

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
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- Department Summary
- Department Expenditures
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- Personnel Expenditures
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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 2021, target and estimated figures for Fiscal Year 2022, and targets for Fiscal Year 2023 have been included for each performance indicator.

Department Summary

The Department Summary table summarizes positions, expenditures, and revenue for all funds in the respective department. Grant Funds and Capital Funds are not included in the Department Summary table.

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
FTE Positions (Budgeted)	386.73	389.73	403.73	14.00
Personnel Expenditures	\$ 59,785,578	\$ 62,875,251	\$ 68,441,444	\$ 5,566,193
Non-Personnel Expenditures	3,756,511	5,924,084	6,464,486	540,402
Total Department Expenditures	\$ 63,542,089	\$ 68,799,335	\$ 74,905,930	\$ 6,106,595
Total Department Revenue	\$ 4,124,393	\$ 3,910,296	\$ 3,748,965	\$ (161,331)

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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.

Department Expenditures and Personnel

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

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Division 1	\$ 17,193,473	\$ 18,363,492	\$ 20,452,213	\$ 2,088,721
Division 2	14,437,266	15,804,422	16,420,193	615,771
Division 3	6,041,481	6,591,973	7,373,630	781,657
Division 4	16,638,267	17,660,631	17,252,986	(407,645)
Division 5	861,810	1,029,908	1,695,893	665,985
Division 6	8,369,793	9,348,909	11,711,015	2,362,106
Total	\$ 63,542,089	\$ 68,799,335	\$ 74,905,930	\$ 6,106,595

Department Personnel

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Division 1	84.35	83.35	89.35	6.00
Division 2	85.10	86.35	88.35	2.00
Division 3	40.48	39.48	43.48	4.00
Division 4	130.80	134.55	133.55	(1.00)
Division 5	9.00	9.00	13.00	4.00
Division 6	37.00	37.00	36.00	(1.00)
Total	386.73	389.73	403.73	14.00

Significant Budget Adjustments

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

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 326,383	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Support for Information Technology	0.00	(9,957)	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.			

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	FTE	Expenditures	Revenue
Non-Discretionary Adjustment	0.00	(12,957)	-
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.			
One-Time Additions and Annualizations	0.00	(91,251)	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2022.			
Total	0.00	\$ 212,218	\$ -

Expenditures by Category

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

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
PERSONNEL				
Personnel Cost	\$ 35,974,769	\$ 36,415,090	\$ 42,959,385	\$ 6,544,295
Fringe Benefits	23,810,809	26,460,161	25,482,059	(978,102)
PERSONNEL SUBTOTAL	59,785,578	62,875,251	68,441,444	5,566,193
NON-PERSONNEL				
Supplies	\$ 186,044	\$ 371,627	\$ 376,913	\$ 5,286
Contracts & Services	1,614,105	2,524,090	2,378,609	(145,481)
Information Technology	1,855,262	2,839,210	3,511,998	672,788
Energy and Utilities	43,562	44,733	46,842	2,109
Other	57,538	141,424	147,124	5,700
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	3,756,511	5,924,084	6,464,486	540,402
Total	\$ 63,542,089	\$ 68,799,335	\$ 74,905,930	\$ 6,106,595

Revenues by Category

The Revenues by Category table displays budgeted revenues by category by fund.

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Charges for Services	\$ 3,425,437	\$ 3,448,162	\$ 3,395,465	\$ (52,697)
Fines Forfeitures and Penalties	619,458	300,000	300,000	-
Licenses and Permits	1,804	3,500	3,500	-
Other Revenue	57,401	-	-	-
Rev from Money and Prop	(905)	-	-	-
Rev from Other Agencies	15	158,634	50,000	(108,634)
Transfers In	21,183	-	-	-
Total	\$ 4,124,393	\$ 3,910,296	\$ 3,748,965	\$ (161,331)

