

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
- Key Performance Indicators
- Service Efforts and Accomplishments
- Department Summary
- Department Expenditures
- Department Personnel
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- 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. The City Strategic Plan goals are broad areas of focus for the City and are intended to be supported by each Mayoral department. Strategic objectives are more specific, mid-term achievements that will help the City achieve its goals. The objectives are designed to be evaluated annually and updated as necessary in order to respond to new challenges and demands of City residents, as well as to unexpected changes (e.g., economic, physical) to the environment.

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. Performance indicators listed in this section may reflect multiple department goals and objectives. Actual figures for Fiscal Year 2013 and Fiscal Year 2014 have been included for each performance indicator, as well as estimated target Fiscal Year 2015 information.

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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, and 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

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
FTE Positions (Budgeted)	100.00	103.26	105.76	2.50
Personnel Expenditures	\$ 11,282,177	\$ 13,226,451	\$ 13,310,719	\$ 84,268
Non-Personnel Expenditures	35,344,717	31,246,476	28,723,500	(2,522,976)
Total Department Expenditures	\$ 46,626,893	\$ 44,472,927	\$ 42,034,219	\$ (2,438,708)
Total Department Revenue	\$ 43,892,081	\$ 39,341,843	\$ 37,829,157	\$ (1,512,686)

Department Expenditures and Personnel

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

Department Expenditures

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
Financial & Support Services	\$ 1,396,815	\$ 2,370,223	\$ 2,552,157	\$ 181,934
IT Services Sourcing	3,865,579	2,528,773	2,181,400	(347,373)
Information Technology	4,613,644	5,334,308	5,755,011	420,703
Total	\$ 9,876,038	\$ 10,233,304	\$ 10,488,568	\$ 255,264

Department Personnel

	FY2013 Budget	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
Financial & Support Services	6.00	10.00	10.00	0.00
IT Services Sourcing	11.00	6.00	9.00	3.00
Information Technology	15.00	23.00	23.00	0.00
Total	32.00	39.00	42.00	3.00

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

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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
Motorola Maintenance Contract Adjustment to reflect the addition of non-personnel expenditures to support the maintenance agreement with Motorola for the City's P25 radio system.	0.00	\$ 250,000	\$ -
P25 Radio System Financing Adjustment to reflect the addition of one-time expenditures for sales tax associated with financing of the P25 radio system.	0.00	160,000	-

Expenditures by Category

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

Expenditures by Category

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
PERSONNEL				
Personnel Cost	\$ 50,026	\$ 117,460	\$ 118,102	\$ 642
Fringe Benefits	41,120	100,264	95,249	(5,015)
PERSONNEL SUBTOTAL	91,146	217,724	213,351	(4,373)
NON-PERSONNEL				
Supplies	\$ 33	\$ -	\$ -	\$ -
Contracts	638,902	494,477	687,717	193,240
Information Technology	823,135	872,837	1,004,431	131,594
Other	1	-	-	-
Transfers Out	167	-	-	-
NON-PERSONNEL SUBTOTAL	1,462,237	1,367,314	1,692,148	324,834
Total	\$ 1,553,384	\$ 1,585,038	\$ 1,905,499	\$ 320,461

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FY2013 Actual	FY2014 Budget	FY2015 Adopted	FY2014–2015 Change
Rev from Money and Prop	\$ 904	\$ -	\$ -	\$ -
Rev from Other Agencies	77,885	195,303	195,303	-
Transfers In	1,420,972	1,420,971	1,605,758	184,787
Total	\$ 1,499,761	\$ 1,616,274	\$ 1,801,061	\$ 184,787

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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	FY2013 Budget	FY2014 Budget	FY2015 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20000175	Applications Programmer 2	1.00	1.00	1.00	\$66,768 - \$80,891	\$ 66,768
20000377	Information Systems Technician	1.00	1.00	1.00	42,578 - 51,334	51,334
FTE, Salaries, and Wages Subtotal		2.00	2.00	2.00		\$ 118,102
		FY2013 Actual	FY2014 Budget	FY2015 Adopted		FY2014-2015 Change
Fringe Benefits						
	Employee Offset Savings	\$ 513	\$ 2,516	\$ 2,516		\$ -
	Flexible Benefits	6,076	16,971	15,454		(1,517)
	Long-Term Disability	301	632	407		(225)
	Medicare	754	1,712	1,712		-
	Other Post-Employment Benefits	6,635	12,482	12,132		(350)
	Retirement ADC	21,387	56,217	55,602		(615)
	Retirement Offset Contribution	195	-	-		-
	Risk Management Administration	1,063	1,894	1,894		-
	Supplemental Pension Savings Plan	3,025	5,142	5,142		-
	Unemployment Insurance	153	336	233		(103)
	Workers' Compensation	1,016	2,362	157		(2,205)
Fringe Benefits Subtotal		\$ 41,120	\$ 100,264	\$ 95,249		\$ (5,015)
Total Personnel Expenditures					\$	213,351

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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)

Information Technology Fund	FY2013 Actual	FY2014* Budget	FY2015 Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,895,827	\$ 1,223,455	\$ 2,676,822
TOTAL BALANCE AND RESERVES	\$ 1,895,827	\$ 1,223,455	\$ 2,676,822
REVENUE			
Reimbursement Between Funds/Departments	\$ 18,577	\$ —	\$ —
Reimbursement From Other Agencies	19,268	—	—
Interest and Dividends	9,639	—	—
Transfers In	7,818,160	9,089,850	8,673,318
TOTAL REVENUE	\$ 7,865,644	\$ 9,089,850	\$ 8,673,318
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 9,761,471	\$ 10,313,305	\$ 11,350,140
OPERATING EXPENSE			
Personnel Expense	\$ 3,644,320	\$ 5,248,057	\$ 5,403,110
Non-Personnel Expense	6,231,718	4,985,247	5,085,458
TOTAL OPERATING EXPENSE	\$ 9,876,038	\$ 10,233,304	\$ 10,488,568
TOTAL EXPENSE	\$ 9,876,038	\$ 10,233,304	\$ 10,488,568
BALANCE	\$ (114,567)	\$ 80,001	\$ 861,572
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 9,761,471	\$ 10,313,305	\$ 11,350,140

* At the time of publication, audited financial statements for Fiscal Year 2014 were not available. Therefore, the Fiscal Year 2014 column reflects final budget amounts from the Fiscal Year 2014 Adopted Budget. As such, current fiscal year balances and reserves are estimates of carryover from the previous fiscal year.



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