



DATE: October 2, 2024
TO: Darrel Pyle, City Manager
FROM: Kim Coffman, Budget Manager *Kim Coffman*
THROUGH: Anthony Francisco, Director of Finance *A. Francisco*
SUBJECT: Clean-up of FYE 2024 – All Expenditure Accounts

BACKGROUND & DISCUSSION:

Accounting is in the process of posting year-end closing entries. In order to help with the process some divisions require a transfer to cover their negative balances. Most of these transfers can be made from savings in other line items within the individual department. Legally we must have each division balanced at the object category of expenditures which includes: total salaries and benefits, total materials and supplies, total services and maintenance, and total capital equipment. Finance policy requires the City Manager’s approval for items requiring a transfer of funds from one department to another, transfers involving any Salaries and Benefit general ledger line items, and transfers from operating accounts to capital equipment accounts.

RECOMMENDATION:

We recommend the attached list of transfer requests be approved in order to clean up all FYE 2024 expenditure accounts and to comply with the Municipal Budget Act.

As always, we stand ready to respond to any questions you have regarding this matter.

APPROVED *[Signature]*

DENIED

Reviewed by: Clint Mercer, Chief Accountant *[Signature]*

office memorandum

FUND	ROLLUP	ORG	OBJ	ACCOUNT DESCRIPTION	REVISED BUDGET	YTD EXPENDED	AVAILABLE BUDGET	ENTRY
10		10110101	44811	Internal Serv Build Overhead	4,153	17,265.02	-13,112	\$ 11,306
10	0012A	10110101	42901	City Share-Fica-Medicare	0	773.02	-773	\$ 20
10	1102A	10110110	42001	Salaries-Full-Time	266,247	312,750.62	-46,504	\$ 80,439
10	1103A	10110110	43016	Gen Sup-Reception & Meeting	9,750	11,882.64	-2,133	\$ 250
10	1104A	10110110	44604	Employ Trav Wkshop & Seminar	394	6,429.23	-6,035	\$ 1,309
10		10110111	44811	Internal Serv Build Overhead	461	3,836.66	-3,376	\$ 3,373
10	1112A	10110111	42001	Salaries-Full-Time	101,679	117,397.74	-15,719	\$ 14,405
10		10110113	44811	Internal Serv Build Overhead	923	1,918.33	-995	\$ 995
10	1132A	10110113	42001	Salaries-Full-Time	172,104	179,901.48	-7,797	\$ 8,515
10		10660115	44813	Internal Serv Building Repair	36,400	84,730.67	-48,331	\$ 78,070
10	6152A	10660115	42001	Salaries-Full-Time	2,627,498	3,114,198.87	-486,701	\$ 500,000
10	6152A	10660115	42110	Oth Sal-Overtime-Regular	13,263	216,367.09	-203,104	\$ 250,000
10	6152A	10660115	42111	Oth Sal Overtime-Holiday	3,437	157,102.19	-153,665	\$ 160,000
10	6152A	10660115	42210	Oth Bene-Medical Insurance	543,383	631,674.49	-88,291	\$ 100,000
10	6152A	10660115	42901	City Share-Fica-Medicare	200,344	267,754.45	-67,410	\$ 100,000
10	6152A	10660115	42904	City Share-Retirement-Police	219,500	301,383.22	-81,883	\$ 55,555
10		10121120	44811	Internal Serv Build Overhead	5,076	36,448.39	-31,372	\$ 28,258
10	1262A	10121120	42001	Salaries-Full-Time	760,552	786,003.46	-25,451	\$ 42,483
10		10123121	44811	Internal Serv Build Overhead	6,921	23,020.03	-16,099	\$ 15,439
10	3212A	10123121	42210	Other Benefits-Medical Insuran	241,633	254,387.30	-12,754	\$ 49,700
10	3214A	10123121	44017	Prof Svs-Training & Developmen	52,305	4,094.88	48,210	\$ (127,859)
