

Guide to the Budget

Introduction

Volume II contains the budget information for City departments and funds. **The sections that are bolded** below are included at the department level. The other sections/tables are included at the department and fund level. The following sections may be included in the department budget pages:

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

Description

This section is a brief overview of the department, or fund, which includes its purpose, mission and vision statements, and the services it provides.

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.

Budget Equity Impact Statement

The Budget Equity Impact Statement (BEIS) is a brief summary of how a department's budget addresses identified disparities. This statement includes a response to Equity Lens questions to provide a holistic overview of how equity is prioritized and addressed within each Department's budget. The summary will highlight Equity Opportunities to implement changes in the specific goals, objectives, and clear metrics to address disparities.

This short summary will describe how each Department's budget will directly benefit a specific neighborhood or City employee, in addition to identifying operational impacts, potential unintended consequences and/or burdens connected to a specific budget request. A BEIS also captures opportunities to realign ongoing Base Budgets and Budget Adjustments to address identified disparities.

Below is the template that departments completed. Each department page (fund pages do not include this statement) displays their respective Budget Equity Impact Statement.

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Budget Equity Impact Statement	
Budget Equity Lens Summary Base Budget	Budget Equity Lens Summary Budget Adjustment
<i>Is there an opportunity to adjust the department's ongoing Base Budget to address disparity?</i>	<i>Do the Budget Adjustments address a disparity?</i>
Yes/No	Yes/No
The Response to the question is included here.	The Response to the question is included here.

Key Performance Indicators

This section lists the Key Performance Indicators (KPIs) chosen by the department. These indicators show the results or outcomes of the department's performance. They help budget readers evaluate City services and enable the City to quantify service levels for all departments.

The table will display a performance indicator along with its respective result or outcome for Fiscal Year (FY) 2019 through 2023 and goal. FY2019 Actual KPIs are included because that was the last Fiscal Year with business as usual operations before the COVID-19 pandemic. The table below shows how it will be displayed on each department page. An estimate is provided in the Proposed Budget and the Actual is provided in the Adopted Budget.

Performance Indicator	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate/ Actual	Goal
Performance Indicator 1	15.0 %	24.4 %	18.0 %	2.0 %	18.0 %	5.0 %
Performance Indicator 2	60.0 %	1.5 %	100.0 %	50.0 %	80.0 %	100.0 %

Department Summary

The Department Summary table summarizes positions, and operating expenditures and revenues. Grant Funds and Capital Funds are not included in these tables.

	FY2022 Actual	FY2023 Budget	FY2024 Adopted	FY2023-2024 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)

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 2023 Budget column by revenue and expenditure category may not match the Fiscal Year 2023 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

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Department Expenditures and Personnel

The Department Expenditures and Department Personnel tables display expenditures and budgeted full-time equivalent (FTE) positions by fund and division.

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Adopted	FY2023-2024 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

	FY2022 Budget	FY2023 Budget	FY2024 Adopted	FY2023-2024 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 table lists key program expenditure, revenue, and personnel changes by fund. Impacts and a description of the adjustments are also briefly described.

	FTE	Expenditures	Revenue
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	\$ 326,383	\$ -
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(9,957)	-
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	(12,957)	-

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	FTE	Expenditures	Revenue
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 2023.			
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. This is broken down by Personnel and Non-Personnel Expenditures.

	FY2022 Actual	FY2023 Budget	FY2024 Adopted	FY2023-2024 Change
PERSONNEL				
Personnel Cost	\$ 38,800,908	\$ 42,959,385	\$ 48,591,253	\$ 5,631,868
Fringe Benefits	26,144,872	25,482,059	27,968,840	2,486,781
PERSONNEL SUBTOTAL	64,945,780	68,441,444	76,560,093	8,118,649
NON-PERSONNEL				
Supplies	\$ 225,288	\$ 376,913	\$ 345,517	(31,396)
Contracts & Services	1,827,578	2,378,609	2,418,733	40,124
<i>External Contracts & Services</i>	<i>861,275</i>	<i>1,491,080</i>	<i>1,491,080</i>	-
<i>Internal Contracts & Services</i>	<i>966,303</i>	<i>887,529</i>	<i>927,653</i>	<i>40,124</i>
Information Technology	2,599,871	3,511,998	2,927,396	(584,602)
Energy and Utilities	42,138	46,842	48,749	1,907
Other	60,211	147,124	147,124	-
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	4,755,085	6,464,486	5,890,519	(573,967)
Total	\$ 69,700,865	\$ 74,905,930	\$ 82,450,612	\$ 7,544,682

Revenues by Category

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

	FY2022 Actual	FY2023 Budget	FY2024 Adopted	FY2023-2024 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)

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Personnel Expenditures

The Personnel Expenditures table displays the budgeted positions over three fiscal years, salary ranges by job classification, total budgeted expenditures, special assignment pays, and fringe benefits by fund.

Job Number	Job Title / Wages	FY2022 Budget	FY2023 Budget	FY2024 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

	FY2022 Actual	FY2023 Budget	FY2024 Adopted	FY2023-2024 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 table presents all revenues and expenses (Operating and Capital), reserves, and fund balance information for each budgeted non-General Fund. Revenue and Expense Statements are not provided for departments or programs within the General Fund.

Fund 1	FY2022 Actual	FY2023 Budget	FY2024 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