

Budget by Fund

	2018 Actual	2019 Adopted	2020 C2C	2020 Request	\$ Change
General	3,569,603	3,395,658	4,139,065	4,139,065	743,407
Other-Expenditures	-	-	-	-	-
TOTAL	\$ 3,569,603	\$ 3,395,658	\$ 4,139,065	\$ 4,139,065	\$ 743,407

Budget by Service

	2018 Actual	2019 Adopted	2020 C2C	2020 Request	\$ Change
ACCOUNTING	2,208,639	2,072,217	2,090,646	2,131,563	59,346
ADMINISTRATIVE SUPPORT	568,818	674,845	616,963	483,788	(191,057)
BUDGET & PRGM MGMT	785,179	648,596	657,908	681,053	32,457
RISK MGMT	6,967	-	-	-	-
TREASURY	-	-	773,548	842,661	842,661
TOTAL	\$ 3,569,603	\$ 3,395,658	\$ 4,139,065	\$ 4,139,065	\$ 743,407

Budget by Major

	2018 Actual	2019 Adopted	2020 C2C	2020 Request	\$ Change
Revenue	(15,242)	(415,000)	(415,000)	(415,000)	-
Personnel	2,945,225	3,617,309	4,103,556	4,104,991	487,682
Non-Personnel	631,779	701,247	1,176,394	1,174,959	473,712
Agency Billings	7,841	(507,898)	(725,885)	(725,885)	(217,987)
TOTAL	\$ 3,569,603	\$ 3,395,658	\$ 4,139,065	\$ 4,139,065	\$ 743,407



Finance Department

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To: David Schmiedicke, Finance Director
From: Laura Larsen, Budget & Program Evaluation Manager
Date: July 10, 2019
Subject: 2020 Finance Department Operating Budget

The Finance Department's proposed 2020 reflects the Department's ongoing commitment to providing:

- High quality fiscal analysis,
- Exceptional service to our end users, and
- Acting as the City's fiscal steward

In 2019 the Finance Department stood up two new teams within the agency: transferring the Treasury into Finance and creation of the Data Team. Our 2020 budget proposal reflects our plan to redirect resources within the Department in order to fund these teams for success.

Imagine Madison calls for City services to be transparent and accountable to our residents. Through our service delivery we are working with Departments to improve the ways they are leveraging data to solve problems. Whether it is through the work of the Data Team leading efforts with agencies to begin collecting data for their performance measures or through the training efforts of Accounting Services providing tools to agencies to better understand their finances, we have oriented our service delivery around advancing this strategy.

We know to be successful in this work we must be in tune with the Madison community. In 2019 we are developing a new application to allow residents to see how their tax bill funds City operations. We are also participating in efforts to better understand how equity plays into the City's purchasing policies.

Through our service delivery, the Finance Department will seek to implement the following strategies in 2020:

1. Implement an outcome budgeting framework to build the City's 2021 budget. This will include an improved budget document and online tools making it easier to understand what is funded in the City's budget.
2. Lead efforts to implement a new utility billing system with the Water Utility and other city agencies that is integrated with the City's enterprise wide financial system.
3. Implement an internal audit workplan guided by the recommendations of a risk assessment that is currently underway.

4. Focus on deploying process improvement tools within the Treasury to increase efficiency of operations and ensure a high-level of service to residents and businesses.
5. Utilize the efforts of our Administrative Support Team to help support the Clerk's Office in its efforts to ensure voter access and security associated with the 2020 presidential primary and general elections.

To implement these strategies the proposed budget includes:

1. Creation of a new Accountant position in the Treasury service. We have funded this new position by eliminating hourly staffing and increasing our budgeted salary savings. We believe these funding sources are sustainable and realistic.
2. Continued funding for a series of financial management contracts, including: external audit services, ambulance billing, revenue collections, and actuarial services.

There are considerable financial constraints facing our City. With limited ability to grow revenues to meet a growing rate of expenditures, we strongly recommend building a long-range financial plan to help inform the options necessary to achieve structural budget balance, where on-going expenditures are in line with on-going revenues. Madison has a long history of strong financial management as demonstrated by our AAA bond rating. Exploring the possibility of implementing a long-range financial plan will help ensure that city services remain affordable while achieving the results our residents expect.