10	3222A	10330122	42001	Salaries-Full-Time	274,102	298,390.21	-24,288	\$ 29,017
10	1232A	10123123	42201	Oth Bene-Longevity	0	1,676.30	-1,676	\$ 1,278
10		10330125	44811	Internal Serv Build Overhead	2,307	9,591.68	-7,285	\$ 4,932
10	3252A	10330125	42110	Other Salary-Overtime-Regular	4,000	17,816.76	-13,817	\$ 16,702
10		10770126	42902	City Share-Retirement-Employee	0	652.61	-653	\$ 653
10	7262A	10770126	42002	Salaries-Part-Time	0	20,116.83	-20,117	\$ 35,816
10		10330130	44821	Internal Service Charges-Print	8,343	13,885.32	-5,542	\$ 6,538
10	3302A	10330130	42001	Salaries-Full-Time	157,917	163,971.21	-6,054	\$ 8,672
10	3304A	10330130	44701	Miscellaneous Services-Postage	0	438.24	-438	\$ 218
10		10770131	42209	Oth Bene-Dental Insurance	375	414.43	-39	\$ 39
10		10770131	44801	Int Svs-Fleet Overhead	673	935.39	-262	\$ 287
10	7312B	10770131	42110	Oth Sal-Overtime-Regular	500	1,563.74	-1,064	\$ 2,158
10	7314B	10770131	44303	Utility Svs-Telephone - Specia	400	522.12	-122	\$ 122
10		10770132	44802	Int Svs-Fleet Auto Repair	5,328	8,909.92	-3,582	\$ 4,641
10	7324B	10770132	44210	Maint & Rep Svs-Bldg & Facilit	112,371	84,798.23	27,573	\$ (63,880)
10		10660139	44811	Internal Serv Build Overhead	11,074	42,203.36	-31,129	\$ 28,299
10	6392A	10660139	42110	Oth Sal-Overtime-Regular	100,000	295,717.26	-195,717	\$ 241,562
10	6393A	10660139	43219	Maint Sup-Computer	46,000	4,401.29	41,599	\$ (99,218)
10	6394A	10660139	44225	Maint & Rep ContrPlantOp Equip	318,456	256,603.00	61,853	\$ (170,571)
10	4402A	10440140	42001	Salaries-Full-Time	422,780	508,527.95	-85,748	\$ 107,054
10	4403A	10440140	43016	Gen Sup-Reception & Meeting	324	1,806.56	-1,483	\$ 347
10		10664141	44811	Internal Serv Build Overhead	461	3,836.66	-3,376	\$ 4,246
10	6412A	10664141	42110	Oth Sal-Overtime-Regular	1,788	11,187.18	-9,399	\$ 15,390
10		10664142	44811	Internal Serv Build Overhead	2,307	13,428.34	-11,121	\$ 9,980
10	6422A	10664142	42001	Salaries-Full-Time	456,465	536,919.45	-80,454	\$ 234,925
10	6423A	10664142	43011	Gen Sup-Books Report	600	2,124.00	-1,524	\$ 950
10		10664143	44811	Internal Serv Build Overhead	54,909	232,118.61	-177,210	\$ 212,353
10		10664143	45005	Service Equipment-Fire Trucks	1,967,277	1,599,951.74	367,325	\$ (212,353)
10		10664143	45113	Plant & Operating Equip-Fire F	347,723	234,755.05	112,968	\$ (306,824)
10	6432A	10664143	42110	Oth Sal-Overtime-Regular	418,145	1,023,757.09	-605,612	\$ 876,269
10	6433A	10664143	43501	Uniform & Clthing-Recruit	52,000	9,888.14	42,112	\$ (42,208)
10	6434A	10664143	44099	Prof Svs-Other Professional	85,245	25,819.20	59,426	\$ (37,550)
10	6442A	10664144	42001	Salaries-Full-Time	97,346	101,074.03	-3,728	\$ 4,842
10	6443A	10664144	43207	Maint Sup-Radio Com Parts	75,014	2,057.00	72,957	\$ (80,857)
10		10440150	44811	Internal Serv Build Overhead	1,384	5,755.00	-4,371	\$ 6,348
10	4502A	10440150	42001	Salaries-Full-Time	303,047	315,586.22	-12,539	\$ 6,901
10	4504A	10440150	44099	Prof Svs-Other Professional	25,000	0.00	25,000	\$ (25,674)
10		10440151	44811	Internal Serv Build Overhead	6,921	28,775.04	-21,854	\$ 22,314
10	4512A	10440151	42001	Salaries-Full-Time	1,208,349	1,236,536.71	-28,188	\$ 50,172

