	.00	.00	.00	459.00		
6400_127	Utilities Cellular Communications	.00	500.00	.00	182.74	447.19	501.41		
6500_100	Professional and Consultant Svs Actuary Reports/Special Project	200,000.00	60,000.00	9,320.00	201,946.34	170,649.53	70,418.25		
6500_106	Professional and Consultant Svs City Attorney	.00	.00	.00	67.62	.00	.00		



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6500_112	Professional and Consultant Svs Audits - Melanson	35,000.00	26,500.00	25,000.00	50,000.00	25,000.00	28,000.00		
6500_118	Professional and Consultant Svs Contractual Services	3,000.00	10,000.00	4,137.51	185,250.00	2,528.00	78,196.00		
6500_172	Professional and Consultant Svs Fiducient	50,000.00	60,000.00	112,115.50	16,250.00	.00	.00		
6500_173	Professional and Consultant Svs Service Center	150,000.00	150,000.00	544,407.82	.00	.00	.00		
6700_100	Travel & Training Education	.00	10,000.00	.00	.00	.00	.00		
6700_110	Travel & Training Travel Expense	.00	5,000.00	.00	.00	.00	.00		
7005	Refunds	.00	5,000.00	.00	.00	3,774.61	.00		
7010	Depreciation Expense	.00	.00	50,100.00	50,100.00	50,100.00	50,100.00		
7200_115	Capital Leases Equipment	51,207.00	.00	.00	.00	.14	.00		
7230_105	Insurance General	125,408.00	6,680.00	16,604.00	2,477.00	2,161.00	1,426.00		
7230_115	Insurance Claims and Expenses	48,193.00	1,703.00	4,487.00	1,060.00	1,032.00	868.00		
7250	Capital Lease Interest	1,268.00	.00	4,810.72	6,555.85	8,259.66	9,923.12		
<i>General Operating Totals</i>		\$668,576.00	\$338,933.00	\$771,228.14	\$514,249.24	\$269,466.76	\$244,881.95		
<i>Interfund</i>									
8015	Indirect Fees	39,745.00	27,615.00	45,092.00	78,539.00	11,546.00	24,340.00		
8017	Indirect Fees - City Attorney	32,428.00	35,329.00	26,844.00	27,010.00	28,846.00	28,764.00		
<i>Interfund Totals</i>		\$72,173.00	\$62,944.00	\$71,936.00	\$105,549.00	\$40,392.00	\$53,104.00		
Division 000 - Admin Totals		\$822,554.00	\$596,098.00	\$952,358.24	\$708,533.25	\$431,460.97	\$347,586.60		
Division 036 - Retirement									



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<i>Personnel Services</i>									
5000_100	Salaries and Wages Regular, Full Time	.00	.00	.00	.00	.00	6,964.07		
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	190,000.00	.00	.00		
5400_100	Employee Benefits FICA	.00	.00	.00	2,755.00	.00	.00		
5400_135	Employee Benefits Life Insurance	.00	.00	.00	3,000.00	2,954.24	2,843.10		
6905	FICA Remittance	1,175,000.00	1,175,000.00	1,676,868.79	1,552,763.22	1,467,589.06	1,425,197.98		
<i>Personnel Services Totals</i>		\$1,175,000.00	\$1,175,000.00	\$1,676,868.79	\$1,748,518.22	\$1,470,543.30	\$1,435,005.15		
<i>General Operating</i>									
6500_110	Professional and Consultant Svs Investment Management	150,000.00	225,000.00	287,980.87	412,894.94	291,838.72	371,658.73		
6500_113	Professional and Consultant Svs Trust Custodian	60,000.00	.00	4,758.05	.00	.00	.00		
6500_118	Professional and Consultant Svs Contractual Services	25,000.00	25,000.00	20,243.18	23,200.40	11,403.05	45,599.18		
6500_123	Professional and Consultant Svs New World / Tyler	.00	17,000.00	1,536.80	.00	.00	.00		
6900_100	Claims and Benefits Retirement Benefit Payments	22,300,000.00	19,901,095.00	20,218,160.35	17,988,510.78	17,058,947.50	16,259,067.16		
6900_105	Claims and Benefits Non-Benefit Retire Payments (A)	400,000.00	225,000.00	249,187.85	246,956.82	66,917.98	136,955.33		
6900_106	Claims and Benefits Non-Benefit Retire Payments (B)	550,000.00	150,000.00	160,743.78	153,351.60	218,314.64	202,479.28		
<i>General Operating Totals</i>		\$23,485,000.00	\$20,543,095.00	\$20,942,610.88	\$18,824,914.54	\$17,647,421.89	\$17,015,759.68		
<i>Interfund</i>									
8095	Interest On Pooled Cash	30,000.00	20,000.00	33,607.42	70,630.47	31,439.64	30,745.72		
<i>Interfund Totals</i>		\$30,000.00	\$20,000.00	\$33,607.42	\$70,630.47	\$31,439.64	\$30,745.72		
Division 036 - Retirement Totals		\$24,690,000.00	\$21,738,095.00	\$22,653,087.09	\$20,644,063.23	\$19,149,404.83	\$18,481,510.55		



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	Department 08 - Human Resources Totals	\$25,512,554.00	\$22,334,193.00	\$23,605,445.33	\$21,352,596.48	\$19,580,865.80	\$18,829,097.15		
	EXPENSE TOTALS	\$25,512,554.00	\$22,334,193.00	\$23,605,445.33	\$21,352,596.48	\$19,580,865.80	\$18,829,097.15		
	Fund 125 - Retirement Totals								
	REVENUE TOTALS	\$17,543,443.00	\$22,336,703.00	(\$15,904,673.08)	\$75,699,357.58	\$19,455,567.56	\$24,532,514.30		
	EXPENSE TOTALS	\$25,512,554.00	\$22,334,193.00	\$23,605,445.33	\$21,352,596.48	\$19,580,865.80	\$18,829,097.15		
	Fund 125 - Retirement Totals	(\$7,969,111.00)	\$2,510.00	(\$39,510,118.41)	\$54,346,761.10	(\$125,298.24)	\$5,703,417.15		
	Net Grand Totals								
	REVENUE GRAND TOTALS	\$17,543,443.00	\$22,336,703.00	(\$15,904,673.08)	\$75,699,357.58	\$19,455,567.56	\$24,532,514.30		
	EXPENSE GRAND TOTALS	\$25,512,554.00	\$22,334,193.00	\$23,605,445.33	\$21,352,596.48	\$19,580,865.80	\$18,829,097.15		
	Net Grand Totals	(\$7,969,111.00)	\$2,510.00	(\$39,510,118.41)	\$54,346,761.10	(\$125,298.24)	\$5,703,417.15		