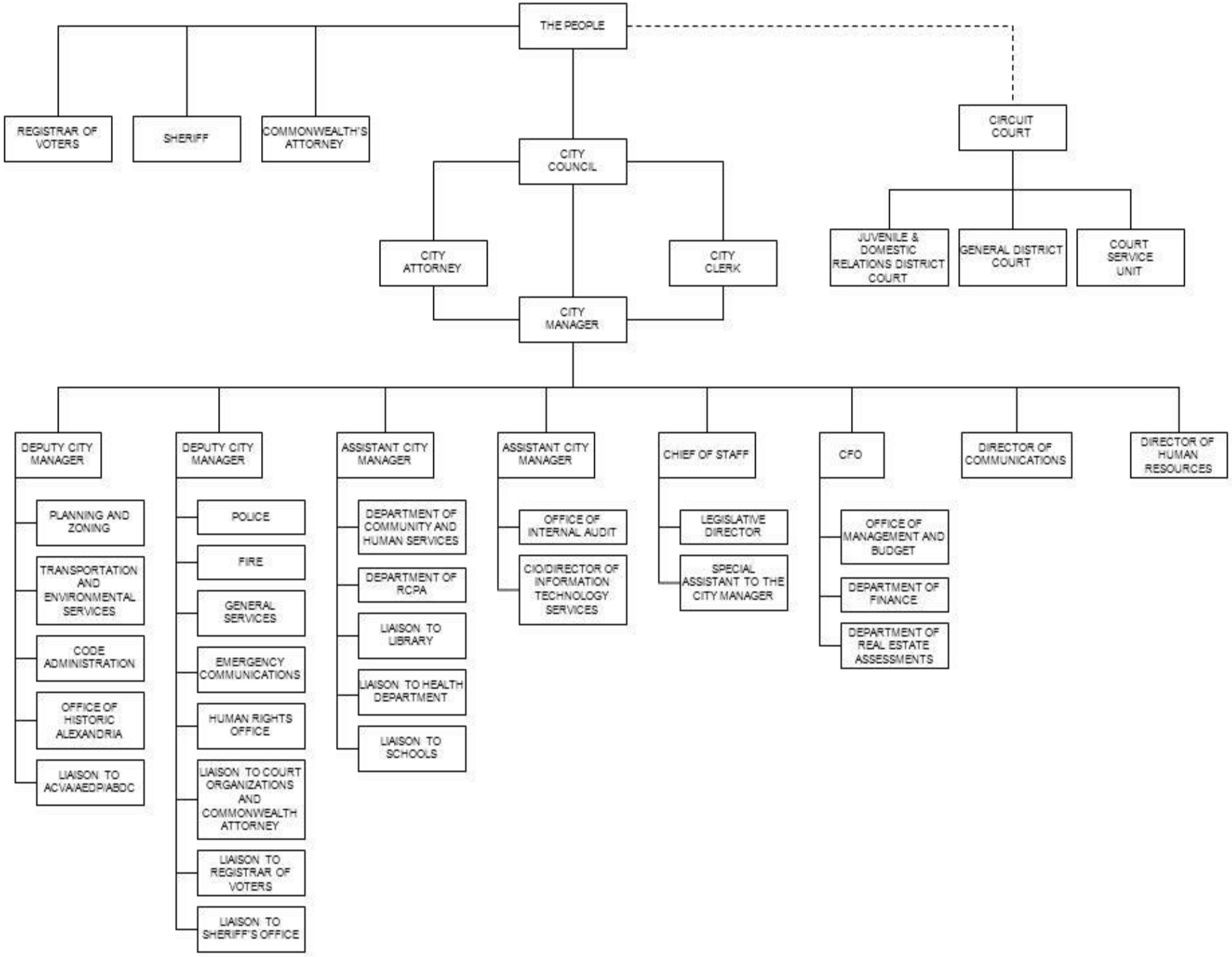
Understanding the City's Operating Budget