10	4514A	10440151	44604	Employ Trav Wkshop & Seminar	29,537	4,201.47	25,336	\$	(34,937)
10		10440152	44811	Internal Serv Build Overhead	2,769	13,428.34	-10,659	\$	10,455
10	4522A	10440152	42001	Salaries-Full-Time	362,358	377,342.49	-14,984	\$	20,259
10		10440153	44811	Internal Serv Build Overhead	2,307	3,836.66	-1,530	\$	1,530
10	4532A	10440153	42001	Salaries-Full-Time	400,235	251,093.62	149,141	\$	(162,317)
10	4534A	10440153	44009	Prof Svs-Consultant-Other	100,000	0.00	100,000	\$	(101,265)
10	2702A	10550170	42001	Salaries-Full-Time	325,021	346,885.14	-21,864	\$	36,444
10	2704A	10550170	44310	Utility Services-Electricity -	77,349	257.87	77,091	\$	(97,867)
10	0733A	10550173	43118	Oth Sup-Mat-Outside Fuel	1,771,714	1,394,485.60	377,228	\$	(640,377)
10	0734A	10550173	44242	Maint & Rep Auto Rep Outs HD	220,228	134,845.42	85,383	\$	(152,602)
10		10550175	45199	Plant & Operating Equip-Other	78,500	3,476.00	75,024	\$	(75,024)
10	0753A	10550175	43126	Oth Sup-Mat-Outside Fuel - CNG	123,900	65,786.64	58,113	\$	(113,193)
10	0754A	10550175	44229	Maint & Repair ContractOther	77,545	30,742.88	46,802	\$	(93,173)
10		10770182	44813	Internal Serv Building Repair	0	2,321.04	-2,321	\$	2,321
10		10770183	44813	Internal Serv Building Repair	5,231	8,543.92	-3,313	\$	3,313
10		10131190	45310	Telecom Eq Telecom	0	631.80	-632	\$	632
10	1902A	10131190	42001	Salaries-Full-Time	192,148	116,521.57	75,626	\$	(75,579)
10	1904A	10131190	44017	Prof Svs-Training & Developmen	28,350	0.00	28,350	\$	(40,998)
10		10930194	48050	Interfund Transfer-To Capital	1,796,635	405,000.00	1,391,635	\$	(916,928)
10	0983A	10110198	43016	Gen Sup-Reception & Meeting	25,000	3,238.93	21,761	\$	(21,761)
10		10330199	49009	Audit Adjustments-Inventory	0	5,295.11	-5,295	\$	5,295
10	2012A	10550201	42001	Salaries-Full-Time	234,732	157,412.01	77,320	\$	(29,872)
10		10550210	44811	Internal Serv Build Overhead	5,999	32,611.72	-26,613	\$	31,158
10	2102A	10550210	42001	Salaries-Full-Time	933,154	906,105.38	27,049	\$	(70,047)
10		10122220	44811	Internal Serv Build Overhead	4,153	19,183.36	-15,030	\$	7,346
10		10550221	44811	Internal Serv Build Overhead	15,227	63,305.07	-48,078	\$	5,246
10		10550221	45008	Service Equipment-Heavy Duty	1,797,044	1,452,200.86	344,843	\$	(365,531)
10	2212A	10550221	42110	Other Salary-Overtime-Regular	90,322	33,139.10	57,183	\$	(123,431)
10	2213A	10550221	43396	Const Mat-County Asphalt	65,945	765.00	65,180	\$	(242,036)
10	2214A	10550221	44114	Bus Svs-Mowing-Abatement	285,721	119,128.85	166,592	\$	(224,230)
10		10550222	45008	Service Equipment-Heavy Duty	772,355	586,757.51	185,598	\$	(296,140)
10	2222A	10550222	42001	Salaries-Full-Time	1,104,800	1,054,324.82	50,475	\$	(121,266)
10	2223A	10550222	43802	Internal Serv Fleet Parts	100,928	55,401.65	45,526	\$	(77,918)
10	2224A	10550222	44099	Prof Svs-Other Professional	88,541	61,514.61	27,026	\$	(52,676)
10		10550223	44811	Internal Serv Build Overhead	9,229	36,448.39	-27,219	\$	38,695
10		10550223	45003	Service Equipment-Trucks & Van	196,757	122,272.74	74,484	\$	(100,968)
10	2252A	10550225	42001	Salaries-Full-Time	0	49,370.48	-49,370	\$	60,536
10		10660230	44811	Internal Serv Build Overhead	3,230	17,265.02	-14,035	\$	22,114
10		10664240	44811	Internal Serv Build Overhead	3,691	5,755.00	-2,064	\$	966
10		10664240	45003	Service Equipment-Trucks & Van	98,000	0.00	98,000	\$	(966)
10		10660270	44802	Internal Serv Fleet Auto Repai	12,273	32,740.91	-20,468	\$	30,346
10		10660270	45003	Service Equipment-Trucks & Van	13,787	3,144.88	10,642	\$	(10,642)
10		10660270	45302	Telecom Eq Pers Computer	11,060	10,990.32	69	\$	(69)
10	6702A	10660270	42110	Oth Sal-Overtime-Regular	11,349	67,685.36	-56,336	\$	40,651
10		10770271	42001	Salaries-Full-Time	143,049	174,441.50	-31,393	\$	44,340
10		10770271	44802	Int Svs-Fleet Auto Repair	168	2,843.30	-2,675	\$	2,438
10		10120280	44813	Internal Serv Building Repair	53,575	94,088.71	-40,514	\$	54,882
10		10770281	44813	Internal Serv Building Repair	3,932	9,903.05	-5,971	\$	5,971
10	3032A	10330301	42001	Salaries-Full-Time	208,184	216,162.02	-7,978	\$	9,817
10	3033A	10330301	43219	Maint Sup-Computer	0	187.96	-188	\$	329
10	6102A	10660310	42001	Salaries-Full-Time	866,554	927,399.18	-60,845	\$	83,716
10		10330320	44811	Internal Serv Build Overhead	3,230	9,591.68	-6,362	\$	4,842
10	3202A	10330320	42001	Salaries-Full-Time	518,370	539,929.82	-21,560	\$	23,125
10		10660321	44811	Internal Serv Build Overhead	11,536	49,876.72	-38,341	\$	58,113
10		10660321	45002	Service Equipment-Police Cars	12,783	12,000.00	783	\$	(783)
10		10660321	45302	Telecom Eq Pers Computer	45,000	38,466.12	6,534	\$	(6,534)
10	6212A	10660321	42110	Oth Sal-Overtime-Regular	30,938	174,448.16	-143,510	\$	301,013
10		10660322	44811	Internal Serv Build Overhead	36,452	195,670.22	-159,218	\$	152,928
10		10660322	45002	Service Equipment-Police Cars	513,324	391,193.18	122,130	\$	(122,130)
10		10660322	45003	Service Equipment-Trucks & Van	333,000	327,390.00	5,610	\$	(5,610)
10		10660322	45121	Plant & Op Eq-Safety Equipment	444,147	415,838.37	28,309	\$	(25,188)

