

## Reader's Guide to the Budget

### Reader's Guide to the Budget

The City of Tallahassee budget document is intended to provide information for a variety of purposes for different groups of users. It serves as a policy document, financial plan, and operating guide for City services. The Reader's Guide provides a description of each section of the book along with the information contained therein. An explanation of standard forms used in sections showing departmental budgets is also included.

### Organization of the Budget

The budget book is made up of thirteen sections: Budget Message, Community Profile, Budget Policies, Organizational Overview, Financial Summaries, Capital Budget, Fund Pro Formas, Charter and Executive Services, Administrative and Management Services, Development and Transportation Services, Safety and Neighborhood Services, Utility Services, and Appendices. Each section is divided into subsections that are outlined in the Table of Contents located in the front of the book.

### Budget Message

- A transmittal letter from the Mayor is included only in the Approved Budget and is a high level summary of the most significant issues and aspects of the budget as adopted by the City Commission.
- The City Manager's letter serves as a transmittal of the approved budget to the City Commission creating key assumptions and strategies used in the budget as approved. The letter also serves as a summary of the budget document as a whole presenting key information.

### Community Profile

This section contains:

- demographic data.
- comparison of cost of services for the City of Tallahassee and like-sized cities.

### Budget Policies

A summary of all financial policies:

- transfers,
- reserves (including current reserve balances),
- infrastructure maintenance requirements and
- utilization of year end surplus.

The debt policy is included in the Capital Budget and Appropriation Summary section of the book as described below. This section also provides a summary of legal and policy requirements for budget development.

### Organizational Overview

This section provides an organizational chart for the City of Tallahassee as well as a summary of positions by fund and department including any changes from the prior year.

### Financial Summaries

This section provides a financial overview of the entire city's operating budget by fund, major expenditure types and revenue types. It also provides a summary showing all of the transfers between funds.

## Reader's Guide to the Budget

### **Capital Budget and Appropriation Summary**

This section includes an overview of the capital budget and five year capital improvement program by funding source. Summaries are also provided for each funding source and for each department. Brief descriptions of each project are provided for each department.

### **Fund Pro Formas**

This section contains the most detail for both revenue and expenditures for each fund (General Fund, Electric, Water, StarMetro, etc.) available in the document. Each fund accounts for a specific City service. A summary section shows revenues and expenditures at the major object level with a narrative description of assumptions used to development the estimates and any major issues for the fund. Detailed five year proformas showing expenditure and revenue follow. Information in this section includes:

- 5 year estimates for each service
- Assumptions used to make estimates
- Amounts transferred for capital projects, general government, and reserves
- Detail revenues & expenditures

Funds are presented in numeric order from Fund 001(General Fund) to Fund 840 (Cemetery Fund).

### **Departmental Budgets**

Each Service department area provides an organizational chart of that service area is provided along with a summary of that department's services, total budget, and FTE summary. Departmental budgets are organized by service areas representing common types of services (i.e. StarMetro, Aviation, etc.)

### **Appendices**

This section includes a concise description of the terminology used in this Budget book that is either technical in nature or unique to the City of Tallahassee for the reader. Additionally, this section includes a useful list of abbreviations and acronyms used in the budget book. Lastly, included in this section is the capital funding source descriptions, the schedule of fund structure and the approved fiscal year millage rate resolution.

