



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2025 Department Requested	2024 Amended Budget	2023 Actual Amount	2022 Actual Amount	2021 Actual Amount			
Fund 125 - Retirement									
REVENUE									
Department 08 - Human Resources									
Division 000 - Admin									
<i>Intergovernmental Revenues</i>									
4825_160	Interdepartmental Administrative Fees	.00	.00	.00	.00	162,613.99			
	<i>Intergovernmental Revenues Totals</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$162,613.99			
	Division 000 - Admin Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$162,613.99			
Division 036 - Retirement									
<i>Intergovernmental Revenues</i>									
4825_155	Interdepartmental Interest on Pooled Cash	491.00	.00	224.28	172.13	.00			
4900_100	Participant Charges Enterprise - Airport (B)	346,014.00	307,241.00	237,931.00	263,244.00	248,981.00			
4900_101	Participant Charges ARPA	.00	.00	32,501.00	6,750.00	16,293.00			
4900_103	Participant Charges Water Resources	386,946.00	289,607.00	300,008.00	285,829.00	259,263.00			
4900_105	Participant Charges Capital	.00	.00	121,795.83	122,338.74	112,436.75			
4900_106	Participant Charges General Fund Fund B	2,266,850.00	2,007,656.00	1,670,286.64	1,493,291.66	1,335,601.01			
4900_107	Participant Charges Liability Ins. & Workers Comp	.00	.00	.00	.00	308,869.00			
4900_108	Participant Charges Retire - BED	1,767,543.00	1,688,464.00	1,530,804.00	1,436,776.66	1,234,416.92			
4900_109	Participant Charges School - Retire	1,128,153.00	999,560.00	1,102,512.00	1,119,076.56	1,074,750.00			
4900_110	Participant Charges G.F. Fica	1,175,000.00	1,175,000.00	1,880,129.06	1,689,845.34	1,529,732.76			
4900_120	Participant Charges General Fund Retire (A)	6,832,782.00	6,074,829.00	6,011,502.00	5,966,160.00	5,517,106.35			
4900_200	Participant Charges SR Traffic - Retire	130,576.00	125,907.00	216,349.00	107,174.00	102,893.00			
4900_201	Participant Charges SR CEDO - Retire	195,045.00	152,296.00	.00	.00	.00			
4900_202	Participant Charges SR Marketplace - Retire	41,246.00	35,058.00	31,004.00	21,075.78	26,252.00			
	<i>Intergovernmental Revenues Totals</i>	\$14,270,646.00	\$12,855,618.00	\$13,135,046.81	\$12,511,733.87	\$11,766,594.79			
<i>Investment Income</i>									
4700	Interest / Investment Income	2,000,000.00	.00	1,966,749.91	1,295,545.17	1,700,292.01			
	<i>Investment Income Totals</i>	\$2,000,000.00	\$0.00	\$1,966,749.91	\$1,295,545.17	\$1,700,292.01			
<i>Other Revenue</i>									
4750	Gain/Loss On Asset	.00	.00	5,368,592.55	18,338,151.72	10,071,025.10			
4930_100	Employee Contributions Retirement (B)	996,581.00	906,817.00	1,103,003.87	1,041,993.28	821,127.41			
4930_105	Employee Contributions Retirement (A)	2,410,671.00	2,343,847.00	1,636,700.72	1,618,688.57	1,503,930.89			
4930_107	Employee Contributions Retirement Special Rev. Funds	500,472.00	487,793.00	239,387.42	266,433.76	265,999.32			
4930_108	Employee Contributions Retirement BED	558,252.00	513,252.00	519,679.67	527,137.37	464,937.28			