10	.6222A	10660322	42110	Oth Sal-Overtime-Regular	87,499	554,768.50	-467,270	\$	531,085
10		10770323	44813	Internal Serv Building Repair	9,929	33,814.94	-23,886	\$	29,541
10		10770323	45302	Telecom Eq Pers Computer	2,000	1,920.15	80	\$	(80)
10	7234A	10770323	44310	Utility Svs-Electricity-Basic	0	25,333.27	-25,333	\$	31,565
10		10110343	42003	Salaries-Temporary	0	504.00	-504	\$	504
10		10110343	44811	Int Svs-Building Overhead	2,307	10,291.79	-7,985	\$	15,154
10		10110343	45201	Office Furn Eq-Furniture & Fix	1,000	0.00	1,000	\$	(1,000)
10		10110343	45302	Telecom Equip Personal Compute	6,100	0.00	6,100	\$	(6,100)
10		10110343	45304	Telecom Eq Computer Software	1,450	0.00	1,450	\$	(1,450)
10		10110343	45310	Telecom Eq Telecom	850	0.00	850	\$	(850)
10	1432A	10110343	42001	Salaries-Full-Time	293,492	340,654.23	-47,162	\$	28,250
10		10770370	44811	Internal Serv Build Overhead	1,384	9,591.68	-8,208	\$	9,222
10	7702A	10770370	42110	Other Salary-Overtime-Regular	4,043	25,015.49	-20,972	\$	51,037
10	7704A	10770370	44341	Utility Services-Water	203,827	258,404.19	-54,577	\$	92,636
10		10770410	44813	Internal Serv Building Repair	72,500	151,746.81	-79,247	\$	140,713
10		10770410	45008	Service Equipment-Heavy Duty	620,691	436,095.40	184,596	\$	(230,396)
10	7102A	10770410	42110	Other Salary-Overtime-Regular	17,500	67,760.56	-50,261	\$	8,385
10	7103A	10770410	43206	Maint Sup-Plumbing & Electrica	1,637	15,741.77	-14,105	\$	10,077
10		10120420	44812	Internal Serv Build Custodial	7,107	19,796.58	-12,690	\$	14,778
10	1242A	10120420	42997	City Share-Payroll Accrual	0	56,621.92	-56,622	\$	48,037
10		10770421	44813	Internal Serv Building Repair	50,165	97,879.26	-47,714	\$	94,663
10	7252A	10770425	42001	Salaries-Full-Time	60,798	121,512.86	-60,715	\$	110,721
10	7302A	10770430	42001	Salaries-Full-Time	120,622	181,345.67	-60,724	\$	95,424
10		10131530	44811	Internal Serv Build Overhead	3,230	15,346.69	-12,117	\$	5,173
10				Total 10 General Fund	114,965,791	110,995,325.61	3,970,466	\$	-