2020 Operating Budget

Service Budget Proposal

IDENTIFYING INFORMATION

SELECT YOUR AGENCY:

Finance

SELECT YOUR AGENCY'S SERVICE:

Accounting

SERVICE NUMBER:

151

SERVICE DESCRIPTION:

This service is responsible for the ongoing centralized functions of the accounting, payroll, and procurement operations of the city. The service staffs prepare and maintain accounting related internal controls to help to mitigate risk for financial transactional losses and oversee the annual financial statements and audit preparation. Staffs verify adherence to Generally Accepted Accounting Principles and Governmental Accounting Standards Board Statements. The service is responsible for the development, coordination and implementation of the City's accounting and financial reporting systems. Accounting staffs serve as liaison to independent auditors and to the Community Housing Authority. Payroll staff generates the city's payroll including direct deposit advices, paychecks, maintaining payroll records, and preparing all tax forms and reconciliations to pay subsequent taxes. The staff generates W-2's and 1095's for the employees at the end of the year. Central payroll staff is largely responsible for assisting Human Resources with benefit administration, and labor association strategies. Central procurement is responsible for directing and coordinating the contracting for equipment, supplies and services required by the City. This service includes developing policies and procedures, encumbrance and purchasing card management, negotiating and making recommendations on type, availability, and overall procurement costs.

Part 1: Base Budget Proposal

BUDGET INFORMATION

	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted	2020 C2C	2020 Request
<i>Budget by Fund</i>						
General-Net	\$2,274,218	\$2,274,939	\$2,208,639	\$2,072,217	\$2,090,646	\$2,198,273
Other-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total</i>	<i>\$2,274,218</i>	<i>\$2,274,939</i>	<i>\$2,208,639</i>	<i>\$2,072,217</i>	<i>\$2,090,646</i>	<i>\$2,198,273</i>
<i>Budget by Major</i>						
Revenue	(\$30,745)	(\$15,000)	(\$15,000)	(\$137,016)	(\$137,016)	(\$137,016)
Personnel	\$1,723,886	\$1,707,786	\$1,688,777	\$2,060,762	\$2,071,880	\$2,179,507
Non-Personnel	\$565,627	\$574,312	\$527,021	\$581,482	\$587,286	\$587,286
Agency Billings	\$15,450	\$7,841	\$7,841	(\$433,011)	(\$431,504)	(\$431,504)
<i>Total</i>	<i>\$2,274,218</i>	<i>\$2,274,939</i>	<i>\$2,208,639</i>	<i>\$2,072,217</i>	<i>\$2,090,646</i>	<i>\$2,198,273</i>
FTEs		16.99		19.75	19.95	21.05

PRIORITY

Citywide Element

Describe how this service advances the Citywide Element:

Safeguard assets, oversees reporting compliances and external audits, and administers the ERP solution.

ACTIVITIES PERFORMED BY THIS SERVICE

Activity	% of Effort	Description
General Accounting	57	This service is responsible for overseeing and processing financial transactions within the City of Madison in accordance with Generally Accepted Accounting Principles and Government Accounting Standards, as well as preparing the Comprehensive Annual Financial

		Report. Staff also serve as liasons to the external audit teams.
Payroll Accounting	19	Processing bi-weekly payroll and assisting HR staff to administer benefits and annual enrollments. Administers the Employee Self Service portal.
Procurement and Purchasing	23	Assists city departments to procure and contract for goods and services. Administers the Vendor Self Service portal.

SERVICE BUDGET CHANGES

Service Impact

What is the proposed change to the service's budget from cost to continue to agency request?

What are the service level impacts of the proposed funding changes?

Personnel-Permanent Positions

Are you proposing an allocation change to the FTEs for this service?

Type	Fund	Amount	Description
Perm Wages	1100	\$21,499	Adjustments to payroll allocations (\$88k increase) and increase in salary savings (\$56k)
Benefits	1100	\$19,418	Adjustments based on updated payroll allocations.
Total		\$40,917	

Explain the assumptions behind the allocation change.