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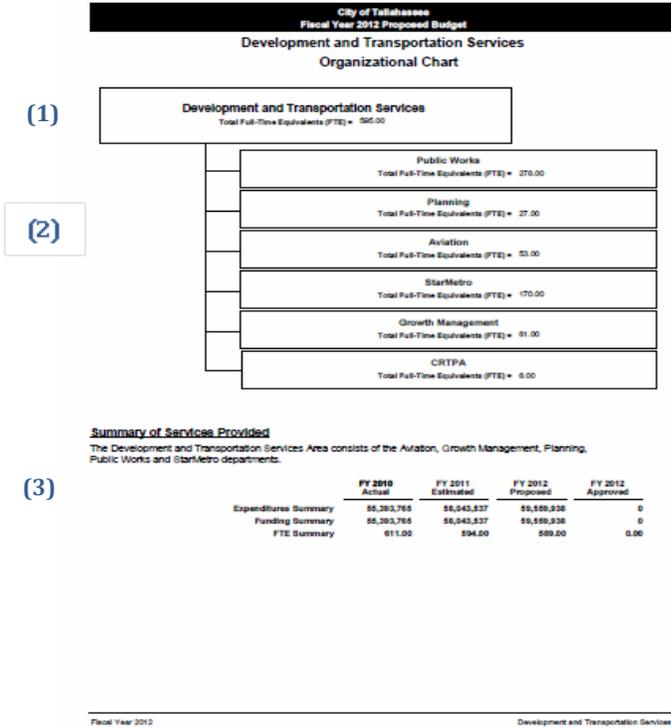
City of Tallahassee  
Fiscal Year 2012 Approved Budget

**Reader's Guide to the Budget**

<b>Frequently Asked Questions</b>	<b>Refer to Tab(s)</b>	<b>Page (s)</b>
What is the total budget?	<i>Operating Budget Appropriation and Financial Summaries / Operating Budget</i>	D-4
	<i>Capital Budget Appropriation and Financial Summaries/Capital Budget &amp; CIP</i>	E-3
What is the City's millage rate?	<i>Budget Policies</i>	B-6
How many employees does the City employ?	<i>Organizational Overview</i>	C-3
What is the City's budget process timeline?	<i>Budget Policies</i>	B-4
What changes are being made?	<i>City Manager's Budget Message</i>	iii
Where the money comes from and where the money goes?	<i>Operating Budget Appropriation and Financial Summaries/Operating Budget</i>	D-6
	<i>Capital Budget Appropriation and Financial Summaries/Capital Budget &amp; CIP</i>	E-3
How much money do we have in the reserves?	<i>Budget Policies</i>	B-9-B-12
Where can I find the Tallahassee Area population?	<i>Community Profile</i>	A-2
Where are the City's financial policies?	<i>Financial Policies</i>	B-6
Where can I learn about the capital budget?	<i>City Manager's Budget Message</i>	iii
	<i>Capital Budget Appropriation and Financial Summaries</i>	E-1-E-48
What are the Goals of the City of Tallahassee?	<i>City Manager's Budget Message</i>	iii
	<i>Budget Policies</i>	B-1
How much money is transferred from the Electric Fund for General Government?	<i>Fund Pro Formas</i>	F-25
How much money is available for Capital projects?	<i>Capital Budget Appropriation and Financial Summaries/Capital Budget &amp; CIP</i>	E-1

