

# Guide to the Budget

## Volume II

### Introduction

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

- Department Description
- Goals and Objectives
- Service Efforts and Accomplishments
- 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 is a brief overview of the department that describes its history and the services it provides. It also includes the department's mission statement. This section can be found in the budget narratives contained in Volume II.

### Goals and Objectives

This section describes the goals and objectives that make up the action plan for the department. Strategic goals are broad, multi-year areas of focus, while strategic objectives are articulated aims that support the identified goals. For Fiscal Year 2013, Fiscal Year 2012 goals and objectives have been reprinted and, in some cases, updated to reflect budget reductions, department restructures, and new City mandates. Additionally, an effort is planned to update the City's Strategic Plan goals and objectives, which may also alter the City's objectives, strategies, and performance expectations for Fiscal Year 2014 and beyond.

### Key Performance Indicators

This section lists the key performance measures chosen by the department. Each indicator was selected based on one or more of the following reasons: it reflects the priorities of the department; it is considered useful in achieving the City's Strategic Plan goals and objectives; it shows department responsibilities highlighted as a result of Mayoral responses to audit, IBA reports, or Council action; or it best reflects the results or outcomes of the department's primary responsibilities rather than workload or volume of work performed. While the performance indicators listed in this section may reflect multiple department goals and objectives, those that are most closely identified by the indicator are identified in parentheses. Actual figures for Fiscal Year 2011 and Fiscal Year 2012 have been included for each performance indicator, as well as estimated target Fiscal Year 2013 information.

# Guide to the Budget

## Volume II

### Service Efforts and Accomplishments

This is a narrative describing major efforts and achievements of a department. Programs, grants, and other major activities not included in the tactical plan are included at the discretion of the department. This area is appropriate for describing milestones met, services provided, accomplishments, as well as awards and special recognitions that the department has received.

### Department Summary

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

#### Department Summary

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012–2013 Change
Positions (Budgeted)	17.00	26.00	100.00	74.00
Personnel Expenditures	\$ 2,431,903	\$ 3,451,914	\$ 12,300,758	\$ 8,848,844
Non-Personnel Expenditures	22,004,535	2,316,750	34,474,054	32,157,304
<b>Total Department Expenditures</b>	<b>\$ 24,436,438</b>	<b>\$ 5,768,664</b>	<b>\$ 46,774,812</b>	<b>\$ 41,006,148</b>
<b>Total Department Revenue</b>	<b>\$ 4,906,787</b>	<b>\$ 5,585,381</b>	<b>\$ 43,694,645</b>	<b>\$ 38,109,264</b>

### Department Expenditures and Personnel

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

#### Department Expenditures

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012–2013 Change
Financial & Support Services	\$ 1,832,469	\$ 2,333,653	\$ 1,699,003	\$ (634,650)
IT Services Sourcing	-	-	3,004,449	3,004,449
Information Technology	2,220,135	3,090,552	4,382,264	1,291,712
Project Management Office	245,252	154,006	-	(154,006)
<b>Total</b>	<b>\$ 4,297,855</b>	<b>\$ 5,578,211</b>	<b>\$ 9,085,716</b>	<b>\$ 3,507,505</b>

#### Department Personnel

	FY2011 Budget	FY2012 Budget	FY2013 Adopted	FY2012–2013 Change
Financial & Support Services	5.00	11.00	6.00	(5.00)
IT Services Sourcing	0.00	0.00	11.00	11.00
Information Technology	11.00	14.00	15.00	1.00
Project Management Office	1.00	1.00	0.00	(1.00)
<b>Total</b>	<b>17.00</b>	<b>26.00</b>	<b>32.00</b>	<b>6.00</b>

Note: In some instances, the sum of individual expenditure line items may not match the bottom-line totals due to rounding.

# Guide to the Budget

## Volume II

### 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>Equipment/Support for Information Technology</b>	0.00	\$ 309,547	\$ -
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.			
<b>Total</b>	<b>0.00</b>	<b>\$ 309,547</b>	<b>\$ -</b>

### Expenditures by Category

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

#### Expenditures by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012–2013 Change
<b>PERSONNEL</b>				
Salaries and Wages	\$ 1,538,793	\$ 2,167,913	\$ 2,722,880	\$ 554,967
Fringe Benefits	893,110	1,284,001	1,642,558	358,557
<b>PERSONNEL SUBTOTAL</b>	<b>\$ 2,431,903</b>	<b>\$ 3,451,914</b>	<b>\$ 4,365,438</b>	<b>\$ 913,524</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 4,155	\$ 6,353	\$ 6,528	\$ 175
Contracts	1,204,184	1,260,514	782,637	(477,877)
Information Technology	592,475	766,178	3,327,727	2,561,549
Energy and Utilities	36,399	15,230	18,070	2,840
Other	6,868	11,957	11,700	(257)
Transfers Out	21,871	63,665	573,616	509,951
Capital Expenditures	-	2,400	-	(2,400)
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 1,865,952</b>	<b>\$ 2,126,297</b>	<b>\$ 4,720,278</b>	<b>\$ 2,593,981</b>
<b>Total</b>	<b>\$ 4,297,855</b>	<b>\$ 5,578,211</b>	<b>\$ 9,085,716</b>	<b>\$ 3,507,505</b>

### Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

#### Revenues by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012–2013 Change
Charges for Services	\$ 3,529,281	\$ 3,308,229	\$ -	\$ (3,308,229)
Other Revenue	199,109	195,303	-	(195,303)
Rev from Money and Prop	(20,100)	-	-	-
Transfers In	-	2,081,849	7,818,160	5,736,311
<b>Total</b>	<b>\$ 3,708,289</b>	<b>\$ 5,585,381</b>	<b>\$ 7,818,160</b>	<b>\$ 2,232,779</b>

# Guide to the Budget

## Volume II

### 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	FY2011 Budget	FY2012 Budget	FY2013 Adopted	Salary Range	Total
<b>Salaries and Wages</b>						
20000175	Applications Programmer 2	0.00	1.00	0.00	\$66,768 - \$80,891	\$ -
20001101	Department Director	1.00	1.00	1.00	59,155 - 224,099	149,865
20000924	Executive Secretary	1.00	1.00	1.00	43,555 - 52,666	51,349
20000487	Graphic Designer	0.00	0.00	1.00	43,264 - 51,979	50,680
20000290	Information Systems Analyst 2	1.00	2.17	3.00	54,059 - 65,333	171,491
20000293	Information Systems Analyst 3	4.00	5.00	5.00	59,363 - 71,760	347,370
20000998	Information Systems Analyst 4	3.00	3.00	3.00	66,768 - 80,891	235,392
20000180	Information Systems Manager	1.00	1.00	1.00	84,427 - 102,253	102,253
20000377	Information Systems Technician	0.00	1.00	0.00	42,578 - 51,334	-
20000680	Payroll Specialist 2	1.00	1.00	1.00	34,611 - 41,787	40,742
20001222	Program Manager	4.00	8.83	15.00	46,966 - 172,744	1,475,772
20000015	Senior Management Analyst	1.00	1.00	1.00	59,363 - 71,760	69,966
	Overtime Budgeted					4,000
	Termination Pay Annual Leave					24,000
<b>Salaries and Wages Subtotal</b>		<b>17.00</b>	<b>26.00</b>	<b>32.00</b>		<b>\$ 2,722,880</b>
<b>Fringe Benefits</b>						
	Employee Offset Savings					\$ 77,773
	Flexible Benefits					288,377
	Long-Term Disability					16,144
	Medicare					38,753
	Other Post-Employment Benefits					196,241
	Retiree Medical Trust					849
	Retirement 401 Plan					3,397
	Retirement ARC					845,626
	Retirement DROP					6,127
	Retirement Offset Contribution					873
	Risk Management Administration					32,270
	Supplemental Pension Savings Plan					94,644
	Unemployment Insurance					8,033
	Workers' Compensation					33,451
<b>Fringe Benefits Subtotal</b>						<b>\$ 1,642,558</b>
<b>Total Personnel Expenditures</b>						<b>\$ 4,365,438</b>

# Guide to the Budget

## Volume II

### 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)

Information Technology Fund	FY2011 Actual	FY2012 <sup>*</sup> Budget	FY2013 Adopted
<b>BEGINNING BALANCE AND RESERVES</b>			
Balance from Prior Year	\$ 1,485,019	\$ 664,031	\$ 1,523,878
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 1,485,019</b>	<b>\$ 664,031</b>	<b>\$ 1,523,878</b>
<b>REVENUE</b>			
Reimbursement Between Funds/Departments	\$ 3,529,281	\$ 5,390,078	\$ 7,818,160
Reimbursement From Other Agencies	199,109	195,303	-
Interest and Dividends	(20,100)	-	-
<b>TOTAL REVENUE</b>	<b>\$ 3,708,289</b>	<b>\$ 5,585,381</b>	<b>\$ 7,818,160</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 5,193,308</b>	<b>\$ 6,249,412</b>	<b>\$ 9,342,038</b>
<b>OPERATING EXPENSE</b>			
Personnel Expense	\$ 2,431,903	\$ 3,451,914	\$ 4,365,438
Non-Personnel Expense	1,865,952	2,126,297	4,720,278
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ 4,297,855</b>	<b>\$ 5,578,211</b>	<b>\$ 9,085,716</b>
<b>TOTAL EXPENSE</b>	<b>\$ 4,297,855</b>	<b>\$ 5,578,211</b>	<b>\$ 9,085,716</b>
<b>BALANCE</b>	<b>\$ 895,453</b>	<b>\$ 671,201</b>	<b>\$ 256,322</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 5,193,308</b>	<b>\$ 6,249,412</b>	<b>\$ 9,342,038</b>

\* At the time of publication, audited financial statements for Fiscal Year 2012 were not available. Therefore, the Fiscal Year 2012 column reflects final budget amounts from the Fiscal Year 2012 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.



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