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2025 Department Requested	2024 Amended Budget	2023 Actual Amount	2022 Actual Amount	2021 Actual Amount			
4930_109	Employee Contributions Retirement School	551,510.00	436,116.00	552,973.53	477,630.06	466,351.41			
	<i>Other Revenue Totals</i>	\$5,017,486.00	\$4,687,825.00	\$9,420,337.76	\$22,270,034.76	\$13,593,371.41			
	<i>Miscellaneous</i>								
4535	Misc Rev	.00	.00	24,094.49	25,398.35	.00			
4705	Unrealized Gain/Loss-Invest	.00	.00	14,087,843.30	(52,007,385.23)	48,476,485.38			
	<i>Miscellaneous Totals</i>	\$0.00	\$0.00	\$14,111,937.79	(\$51,981,986.88)	\$48,476,485.38			
	Division 036 - Retirement Totals	\$21,288,132.00	\$17,543,443.00	\$38,634,072.27	(\$15,904,673.08)	\$75,536,743.59			
	Department 08 - Human Resources Totals	\$21,288,132.00	\$17,543,443.00	\$38,634,072.27	(\$15,904,673.08)	\$75,699,357.58			
	REVENUE TOTALS	\$21,288,132.00	\$17,543,443.00	\$38,634,072.27	(\$15,904,673.08)	\$75,699,357.58			
EXPENSE									
	Department 08 - Human Resources								
	Division 000 - Admin								
	<i>Personnel Services</i>								
5000_100	Salaries and Wages Regular, Full Time	65,599.00	63,282.00	27,547.72	80,215.81	69,521.50			
5100	Overtime	3,732.00	.00	1,906.77	4,446.81	3,510.99			
5200_115	Other Personnel Services Other Compensation	740.00	.00	512.78	838.08	264.65			
5200_116	Other Personnel Services Longevity Pay	403.00	365.00	182.50	365.00	365.00			
5200_120	Other Personnel Services Shift Differential	.00	.00	.08	.07	2.77			
5200_130	Other Personnel Services Allowance Taxable	300.00	.00	.00	212.50	.00			
5400_100	Employee Benefits FICA	5,414.00	4,869.00	2,208.27	6,225.34	5,334.71			
5400_115	Employee Benefits Retirement B	6,406.00	5,176.00	8,543.00	6,750.00	900.00			
5400_120	Employee Benefits Workers Compensation	940.00	739.00	92,961.00	.00	863.20			
5400_125	Employee Benefits Health Insurance	7,676.00	6,932.00	10,553.00	9,448.00	8,414.00			
5400_130	Employee Benefits Dental Insurance	339.00	319.00	479.00	509.49	458.00			
5400_135	Employee Benefits Life Insurance	120.00	123.00	202.00	183.00	225.00			
5400_140	Employee Benefits Accrued Vac/Sick/Comp	.00	.00	.00	.00	(1,124.81)			
	<i>Personnel Services Totals</i>	\$91,669.00	\$81,805.00	\$145,096.12	\$109,194.10	\$88,735.01			
	<i>General Operating</i>								
6000	Office Supplies	.00	.00	.00	(449.41)	.00			
6005	Postage	20.00	.00	.00	.00	179.69			
6020	Office Equipment	.00	4,000.00	3,943.93	.00	.00			
6200	Medical Fees And Supplies	.00	.00	.00	500.00	.00			
6202	Printing/Copying/Paper Mgt	696.00	500.00	379.35	195.00	180.00			



