

# Guide to the Budget

## Introduction

Volume II contains the budget information for City departments and programs. The following sections may be included in Department pages:

- Department Description
- Goals and Objectives
- Key Performance Indicators
- Department Summary
- Department Expenditures
- Department Personnel
- Significant Budget Adjustments
- Expenditures by Category
- Revenues by Category
- Personnel Expenditures
- Revenue and Expense Statement

## Department Description

This section is a brief overview of the department which includes its purpose, mission and vision statements, and the services it provides. This section can be found in the budget narratives contained in Volume II.

## Goals and Objectives

This section lists the goals and objectives that make up the action plan for a department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals.

## Key Performance Indicators

This section lists the key performance indicators chosen by the department. These indicators show the results or outcomes of the department's performance. They help budget readers effectively evaluate City services and enables the City to accurately quantify service levels for all departments.

Target and actual figures for Fiscal Year 2018, target and estimated figures for Fiscal Year 2019, and targets for Fiscal Year 2020 have been included for each performance indicator.

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## Department Summary

The Department Summary table summarizes positions, expenditures, and revenue. Grant Funds and Capital Funds are not included.

### Department Summary

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019–2020 Change
FTE Positions (Budgeted)	115.00	118.00	<b>120.00</b>	2.00
Personnel Expenditures	\$ 13,750,936	\$ 15,464,801	<b>\$ 17,537,250</b>	\$ 2,072,449
Non-Personnel Expenditures	34,465,265	34,595,340	<b>33,337,691</b>	(1,257,649)
<b>Total Department Expenditures</b>	<b>\$ 48,216,202</b>	<b>\$ 50,060,141</b>	<b>\$ 50,874,941</b>	<b>\$ 814,800</b>
<b>Total Department Revenue</b>	<b>\$ 47,749,929</b>	<b>\$ 48,056,705</b>	<b>\$ 48,377,041</b>	<b>\$ 320,336</b>

## Department Expenditures and Personnel

The Department Expenditures and Department Personnel sections display expenditures and positions by fund and division.

### Department Expenditures

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019–2020 Change
Enterprise IT Sourcing Operations	\$ 2,409,607	\$ 2,667,168	<b>\$ 1,817,428</b>	\$ (849,740)
Enterprise Resource Planning	2,125	-	-	-
Financial & Support Services	2,145,409	3,665,706	<b>3,993,435</b>	327,729
IT Contract Management	533,783	533,595	<b>565,910</b>	32,315
Information Technology	7,613,140	4,542,937	<b>5,315,273</b>	772,336
Project Management Office	201,105	342,044	<b>388,765</b>	46,721
<b>Total</b>	<b>\$ 12,905,168</b>	<b>\$ 11,751,450</b>	<b>\$ 12,080,811</b>	<b>\$ 329,361</b>

### Department Personnel

	FY2018 Budget	FY2019 Budget	FY2020 Proposed	FY2019–2020 Change
Enterprise IT Sourcing Operations	10.00	10.00	<b>10.00</b>	0.00
Financial & Support Services	7.00	8.00	<b>6.00</b>	(2.00)
IT Contract Management	0.00	3.00	<b>3.00</b>	0.00
Information Technology	26.00	19.00	<b>23.00</b>	4.00
Project Management Office	1.00	2.00	<b>2.00</b>	0.00
<b>Total</b>	<b>44.00</b>	<b>42.00</b>	<b>44.00</b>	<b>2.00</b>

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding. In addition, the figures displayed in the Fiscal Year 2018 Budget column by revenue and expenditure category may not match the Fiscal Year 2018 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

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## Significant Budget Adjustments

The Significant Budget Adjustments section lists key program and personnel changes by fund. Position adjustments are included and impacts of adjustments are described.

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Support for Information Technology</b> Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	\$ 530,026	\$ -
<b>Salary and Benefit Adjustments</b> Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	23,656	-
<b>Non-Discretionary Adjustment</b> Adjustment to expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	(21,908)	-
<b>Revised Revenue</b> Adjustment to reflect revised revenue projections.	0.00	-	640,309
<b>Total</b>	<b>0.00</b>	<b>\$ 531,774</b>	<b>\$ 640,309</b>

## Expenditures by Category

The Expenditures by Category table represents how a department's budget is distributed within major expenditure categories.

### Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019–2020 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 2,950,509	\$ 3,056,180	\$ 3,144,667	\$ 88,487
Fringe Benefits	2,071,618	2,192,623	2,562,193	369,570
<b>PERSONNEL SUBTOTAL</b>	<b>5,022,127</b>	<b>5,248,803</b>	<b>5,706,860</b>	<b>458,057</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 610,815	\$ 384,392	\$ 320,795	\$ (63,597)
Contracts	1,781,846	1,750,736	1,493,421	(257,315)
Information Technology	97,789	151,506	453,498	301,992
Energy and Utilities	289,532	320,747	306,373	(14,374)
Other	585	1,400	1,400	-
Capital Expenditures	93,721	38,752	-	(38,752)
Debt	346,291	833,769	829,270	(4,499)
<b>NON-PERSONNEL SUBTOTAL</b>	<b>3,220,579</b>	<b>3,481,302</b>	<b>3,404,757</b>	<b>(76,545)</b>
<b>Total</b>	<b>\$ 8,242,705</b>	<b>\$ 8,730,105</b>	<b>\$ 9,111,617</b>	<b>\$ 381,512</b>

