



May

BUDGET CONTACTS

Agenda

- ▶ 2017 Operating Budget
 - ▶ Salary and Benefit Projections
 - ▶ Budgeting Grants
 - ▶ Operating Timeline

2016 Updates

- ▶ Budget Transfers & Amendments
 - ▶ 2015 is current year budget until year end process is completed
 - ▶ 2016 budget is currently in 'Soft Post'
 - ▶ Budget amendments impacting GL will amend the current year budget
 - ▶ Entries to amend 2016 must wait until it has been established as the current year

2017 Budget Calendar





Operating Budget Submissions

Budget Submissions: The Basics

- ▶ Operating Budget Submissions will be prepared in Central Budget
- ▶ Budget submissions should include both General Fund requests and anticipated grant funding requests for 2017
- ▶ Full instructions and funding guidance will be available June 6th
 - ▶ Submissions will include both a narrative component & Central Budget submission
 - ▶ All managers should plan to stay through the technical discussion of the operating submissions

Base Funding for Positions

Filled Positions

- ▶ Updated to reflect anticipated step & longevity increases
- ▶ Does not anticipate career ladder reclassifications

Vacant Positions

- ▶ Agency base budgets will include full funding for vacant positions at the base
- ▶ Funding will include benefits for vacant positions

Executing the Projection

- The Salary & Benefit projection takes a snapshot of current position control & job sal records to build projection
- All changes to data populate through projection must be made in Salary/Benefit projection model and then pushed to projection that's being utilized

Salary & Benefit Projection Process

Establish Current Year Base

Use Daily Rates to Develop Annual Salaries

Copy Base to Upcoming Budget Year

Process

1. Review FTE counts to ensure accuracy with adopted budget & approved Council changes
2. Replicate the payroll as it will actually happen
 - Contract Increases
 - Steps
 - Longevities
3. Project daily rate and number of days at each rate by employee based on planned changes
4. Annualized daily rates become reference salary for each position

Salary & Benefit Export

EMP #	NAME	JOB CLASS	PAY TYPE	FROM DATE	TO DATE	DAYS PAID	DAILY RATE	PAY AMOUNT
[REDACTED]	[REDACTED]	H142 H142	100 REGULAR	01/01/2016	07/02/2016	131	271.6520	35586.41
[REDACTED]	[REDACTED]	H142 H142	100 REGULAR	07/03/2016	12/31/2016	130	274.7750	35720.75
				EMPLOYEE	1020	TOTALS	261	71307.16
[REDACTED]	[REDACTED]	F112 F112	100 REGULAR	01/01/2016	07/02/2016	131	206.2650	27020.72
[REDACTED]	[REDACTED]	F112 F112	100 REGULAR	07/03/2016	12/31/2016	130	208.6370	27122.81
				EMPLOYEE	1023	TOTALS	261	54143.53
[REDACTED]	[REDACTED]	H213 H213	100 REGULAR	01/01/2016	07/02/2016	131	371.9740	48728.59
[REDACTED]	[REDACTED]	H213 H213	100 REGULAR	07/03/2016	12/31/2016	130	376.2520	48912.76
				EMPLOYEE	1026	TOTALS	261	97641.35

Export Data

Export will include job information and daily rates for each position within your agency budget

Hourly Employees

- ▶ Base budget amount will reflect prior year actual amount plus planned contract increase
- ▶ Full budget for an hourly classification will appear as 1 job sal record
- ▶ Budget will include FICA benefits for hourly employees
 - ▶ Fringe amounts will be budgeted in 52610

Non-Annualized Pay Types

- ▶ Non-Annualized Examples
 - ▶ Overtime
 - ▶ Premium Pay
 - ▶ Vacation Payouts
- ▶ Base budget amounts for non-annualized pay types will be based on prior year actual amounts
- ▶ The Salary & Benefit projection will include 1 job sal record for each non-annualized pay type
- ▶ The corresponding benefits will be applied to this job sal record & budgeted in 52xxx objects

Tips to Keep in Mind

- ▶ Users will be unable to edit salary & benefit detail lines within Central Budget
 - ▶ Changes will need to be made within the projection Position Control & Job Sal records
 - ▶ These changes can be made by working with your Budget Analyst
 - ▶ Changes should be made prior to June 6th if possible

Budgeting Grants

Grants vs. Revenue

Grant

- ▶ Award from other government entity that is subject to single audit requirements
 - ▶ Examples:
 - ▶ HUD Grants
 - ▶ COPS Police Hiring
 - ▶ DOJ SAFER Grant
- ▶ Revenue and expenses budgeted in segregated fund
- ▶ Balances are carried forward from year to year

Revenue

- ▶ Revenue received to offset expense incurred by agency
 - ▶ Examples:
 - ▶ Private donations & contributions
 - ▶ Payments for service
- ▶ Revenue and expense budgeted in General Fund
- ▶ Balance lapses at close of fiscal year

Budgeting Grants

- ▶ 2017 budget requests should reflect anticipated grant award amounts
 - ▶ Unspent grant amounts will carry forward if budgeted in multi-year fund
- ▶ Grants budgeted in segregated fund (1250) will be in separate projection

PROJECT SET UP

Request amount should include project string detail entry
Projects will need to be set up in order to add budget

Central Budget Entry

Home

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Change Projection

Account

140020- CP GEN G

140020- CP GEN G

140020- CP GEN G

140020- INTEREST

140020- CP GEN G

140020- CP GEN G

140020- CAP PRJ G

Budget Detail

Year: 2016

Quantity: 1

Unit Cost: \$ -20,000

Amount: \$ -20,000

Projected: \$

Request Group: []

User Defined: []

Project String: **F 11071 -401-220** (FOCUS ON ENERGY REBATES)

Vendor: # []

Commodity: []

Inventory Item: # []

UOM: []

Freight: [] %

Bid: # []

Asset: # []

Description: 401: ENG FACILITIES

Justification: FOCUS ON ENERGY REBATES

Classification: New item in existing program

One-Time Expenditure Or Revenue

Priority Item

Save and close Close

Budgeting Agency-Specific Revenue

- ▶ Budgeted amounts should be consistent with prior year actuals & anticipated trends
- ▶ Expense amounts offset by agency-specific revenue should be market flagged using Detail Entry-User Defined Field

The screenshot shows a 'Budget Detail' form with the following fields and values:

Year	2016	Vendor	#	Description
Quantity	1	Commodity		
Unit Cost	\$	Inventory Item	#	
Amount	\$	UOM		Justification
Projected	\$	Freight	%	
Request Group		Bid	#	
User Defined		Asset	#	Classification
Project String				<input type="checkbox"/> One-Time Expenditure Or Revenue <input type="checkbox"/> Priority Item

The 'User Defined' field is circled in orange. At the bottom right, there are 'Save and close' and 'Close' buttons.

Submissions should also include description of both revenue source & expenditure