## Reader's Guide to the Budget HOW TO READ DEPARTMENTAL BUDGET FORMS

**Figure 1.1 - Service Area Organizational Chart**

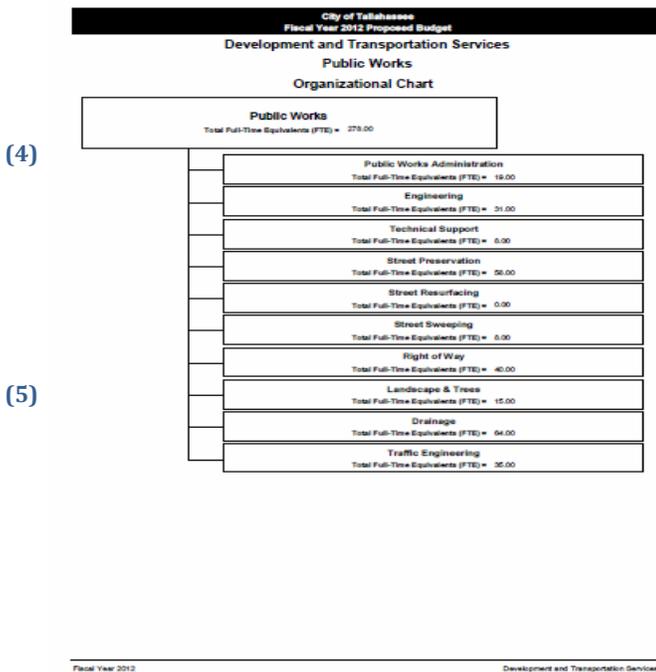


(1) **Service Area Level** – This section displays five major service areas: Charter and Executive Services, Administration and Management Services, Development and Transportation Services, Safety and Neighborhood Services, and Utility Services. With the exception of Executive Services which includes all appointed official, each of these areas is under the direction of the City Manager and an Assistant City Manager.

(2) **Department Level** – This section lists Departments within the service areas and shows FTE (Full-Time Employees) within the respected program area.

(3) **Summary of Services Provided** – This section shows FTE (Full-time Employees), Departmental Expenditures and Funding summary.

**Figure 1.2 - Department Organizational Chart**



(4) **Department Level** – This section has the Department title with overall FTE (Full-time Equivalent).

(5) **Division Level** – This section lists various divisions within the above listed Department. Breakdowns of all FTE's (Full-time Equivalent) are listed within each division.

**City of Tallahassee  
Fiscal Year 2012 Approved Budget**

**Reader's Guide to the Budget**

**Figure 1.3 - Department Operating Budget Summary** - Shows the department's operating budget at each of the reporting levels.

City of Tallahassee Fiscal Year 2012 Proposed Budget				
Development and Transportation Services Public Works				
Operating Budget				
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Proposed	FY 2012 Approved
<b>Budgetary Cost Summary</b>				
220101 Public Works Administration	2,973,972	3,562,853	4,892,195	0
220201 Engineering	844,126	823,114	983,963	0
220202 Survey	457,491	443,808	423,377	0
220203 Construction Inspection	303,485	237,228	200,888	0
220204 Construction Management	110,870	0	0	0
220301 Technical Support	1,586,296	1,012,544	1,003,994	0
220302 Street Preservation	1,455,775	2,143,883	2,185,444	0
220303 Street Resurfacing	325,126	350,300	0	0
220304 Street Sweeping	819,030	984,816	875,483	0
220305 Right of Way	2,811,728	2,488,804	2,451,889	0
220306 Landscaping & Trees	1,855,706	1,813,132	1,887,489	0
220502 Drainage	4,190,071	4,387,332	4,731,880	0
220601 Traffic	885,828	1,789,873	2,303,018	0
220602 Construction	542,503	815,957	813,204	0
220603 Traffic Signals	1,848,148	1,377,680	1,300,858	0
<b>Total Expenditures</b>	<b>29,387,784</b>	<b>22,228,924</b>	<b>23,452,929</b>	<b>0</b>
<b>Expenditure Category Summary</b>				
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Proposed	FY 2012 Approved
Personal Services	12,195,758	12,280,210	13,098,617	0
Operating	1,810,480	3,596,902	4,009,784	0
Capital Outlay	479,524	281,143	130,210	0
Allocated Accounts	4,481,008	4,949,958	5,089,958	0
Utilities and Other Expenses	543,735	508,477	528,006	0
Transfers	574,249	304,934	308,847	0
Contributions to Operations	319,000	319,300	319,300	0
<b>Total Expenditures</b>	<b>29,387,784</b>	<b>22,228,924</b>	<b>23,452,929</b>	<b>0</b>
<b>Funding Summary</b>				
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Proposed	FY 2012 Approved
General Fund	15,378,853	16,898,776	17,845,797	0
Revenue Fund	5,009,101	5,972,148	5,807,122	0
<b>Total Funding</b>	<b>20,387,954</b>	<b>22,870,924</b>	<b>23,652,919</b>	<b>0</b>

**(6) Budgetary Costs** - This section contains a summary of past, present, and future financial information related to personal services, operating expenses, capital outlay, and grants for each division.