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2025 Department Requested	2024 Amended Budget	2023 Actual Amount	2022 Actual Amount	2021 Actual Amount			
6400_127	Utilities Cellular Communications	.00	.00	.00	.00	182.74			
6500_100	Professional and Consultant Svs Actuary Reports/Special	200,000.00	200,000.00	205,045.00	9,320.00	201,946.34			
6500_106	Professional and Consultant Svs City Attorney	.00	.00	.00	.00	67.62			
6500_112	Professional and Consultant Svs Audits - Melanson	35,000.00	35,000.00	25,300.00	25,000.00	50,000.00			
6500_118	Professional and Consultant Svs Contractual Services	.00	3,000.00	2,962.49	4,137.51	185,250.00			
6500_172	Professional and Consultant Svs Fiducient	70,000.00	50,000.00	67,452.12	112,115.50	16,250.00			
6500_173	Professional and Consultant Svs Service Center	175,000.00	150,000.00	168,260.22	544,407.82	.00			
7010	Depreciation Expense	.00	.00	184,884.37	50,100.00	50,100.00			
7200_115	Capital Leases Equipment	19,130.00	51,207.00	(645.78)	.00	.00			
7230_105	Insurance General	39,830.00	125,408.00	6,592.00	16,604.00	2,477.00			
7230_115	Insurance Claims and Expenses	1,713.00	48,193.00	1,624.00	4,487.00	1,060.00			
7250	Capital Lease Interest	227.00	1,268.00	2,982.85	4,810.72	6,555.85			
<i>General Operating Totals</i>		\$541,616.00	\$668,576.00	\$668,780.55	\$771,228.14	\$514,249.24			
<i>Interfund</i>									
8015	Indirect Fees	31,028.00	39,745.00	27,615.00	45,092.00	78,539.00			
8017	Indirect Fees - City Attorney	36,138.00	32,428.00	35,329.00	26,844.00	27,010.00			
<i>Interfund Totals</i>		\$67,166.00	\$72,173.00	\$62,944.00	\$71,936.00	\$105,549.00			
Division 000 - Admin Totals		\$700,451.00	\$822,554.00	\$876,820.67	\$952,358.24	\$708,533.25			
Division 036 - Retirement									
<i>Personnel Services</i>									
5200_130	Other Personnel Services Allowance Taxable	.00	.00	.00	.00	190,000.00			
5400_100	Employee Benefits FICA	.00	.00	.00	.00	2,755.00			
5400_135	Employee Benefits Life Insurance	.00	.00	.00	.00	3,000.00			
6905	FICA Remittance	1,175,000.00	1,175,000.00	1,884,402.76	1,676,868.79	1,552,763.22			
<i>Personnel Services Totals</i>		\$1,175,000.00	\$1,175,000.00	\$1,884,402.76	\$1,676,868.79	\$1,748,518.22			
<i>General Operating</i>									
6500_110	Professional and Consultant Svs Investment Management	150,000.00	150,000.00	192,806.78	287,980.87	412,894.94			
6500_113	Professional and Consultant Svs Trust Custodian	60,000.00	60,000.00	22,893.11	4,758.05	.00			
6500_118	Professional and Consultant Svs Contractual Services	.00	25,000.00	16,827.46	20,243.18	23,200.40			
6500_123	Professional and Consultant Svs New World / Tyler	.00	.00	307.43	1,536.80	.00			
6900_100	Claims and Benefits Retirement Benefit Payments	22,700,000.00	22,300,000.00	20,370,764.64	20,218,160.35	17,988,510.78			
6900_105	Claims and Benefits Non-Benefit Retire Payments (A)	400,000.00	400,000.00	452,649.57	249,187.85	246,956.82			
6900_106	Claims and Benefits Non-Benefit Retire Payments (B)	550,000.00	550,000.00	556,540.39	160,743.78	153,351.60			



Budget Worksheet Report

Budget Year 2025

Account	Account Description	2025 Department Requested	2024 Amended Budget	2023 Actual Amount	2022 Actual Amount	2021 Actual Amount			
	<i>General Operating Totals</i>	\$23,860,000.00	\$23,485,000.00	\$21,612,789.38	\$20,942,610.88	\$18,824,914.54			
	<i>Interfund</i>								
8095	Interest On Pooled Cash	30,000.00	30,000.00	30,623.40	33,607.42	70,630.47			
	<i>Interfund Totals</i>	\$30,000.00	\$30,000.00	\$30,623.40	\$33,607.42	\$70,630.47			
	Division 036 - Retirement Totals	\$25,065,000.00	\$24,690,000.00	\$23,527,815.54	\$22,653,087.09	\$20,644,063.23			
	Department 08 - Human Resources Totals	\$25,765,451.00	\$25,512,554.00	\$24,404,636.21	\$23,605,445.33	\$21,352,596.48			
	EXPENSE TOTALS	\$25,765,451.00	\$25,512,554.00	\$24,404,636.21	\$23,605,445.33	\$21,352,596.48			
	Fund 125 - Retirement Totals								
	REVENUE TOTALS	\$21,288,132.00	\$17,543,443.00	\$38,634,072.27	(\$15,904,673.08)	\$75,699,357.58			
	EXPENSE TOTALS	\$25,765,451.00	\$25,512,554.00	\$24,404,636.21	\$23,605,445.33	\$21,352,596.48			
	Fund 125 - Retirement Totals	(\$4,477,319.00)	(\$7,969,111.00)	\$14,229,436.06	(\$39,510,118.41)	\$54,346,761.10			
	Net Grand Totals								
	REVENUE GRAND TOTALS	\$21,288,132.00	\$17,543,443.00	\$38,634,072.27	(\$15,904,673.08)	\$75,699,357.58			
	EXPENSE GRAND TOTALS	\$25,765,451.00	\$25,512,554.00	\$24,404,636.21	\$23,605,445.33	\$21,352,596.48			
	Net Grand Totals	(\$4,477,319.00)	(\$7,969,111.00)	\$14,229,436.06	(\$39,510,118.41)	\$54,346,761.10			