

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
- 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 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 2020, target and estimated figures for Fiscal Year 2021, and targets for Fiscal Year 2022 have been included for each performance indicator.

Department Summary

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

Department Summary

	FY2020	FY2021	FY2022	FY2021-2022
	Actual	Budget	Proposed	Change
FTE Positions (Budgeted)	23.00	23.00	23.00	0.00
Personnel Expenditures	\$ 2,298,662	\$ 2,392,803	\$ 2,639,970	\$ 247,167
Non-Personnel Expenditures	3,041,023	3,099,844	5,015,490	1,915,646
Total Department Expenditures	\$ 5,339,685	\$ 5,492,647	\$ 7,655,460	\$ 2,162,813
Total Department Revenue	\$ 6,292,593	\$ 4,881,882	\$ 7,148,553	\$ 2,266,671

Guide to the Budget

Airports Fund

Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Airports	\$ 5,339,685	\$ 5,492,647	\$ 7,655,460	\$ 2,162,813
Total	\$ 5,339,685	\$ 5,492,647	\$ 7,655,460	\$ 2,162,813

Department Personnel

	FY2020 Budget	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Airports	23.00	23.00	23.00	0.00
Total	23.00	23.00	23.00	0.00

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 Fiscal Year 2021 Budget column by revenue and expenditure category may not match the Fiscal Year 2021 Adopted Budget publication due to the reclassification of commitment items between commitment item groups.

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
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	\$ 530,026	\$ -
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	23,636	-
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	(21,908)	-
Revised Revenue Adjustment to reflect revised revenue projections.	0.00	-	640,309
Total	0.00	\$ 531,754	\$ 640,309

Expenditures by Category

The Expenditures by Category table represents how a department's budget is distributed within

Guide to the Budget

major expenditure categories.

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
PERSONNEL				
Personnel Cost	\$ 35,206,687	\$ 34,112,443	\$ 34,077,424	\$ (35,019)
Fringe Benefits	23,076,274	23,795,885	25,996,648	2,200,763
PERSONNEL SUBTOTAL	58,282,961	57,908,328	60,074,072	2,165,744
NON-PERSONNEL				
Supplies	\$ 224,976	\$ 362,988	\$ 364,127	\$ 1,139
Contracts	1,475,869	1,586,108	2,518,090	931,982
Information Technology	1,721,467	2,354,723	2,573,583	218,860
Energy and Utilities	32,576	47,019	44,733	(2,286)
Other	105,853	141,424	141,424	-
Capital Expenditures	-	3,000	3,000	-
NON-PERSONNEL SUBTOTAL	3,560,740	4,495,262	5,644,957	1,149,695
Total	\$ 61,843,701	\$ 62,403,590	\$ 65,719,029	\$ 3,315,439

Revenues by Category

The Revenues by Category table displays budgeted revenues by category.

Revenues by Category

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Charges for Services	\$ 3,683,744	\$ 3,448,162	\$ 3,448,162	\$ -
Fines Forfeitures and Penalties	919,834	300,000	300,000	-
Licenses and Permits	824	3,500	3,500	-
Other Revenue	47,492	-	-	-
Rev from Other Agencies	250,000	158,634	158,634	-
Transfers In	20,791	-	-	-
Total	\$ 4,922,685	\$ 3,910,296	\$ 3,910,296	\$ -

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	FY2020 Budget	FY2021 Budget	FY2022 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001101	Department Director	0.00	1.00	1.00	\$ 63,128 - 239,138	\$ 151,133
20001222	Program Manager	0.00	2.00	2.00	50,128 - 184,330	234,458
FTE, Salaries, and Wages Subtotal		0.00	3.00	3.00		\$ 385,591

Guide to the Budget

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Fringe Benefits				
Flexible Benefits	\$ -	\$ 39,534	\$ 22,800	(16,734)
Long-Term Disability	-	1,439	1,615	176
Medicare	-	6,018	5,591	(427)
Other Post-Employment Benefits	-	18,879	18,654	(225)
Retiree Medical Trust	-	1,037	964	(73)
Risk Management Administration	-	3,177	3,231	54
Supplemental Pension Savings Plan	-	38,182	35,474	(2,708)
Unemployment Insurance	-	638	586	(52)
Workers' Compensation	-	830	1,777	947
Fringe Benefits Subtotal	\$ -	\$ 109,734	\$ 90,692	(19,042)
Total Personnel Expenditures		\$ 476,283		

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.

	FY2019 Actual	FY2020* Budget	FY2021** Adopted
Automated Refuse Container Fund			
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 1,393,355	\$ 1,394,497	\$ 1,605,655
TOTAL BALANCE AND RESERVES	\$ 1,393,355	\$ 1,394,497	\$ 1,605,655
REVENUE			
Charges for Services	\$ 1,262,852	\$ 1,000,000	\$ 1,200,000
Other Revenue	25	-	-
Revenue from Use of Money and Property	29,561	-	-
TOTAL REVENUE	\$ 1,292,437	\$ 1,000,000	\$ 1,200,000
TOTAL BALANCE, RESERVES, AND REVENUE	\$ 2,685,792	\$ 2,394,497	\$ 2,805,655
OPERATING EXPENSE			
Supplies	\$ 1,072,991	\$ 1,150,000	\$ 1,350,000
Contracts	211,369	150,000	150,000
Information Technology	6,687	33,324	37,573
Other Expenses	248	-	-
TOTAL OPERATING EXPENSE	\$ 1,291,295	\$ 1,333,324	\$ 1,537,573
TOTAL EXPENSE	\$ 1,291,295	\$ 1,333,324	\$ 1,537,573
BALANCE	\$ 1,394,497	\$ 1,061,173	\$ 1,268,082
TOTAL BALANCE, RESERVES, AND EXPENSE	\$ 2,685,792	\$ 2,394,497	\$ 2,805,655

* At the time of publication, audited financial statements for Fiscal Year 2020 were not available. Therefore, the Fiscal Year 2020 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2020 Adopted Budget, while the beginning Fiscal Year 2020 balance amount reflects the audited Fiscal Year 2019 ending balance.

** Fiscal Year 2021 Beginning Fund Balance reflect the projected Fiscal Year 2020 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2020.