The payroll allocations used to develop the Cost to Continue budget were based on allocations set up as part of the MUNIS implementation. The proposed changes adjust allocations between the Finance Department services based on where positions are housed. The proposed budget also increases budgeted salary savings in the Accounting service by \$56k to fund a new Accountant in the Treasury service.

What is the justification behind the allocation change?

This adjustment aligns how positions are funded in the budget with how they are housed within the Department.

Personnel-Other Personnel Spending

Are you requesting additional personnel spending for non-annualized pay?

Type	Fund	Amount	Description
Overtime			
Premium Pay			
Hourly	1100	(\$10,000)	Funding for a summer internship program being removed to fund new Accountant in Treasury
Total		(\$10,000)	

Explain the assumptions behind the requested funding.

Funding for the internship program was added to the Finance Department's 2018 budget. In 2019 the service did not hire an intern. We are proposing eliminating funding to create a permanent Accountant position in the Treasury to support the cash reconciliation process.

What is the justification behind the increased funding?

Under this proposal there will be no funding for hourly staffing in the service. There will be no impact on services based on this proposed change.

Revenue

Are you proposing a change to the service's budgeted revenue?

Are you proposing an increase or a decrease to the budgeted revenue?

Select...

Fund	Major	Amount	Description

Explain the assumptions behind the change to budgeted revenue.

What is the justification behind the proposed change?

Non-Personnel

Are you requesting additional non-personnel funding for this service?

No

Fund	Major	Amount	Description

Explain the assumptions behind the requested funding.

What is the justification behind the proposed change?

Part 2: Scaling Service Delivery

What amount is 2.5% of the service expenditure budget? \$52,265

Increase

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding increase to this service:

Recommend hiring an Accountant Technician III within payroll whose work responsibility would be to enter all new hire personnel actions, and to maintain allocations and/or general ledger account defaults within the position control module of MUNIS.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding increase to this service:

Add salaries and benefits totaling approximately \$52,000

Would the changes include an increase to permanent staffing levels for this service? Yes If yes, FTEs: 1.00

What impacts would City residents and visitors experience if this service is provided a 2.5% increase in funding?

Better segregation of duties strengthening internal control procedures, mitigating risk, and increasing efficiencies within the new hire processing and expanded analysis of FTEs by accounts for positions.

Decrease

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding decrease to this service:

Accounting would need to reduce and/or cut the CaseWare implementation project, and may need to refrain from hiring vacancies during the budget year. Continue service levels for providing essential services for payroll and accounting. Delay Electronic Bidding project until future appropriations are authorized.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding decrease to this service:

Accounting would need to hold open a position vacancy due to retirements or resignations (51-52 Salaries/Benefits \$23,015) including hourly intern and overtime decreases, eliminate caseware license purchased services, professional development opportunities for staff would be reduced, other minor reductions to supplies (53 - \$6,600) and purchased services (54 - \$22,650) to make up the difference.

Would the changes include a decrease to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% decrease in funding?

Less efficiencies using technology if projects were halted during implementation. May not see external audit fee reductions without automating and producing the CAFR. Reductions for training opportunities for GASB implementations and professional development, and delays in work projects and/or assignments if a hiring freeze is required to remain within authorized budget appropriations.

2020 Operating Budget

Service Budget Proposal

IDENTIFYING INFORMATION

SELECT YOUR AGENCY:

Finance

SELECT YOUR AGENCY'S SERVICE:

Administrative Support

SERVICE NUMBER:

154

SERVICE DESCRIPTION:

This service provides clerical and office services to City agencies. In addition to Administrative Support Team staff who are assigned to various City agencies to assist with both special projects and day-to-day operations, a centralized Document Services Unit provides confidential word processing services, as well as software support to City agencies, application conversion, website administration and assistance with agency budget preparation. This Unit develops and prepares newsletters and brochures, complex financial schedules, database management, routine documents, and can provide Braille output of a variety of documents upon request.