15	6392B	15661139	42001	Salaries-Full-Time	236,128	81,593.41	154,535	\$	(165,488)
15	6432B	15665143	42110	Oth Sal-Overtime-Regular	97,046	330,102.63	-233,057	\$	561,801
15	6433B	15665143	43802	Internal Svs Fleet Parts	2,476	76,856.08	-74,380	\$	29,526
15		15550172	42209	Oth Bene-Dental Insurance	1,225	1,786.10	-561	\$	1,240
15		15550172	43233	Maint Sup-Fleet Parts LD	217,558	196,752.52	20,806	\$	(1,240)
15	1552A	15550172	42210	Oth Bene-Medical Insurance	19,165	28,686.94	-9,522	\$	12,448
15		15661313	42209	Oth Bene-Dental Insurance	7,350	8,537.91	-1,188	\$	1,188
15		15661313	43801	Internal Svs Mat Fleet Fuel	5,883	64.15	5,819	\$	(1,188)
15		15661321	44802	Int Svs-Fleet Auto Repair	3,153	4,506.33	-1,353	\$	1,900
15		15661322	44802	Int Svs-Fleet Auto Repair	81,406	90,949.92	-9,544	\$	1,875
15		15661322	45002	Service Equip-Police Cars	554,216	206,786.92	347,429	\$	(1,875)
15	6222B	15661322	42001	Salaries-Full-Time	2,857,434	2,053,261.42	804,173	\$	(440,187)
15				Total 15 Public Safety Sales Tax Fu	24,954,133	20,223,151.44	4,730,982	\$	-

21		21240001	42001	Salaries-Full-Time	27,686	0.00	27,686	\$	(27,686)
21		21240001	44009	Prof Svs-Consultant-Other	54,388	21,000.00	33,388	\$	(33,388)
21		21240020	44712	Misc Svs-Rental Housing	292,542	0.00	292,542	\$	(292,542)
21		21240025	43199	Oth Sup-Mat-Miscellaneous	25,848	11,705.68	14,142	\$	(14,142)
21		21240028	42997	City Share-Payroll Accrual	0	3,586.19	-3,586	\$	7,705
21		21240028	43203	Maint Sup Outside Fleet Parts	1,476	0.00	1,476	\$	(589)
21		21240028	44710	Misc Svs-Owner Rehab Loans	215,619	192,819.48	22,800	\$	(22,800)
21		21240028	44801	Int Svs-Fleet Overhead	673	935.39	-262	\$	208
21		21240029	44003	Prof Svs-Consult-Plan-Dev	73,137	66,538.95	6,598	\$	(6,598)
21		21240029	44710	Misc Svs-Owner Rehab Loans	90,461	0.00	90,461	\$	(90,461)
21		21240030	42001	Salaries-Full-Time	30,000	0.00	30,000	\$	(30,000)
21		21240030	44712	Misc Svs-Rental Housing	283,765	0.00	283,765	\$	(283,765)
21		21240030	44725	Misc Svs-Home Buyers Assoc	60,000	0.00	60,000	\$	(60,000)
21		21240030	44798	Misc Svs-Uninsured Losses	70,000	0.00	70,000	\$	(70,000)
21		21930194	48050	Interfund Transfer-To Capital	0	1,258,057.91	-1,258,058	\$	1,258,058
21		21240303	42001	Salaries-Full-Time	234,000	0.00	234,000	\$	(234,000)
21		21240303	44009	Prof Svs-Consultant-Other	100,000	0.00	100,000	\$	(100,000)
21				Total 21 Community Development Fund	4,890,726	2,738,489.29	2,152,237	\$	-