Personnel Expenditures

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

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Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
21000000	Job Classification 1	1.00	1.00	1.00	\$ 42,047 - 251,127	\$ 209,729
20001233	Job Classification 2	2.00	2.00	2.00	56,929 - 209,339	173,500
20001252	Job Classification 3	1.00	1.00	1.00	71,693 - 271,584	234,780
21000001	Job Classification 4	1.00	1.00	1.00	56,929 - 209,339	148,428
20001135	Job Classification 5	17.00	17.00	17.00	34,070 - 184,017	1,794,340
	Special Assignment Pay 1					41,946
	Special Assignment Pay 2					5,274
FTE, Salaries, and Wages Subtotal		22.00	22.00	22.00	\$	2,607,997

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Fringe Benefits				
Employee Offset Savings	\$ 11,608	\$ 12,181	\$ 13,082	\$ 901
Flexible Benefits	290,682	298,239	323,733	25,494
Insurance	1,290	-	-	-
Long-Term Disability	9,998	9,266	8,962	(304)
Medicare	32,653	33,506	37,129	3,623
Other Post-Employment Benefits	131,147	128,751	125,158	(3,593)
Retiree Medical Trust	3,564	3,888	4,396	508
Retirement 401 Plan	3,485	3,440	5,763	2,323
Retirement ADC	504,174	592,181	595,421	3,240
Retirement DROP	5,881	6,092	6,397	305
Risk Management Administration	21,623	22,281	25,630	3,349
Supplemental Pension Savings Plan	138,790	154,578	155,869	1,291
Unemployment Insurance	3,385	3,374	3,252	(122)
Workers' Compensation	2,403	13,687	11,019	(2,668)
Fringe Benefits Subtotal	\$ 1,160,681	\$ 1,281,464	\$ 1,315,811	\$ 34,347
Total Personnel Expenditures			\$ 3,923,808	

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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 for each budgeted Non-General Fund in a department. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

Fund 1	FY2021 Actual	FY2022* Budget	FY2023** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 7,362,146	\$ 13,782,094	\$ 17,032,922
Continuing Appropriation - CIP	10,389,887	11,643,134	8,330,649
Operating Reserve	2,247,600	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	104,079
TOTAL BALANCE AND RESERVES	\$ 20,103,712	\$ 28,340,026	\$ 28,278,370
REVENUE			
Charges for Services	\$ 29,930,902	\$ 20,870,347	\$ 23,470,347
TOTAL REVENUE	\$ 29,930,902	\$ 20,870,347	\$ 23,470,347
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 50,034,614	\$ 49,210,373	\$ 51,748,717
CAPITAL IMPROVEMENTS PROGRAM (CIP) EXPENSE			
CIP Expenditures	\$ 412,376	\$ 3,510,000	\$ 2,000,000
TOTAL CIP EXPENSE	\$ 412,376	\$ 3,510,000	\$ 2,000,000
OPERATING EXPENSE			
Personnel Expenses	\$ 4,990,548	\$ 5,347,215	\$ 5,861,596
Fringe Benefits	3,607,307	3,995,384	3,965,834
Supplies	1,518,310	1,830,946	1,975,236
Contracts & Services	7,385,852	6,755,977	7,191,087
Information Technology	277,521	415,027	404,071
Energy and Utilities	2,227,890	2,354,205	2,459,378
Other Expenses	16,502	42,820	42,820
Transfers Out	-	66,088	66,088
Capital Expenditures	-	22,650	22,650
TOTAL OPERATING EXPENSE	\$ 20,023,930	\$ 20,830,312	\$ 21,988,760
EXPENDITURE OF PRIOR YEAR FUNDS			
CIP Expenditures	\$ 1,258,281	\$ -	\$ -
TOTAL EXPENDITURE OF PRIOR YEAR FUNDS	\$ 1,258,281	\$ -	\$ -
TOTAL EXPENSE	\$ 21,694,587	\$ 24,340,312	\$ 23,988,760
RESERVES			
Continuing Appropriation - CIP	\$ 11,643,134	\$ 11,643,134	\$ 8,330,649
Operating Reserve	2,810,720	2,810,720	2,810,720
Pension Stability Reserve	104,079	104,079	104,079
TOTAL RESERVES	\$ 14,557,933	\$ 14,557,933	\$ 11,245,448
BALANCE	\$ 13,782,093	\$ 10,312,128	\$ 16,514,509
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 50,034,614	\$ 49,210,373	\$ 51,748,717