

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. Department descriptions include details based on the organizational structure at the time of the approved Fiscal Year 2022. The most recent organizational structure may not be reflected within the department descriptions at this time and will be reflected in the Fiscal Year 2023 Proposed Budget.

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 readers effectively, evaluate City services and enable the City to accurately quantify service levels for all departments.

Target and actual figures for Fiscal Year 2020, target and actual figures for Fiscal Year 2021, and targets for Fiscal Year 2022 have been included for each performance indicator.

Note, new departments created in Fiscal Year 2022 may not have department descriptions, goals and objectives or key performance indicators developed at the time of the release of the Adopted Budget.

Department Summary

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

Guide to the Budget

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
FTE Positions (Budgeted)	23.00	23.00	23.00	0.00
Personnel Expenditures	\$ 2,298,662	\$ 2,392,803	\$ 2,722,496	\$ 329,693
Non-Personnel Expenditures	3,041,023	3,099,844	6,168,641	3,068,797
Total Department Expenditures	\$ 5,339,685	\$ 5,492,647	\$ 8,891,137	\$ 3,398,490
Total Department Revenue	\$ 6,292,593	\$ 4,881,882	\$ 6,848,553	\$ 1,966,671

Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Airports	\$ 5,339,685	\$ 5,492,647	\$ 8,891,137	\$ 3,398,490
Total	\$ 5,339,685	\$ 5,492,647	\$ 8,891,137	\$ 3,398,490

Department Personnel

	FY2020 Budget	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Airports	23.00	23.00	23.00	0.00
Total	23.00	23.00	23.00	0.00

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 2022 Budget column by revenue and expenditure category may not match the Fiscal Year 2022 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

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 as the example shows below.

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology requirements.	0.00	\$ 17,894	-
Constituent Relations Management Contract Addition of one-time non-personnel expenditures for the development and licensing of a constituent relations management platform.	0.00	15,000	-
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	14,796	-

Guide to the Budget

Significant Budget Adjustments

	FTE	Expenditures	Revenue
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	1,535	-
Citywide Contracts Reduction of 2.6% Reduction of non-personnel expenditures associated with a 2.6% reduction in contracts citywide.	0.00	(1,904)	-
Total	0.00	\$ 47,321	\$ -

Expenditures by Category

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

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
PERSONNEL				
Personnel Cost	\$ 1,411,563	\$ 1,495,771	\$ 1,596,020	\$ 100,249
Fringe Benefits	887,098	897,032	1,126,476	229,444
PERSONNEL SUBTOTAL	2,298,662	2,392,803	2,722,496	329,693
NON-PERSONNEL				
Supplies	\$ 128,387	\$ 207,557	\$ 228,127	\$ 20,570
Contracts	2,295,299	2,482,230	5,182,526	2,700,296
Information Technology	121,512	115,120	257,932	142,812
Energy and Utilities	465,389	266,501	473,861	207,360
Other	5,544	7,351	7,351	-
Transfers Out	-	3,085	844	(2,241)
Capital Expenditures	24,892	18,000	18,000	-
NON-PERSONNEL SUBTOTAL	3,041,023	3,099,844	6,168,641	3,068,797
Total	\$ 5,339,685	\$ 5,492,647	\$ 8,891,137	\$ 3,398,490

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FY2020 Actual	FY2021 Budget	FY2022 Adopted	FY2021-2022 Change
Charges for Services	\$ 739,944	\$ 580,096	\$ 580,096	-
Fines Forfeitures and Penalties	200	-	-	-
Other Revenue	11,517	-	-	-
Rev from Money and Prop	5,521,200	4,301,786	6,268,457	1,966,671
Transfers In	19,731	-	-	-
Total	\$ 6,292,593	\$ 4,881,882	\$ 6,848,553	\$ 1,966,671