**(7) Category Summary** - This section contains a summary of the funding by type of expenditure.

**(8) Funding Summary** - This section contains a summary of the sources of revenue used to pay for departmental services.

**Figure 1.4 - Division Operating FTE Summary** - Shows the number of employees for each division in the department.

City of Tallahassee Fiscal Year 2012 Proposed Budget				
Development and Transportation Services Public Works				
Operating Budget				
	FY 2010 Actual	FY 2011 Estimated	FY 2012 Proposed	FY 2012 Approved
<b>FTE Summary</b>				
220101 Public Works Administration	20.00	19.00	19.00	0.00
220201 Engineering	15.00	15.00	14.00	0.00
220202 Survey	10.00	10.00	10.00	0.00
220203 Construction Inspection	8.00	7.00	7.00	0.00
220301 Technical Support	9.00	8.00	8.00	0.00
220302 Street Preservation	49.00	49.00	58.00	0.00
220303 Street Resurfacing	9.00	9.00	0.00	0.00
220304 Street Sweeping	8.00	8.00	8.00	0.00
220305 Right of Way	41.00	40.00	40.00	0.00
220306 Landscaping & Trees	15.00	15.00	15.00	0.00
220502 Drainage	84.00	84.00	84.00	0.00
220601 Traffic	14.00	10.00	10.00	0.00
220602 Construction	13.00	12.00	12.00	0.00
220603 Traffic Signals	13.00	13.00	13.00	0.00
<b>Total FTE</b>	<b>288.99</b>	<b>279.99</b>	<b>278.99</b>	<b>0.99</b>
<b>Summary of Services Provided</b>				
The Public Works Department delivers a wide range of services to the community that impact the quality of life for Tallahassee citizens and others. Programs related to those services involve civil engineering, construction management, traffic management, street and sidewalk construction and maintenance, and project management. Generally speaking, the Public Works Department provides any city infrastructure services not related to utilities, public safety, or mass transportation.				
The City of Tallahassee Public Works Department is in its second year of a significantly reorganized structure. Additionally, we have eliminated 43 FTE's in the last three fiscal years.				
Through this reorganization, we continue to gain increased accountability, improved organizational functionality and streamlined intradepartmental communication. While these changes have greatly assisted Public Works in its efforts to maintain, improve and develop our City's infrastructure in these difficult times, significant challenges lie ahead.				

**(9) FTE Summary** - This section contains a summary of past, present, and future FTE information related for each division.

**(10) Summary of Services** - This section introduces the department and describes the primary purpose of the department in its delivery of services.

City of Tallahassee  
Fiscal Year 2012 Approved Budget  
**Reader's Guide to the Budget**

