



Table of Contents

Introduction

City Manager's Transmittal Letter	7
City Manager's Budget Message	11
Organizational Chart	54
Summary of Permanent Employee Positions	55
City and County Contracts	56
Combined Statement of Revenues & Expenditures – All Funds	57
Projected Fund / Cash Balance	58
All Funds Summary of Revenues and Expenditures	61
General Fund Summary of Revenues and Expenditures	63
General Fund Budget Review by Category	64
General Fund Expenditure Summary by Cost Center	65
History of General Fund Revenues	68
History of General Fund Expenditures	69
General Fund Revenue by Category (Pie Chart)	72
General Fund Revenue Summary	73
History of General Fund Revenues	78
Major Revenue Sources	79

Legislative

City Council	99
City Clerk	100

Judicial Administration

General District Court	105
Joint Court Service	106
Juvenile and Domestic Relations Court	107
Commonwealth Attorney	109
Court Services and Custody	110

Electoral Board

Electoral Board/General Registrar	113
---	-----

General and Financial Administration

City Manager	117
City Attorney	119
Public Audit of Accounts	120
Human Resources	121
Communications & Marketing	123
Cable TV	125
Economic Development	127
Risk Management	129
Telephone	131
Information Technology	132
Printing and Office Supplies	134
Fleet Maintenance	136
Finance and Accounting	138



Table of Contents (continued)

Real Estate Assessment	140
Treasurer	142
Commissioner of Revenue.....	144
Retirement Expenses/Pool Maintenance	146
<u>Police Department</u>	
Police Administration.....	149
Police Technical Services	151
Police Field Operations.....	154
Police Firing Range.....	156
<u>Fire and Rescue</u>	
Fire and Rescue Administration	159
Fire Operations.....	161
Code Administration.....	163
<u>Public Works</u>	
Asphalt Maintenance	167
Concrete Maintenance.....	169
Snow and Ice Control.....	171
Storm Drainage.....	173
Signs, Signals, Lighting.....	174
Refuse Collection.....	176
Facilities Maintenance.....	178
Street Right-of-Way and Public Grounds	180
Public Works Administration and Engineering	182
<u>Human Services</u>	
Health Department.....	187
Commission for Women.....	188
Community Services Board.....	189
Senior Citizen Tax and Rent Relief.....	190
Human Services Administration	191
Social Services.....	193
County Agent	194
<u>Culture and Recreation</u>	
Recreation Administration	197
Recreation-Special Events	200
Facilities Division	203
Park and Ball Field Maintenance	205
General Parks and Sherwood Legacy	207
Library Services	210
Historic Resources.....	213



Table of Contents (continued)

Community Development and Planning

Planning and Design Review	217
Zoning Administration	219

School Board/Education

School Board/Administration.....	223
Contracted Instruction Costs.....	225
School Capital Outlay	226
School Debt Service	227
School Lease Financing	228

Non-Departmental Accounts

General Debt Service.....	230
Employee Fringe Benefits.....	231
Market Wage Adjustment/Salary Vacancy	233
Reserve for Contingency	234
Budget Reserve	235
Regional Agencies.....	236
Capital Budget Fund Transfer.....	238
Other Fund Transfers	239
Capital Leases.....	240
Schedule of General Fund Expenditure Accounts.....	242

Enterprise Funds

Wastewater Fund.....	260
Transit Fund.....	274
Stormwater Utility Fund.....	280

Capital Improvement Program FY 2023 – FY 2027

CIP Introduction	304
CIP Summary	310
Capital Project Detail	322

<u>American Rescue Act Fund (ARPA)</u>	455
---	-----

<u>Cable Grant Fund</u>	458
--------------------------------------	-----

<u>Old Town Service District</u>	463
---	-----

<u>Transportation Tax Fund</u>	467
---	-----



Table of Contents (continued)

Supporting Detail

Expenditure Object Classification	470
Position Classification Plan – General	474
Position Classification Plan – Constitutional, Councils, Boards/Commissions.....	478
Position Classification Plan – Police.....	479
Position Classification Plan – Fire	480
Position Classification Plan – Part Time	481
Performance Measures	482

Debt Service

Debt Service Overview	494
Debt Service Comparative Chart FY 2010 – FY 2040.....	496
Debt Ratios	497
Debt Service Schedules	498
Capital Lease Schedules	506

<u>Rates & Levies</u>	517
--	-----

<u>Glossary</u>	549
------------------------------	-----