

Section C
Program Summaries

Program Summaries



OVERVIEW

The operating programs described in this section of the Financial Plan form the City's basic organizational units, and provide for the delivery of essential services.

These programs are organized by department, and each section begins with a department summary which includes department description and expenditure, revenue and personnel summaries.

Each operating program narrative provides the following information:

- A. Program Title - The function, department responsible for program administration, program name, and account information.
- B. Program Description - Narrative description of program operations.
- C. Program Cost - Expenditure information is provided for the last completed fiscal year (2011-12) and the 2012-13 budget and estimated actual, as well as the proposed amount for the fiscal year covered by the 2013-14 annual budget. Program costs are divided into four categories.
 - 1. Salaries and Benefits - All costs associated with City personnel, including salaries as well as benefits.
 - 2. Materials and Services - All expenditures related to contract services, and the purchase of supplies, tools, utilities, and other operating expenditures.
 - 3. Capital Outlay - All acquisitions or projects with a life in excess of one year. Capital outlay projects are not included in the Capital Improvement Plan (CIP) section.
 - 4. Capital Lease - Expenditures related to the periodic payments to the lessor for the use of the lease-financed capital asset.
- D. Staffing Summary - This section provides the number of authorized regular positions allocated to this program along with the number of requested positions for 2013-14.
- E. Service Level Changes - Details any projected changes in program service levels for the budget year.
- F. 2013-14 Program Goals and Objective – Program goals & objectives are described in this section.
- G. Program Measures – Measures of output, efficiency or outcome, if applicable, for each program.

Allocated Costs



A cost allocation process is utilized to reimburse the internal service funds for the costs of general government services rendered and various non-departmental items such as insurance, information technology (IT), communication costs, equipment and building usage and building maintenance. The allocation process is based on the estimated actuals for the current fiscal year. Thus the allocations included in the current budget for the 2013-14 fiscal year are based on transactions within the 2012-13 fiscal year.

The cost allocation process is described in the following four steps:

1. Once an internal service fund is allocated out it is removed from subsequent allocation calculations.
2. Expenditures that benefit all departments and/or funds such as liability insurance, IT, communication costs, facilities maintenance, and fleet lease are allocated to the respective departments according to usage. General liability insurance is allocated based on budgeted expenditures for each department. IT and communications costs are allocated according to number of phone lines, cell phones, and computers. Facilities maintenance is allocated per custodial square footage. Fleet lease is based on historical usage.
3. Property insurance is allocated based on total square footage.
4. Administrative services costs are allocated to all departments and funds according to services provided, including payroll, personnel, purchasing, accounting, data processing and other activities. Non-departmental costs are also included. Allocations are based on the number of employees within a department.
5. General Government departments including City Council, Mayor, City Manager, City Clerk, and City Attorney, are allocated out based on the number of Agenda Bill staff reports processed.