**Figure 1.5 - Department Trends and Issues**

**City of Tallahassee  
Fiscal Year 2012 Proposed Budget**

**Development and Transportation Services  
Public Works**

**Trends and Issues**

**(11)**

- Our Overall Condition Index (OCI) is currently at 80.4, which is above our goal of 75. This indicates that the conditions of our roadways are "Good". Future funding to maintain road quality is a concern.
- Numerous subdivisions have been constructed with sidewalks that do not comply with the Americans with Disabilities Act. A capital improvement project should be considered to address this matter.
- The Asphalt Maintenance program will be impacted as petroleum prices continue to increase due to market uncertainty from international turmoil. Our purchase rates are adjusted according to FDOT fuel cost adjustments.
- Within the Pavement Marking Program, there are insufficient funds for the pavement markings to maintain minimum reflectivity, as per the Manual for Uniform Traffic Control Devices (MUTCD).
- The Roadway Signage Program began using the CarteGraph Work and Asset Management System to better document the work history and inventory of the sign assets. Positions were reclassified to manage more effectively.
- In continuing to support City, university and other local special events, it will be increasingly important to obtain funding from the event organizers to support the overtime manpower investment we make in placing and removing barricades, signs and cleanup activities.
- Right of Way (ROW) maintenance response time averages two weeks during the growing season. General City mowing cycles and areas routinely maintained has diminished due to personnel reductions and assigning more personnel to address the increased FDOT demands.
- Additional Blueprint 2000 projects are expected to be completed, as well as Gaines St. and FAMU Way over the next three years. The preliminary landscape plans for these sites will significantly increase the landscape inventory for this program. This increase is not yet budgeted for in future years.
- The Tree Maintenance program has recently received a new truck mounted loader. This will result in fewer trips to dispose of debris and save on labor costs that these trips previously required. The program is due to receive a replacement crane in June 2011 which will further enhance the productivity and cost efficiency.
- Over the last 22 years, the street sweeping roadway inventory has doubled, while the crew size has remained unchanged.
- We expect to see a modest increase in smaller flood mitigation projects as a result of the citizen response to rain events that caused street flooding this past year.
- The Infrastructure Inventory project is nearing completion. It is anticipated that the upcoming National Pollutant Discharge Elimination System (NPDES) permit (#3), will require that 10% of drainage assets be inspected and reported upon each year. This is not possible under our current staffing levels. These inspections are expected to reveal a significant list of infrastructure components that are currently in need of repair and/or maintenance.
- CarteGraph staff will soon be interviewing staff with the goal of identifying each unit's particular needs to be considered in completing the software modifications for our use. This will eliminate multiple transcribing of work requests, work orders, labor, equipment, and materials, which reduces errors that can occur and increases efficiency.
- Staff is currently working with COT Facility Management staff to design the Vehicle Wash Facility, which will be Phase II of the implementation of the Master Plan.

Fiscal Year 2012 Development and Transportation Services

**(11) Trends and Issues** – In this section each department discusses the past and current trends of the department and the issues that may be relevant for the department in the future.

**Figure 1.6 – Departmental Overview**

**City of Tallahassee  
Fiscal Year 2012 Proposed Budget**

**Development and Transportation Services  
Public Works**



**Significant Changes From FY 2011**

The following service level changes are included in the proposed budget for the Public Works Department's fiscal year 2012 budget.

- Assumptions for personnel services are as follows: salaries for general employees are adjusted for a 2% merit salary enhancement in FY12; general employee pension rates are 10.6% based on an actuarial study; police union employee pension rates are 18.1% based on an actuarial study; matched annuity pension plan rates are 7.15% based on an actuarial study; the health care rate is set at actual cost per employee or at the family rate for vacant positions; and in departments with more than fifty employees, a 3.0% vacancy factor is applied to salaries.
- The department's fuel budget is increased by 20% to recognize the additional fuel cost in FY12 due to the fuel hedging contract ending on March 31, 2012. Fiscal Impact: \$217,444.
- The department's fuel budget is decreased by 5% in recognition of the departmental green challenge to reduce fuel usage in FY12. Fiscal Impact: (\$54,361).
- The department reduced their proposed FY12 budget by \$132,000 by reducing spending projections in Unclassified Contractual Services and other areas. Fiscal Impact: (\$132,000).
- In order to capture operational efficiencies, DeptID 220303 Street Resurfacing will be combined with DeptID 220302 Street Preservation. All personnel and expenditures will be moved to 220302 beginning in FY12. Fiscal Impact: \$0.

The following service level changes were approved in mid-year FY11:

- One vacant full-time Engineering Technician position (#2002) was transferred from Public Works Engineering to Parks, Recreation & Neighborhood Services. Fiscal Impact: (\$72,765).