22	0464A	22440146	44701	Miscellaneous Services-Postag	750	752.48	-2	\$	3
22		22930194	48050	Interfund Transfer-To Capital	0	2,655,572.19	-2,655,572	\$	2,655,572
22				Total 22 Special Revenue Fund	27,479,331	14,182,503.71	13,296,827	\$	2,655,575
Appropriation to Reimburse Capital Fund for Grant-funded Projects									
24	7122A	24770412	42110	Oth Sal-Overtime-Regular	0	18,362.78	-18,363	\$	5,427
24	7124A	24770412	44229	Maint & Rep Svs-Contract Other	75,776	68,848.85	6,927	\$	(5,427)
24				Total 24 YFAC Special Revenue Fund	973,067	706,455.29	266,612	\$	-
25		25660138	45002	Service Equip-Police Cars	289,800	0.00	289,800	\$	(675)
25	0384C	25660138	44750	Miscellaneous Services-Bank Se	0	675.24	-675	\$	675
25				Total 25 Seizures and Restitutions	1,461,780	675.24	1,461,105	\$	-
27		27550276	42209	Oth Bene-Dental Insurance	845	1,471.08	-626	\$	626
27		27550276	45001	Service Equip-Automobile	113,657	54,153.30	59,504	\$	(626)
27	5762A	27550276	42001	Salaries-Full-Time	338,748	344,995.25	-6,247	\$	4,821
27	5763A	27550276	43203	Maint Supp Outside Fleet Parts	198,487	166,373.36	32,114	\$	(17,941)
27		27550277	42997	City Share-Payroll Accrual	0	1,036.68	-1,037	\$	1,591
27		27550277	44821	Internal Service Charges-Print	100	130.80	-31	\$	31
27	5772A	27550277	42001	Salaries-Full-Time	248,381	257,898.65	-9,518	\$	11,498
27				Total 27 Public Transportation & Pa	9,450,596	8,008,994.26	1,441,602	\$	-
28		28930199	49005	Audit Adjustments-Bad Debt Exp	0	20.00	-20	\$	20
28		28730241	44741	Misc Svs-Contributions-Organiz	16,000	7,754.00	8,246	\$	(20)
28				Total 28 Art in Public Places Fund	16,000	7,774.00	8,226	\$	-
29		29770035	42997	City Share-Payroll Accrual	0	861.69	-862	\$	862
29	7352A	29770035	42003	Salaries-Temporary	45,000	36,557.52	8,442	\$	(1,383)
29	7353A	29770035	43131	Oth Sup-Mat-Concession Pool	99,000	77,768.57	21,231	\$	(13,178)
29	7354A	29770035	44140	Business Serv-Advertise-Gen	8,500	0.00	8,500	\$	(861)
29		29970133	44813	Internal Serv Building Repair	6,330	18,119.15	-11,789	\$	11,689
29		29970133	45101	Plant & Op Eq-Furniture & Fixt	50,000	46,227.00	3,773	\$	(3,773)
29	0332A	29970133	42003	Salaries-Temporary	500,000	660,145.07	-160,145	\$	174,219
29	0333A	29970133	43108	Oth Sup-Mat-Operating Chemical	47,191	35,889.43	11,302	\$	(13,540)
29	0334A	29970133	44299	Maint & Rep Other Misc	243,831	186,994.96	56,836	\$	(11,741)
29		29930199	49009	Audit Adjustments-Inventory	0	-49,781.40	49,781	\$	(49,781)
29		29970231	44813	Internal Serv Building Repair	29,120	40,251.90	-11,132	\$	19,784
29		29970231	45099	Service Equip-Other	14,000	13,490.00	510	\$	(510)
29		29970231	45102	Plant & Op Eq-Appliances	13,448	13,006.25	442	\$	(442)
29	7312A	29970231	42001	Salaries-Full-Time	352,961	336,457.41	16,504	\$	(37,163)
29	7313A	29970231	43204	Maint Sup-Machinery & Equip Pa	11,585	9,579.30	2,006	\$	(1,401)
29		29970332	44811	Internal Serv Build Overhead	923	3,836.66	-2,914	\$	2,797
29	7322A	29970332	42001	Salaries-Full-Time	175,167	186,556.70	-11,390	\$	44,464
29	7323A	29970332	43001	Gen Sup-Office	2,925	1,350.24	1,575	\$	(420)
29	7324A	29970332	44750	Miscellaneous Services-Bank S	5,000	65,348.46	-60,348	\$	10,426
29				Total 29 Westwood Park Fund	2,935,051	3,015,341.38	-80,290	\$	130,048
Appropriation for Overages in Temp Salaries									
31		31930122	42997	City Share-Payroll Accrual	0	142.33	-142	\$	142
31	W222A	31930122	42001	Salaries-Full-Time	30,646	31,638.99	-993	\$	2,527
31		31930149	47102	Debt Service-Interest - Revenu	5,264,201	1,418,914.99	3,845,286	\$	(3,483,093)
31		31930199	49001	Audit Adjustments-Depreciation	0	7,569,421.13	-7,569,421	\$	2,775,679
31	W332A	31955233	42001	Salaries-Full-Time	78,902	81,925.71	-3,024	\$	4,109
31		31955251	44811	Internal Serv Build Overhead	16,150	47,958.41	-31,808	\$	67,646
31	W512A	31955251	42110	Other Salary-Overtime-Regular	35,000	75,628.44	-40,628	\$	172,482
31		31955330	44811	Internal Serv Build Overhead	2,307	11,510.03	-9,203	\$	5,736