Part 1: Base Budget Proposal

BUDGET INFORMATION

	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted	2020 C2C	2020 Request
<i>Budget by Fund</i>						
General-Net	\$580,031	\$642,982	\$568,818	\$674,845	\$616,963	\$483,788
Other-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total</i>	<i>\$580,031</i>	<i>\$642,982</i>	<i>\$568,818</i>	<i>\$674,845</i>	<i>\$616,963</i>	<i>\$483,788</i>
<i>Budget by Major</i>						
Revenue	(\$808)	\$0	(\$242)	\$0	\$0	\$0
Personnel	\$542,787	\$626,838	\$534,073	\$655,036	\$595,571	\$462,396
Non-Personnel	\$38,052	\$16,144	\$34,988	\$26,082	\$27,665	\$27,665
Agency Billings	\$0	\$0	\$0	(\$6,273)	(\$6,273)	(\$6,273)
<i>Total</i>	<i>\$580,031</i>	<i>\$642,982</i>	<i>\$568,818</i>	<i>\$674,845</i>	<i>\$616,963</i>	<i>\$483,788</i>
FTEs		7.96		8.24	8.24	6.38

PRIORITY

Citywide Element

Describe how this service advances the Citywide Element:

By utilizing the Administrative Team and Document Services, the City saves on personnel costs by sharing staff throughout agencies and not having to hire individual staff within agencies that may not be utilized year round.

ACTIVITIES PERFORMED BY THIS SERVICE

Activity	% of Effort	Description
Administrative Support	75%	Provides administrative support to City agencies.
Document Services	25%	

SERVICE BUDGET CHANGES

Service Impact

What is the proposed change to the service's budget from cost to continue to agency request?

-133,175

What are the service level impacts of the proposed funding changes?

The reduction in the service's budget reflects moving two positions to Budget & Program Evaluation. This was part of a reclassification that was approved in January 2019. Our proposal funds positions consistently with where they are housed in the Department.

Personnel-Permanent Positions

Are you proposing an allocation change to the FTEs for this service?

Type	Fund	Amount	Description
Perm Wages	1100	(\$105,307)	Updated payroll allocations; Movement of 2 positions to Budget & Program Evaluation
Benefits	1100	(\$27,868)	Updated payroll allocations; Movement of 2 positions to Budget & Program Evaluation
Total		(\$133,175)	

Explain the assumptions behind the allocation change.

In the 2019 budget we anticipated reclassifying two positions (Document Services Worker and Innovation Manager) to create two Data Analysts to serve as part of the Data Team. The proposed change moves the funding for this positions to the service where they are housed in the Department's budget. There's no service impact associated with the change.

What is the justification behind the allocation change?

Updating the allocation properly aligns the funding for the Department's budget with how positions are housed organizationally.

Personnel-Other Personnel Spending

Are you requesting additional personnel spending for non-annualized pay?

Type	Fund	Amount	Description
Overtime			
Premium Pay			
Hourly			
Total		\$0	

Explain the assumptions behind the requested funding.

No Change

What is the justification behind the increased funding?

No Change

Revenue

Are you proposing a change to the service's budgeted revenue?

Are you proposing an increase or a decrease to the budgeted revenue?

Fund	Major	Amount	Description

Explain the assumptions behind the change to budgeted revenue.

No Change

What is the justification behind the proposed change?

No Change

Non-Personnel

Are you requesting additional non-personnel funding for this service?

<i>Fund</i>	<i>Major</i>	<i>Amount</i>	<i>Description</i>
[]	[]	[]	[]

Explain the assumptions behind the requested funding.

No Change

What is the justification behind the proposed change?

No Change

Part 2: Scaling Service Delivery

What amount is 2.5% of the service expenditure budget?

Increase

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding increase to this service:

We would change the Risk Manager's position allocation to assign 10% to 15300-51100-00000 and reduce the allocation to 221021-51100-00000 by 10% to 70%.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding increase to this service:

We would add 10% tp 153000-51100 and do a corresponding reduction to 221021-51100.

Would the changes include an increase to permanent staffing levels for this service? Yes If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% increase in funding?

None.

Decrease

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding decrease to this service:

If the budget were to be reduced we would increase the service's budget salary savings. In the event of a vacant position we would not fill the position in order to realize the necessary savings.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding decrease to this service:

These savings would be realized in personnel. If no turnover takes place, the increased salary savings may not be realized.

Would the changes include a decrease to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% decrease in funding?

None.