THE PEOPLE
REGISTRAR OF VOTERS
SHERIFF
COMMONWEALTH'S ATTORNEY
CIRCUIT COURT
CITY COUNCIL
CITY ATTORNEY
CITY CLERK
JUVENILE & DOMESTIC RELATIONS DISTRICT COURT
GENERAL DISTRICT COURT
COURT SERVICE UNIT
CITY MANAGER
DEPUTY CITY MANAGER
PLANNING AND ZONING
TRANSPORTATION AND ENVIRONMENTAL SERVICES
CODE ADMINISTRATION
OFFICE OF HISTORIC ALEXANDRIA
LIAISON TO ACVA/AEDP/ABDC
DEPUTY CITY MANAGER
POLICE
FIRE
GENERAL SERVICES
EMERGENCY COMMUNICATIONS
HUMAN RIGHTS OFFICE
LIAISON TO COURT ORGANIZATIONS AND COMMONWEALTH ATTORNEY
LIAISON TO REGISTRAR OF VOTERS
LIAISON TO SHERIFF'S OFFICE
ASSISTANT CITY MANAGER
DEPARTMENT OF COMMUNITY AND HUMAN SERVICES
DEPARTMENT OF RCPA
LIAISON TO LIBRARY
LIAISON TO HEALTH DEPARTMENT
LIAISON TO SCHOOLS
ASSISTANT CITY MANAGER
OFFICE OF INTERNAL AUDIT
CIO/DIRECTOR OF INFORMATION TECHNOLOGY SERVICES
CHIEF OF STAFF
LEGISLATIVE DIRECTOR
SPECIAL ASSISTANT TO THE CITY MANAGER
CFO
OFFICE OF MANAGEMENT AND BUDGET
DEPARTMENT OF FINANCE
DEPARTMENT OF REAL ESTATE ASSESSMENTS
DIRECTOR OF COMMUNICATIONS
DIRECTOR OF HUMAN RESOURCES

The City's budget serves as the blueprint for the financial and policy decisions that City Council will implement during the fiscal year. Budgeting is necessary for several reasons.

FISCAL PLAN

First, the budget is a fiscal plan. Budgeting provides estimates of the costs that will be incurred if activities are carried out as planned; the revenues necessary to finance these activities; and the rates of taxation necessary to generate these revenues. The appropriation ordinance adopted by the City Council establishes the legal authorization for the expenditure of public monies and becomes the approved financial plan for the upcoming fiscal year.

POLICY DOCUMENT

Second, the budget is a policy and management tool. The budget process provides an opportunity for the City Manager, department directors and agency heads to evaluate the City's services and recommend the best means of allocating resources to prioritize and provide effective and efficient services. As a management tool, the budget serves to establish accountability for the effective and efficient operation of programs and activities and to locate responsibility for the delivery of City services. Beginning with City Council's establishment of a long-term vision and a set of major goals for the City of Alexandria, combined with the economic outlook of the City presented by staff and a public hearing to gather citizen input in October, and continuing through the adoption of the FY 2013 budget on May 7, 2012, the budget process weighs short and long term objectives of stakeholders against the available financial resources.

OPERATIONS GUIDE

The budget describes the activities, services and functions carried out within each organizational unit. Every Department within in the City is characterized by Programs and Activities and includes both financial and personnel resources necessary to carry out the functions of the government. Programs and activities within each department provide a map detailing what each department does with their resources, for whom these activities are undertaken and why. Performance data are associated with each activity and help to the measure each activity in terms of output, effectiveness and quality.

FY 2013 Budget Planning

On November 22, 2011, City Council passed a resolution establishing the budget guidance for the entire General Fund budget. The guidance allowed for a City operating budget to be built based on a real estate tax rate no higher than the CY 2011 real estate tax rate. The budget was also to incorporate a transfer to the Schools budget that was increased from the transfer in FY 2012 by the same percentage as the percentage increase in General Fund revenues. The guidance was based on preliminary forecasts of revenues, expenditures, and capital needs presented at the City Council works session on October 17, 2011. City Council also directed the City Manager to consider other taxes, fines, fees and charges, as well as reductions in programs and activities through efficiencies and reduced service levels, as necessary in order to propose a balanced budget.

