

# 2017 – 2018 BUDGET QUERY

Question: 2

Date: September 27, 2016

Topic: FTE Distribution by Fund

---

## **BACKGROUND**

As part of the budget development process, the City Council reviewed and approved the City’s cost allocation methodology. This summer, we updated the data with which we distribute personnel costs and incorporated this information into the budget. These changes represent a redistribution of personnel expenses rather than a net increase. Across the enterprise, this redistribution results in no net increase to costs, but does reflect the most recent data on the actual experience of employee hours by fund.

## **INFORMATION PROVIDED**

The 2017-2018 Proposed Budget uses the approved cost allocation methodology to assign personnel costs. In some cases, for example Police and City Council, costs are entirely assigned to the General Fund. In other cases, personnel costs are distributed across various funds based on the type of work performed.

The charts on the next page show a summary of FTE cost distribution by fund, first for existing positions, and then for the proposed new positions.

The tax-supported funds (General Fund, Streets Fund and Building and Development Services) support 81% of personnel costs, with Water, Sewer and SSWM supporting 3%, 8% and 8%, respectively.

For the proposed new positions, the tax-supported funds (General Fund, Streets Fund and Building and Development Services) support 68% of the personnel costs, with Water, Sewer and SSWM supporting 9%, 8% and 15%, respectively.

An Excel File with FTE information by position is also included in this response.

	<b>2017</b>	<b>2018</b>	<b>One-time or ongoing</b>	<b>Comment</b>
Estimated Dollar Change				
Funds involved				
FTE Change				

**Existing Positions, FTE by Fund**

<b>DEPT</b>	<b>Sum of General Fund</b>	<b>Sum of Streets Fund</b>	<b>Sum of Building and Dev Svcs Fund</b>	<b>Sum of Water Fund</b>	<b>Sum of Sewer Fund</b>	<b>Sum of SSWM Fund</b>
<b>CITY COUNCIL</b>	<b>7.00</b>		<b>-</b>			
<b>MUNICIPAL COURT</b>	<b>4.85</b>		<b>-</b>			
<b>EXECUTIVE</b>	<b>6.53</b>	<b>0.60</b>	<b>0.70</b>	<b>0.25</b>	<b>0.35</b>	<b>0.32</b>
<b>FINANCE &amp; ADMIN SERVICES</b>	<b>6.77</b>	<b>1.24</b>	<b>1.02</b>	<b>0.94</b>	<b>1.27</b>	<b>0.67</b>
<b>POLICE</b>	<b>26.25</b>		<b>-</b>			
<b>PLANNING &amp; COMMUNITY DEV</b>	<b>6.34</b>	<b>-</b>	<b>12.90</b>	<b>0.09</b>	<b>0.09</b>	<b>0.58</b>
<b>PUBLIC WORKS</b>	<b>9.25</b>	<b>11.09</b>	<b>0.67</b>	<b>2.81</b>	<b>7.44</b>	<b>7.74</b>
<b>Grand Total</b>	<b>66.99</b>	<b>12.93</b>	<b>15.28</b>	<b>4.10</b>	<b>9.15</b>	<b>9.30</b>

**Proposed New Positions, FTE by Fund**

<b>DEPT</b>	<b>Sum of General Fund</b>	<b>Sum of Streets Fund</b>	<b>Sum of Building and Dev Svcs Fund</b>	<b>Sum of Water Fund</b>	<b>Sum of Sewer Fund</b>	<b>Sum of SSWM Fund</b>
<b>EXECUTIVE</b>	<b>0.03</b>	<b>0.01</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FINANCE &amp; ADMIN SERVICES</b>	<b>1.05</b>	<b>0.12</b>	<b>0.07</b>	<b>0.08</b>	<b>0.11</b>	<b>0.06</b>
<b>PUBLIC SAFETY</b>	<b>0.10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PLANNING &amp; COMMUNITY DEV</b>	<b>0.40</b>	<b>-</b>	<b>1.60</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PUBLIC WORKS</b>	<b>1.00</b>	<b>-</b>	<b>0.79</b>	<b>0.63</b>	<b>0.53</b>	<b>1.05</b>
<b>Grand Total</b>	<b>2.59</b>	<b>0.13</b>	<b>2.46</b>	<b>0.72</b>	<b>0.64</b>	<b>1.11</b>