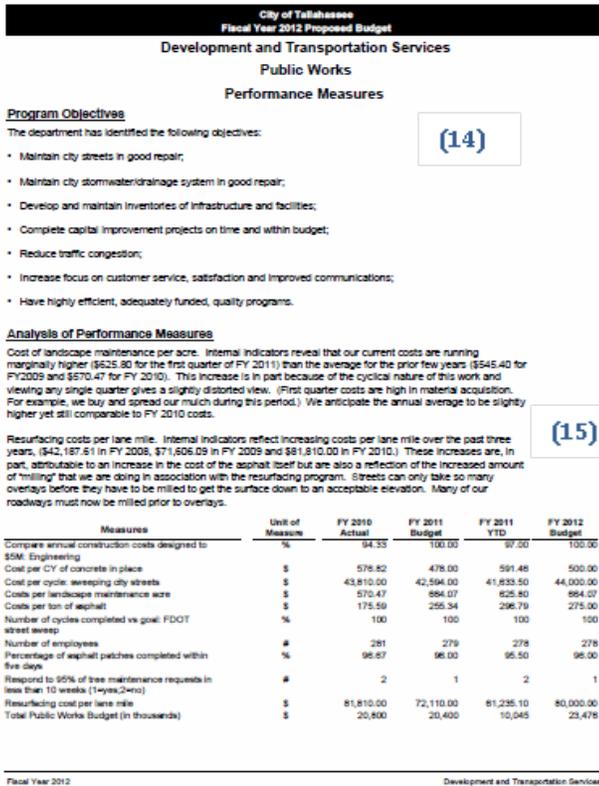
Fiscal Year 2012 Development and Transportation Services

**(12) Significant Changes from FY 2011** – This section outlines previous fiscal year or mid-year reductions as well as current fiscal year service level changes.

**(13) City Commission Action** – This section outlines current year City Commission approved changes for current fiscal year which are different from what was included in the City Manager's approved budget.

**City of Tallahassee**  
**Fiscal Year 2012 Approved Budget**  
**Reader's Guide to the Budget**

**Figure 1.7 – Departmental Performance Measures Overview**

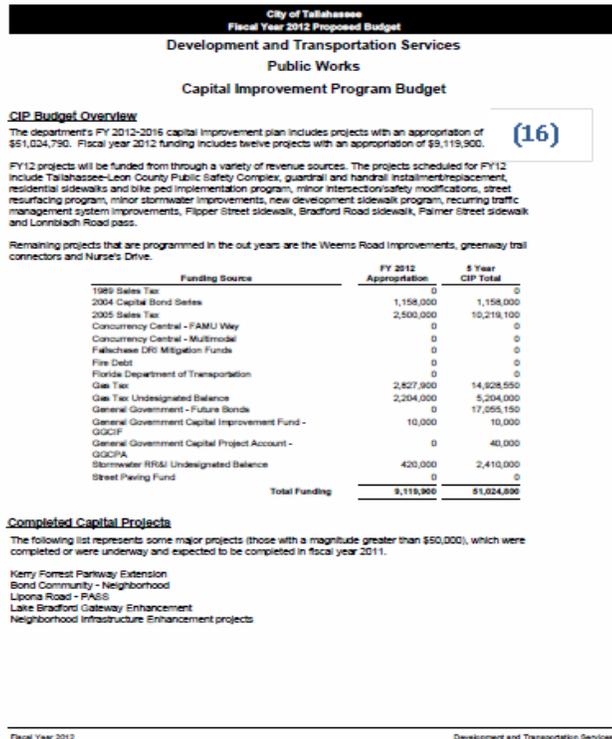


**(14) Program Objectives** – This section describes the activities that will be performed in order to attain the program goals.

**(15) Analysis of Performance Measures** – This section tracks the department's actual assigned performance measures against target levels to see if the department is accomplishing its primary assigned objectives.

- Reasons for variances between prior year, planned, or current fiscal year are explained.
- Each measure is described and date provided for the prior year, current year planned, year-to-date, and the estimated level for the current year.

**Figure 1.8 – Department Capital Project Overview**



**(16) CIP Budget Overview** – If a department is responsible for any capital projects, this section will highlight its various capital improvement projects and the financial impacts on the operating budget.

- Dollars appropriated for the current year and for the total five year planning period
- Description of projects
- Funding sources for projects

**(17) Completed and Continued Capital Projects** – This section outlines all projects that were completed in the previous fiscal year and project expected to be completed in the current fiscal year. It also outlines continued capital projects.