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## Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

### Revenues by Category

	FY2018 Actual	FY2019 Budget	FY2020 Proposed	FY2019–2020 Change
Charges for Services	\$ 1,485,106	\$ 1,447,938	\$ 2,088,247	\$ 640,309
Rev from Money and Prop	(336)	-	-	-
Rev from Other Agencies	112,554	195,303	195,303	-
<b>Total</b>	<b>\$ 1,597,324</b>	<b>\$ 1,643,241</b>	<b>\$ 2,283,550</b>	<b>\$ 640,309</b>

## Personnel Expenditures

The Personnel Expenditures section displays the number of budgeted positions, salary amounts by job classification, special assignment pays, and fringe benefits.

### Personnel Expenditures

Job Number	Job Title / Wages	FY2018 Budget	FY2019 Budget	FY2020 Proposed	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
20000119	Associate Management Analyst	0.00	0.00	1.00	\$54,059 - \$65,333	\$ 59,656
20001247	Business Systems Analyst 2	3.00	1.00	1.00	59,467 - 71,864	71,864
20001246	Business Systems Analyst 3	1.00	0.00	0.00	65,416 - 79,061	-
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	138,000
20001261	Information Systems Administrator	4.00	1.00	1.00	73,466 - 88,982	88,982
20001234	Program Coordinator	7.00	15.00	14.00	23,005 - 137,904	1,510,454
20001222	Program Manager	7.00	10.00	10.00	46,966 - 172,744	1,224,000
	Budgeted Vacancy Savings					(80,454)
<b>FTE, Salaries, and Wages Subtotal</b>		<b>23.00</b>	<b>28.00</b>	<b>28.00</b>		<b>\$ 3,012,502</b>
		FY2018 Actual	FY2019 Budget	FY2020 Proposed		FY2019–2020 Change
<b>Fringe Benefits</b>						
	Employee Offset Savings	\$ 23,645	\$ 23,790	\$ 31,572	\$	7,782
	Flexible Benefits	177,236	334,358	407,759		73,401
	Long-Term Disability	5,305	8,732	-		(8,732)
	Medicare	23,779	39,815	43,683		3,868
	Other Post-Employment Benefits	96,707	153,786	162,135		8,349
	Retiree Medical Trust	2,024	4,883	4,206		(677)
	Retirement 401 Plan	5,905	6,554	8,639		2,085
	Retirement ADC	489,579	488,485	898,341		409,856
	Risk Management Administration	16,254	26,572	27,324		752
	Supplemental Pension Savings Plan	66,388	165,259	138,610		(26,649)
	Unemployment Insurance	3,034	4,993	5,395		402
	Workers' Compensation	4,442	26,765	25,493		(1,272)
<b>Fringe Benefits Subtotal</b>		<b>\$ 914,298</b>	<b>\$ 1,283,992</b>	<b>\$ 1,753,157</b>	<b>\$</b>	<b>469,165</b>
<b>Total Personnel Expenditures</b>					<b>\$ 4,765,659</b>	

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## Revenue and Expense Statement

The Revenue and Expense Statement is a financial document that presents revenue, expense, reserve, and fund balance information. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

### Revenue and Expense Statement (Non-General Fund)

GIS Fund	FY2018 Actual	FY2019* Budget	FY2020 Proposed
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 490,820	\$ 353,823	\$ 134,623
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 490,820</b>	<b>\$ 353,823</b>	<b>\$ 134,623</b>
<b>REVENUE</b>			
Charges for Services	\$ 1,485,106	\$ 1,447,938	\$ 2,088,247
Revenue from Other Agencies	112,554	195,303	195,303
Revenue from Use of Money and Property	(336)	—	—
<b>TOTAL REVENUE</b>	<b>\$ 1,597,324</b>	<b>\$ 1,643,241</b>	<b>\$ 2,283,550</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 2,088,144</b>	<b>\$ 1,997,064</b>	<b>\$ 2,418,173</b>
<b>OPERATING EXPENSE</b>			
Personnel Expenses	\$ 71,718	\$ 110,697	\$ 123,094
Fringe Benefits	56,088	75,813	87,072
Contracts	620,689	874,598	852,690
Information Technology	963,560	824,881	1,354,907
Capital Expenditures	22,266	—	—
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 1,734,321</b>	<b>\$ 1,885,989</b>	<b>\$ 2,417,763</b>
<b>TOTAL EXPENSE</b>	<b>\$ 1,734,321</b>	<b>\$ 1,885,989</b>	<b>\$ 2,417,763</b>
<b>BALANCE</b>	<b>\$ 353,823</b>	<b>\$ 111,075</b>	<b>\$ 410</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 2,088,144</b>	<b>\$ 1,997,064</b>	<b>\$ 2,418,173</b>

\*At the time of publication, financial statements for Fiscal Year 2019 were not available. Therefore, the Fiscal Year 2019 Revenues, Expenditures, and Fund Balances reflect those amounts as published in the Fiscal Year 2019 Adopted Budget. Fiscal Year 2020 Beginning Fund Balance reflects the projected Fiscal Year 2019 Ending Fund Balance based on updated Revenue and Expenditure Projections for Fiscal Year 2019.