The allocation of all resources are based on the following seven Strategic Plan goals:

- Alexandria has quality development and redevelopment, support for local businesses, and a strong, diverse, and growing local economy.
- Alexandria respects, protects and, enhances the health of its citizens and the quality of its natural environment.
- A multimodal transportation network that supports sustainable land use and provides internal mobility and regional connectivity for Alexandrians.
- Alexandria is a community that supports and enhances the well-being, success and achievement of children, youth, and families.
- Alexandria is financially sustainable, efficient, community oriented and values its employees.
- The City protects the safety and security of its residents, businesses and visitors.
- Alexandria is a caring and inclusive community that values its rich diversity, history and culture, and promotes affordability.

These objectives were coupled with existing policies and guidelines for developing the budget, including the City's Compensation Philosophy and the Debt-related Financial Policies. These other policies are described below.

Other Continuing Policy Guidance and Planning

Strategic Planning Process: The City Council Strategic Planning Process has provided the most significant impact on the City's budget process in FY 2013. In June 2010, City Council adopted its Strategic Plan, following nearly a year of collaboration and partnership with the Alexandria community. The City Council has directed that City staff consider the Strategic Plan when developing, implementing and reviewing the delivery of public services, and in presenting requests for fiscal resources. The approved Strategic Plan is available on the City's website at http://alexandriava.gov/uploaded/Files/council/info/ApprovedStrategicPlan.pdf.

Debt-Related Financial Policies: The City Council's debt-related financial policies, which guide decision-making throughout the annual operating and capital budget development cycle, are printed in the Capital Improvement Program (CIP) Related Information section of this document, and the City's Proposed FY 2013 to FY 2022 Capital Improvement Program (CIP) is consistent with these policies.

Compensation Philosophy: On June 22, 2010, City Council adopted the City of Alexandria's Compensation Philosophy, which is intended to provide a broad framework to help City Council, management, employees and the citizens understand and guide decisions that affect City employee pay. The Compensation Philosophy is printed in the Appendices section of this document. Proposed FY 2013 employee compensation adjustments are recommended based on the guidance provided by the Compensation Philosophy.

Youth Policy: The Youth Policy Commission was established by City Council in 1997 to emphasize delinquency prevention, and to target activities that effectively promote positive outcomes for youth and support families through optimal use of existing funds, development of new resources, and engagement of the community. Initiatives that require new or reallocated funding are proposed in the annual budget process, and the Commission monitors success in achieving goals for youth through a biennial Community Report Card.

The chart on the following page identifies the budget process as it relates to the various stakeholders in the City.