2020 Operating Budget Service Budget Proposal

IDENTIFYING INFORMATION

SELECT YOUR AGENCY:

Finance

SELECT YOUR AGENCY'S SERVICE:

Budget and Program Evaluation

SERVICE NUMBER:

152

SERVICE DESCRIPTION:

This service is responsible for preparing the City's annual capital and operating budgets, as well as providing assistance to City agencies with budget development and analysis. The service performs financial, compliance and performance reviews of City agencies; supports city-wide efforts to coordinate, manage and use data effectively in support of racial equity, social justice and performance goals; and coordinates the City's efforts to identify and secure outside grant funding.

Part 1: Base Budget Proposal

BUDGET INFORMATION

	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted	2020 C2C	2020 Request
<i>Budget by Fund</i>						
General-Net	\$792,207	\$856,534	\$795,031	\$648,596	\$657,908	\$682,488
Other-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total</i>	<i>\$792,207</i>	<i>\$856,534</i>	<i>\$795,031</i>	<i>\$648,596</i>	<i>\$657,908</i>	<i>\$682,488</i>
<i>Budget by Major</i>						
Revenue	\$0	\$0	\$0	(\$277,984)	(\$277,984)	(\$277,984)
Personnel	\$744,412	\$763,655	\$728,362	\$901,511	\$908,712	\$933,292
Non-Personnel	\$47,796	\$92,879	\$66,669	\$93,683	\$95,794	\$95,794
Agency Billings	\$0	\$0	\$0	(\$68,614)	(\$68,614)	(\$68,614)
<i>Total</i>	<i>\$792,207</i>	<i>\$856,534</i>	<i>\$795,031</i>	<i>\$648,596</i>	<i>\$657,908</i>	<i>\$682,488</i>
FTEs		6.02		8.13	8.13	9.03

PRIORITY

Citywide Element

Describe how this service advances the Citywide Element:

Imagine Madison calls for City services to be transparent and accountable. This service is focused on improving the ways the City is leveraging data in order to make decisions and allocate resources in the City's budget. In 2020 the service will work to begin collecting and reporting out on service level performance measure information and utilize outcome budgeting to build the City's operating and capital budgets.

ACTIVITIES PERFORMED BY THIS SERVICE

Activity	% of Effort	Description
Operating & Capital Budget Development	35%	Facilitate all phases of the budget planning process including: forecasting budget trends for the upcoming year, facilitating the agency proposal process, establishing Finance Recommendations for the Executive Budget, and drafting amendments to Executive Budget.
Budget Monitoring	10%	Through quarterly projections we monitor compliance with the adopted budget. This process is used to ensure the City remains compliant with the State Expenditure Restraint Program.

Legislative Fiscal Analysis	10%	Prepare fiscal notes determining the financial impact of all legislation introduced before the Common Council.
Data Management	35%	Serve as staff to the City's data management team, administer the annual dataset inventory, provide policy recommendations regarding data governance policies and procedures, support agencies in implementing data action plans collecting data for service level performance measures.
Data Projects	10%	Perform ad hoc research at the request of policy makers and agencies. In 2019 this work has been focused on completing a study analyzing the impacts of alcohol outlet density on city services.

SERVICE BUDGET CHANGES

Service Impact

What is the proposed change to the service's budget from cost to continue to agency request?

What are the service level impacts of the proposed funding changes?

The proposed increase reflects updating payroll allocations to fund positions consistent with where they are housed in the Department. In 2019 two positions were reclassified from Administrative Services to be part of the Data Team that's housed within this service.

Personnel-Permanent Positions

Are you proposing an allocation change to the FTEs for this service?

Type	Fund	Amount	Description
Perm Wages	1100	\$16,351	Moving Data Analysts from Administrative Services to Budget & Program Eval. Also reflects moving Grant Writer from service 152 to service 151.
Benefits	1100	\$8,229	Moving Data Analysts from Administrative Services to Budget & Program Eval. Also reflects moving Grant Writer from service 152 to service 151.
Total		\$0	

Explain the assumptions behind the allocation change.

No changes

What is the justification behind the allocation change?

no changes

Personnel-Other Personnel Spending

Are you requesting additional personnel spending for non-annualized pay?

Type	Fund	Amount	Description
Overtime			
Premium Pay			
Hourly			
Total		\$0	

Explain the assumptions behind the requested funding.

