

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 section is a brief overview of the department which includes the department's purpose, mission statement, history, and services provided. 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 the 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. Actual figures for Fiscal Year 2014, target and actual figures for Fiscal Year 2015, as well as target figures for Fiscal Year 2016 have been included for each performance indicator.

Service Efforts and Accomplishments

This section describes major efforts and achievements of a department. This areas is used to describe milestones met, services provided, accomplishments, challenges faces, as well as awards and special recognition a department has recieved.

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Department Summary

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

Department Summary

| | FY2014 Actual | FY2015 Budget | FY2016 Adopted | FY2015–2016 Change |
|--------------------------------------|----------------------|----------------------|----------------------|-----------------------|
| FTE Positions (Budgeted) | 103.26 | 105.76 | 115.00 | 9.24 |
| Personnel Expenditures | \$ 11,974,973 | \$ 13,310,719 | \$ 13,674,195 | \$ 363,476 |
| Non-Personnel Expenditures | 28,404,433 | 28,723,500 | 35,842,814 | 7,119,314 |
| Total Department Expenditures | \$ 40,379,406 | \$ 42,034,219 | \$ 49,517,009 | \$ 7,482,790 |
| Total Department Revenue | \$ 39,507,917 | \$ 37,829,157 | \$ 47,615,093 | \$ 9,785,936 |

Department Expenditures and Personnel

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

Department Expenditures

| | FY2014 Actual | FY2015 Budget | FY2016 Adopted | FY2015–2016 Change |
|-----------------------------------|---------------------|----------------------|----------------------|-----------------------|
| Enterprise IT Sourcing Operations | \$ 1,995,495 | \$ 2,181,400 | \$ 3,073,388 | \$ 891,988 |
| Financial & Support Services | 2,452,058 | 2,552,157 | 3,597,852 | 1,045,695 |
| Information Technology | 4,899,459 | 5,755,011 | 6,532,989 | 777,978 |
| Project Management Office | - | - | 159,668 | 159,668 |
| Total | \$ 9,347,012 | \$ 10,488,568 | \$ 13,363,897 | \$ 2,875,329 |

Department Personnel

| | FY2014 Budget | FY2015 Budget | FY2016 Adopted | FY2015–2016 Change |
|-----------------------------------|------------------|------------------|-------------------|-----------------------|
| Enterprise IT Sourcing Operations | 6.00 | 9.00 | 10.00 | 1.00 |
| Financial & Support Services | 10.00 | 10.00 | 7.00 | (3.00) |
| Information Technology | 23.00 | 23.00 | 26.00 | 3.00 |
| Project Management Office | 0.00 | 0.00 | 1.00 | 1.00 |
| Total | 39.00 | 42.00 | 44.00 | 2.00 |

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 FY2015 Budget column by revenue and expenditure category may not match the Fiscal Year 2015 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

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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 |
|--|------|--------------|---------|
| Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses. | 0.00 | \$ 5,815,951 | \$ - |
| Civic Center Plaza Rent Reallocation Adjustment reflects the reallocation of rent for Civic Center Plaza from the General Fund. | 0.00 | 316,417 | - |

Expenditures by Category

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

Expenditures by Category

| | FY2014 Actual | FY2015 Budget | FY2016 Adopted | FY2015–2016 Change |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|
| PERSONNEL | | | | |
| Personnel Cost | \$ 50,890 | \$ 118,102 | \$ 110,697 | \$ (7,405) |
| Fringe Benefits | 48,084 | 95,249 | 70,087 | (25,162) |
| PERSONNEL SUBTOTAL | 98,974 | 213,351 | 180,784 | (32,567) |
| NON-PERSONNEL | | | | |
| Contracts | \$ 494,477 | \$ 687,717 | \$ 630,300 | \$ (57,417) |
| Information Technology | 713,365 | 1,004,431 | 1,251,490 | 247,059 |
| NON-PERSONNEL SUBTOTAL | 1,207,842 | 1,692,148 | 1,881,790 | 189,642 |
| Total | \$ 1,306,816 | \$ 1,905,499 | \$ 2,062,574 | \$ 157,075 |

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

| | FY2014 Actual | FY2015 Budget | FY2016 Adopted | FY2015–2016 Change |
|-------------------------|---------------------|---------------------|---------------------|-----------------------|
| Charges for Services | \$ - | \$ - | \$ 1,548,341 | \$ 1,548,341 |
| Rev from Money and Prop | 198 | - | - | - |
| Rev from Other Agencies | 84,660 | 195,303 | 195,303 | - |
| Transfers In | 1,271,792 | 1,605,758 | - | (1,605,758) |
| Total | \$ 1,356,650 | \$ 1,801,061 | \$ 1,743,644 | \$ (57,417) |