City of Alexandria
FY 2013 Budget Process

MONTH	RESIDENTS	MAYOR & CITY COUNCIL	CITY ADMINISTRATION
JULY AUGUST SEPTEMBER			**Strategic Plan Goal Group Meetings** Staff from departments collaborated through work teams representing each of the Strategic Plan's seven goals to identify the steps necessary to implement the plan and achieve the community's strategic goals.
OCTOBER	**Budget Hearing** The fall budget hearing officially kicks off the budget process for members of the public. City Council communicates overall goals and objectives for the upcoming budget process. Members of the public communicate thoughts and feelings on the budget.	**City Council Work Sessions** City Council holds planning work sessions. The upcoming budget process is discussed in detail. City staff presents information on the overall budget situation, including revenues, planned expenditures, and economic conditions. **Budget Guidance** City Council gives City staff guidance on overall expenditure and revenue limits. This guidance drives the decisions of the City Manager.	**Strategic Plan Goal Group Initiatives** Strategic Plan Goal groups develop proposed initiatives for the upcoming fiscal year as well as future years. **Strategic Plan Initiative Analysis** Proposed initiatives are evaluated by OMB and Goal groups. Initial recommendations for funding are provided to the City Manager.
NOVEMBER			
DECEMBER JANUARY			**Proposed Budget Development** OMB works with the CMO to begin developing the Proposed Budget that fits within the City Council budget guidance. This involves prioritizing Department requests and developing expenditure reduction options.
FEBRUARY	**BFAAC Review** Resident advisory committee holds weekly meetings to review the budget and provide City Council with feedback.		**PROPOSED BUDGET PRESENTATION** The City Manager presents the Proposed Budget to City Council.
MARCH APRIL	**Budget Public Hearings** Members of the public are welcomed to comment on the Proposed Budget and offer suggestions to City Council for the Approved Budget through the Spring public hearing or the City web site.	**Budget Work Sessions** City staff meets with City Council to provide background information on the Proposed Budget. City Council requests additional information on specific budget issues from staff though Budget Memos.	**Budget Memos** OMB and other City staff respond to inquiries from City Council through Budget Memos.
MAY JUNE		**FINAL BUDGET ADOPTION** City Council makes final decisions and adopts the official City of Alexandria Budget for the upcoming fiscal year.	**Approved Budget** OMB produces the Approved Budget document and begins to develop Budget Guidelines for the next fiscal year.

Organization of the Budget Document

In addition to presenting the City's financial plan, the budget document is intended to be a resource and reference guide, providing information on City programs and services. The budget document has been divided into two volumes: one containing the Operating Budget document and the other containing the Capital Improvement Program document.

- The Operating Budget document groups City operating departments together by general government program areas, using the program categories defined by the Auditor of Public Accounts for the Commonwealth of Virginia (APA) as a guide. This organization is offered to assist the public in gaining an understanding of the total resources provided in a particular program area.

Section I contains the Table of Contents. Section II includes the City Manager's Message. Section III is a budget overview which provides general budget information including summaries of the proposed changes in expenditures, and revenues and the process by which the City achieved the budget. Section IV provides the reader with a guide to understanding the budget. Sections V through X include revenue and expenditure summaries, various charts and schedules that provide overall information on the City's finances, personnel summaries, multi-year revenue and expenditure forecast scenarios and fund balance information.

Sections XI through XIX present budget information for each department. The major elements in these sections are described at the end of this section.

Section XX provides an overview of the Capital Improvement Program (CIP), it's impact upon the operating budget, and an explanation of the City's debt ratio policies. Section XXI is the "Community Profile," which provides a description and basic statistical information on the City.

Section XXII provides a glossary of relevant budget terms. Section XXIII includes the legislative references and charter provisions relating to the budget. Section XXIV is comprised of Appendices, which include the salary schedules and classification structures applicable to the City government as well as the Alexandria Compensation Philosophy.

- The Capital Improvement Program document describes each capital project that the City plans to undertake over the next ten years. This description includes a justification for each project, the priority assigned to the project and the estimated impact of each capital project on the City's budget throughout the six-year period. (Detailed information on individual school capital projects is presented in the Alexandria City Public Schools 2013-2022 Capital Budget, available from the Office of the Assistant Superintendent for Administrative Services, 2000 North Beauregard Street, Alexandria, Virginia.)

- The Information Technology Plan describes the City's commitment to building and maintaining an essential information and technology infrastructure. The plan will enhance information technology services and build on existing City hardware, networks and software that have been implemented over the past decade.

Budget Amendments

During the fiscal year, the approved budget can be amended by either the reappropriation ordinance (generally in November) or the supplemental appropriation ordinances (generally two or three times during the fiscal year). A reappropriation ordinance allows encumbered monies from the previous fiscal year to be recognized in the current fiscal year. These encumbered monies are specifically identified within the previous fiscal year's Comprehensive Annual Financial Report (CAFR). A supplemental appropriation ordinance amends the budget for grant programs to reflect actual revenue received and to make corresponding balancing adjustments in grant program expenditures. A supplemental appropriation also amends the budget for duly docketed City Council items during the fiscal year that increase or reduce the current fiscal year appropriation. A supplemental appropriation ordinance may, therefore, either increase or reduce the City's total budget from the original approved budget appropriation.