What is the justification behind the increased funding?

Revenue

Are you proposing a change to the service's budgeted revenue?

Are you proposing an increase or a decrease to the budgeted revenue?

Fund	Major	Amount	Description
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explain the assumptions behind the change to budgeted revenue.

No Change

What is the justification behind the proposed change?

No Change

Non-Personnel

Are you requesting additional non-personnel funding for this service?

No

Fund	Major	Amount	Description
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explain the assumptions behind the requested funding.

No Change

What is the justification behind the proposed change?

No Change

Part 2: Scaling Service Delivery

What amount is 2.5% of the service expenditure budget?

Increase

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding increase to this service:

Increased funding would be used to increase professional development opportunities for Budget & Data Analysts. Results from the employee voice survey show that professional development was one of the highest priorities among Finance Department staff. If the budget was increased each member of the team would have the opportunities to take part in 1 professional development opportunity per year. Currently staff take part in these opportunities on a rotating basis driven by the availability of funds.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding increase to this service:

These funds would be budgeted as a purchased service in the training and conferences line item.

Would the changes include an increase to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% increase in funding?

Continuing to invest in professional development for our staff will improve the quality of our analysis for policymakers for both budgetary and data related projects.

Decrease

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding decrease to this service:

The proposed reduction would result in a smaller internship program. Under the current model, we hire 2 interns to be part of the Data Team throughout the year. These positions allow us to perform additional research for policy makers and support additional data-related projects for agencies. Specific projects that have been (or are in process) of being completed include the alcohol study, implementation of data visualization tools in conjunction with Results Madison, and analysis regarding potential employee & resident surveys.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding decrease to this service:

The hourly budget within the service would be reduced by \$24,000.

Would the changes include a decrease to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% decrease in funding?

This reduction would increase the turnaround time to complete projects on behalf of agencies and policymakers.

2020 Operating Budget

Service Budget Proposal

IDENTIFYING INFORMATION

SELECT YOUR AGENCY:

Finance

SELECT YOUR AGENCY'S SERVICE:

Treasury

SERVICE NUMBER:

155

SERVICE DESCRIPTION:

This service processes over one million payments per year with more payments through electronic payment channels which requires development of new processes and procedures. The primary customers of this service are the general public and City agencies that rely on the service. The goals of this service are to enhance the ability of the taxpayer to avoid delinquency, while at the same time maximizing the collection of delinquent taxes by July 31st; and to meet or exceed the budget goal for interest earnings, while minimizing the end-of-the-year adjustment for city investments. The major initiatives planned for this service include the continue development and expansion of Electronic Bill Presentment and Payment.

Part 1: Base Budget Proposal

BUDGET INFORMATION

	2017 Actual	2018 Adopted	2018 Actual	2019 Adopted	2020 C2C	2020 Request
<i>Budget by Fund</i>						
General-Net	\$689,176	\$695,828	\$726,616	\$764,563	\$773,548	\$773,548
Other-Expenditures	\$0	\$0	\$0	\$0	\$0	\$0
<i>Total</i>	<i>\$689,176</i>	<i>\$695,828</i>	<i>\$726,616</i>	<i>\$764,563</i>	<i>\$773,548</i>	<i>\$773,548</i>
<i>Budget by Major</i>						
Revenue	\$0	(\$11,000)	\$0	\$0	\$0	\$0
Personnel	\$300,588	\$276,518	\$312,286	\$554,035	\$527,393	\$527,393
Non-Personnel	\$387,555	\$429,256	\$413,276	\$430,492	\$465,649	\$465,649
Agency Billings	\$1,033	\$1,054	\$1,054	(\$219,964)	(\$219,494)	(\$219,494)
<i>Total</i>	<i>\$689,176</i>	<i>\$695,828</i>	<i>\$726,616</i>	<i>\$764,563</i>	<i>\$773,548</i>	<i>\$773,548</i>
FTEs		2.79		5.86	6.00	6.00

PRIORITY

Citywide Element

Describe how this service advances the Citywide Element:

This service is responsible for collecting, processing, and record keeping of billing, administrative reporting of deposit and investment accounts and processing of parking revenue. Specific activities performed under this service include tax preparation, mail and remittance processing, tax refunds, delinquent personal property and real estate, rescinds and general customer service, daily bank transaction review and transfers, revenue reporting and collect and count monies related to the Parking Utility. The goal of this service is to provide timely and accurate payment processing, financial information and processing of parking utility payments.