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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 | FY2014 Budget | FY2015 Budget | FY2016 Adopted | Salary Range | Total |
|--|-----------------------------------|----------------------|----------------------|-----------------------|---------------------------|---------------------|
| FTE, Salaries, and Wages | | | | | | |
| 20001247 | Business Systems Analyst 2 | 3.00 | 3.00 | 3.00 | \$59,467 - \$71,864 | \$ 215,592 |
| 20001246 | Business Systems Analyst 3 | 2.00 | 1.00 | 1.00 | 65,416 - 79,061 | 79,061 |
| 90000541 | Clerical Assistant 2 - Hourly | 0.50 | 0.00 | 0.00 | 29,931 - 36,067 | - |
| 20001168 | Deputy Director | 1.00 | 1.00 | 1.00 | 46,966 - 172,744 | 125,000 |
| 20001261 | Information Systems Administrator | 3.00 | 4.00 | 4.00 | 73,466 - 88,982 | 324,896 |
| 20001234 | Program Coordinator | 0.00 | 0.00 | 7.00 | 23,005 - 137,904 | 740,454 |
| 20001222 | Program Manager | 8.00 | 8.00 | 7.00 | 46,966 - 172,744 | 847,468 |
| | Budgeted Vacancy Savings | | | | | (695,334) |
| | Sick Leave - Hourly | | | | | 421 |
| FTE, Salaries, and Wages Subtotal | | 17.50 | 17.00 | 23.00 | | \$ 1,637,558 |
| | | FY2014 Actual | FY2015 Budget | FY2016 Adopted | FY2015-2016 Change | |
| Fringe Benefits | | | | | | |
| | Employee Offset Savings | \$ 24,230 | \$ 30,174 | \$ 21,051 | \$ (9,123) | |
| | Flexible Benefits | 176,598 | 190,786 | 258,447 | 67,661 | |
| | Long-Term Disability | 13,299 | 6,105 | 7,367 | 1,262 | |
| | Medicare | 24,052 | 25,737 | 32,754 | 7,017 | |
| | Other Post-Employment Benefits | 103,103 | 103,122 | 129,492 | 26,370 | |
| | Retiree Medical Trust | 1,816 | 1,580 | 3,893 | 2,313 | |
| | Retirement 401 Plan | 6,240 | 6,321 | 5,076 | (1,245) | |
| | Retirement ADC | 543,944 | 584,854 | 391,691 | (193,163) | |
| | Risk Management Administration | 15,341 | 16,099 | 23,100 | 7,001 | |
| | Supplemental Pension Savings Plan | 60,242 | 58,791 | 135,719 | 76,928 | |
| | Unemployment Insurance | 4,553 | 3,497 | 4,224 | 727 | |
| | Workers' Compensation | 32,531 | 3,221 | 28,081 | 24,860 | |
| Fringe Benefits Subtotal | | \$ 1,005,948 | \$ 1,030,287 | \$ 1,040,895 | \$ 10,608 | |
| Total Personnel Expenditures | | | | | \$ 2,678,453 | |

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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)

| GIS Fund | FY2014 Actual | FY2015* Budget | FY2016 Adopted |
|---|---------------------|---------------------|---------------------|
| BEGINNING BALANCE AND RESERVES | | | |
| Balance from Prior Year | \$ 518,935 | \$ 569,727 | \$ 491,350 |
| TOTAL BALANCE AND RESERVES | \$ 518,935 | \$ 569,727 | \$ 491,350 |
| REVENUE | | | |
| Charges for Current Services | \$ - | \$ - | \$ 1,548,341 |
| Revenue from Other Agencies | 84,660 | 195,303 | 195,303 |
| Revenue from Use of Money and Property | 198 | - | - |
| Transfers In | 1,271,792 | 1,605,758 | - |
| TOTAL REVENUE | \$ 1,356,650 | \$ 1,801,061 | \$ 1,743,644 |
| TOTAL BALANCE, RESERVES, AND REVENUE | \$ 1,875,584 | \$ 2,370,788 | \$ 2,234,994 |
| OPERATING EXPENSE | | | |
| Personnel Expenses | \$ 50,890 | \$ 118,102 | \$ 110,697 |
| Fringe Benefits | 48,084 | 95,249 | 70,087 |
| Contracts | 494,477 | 687,717 | 630,300 |
| Information Technology | 713,365 | 1,004,431 | 1,251,490 |
| TOTAL OPERATING EXPENSE | \$ 1,306,816 | \$ 1,905,499 | \$ 2,062,574 |
| TOTAL EXPENSE | \$ 1,306,816 | \$ 1,905,499 | \$ 2,062,574 |
| BALANCE | \$ 568,768 | \$ 465,289 | \$ 172,420 |
| TOTAL BALANCE, RESERVES, AND EXPENSE | \$ 1,875,584 | \$ 2,370,788 | \$ 2,234,994 |

* At the time of publication, audited financial statements for Fiscal Year 2015 were not available. Therefore, the Fiscal Year 2015 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2015 Adopted Budget, while the beginning FY 2015 balance amount reflects the audited Fiscal Year 2014 ending balance.