The approved budget may also be amended by City Council at the end of the fiscal year via a resolution to transfer appropriations to adjust the various departmental accounts according to projected final expenditure patterns. The transfer of appropriations has no net impact on the aggregate approved budget amount, but rather enables the Council to adjust the budget of a given department for unanticipated expenditures.

Budget transfers within a department may be approved by the City Manager, as discussed in the following section on Budgetary Accounting.

Budgetary Accounting

The City's financial operations are budgeted and accounted for in a number of "funds." A fund is an independent fiscal and separate accounting entity, with a self-balancing set of accounts including revenues and expenditures, assets and liabilities. Separate funds that have been established by the City include the following: General Fund, Special Revenue Fund, Capital Projects Fund, Internal Services Fund, and the Sanitary Sewers Enterprise Fund. The Funds are described in detail in the Fund Balance Section.

All tax revenues and most other revenues -- with the notable exception of State and federal grants -- are budgeted and accounted for in the General Fund. Likewise, all expenditures funded by General Fund revenues are budgeted as direct General Fund expenditures.

This "direct" treatment of expenditures is a concession to a more informative budget presentation. Technically, certain expenditures funded by General Fund revenues -- specifically, grant matches and the City appropriation to the Alexandria City Public Schools -- are accounted for as "transfers out" of the General Fund, "transfers in" to Special Revenue Funds and "expenditures" of Special Revenue Funds. Conceptually, however, these are expenditures of General Fund revenues.

In contrast with the accounting for private enterprises, where the primary focus is the calculation of profits and losses, governmental accounting is directed toward expenditure control and budgetary compliance. The accounting system's budgetary control function is accomplished by incorporating budgetary accounts into fund ledgers and recording appropriations -- expenditure authorizations adopted by City Council. All appropriations are legally controlled at the department level for the General Fund and Special Revenue Funds.

Budgets are prepared for the Capital Projects Funds on a project basis that cover the life of the project. The Internal Services Fund is controlled at the total Net Assets level.

Appropriations are administratively controlled at the "character" level of expenditure -- personnel, non-personnel and capital outlays -- reflected in the budget document. The City Manager may, at any time, transfer any unencumbered appropriation within the budget of an office, department or agency. Transfers of appropriations between expenditure characters within the same department or agency budget must be approved by the City Manager (or designee). Budget detail pages, showing the budget at the "sub-object" level are available for inspection during business hours in the Office of Management and Budget.

The City's budget follows the same basis of accounting used in preparation of the City's audited Comprehensive Annual Financial Report (CAFR), which is prepared in accordance with "Generally Accepted Accounting Principles" (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB) and the Auditor of Public Accounts of the Commonwealth of Virginia (APA). The budgets of the General, Special Revenue and Capital Projects Funds are prepared on the "modified accrual" basis of accounting. Under this method of accounting, revenues are recognized in the period that they become measurable and available. With respect to real and personal property tax revenue and other local taxes, the term "available" is limited to collection within forty-five days of the fiscal year-end. Federal and State reimbursement-type grants are recorded as revenue when related eligible expenditures are incurred. The budget and financial statements of the Proprietary Funds are presented on the accrual basis of accounting. Under this method of accounting, revenues are recognized when earned and expenses are recorded when liabilities are incurred without regard to receipt or disbursement of cash.

Department of Code

The MFRI process requires every department to have an overall Mission Statement. This appears at the top of the first page of each department section.

Mission Statement: The mission of the Department of C… Building Code and other applicable codes and ordinances to maintain life safety standards and ensure structures are designed, built, and maintained to adopted code requirements.