ACTIVITIES PERFORMED BY THIS SERVICE

Activity	% of Effort	Description
General revenue processing	60	Calculation of personal and property tax bills, receipt processing for all payment types.
Treasury Administration	20	Deposit, investment and revenue reporting.
Parking revenue processing	20	Collect and count monies related to the parking utility.

SERVICE BUDGET CHANGES

Service Impact

What is the proposed change to the service's budget from cost to continue to agency request?

What are the service level impacts of the proposed funding changes?

The proposed increase in funding will fund a new Accountant position that will be responsible for the bank reconciliation process within the Treasury. The need for the new position is based a staffing analysis performed by the Treasury and Revenue Manager who was hired in June 2019. Funding for the creation of the position was absorbed by reductions elsewhere in the Finance Department budget.

Personnel-Permanent Positions

Are you proposing an allocation change to the FTEs for this service?

Type	Fund	Amount	Description
Perm Wages	<input type="text" value="1100"/>	<input type="text" value="\$75,111"/>	Creation of new Accountant Position
Benefits	<input type="text"/>	<input type="text"/>	
Total		<input type="text" value="\$75,111"/>	

Explain the assumptions behind the allocation change.

The proposed funding will support the full cost of an Accountant 1 position for all of 2020. If approved, recruitment for the position would begin in the 4th Quarter of 2019.

What is the justification behind the allocation change?

The functions of this new position are currently being performed by staff in the Accounting Services unit. Creation of this position will bring the process into the Treasury increasing the efficiency and accuracy of the process.

Personnel-Other Personnel Spending

Are you requesting additional personnel spending for non-annualized pay?

Type	Fund	Amount	Description
Overtime	<input type="text"/>	<input type="text"/>	
Premium Pay	<input type="text"/>	<input type="text"/>	
Hourly	<input type="text"/>	<input type="text"/>	
Total		<input type="text" value="\$0"/>	

Explain the assumptions behind the requested funding.

What is the justification behind the increased funding?

Revenue

Are you proposing a change to the service's budgeted revenue?

Are you proposing an increase or a decrease to the budgeted revenue?

Fund	Major	Amount	Description
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Explain the assumptions behind the change to budgeted revenue.

No Change.

What is the justification behind the proposed change?

No Change.

Non-Personnel

Are you requesting additional non-personnel funding for this service?

No

<i>Fund</i>	<i>Major</i>	<i>Amount</i>	<i>Description</i>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Explain the assumptions behind the requested funding.

No Change.

What is the justification behind the proposed change?

No Change.

Part 2: Scaling Service Delivery

What amount is 2.5% of the service expenditure budget?

Increase

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding increase to this service:

Explore and implement an investment reporting service. The current process is time consuming and costs the city approximately \$10,000 annually in software licensing and staff time. Staff time saved could help reduce overtime costs. The cost of the service is .4 to .6 basis points on the portfolio market value (approximately \$28,000 to \$30,000 annually).

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding increase to this service:

The purchased service category would increase by \$19,338.70. Specifically, account 15500-54610-00000 (Financial/Actuary Services).

Would the changes include an increase to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% increase in funding?

More timely and accurate investment and deposit reporting.

Decrease

Explain how you would change the service activities and the level of service as a result of implementing a 2.5% funding decrease to this service:

A decrease can potentially be absorbed by decreasing supplies and purchased services. The cost to continue values were based on 2018 actuals that included one-time expenditures.

Explain the changes by major expenditure category that your agency would implement as a result of a 2.5 % funding decrease to this service:

The Supply and Purchased Service major categories will decrease. Specifically, 15500-53150-00000 (Postage) would decrease by \$10,000 and 15500-54655-00000 (Printing Services) would decrease by \$9,338.70.

Would the changes include a decrease to permanent staffing levels for this service? No If yes, FTEs:

What impacts would City residents and visitors experience if this service is provided a 2.5% decrease in funding?

Future, unforeseen document and printing changes/enhancements may need to be postponed until funding is available.