Guide to the Budget

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	FY2020 Budget	FY2021 Budget	FY2022 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001102	Council Assistant	1.00	1.00	1.00	\$ 32,448 - 165,723	\$ 122,324
20001071	Council Member	1.00	1.00	1.00	128,300 - 128,300	128,300
					-	
20001165	Council Representative 1	5.00	6.00	6.00	32,448 - 116,337	400,584
20001166	Council Representative 2A	3.00	2.00	2.00	32,448 - 116,337	173,661
	Adjust Budget To Approved Levels					(55,592)
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 769,277

	FY2020 Actual	FY2022 Budget	FY2022 Adopted	FY2021-2022 Change
Fringe Benefits				
Employee Offset Savings	\$ 6,354	\$ 9,101	\$ 5,399	\$ (3,702)
Flexible Benefits	123,196	135,597	138,846	3,249
Long-Term Disability	-	2,632	3,308	676
Medicare	10,321	10,994	11,961	967
Other Post-Employment Benefits	59,629	62,930	61,310	(1,620)
Retiree Medical Trust	897	878	1,612	734
Retirement 401 Plan	1,256	683	1,223	540
Retirement ADC	183,411	252,988	193,641	(59,347)
Risk Management Administration	11,516	10,590	10,610	20
Supplemental Pension Savings Plan	36,295	49,513	54,292	4,779
Unemployment Insurance	1,035	1,168	1,205	37
Workers' Compensation	2,151	3,000	4,816	1,816
Fringe Benefits Subtotal	\$ 436,061	\$ 540,074	\$ 488,223	\$ (51,851)
Total Personnel Expenditures			\$ 1,257,500	

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.

Airports Fund	FY2020 Actual	FY2021* Budget	FY2022** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 11,162,061	\$ 12,101,973	\$ 11,181,357
Continuing Appropriation - CIP	4,143,655	3,352,215	3,046,131

Guide to the Budget

Airports Fund	FY2020 Actual	FY2021* Budget	FY2022** Adopted
Operating Reserve	675,000	675,000	675,000
Pension Stability Reserve	11,233	24,230	24,230
TOTAL BALANCE AND RESERVES	\$ 15,991,949	\$ 16,153,417	\$ 14,926,718
REVENUE			
Charges for Services	\$ 739,944	\$ 580,096	\$ 580,096
Fines Forfeitures and Penalties	200	-	-
Other Revenue	11,517	-	-
Revenue from Use of Money and Property	5,521,201	4,301,786	6,268,457
Transfers In	19,731	-	-
TOTAL REVENUE	\$ 6,292,593	\$ 4,881,882	\$ 6,848,553
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 22,284,542	\$ 21,035,299	\$ 21,775,271
OPERATING EXPENSE			
Personnel Expenses	\$ 1,411,563	\$ 1,495,771	\$ 1,596,020
Fringe Benefits	887,098	897,032	1,126,476
Supplies	128,387	207,557	228,127
Contracts	2,295,299	2,482,230	5,182,526
Information Technology	121,512	115,120	257,932
Energy and Utilities	465,389	266,501	473,861
Other Expenses	5,544	7,351	7,351
Transfers Out	-	3,085	844
Capital Expenditures	24,892	18,000	18,000
TOTAL OPERATING EXPENSE	\$ 5,339,684	\$ 5,492,647	\$ 8,891,137
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 791,440	-	-
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 791,440	\$ -	\$ -
TOTAL EXPENSE	\$ 6,131,124	\$ 5,492,647	\$ 8,891,137
RESERVES			
Continuing Appropriation - CIP	\$ 3,352,215	\$ 3,352,215	\$ 3,046,131
Operating Reserve	675,000	675,000	675,000
Pension Stability Reserve	24,230	24,230	24,230
TOTAL RESERVES	\$ 4,051,445	\$ 4,051,445	\$ 3,745,361
BALANCE	\$ 12,101,973	\$ 11,491,207	\$ 9,138,773
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 22,284,542	\$ 21,035,299	\$ 21,775,271