Expenditure By Classification	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change 2012-2013
Personnel	$4,429,195	$4,696,998	$4,931,158	5.0%
Non-Personnel	770,111	978,686	991,386	1.3%
Capital Goods Outlay	-	140,685	53,703	-61.8%
Total Expenditures	$5,199,306	$5,816,369	$5,976,247	2.7%
Less Revenues				
Internal Services	0	115,372	28,390	-75.4%
Special Revenue Funds				…8%
Total Designated Funding Sources				…8%
Net General Fund Expenditures				…0%
Total Department FTE's[1]				…1%

[1]Two full-time positions (one Plan Examiner and one Code In… Fire department in FY 2012, was corrected in FY 2013.

The expenditure and revenue summary table breaks down total expenditures by personnel, non-personnel, and capital outlay costs. Revenues are also described by type. The bottom expenditure line show the net result on the General Fund for each department. This table also displays the total department FTE's by year.

Highlights

- In FY 2013, the proposed General Fund budget for Code Administration decreases by 3.0%, or, $28,020, while the all funds budget increases by 2.7%, or $159,878.
- Personnel costs increased by 5.0%, or $234,160, due to increased benefit costs… as well as the addition of a part-time (0.50 FTE) Permit Technician position ($27,280) described on the followi…
- Non-personnel costs increased 1.3%, or $12,700, partially attributable to …); increased costs for vehicle maintenance ($5,365); and, a contractual adju… ntain current service level. These increases are partially offset by reductions in vehicle depreciation expense ($15,330).
- As part of a City-wide reduction option, the rodent abatement contract was reduced by $50,000 and the purchase of computer equipment was deferred ($6,000), resulting in total savings of $56,000 to the City.
- Capital outlay expenditures decreased 61.8%, or $86,982, attributable to a lower than previously budgeted scheduled replacements for vehicles and other equipment. This decrease is reflected in the internal service fund which decreased 75.4%.
- The special revenue fund increased 5.8%, or $274,880, attributable to the above mentioned personnel and non-personnel increases.
- Beginning in FY 2013, Permit Center fees will be used to fund a new Database Administrator I position located in Information Technology Services to help maintain existing Permit Center databases and to assist with the implementation of a new permitting and plan review system. In addition, Permit Center fees will be used to fund existing Finance, Planning and Zoning, and Transportation and Environmental Services positions attached to the Permit Center. Thus, budgeted Permit Center expenditures will total $5,335,307 in FY 2013.

The department highlight section contains a brief overview of overall changes to a department's budget.