31		31955330	48010	Interfund Transfer-To General	1,126,436	1,431,427.04	-304,991	\$	304,991
31		31955331	44811	Internal Serv Build Overhead	7,844	32,611.72	-24,768	\$	31,816
31	W312A	31955331	42041	Salaries-Termination Payout	0	31,595.83	-31,596	\$	37,749
31		31955335	44802	Internal Serv Fleet Auto Repai	2,115	2,938.12	-823	\$	742
31	W352A	31955335	42001	Salaries-Full-Time	117,318	153,968.24	-36,650	\$	61,345
31		31955350	44811	Internal Serv Build Overhead	1,384	7,673.34	-6,289	\$	5,880
31	W502A	31955350	42001	Salaries-Full-Time	212,627	220,777.69	-8,151	\$	10,570
31	w102a	31950510	42001	Salaries-Full-Time	34,168	35,478.50	-1,311	\$	1,323
31	w102a	31950510	42997	City Share-Payroll Accrual	0	108.15	-108	\$	356
31				Total 31 Water Fund	71,701,292	26,213,830.97	45,487,461	\$	-

32		32930122	42997	City Share-Payroll Accrual	0	138.47	-138	\$	138
32	S222A	32930122	42001	Salaries-Full-Time	29,745	30,709.99	-965	\$	2,434
32		32955145	44802	Internal Serv Fleet Auto Repai	9,236	18,065.00	-8,829	\$	6,041
32		32955145	44901	Cost Alloc Management	42,173	45,007.00	-2,834	\$	2,618
32		32930199	49002	Audit Adjustments-Reclass PPE	0	-5,437,204.48	5,437,204	\$	(267,665)
32		32955244	44901	Cost Alloc Management	42,173	45,007.00	-2,834	\$	3,256
32		32955246	44811	Internal Serv Build Overhead	10,151	34,530.03	-24,379	\$	46,112
32		32955246	44904	Cost Alloc Data Processing	78,457	83,097.00	-4,640	\$	1,030
32	S462A	32955246	42041	Salaries-Termination Payout	0	77,029.69	-77,030	\$	91,548
32		32955252	44811	Internal Serv Build Overhead	9,228	44,121.72	-34,894	\$	56,528
32		32955252	44904	Cost Alloc Data Processing	196,144	207,749.00	-11,605	\$	2,186
32		32955341	44802	Internal Serv Fleet Auto Repai	2,174	5,885.61	-3,712	\$	1,957
32	S412A	32955341	42001	Salaries-Full-Time	361,178	371,472.78	-10,295	\$	11,020
32		32955343	44811	Internal Serv Build Overhead	0	5,054.89	-5,055	\$	8,026
32		32955343	44901	Cost Alloc Management	126,517	135,016.00	-8,499	\$	9,077
32	S432A	32955343	42001	Salaries-Full-Time	0	32,353.15	-32,353	\$	23,741
32	S434a	32955343	44303	Utility Services-Telephone - S	0	621.10	-621	\$	581
32	s102A	32950510	42001	Salaries-Full-Time	34,168	35,478.47	-1,310	\$	1,372
32				Total 32 Wastewater Fund	43,739,423	17,603,745.83	26,135,677	\$	-

