

Guide to the Budget

Introduction

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

- 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 tactical 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 (KPIs) chosen by the department. These indicators show metrics related to the department's performance. KPIs provide context for City services and enables the City to quantify service levels for each department.

Actual and target metrics for Fiscal Year 2017, actual metrics for Fiscal Year 2018, and target metrics for Fiscal Year 2019 have been included for each performance indicator. Footnotes may be included to provide contextual information for the metrics reported.

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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

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018–2019 Change
FTE Positions (Budgeted)	115.00	118.00	120.00	2.00
Personnel Expenditures	\$ 13,750,936	\$ 15,464,801	\$ 17,535,879	\$ 2,071,078
Non-Personnel Expenditures	34,465,265	34,595,340	33,339,134	(1,256,206)
Total Department Expenditures	\$ 48,216,202	\$ 50,060,141	\$ 50,875,013	\$ 814,872
Total Department Revenue	\$ 47,749,969	\$ 48,056,705	\$ 48,377,041	\$ 320,336

Department Expenditures and Personnel

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

Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018–2019 Change
Enterprise IT Sourcing Operations	\$ 2,409,607	\$ 2,667,168	\$ 1,817,283	\$ (849,885)
Enterprise Resource Planning	2,125	-	-	-
Financial & Support Services	2,145,409	3,665,706	3,993,373	327,667
IT Contract Management	533,783	533,595	565,867	32,272
Information Technology	7,613,140	4,542,937	5,315,177	772,240
Project Management Office	201,105	342,044	388,730	46,686
Total	\$ 12,905,168	\$ 11,751,450	\$ 12,080,430	\$ 328,980

Department Personnel

	FY2017 Budget	FY2018 Budget	FY2019 Adopted	FY2018–2019 Change
Enterprise IT Sourcing Operations	10.00	10.00	10.00	0.00
Financial & Support Services	7.00	8.00	6.00	(2.00)
IT Contract Management	0.00	3.00	3.00	0.00
Information Technology	26.00	19.00	23.00	4.00
Project Management Office	1.00	2.00	2.00	0.00
Total	44.00	42.00	44.00	2.00

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
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	\$ 530,026	\$ -
Salary and Benefit Adjustments 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	23,636	-
Non-Discretionary Adjustment 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)	-
Revised Revenue Adjustment to reflect revised revenue projections.	0.00	-	640,309
Total	0.00	\$ 531,754	\$ 640,309

Expenditures by Category

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

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018–2019 Change
PERSONNEL				
Personnel Cost	\$ 2,950,509	\$ 3,056,180	\$ 3,144,667	\$ 88,487
Fringe Benefits	2,071,618	2,192,623	2,561,577	368,954
PERSONNEL SUBTOTAL	5,022,127	5,248,803	5,706,244	457,441
NON-PERSONNEL				
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	307,816	(12,931)
Other	585	1,400	1,400	-
Capital Expenditures	93,721	38,752	-	(38,752)
Debt	346,291	833,769	829,270	(4,499)
NON-PERSONNEL SUBTOTAL	3,220,579	3,481,302	3,406,200	(75,102)
Total	\$ 8,242,705	\$ 8,730,105	\$ 9,112,444	\$ 382,339

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Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018–2019 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	-
Total	\$ 1,597,324	\$ 1,643,241	\$ 2,283,550	\$ 640,309

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	FY2017 Budget	FY2018 Budget	FY2019 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
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)
FTE, Salaries, and Wages Subtotal		23.00	28.00	28.00		\$ 3,012,502
		FY2017 Actual	FY2018 Budget	FY2019 Adopted		FY2018–2019 Change
Fringe Benefits						
	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	162,027		8,241
	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	898,122		409,637
	Risk Management Administration	16,254	26,572	27,297		725
	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)
Fringe Benefits Subtotal		\$ 914,298	\$ 1,283,992	\$ 1,752,803		\$ 468,811
Total Personnel Expenditures					\$ 4,765,305	

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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	FY2017 Actual	FY2018* Budget	FY2019 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 490,820	\$ 353,823	\$ 134,336
TOTAL BALANCE AND RESERVES	\$ 490,820	\$ 353,823	\$ 134,336
REVENUE			
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)	–	–
TOTAL REVENUE	\$ 1,597,324	\$ 1,643,241	\$ 2,283,550
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 2,088,144	\$ 1,997,064	\$ 2,417,886
OPERATING EXPENSE			
Personnel Expenses	\$ 71,718	\$ 110,697	\$ 123,094
Fringe Benefits	56,088	75,813	87,052
Contracts	620,689	874,598	852,690
Information Technology	963,560	824,881	1,354,907
Capital Expenditures	22,266	–	–
TOTAL OPERATING EXPENSE	\$ 1,734,321	\$ 1,885,989	\$ 2,417,743
TOTAL EXPENSE	\$ 1,734,321	\$ 1,885,989	\$ 2,417,743
BALANCE	\$ 353,823	\$ 111,075	\$ 143
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 2,088,144	\$ 1,997,064	\$ 2,417,886

* At the time of publication, audited financial statements for Fiscal Year 2018 were not available. Therefore, the Fiscal Year 2018 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2018 Adopted Budget, while the beginning Fiscal Year 2018 balance amount reflects the audited Fiscal Year 2019 ending balance.