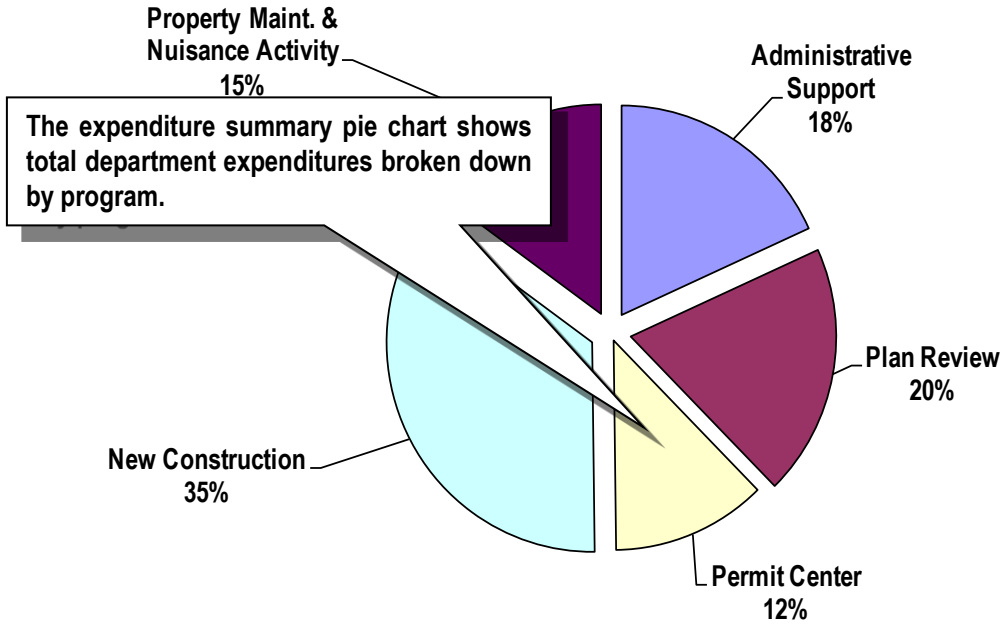
Department of Code Administration

Selected Performance Measures

Selected Performance Measures	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed
Number of building and trade plans reviewed per week on average	130	113	121
# of inspections completed per week (Average output)	623	577	600
# of permits processed per week on average			210

The Selected Performance Measures table displays a collection of departmental measures deemed most relevant or interesting.

FY 2013 Proposed



The expenditure summary pie chart shows total department expenditures broken down by program.

Department of Code Administration

Program Level Summary Information

The expenditure summary table shows total department expenditures broken down by program.

Ex	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change 2012-2013
Administrative Support	$773,639	$969,394	$1,088,727	12.3%
Plan Review	785,408	1,206,732	1,161,083	-3.8%
Permit Center	575,726	643,320	726,673	13.0%
New Construction	1,951,705	2,000,216	2,104,420	5.2%
Prop Maint & Nuisance Activities	843,814			-3.0%
Developer Supported Projects	269,014			N/A
Total Expenditures[1]	**$5,199,306**			**2.7%**

The staffing summary table presents each department's FTE count by program.

Authorized Positions (FTE's) by Program	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed	% Change 2013-2012
Administrative Support	5.0	5.0	6.0	20.0%
Plan Review	9.3	10.2	9.0	-11.4%
Permit Center	8.1	8.5	9.0	5.9%
New Construction	18.3	18.2	17.0	-6.4%
Prop Maint & Nuisance Activities	7.9	7.0	7.0	0.0%
Developer Supported Projects	2.0	0.7	0.0	-100.0%
Total full time employees[1]	**50.5**	**49.5**	**48.0**	**-3.1%**

[1] With the completion of the Washington Headquarters Services building (BRAC 133 at Mark Center) in FY 2012, the two staff dedicated to the project have been reallocated elsewhere within Code Administration. A departmental reorganization which took place in FY 2012 after the budget was approved is now fully reflected in the FY 2013 proposed budget. Also in FY 2013, one part time Permit Technician ($27,280 & 0.50 FTE) was added to the Permit Center to help customers with the permitting process.

Each departmental section contains a complete listing of programs and activities.

Code Administration Programs and Activities

Administrative Support
- Administrative Support

Plan Review
- Building & Trade Plan Review
- One Stop Shop
- Walk Thru Plan Review

Permit Center
- Permit Processing
- Complaint Processing
- Phone Call Processing

New Construction
- Inspections of New Stru

Property Maintenance & Nuisance Activities
- Inspections of Existing Structures

Dept Info

Department Contact Info
703.746.4200
alexandriava.gov/code/default.aspx

Department Head
John Catlett, Director
703.746.4200
john.catlett@alexandriava.gov

The department information area provides the name and contact information for the department head as well as the names of key department staff

Department of Code Administrati

Each individual Program section starts with the goal statement.

Administrative Support

The goal of Administrative Support is to provide overall managerial and administrative support to Code Administration personnel in order to ensure effective and efficient operations.

Program Totals		FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed
	% of Total All Funds Budget	14.9%	16.7%	18.2%
	Total Expenditures	$773,639	$969,394	$1,088,727
	Less Revenues	$773,639	$969,394	$1,088,727
	Net General Fund Expenditures	$0	$0	$0
Pr				
	% of Permit Center payments made online [1]	NA	NA	10%

The table immediately following the program goal contains total Program expenditures and revenues, as well as a program outcome performance measure.