33		33930122	42997	City Share-Payroll Accrual	0	138.43	-138	\$	138
33	T222A	33930122	42001	Salaries-Full-Time	29,745	30,709.35	-964	\$	2,433
33		33955160	44813	Internal Serv Building Repair	10,993	30,867.04	-19,874	\$	24,607
33	T602A	33955160	42110	Other Salary-Overtime-Regular	2,063	24,483.27	-22,420	\$	41,836
33		33955161	44901	Cost Alloc Management	122,487	133,394.00	-10,907	\$	9,101
33	T612A	33955161	42110	Other Salary-Overtime-Regular	104,500	211,441.87	-106,942	\$	157,402
33	T612A	33955161	42224	Other Benefits-Interdepartment	0	112,611.42	-112,611	\$	157,402
33		33955162	44901	Cost Alloc Management	99,279	108,124.00	-8,845	\$	7,377
33		33955162	45004	Service Equipment-Sanitation T	1,030,600	0.00	1,030,600	\$	(1,002,142)
33	T622A	33955162	42110	Other Salary-Overtime-Regular	66,000	217,800.50	-151,801	\$	163,479
33	T623A	33955162	43299	Maint Sup-Other Repairs	20,446	30,097.75	-9,651	\$	338
33		33955163	44901	Cost Alloc Management	49,639	54,059.00	-4,420	\$	3,685
33	T632A	33955163	42110	Other Salary-Overtime-Regular	71,500	224,037.06	-152,537	\$	235,576
33	T652A	33955165	42110	Other Salary-Overtime-Regular	24,200	87,679.47	-63,479	\$	89,991
33	T653A	33955165	43802	Internal Serv Fleet Parts	18,933	48,181.19	-29,248	\$	26,015
33		33955166	44901	Cost Alloc Management	16,492	17,957.00	-1,465	\$	1,222
33	T662A	33955166	42110	Other Salary-Overtime-Regular	9,455	33,299.92	-23,845	\$	15,899
33		33955168	44811	Internal Serv Build Overhead	5,537	47,958.39	-42,421	\$	28,096
33		33955168	44901	Cost Alloc Management	208,521	227,085.00	-18,564	\$	15,458
33	T683A	33955168	43801	Internal Serv Mat Fleet Fuel	52,895	79,434.46	-26,539	\$	15,067
33		33950172	42201	Oth Bene-Longevity	0	2,322.57	-2,323	\$	7,020
33				Total 33 Sanitation Fund	24,812,920	17,266,987.23	7,545,933	\$	-

43	0022A	43330102	42131	Other Salary-Orders-Settlement	510,000	204,566.34	305,434	\$	(339,759)
43	0024A	43330102	44022	Prof Svs-TTD-PPD Payments	400,000	274,512.51	125,487	\$	(204,473)
43	0032A	43330103	42132	Other Salary-Unemployment	21,700	11,683.12	10,017	\$	(10,017)

43	0034A	43330103	44099	Prof Svs-Other Professional	500	3,634.16	-3,134	\$	3,134
43	3042A	43330104	42001	Salaries-Full-Time	205,986	211,590.26	-5,604	\$	5,575
43	3044A	43330104	44798	Miscellaneous Services-Uninsu	310,437	244,240.69	66,196	\$	(60,482)
43	1052A	43330105	42001	Salaries-Full-Time	78,042	81,837.27	-3,795	\$	4,736
43	1054A	43330105	44420	Self Insurance-Health Claim Pa	11,105,284	15,112,255.75	-4,006,972	\$	4,909,780
43		43930194	48060	Interfund Transfer-To Debt Ser	0	373,193.10	-373,193	\$	373,193
43				Total 43 Risk Management Fund	17,073,040	21,696,484.43	-4,623,445	\$	4,681,687

Appropriation for higher than anticipated Health Claim Payments and Administration

50		50930149	47203	Debt Service-Issuance Costs	0	124,070.00	-124,070	\$	52,378
50		50930194	48010	Interfund Transfer-To General	4,720,756	9,402,318.96	-4,681,563	\$	4,734,845
50		50330199	44750	Miscellaneous Services-Bank S	16,000	2,611.05	13,389	\$	(13,389)
50	5702A	50770370	42001	Salaries-Full-Time	103,948	81,757.41	22,191	\$	(32,811)
50	5112A	50550411	42001	Salaries-Full-Time	892,263	946,182.27	-53,919	\$	57,348
50	5302a	50120430	42001	Salaries-Full-Time	13,075	23,389.29	-10,314	\$	15,909
50				Total 50 Capital Projects Fund	86,859,373	45,095,804.92	41,763,568	\$	4,814,280

Appropriation due to increased transfers to the General Fund for Capital Equipment that was ordered in prior years and delivered in FYE 24.

51	1114B	51110111	44003	Prof Serv Consult-Plan-Dev	78,389	76,628.85	1,760	\$	(1,760)
51		51930149	47202	Debt Service-Charges - Revenue	7,500	10,551.71	-3,052	\$	3,051
51				Total 51 Norman Forward Sales Tax F	34,295,088	27,202,876.04	7,092,212	\$	1,291

Appropriation due to higher than anticipated Trustee Fees