Activity Data

ADMINISTRATIVE SUPPORT – The goal of Administrative Support is to provide overall managerial and administrative support to Code Administration personnel in order to ensure effective and efficient operations.	FY 2011 Actual	FY 2012 Approved	FY 2013 Proposed
Expenditures	$773,639	$969,394	$1,088,727
FTE's	5.0	5.0	6.0
# of FTEs supported	50.5	49.5	48.0
$ amount of Code Administration expenditures managed (All Funds)	$5,199,306	$5,816,369	$5,976,247
% of Permit Center payments made online[1]	NA	NA	10%

[1]New Indicator

Each Activity within a Program has its own table that contains total expenditures, FTE counts, and Activity performance measures for output, efficiency, and service quality. These tables also include the Activity goal statement.

Department of Code Administration

Summary of Budget Changes

Adjustments to Maintain Current Service Levels

The Summary of Budget Changes section contains descriptions of any base budget adjustments to maintain current services, supplemental adjustments, expenditure reductions, and fee increases.

Activity	Adjustment	FY 2013 Proposed
	Telecommunication Charges	**$24,614**
	ommunication charges were underestimated. This adjustment brings ding level of $50,610 in FY 2013.	
Inspection of New Structures	*Vehicle Maintenance*	**$5,365**
This adjustment brings the costs of vehicle maintenance to the anticipated spending level of $23,800 in FY 2013.		
Inspection of New Structures	*Contractual Adjustment*	**$54,051**
This adjustment will fund a contractual adjustment for the inspection of elevators in the City. This brings the total contract costs to $248,121 in FY 2013.		

Supplemental Requests

Activity	Adjustment	FTE	FY 2013 Proposed
Permit Center	*Part-time Permit Technician*	**0.50**	**$27,280**
In order to keep up with increasing activity in the Permit Center, a part-t customers with the permitting process and to issue permits as expedie with revenue generated from Permit Center fees.			

Each adjustment to the budget contains a brief description and explanation. These tables also display the total value and the Activity to which the adjustment applied.

Reductions

Activity	Expenditure Reduction	FTE	FY 2013 Proposed
Inspection of Existing Structures	*Rodent Abatement Contract & Control Data Processing*		**($56,000)**
The Rodent Abatement contract was re-engineered resulting in a $50,000 budget savings. Under a new contract, proactive baiting will be limited to Old Town Alexandria and areas near the Potomac River which contain the highest concentration of rodents. The remainder of the City will be baited on an as needed basis.			
The purchase of computer equipment will also be deferred as part of a City-wide reduction option, resulting in an additional savings of $6,000 to the City.			

Budget Schedule

Members of the public are invited to participate in a public hearing on the budget scheduled for Monday, March 5, 2012 at 4:00 pm.

City Council will also hold a series of eight public work sessions denoted to the right, followed by adoption on May 7, 2012.

All work sessions are held in City Hall, Sister Cities Conference Room #1101, at 7:00 pm unless otherwise noted.

FY 2013 Budget Schedule

2/14	Proposed Budget Presentation (7:00 pm in Council Chambers)
2/22	Work Session – Revenues & CIP
2/29	Joint City/Schools Work Session (7:00 pm, Location TBD)
3/5	Budget Public Hearing (4:00 pm in Council Chambers)
3/7	Work Session – Public Safety
3/13	Introduce Tax Rate Ordinances (7:00 pm in Council Cambers)
3/21	Work Session – TBD
3/28	Work Session – TBD
4/11	Work Session – BFAAC
4/14	Public Hearing on Tax Rate Ordinance and Effective Tax Rate
4/30	Work Session – Preliminary Add/Delete
5/7	Work Session – Final Add/Delete (6:00 pm in City Council Work Room)

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