

Budgeting and Finance

Outline

- Terms
- Revenues
- Expenditures
- Budget Approaches
- Budget Types
- Examples
- Project Costing
- Cost/Benefit
- Cost Effectiveness
- Cost-Revenue
- PFFP

Terms

- Money
- Revenue
- Expenditure
- Funding
- Budget
- Authority
- Accounting
- Fiscal Year
- Encumbrance

Revenue Sources

- Tax
- Bonds/Loans
- Assessments
- Fees/Charges for Services
- Reserve
- Grants
- Tax Increment
- Sales
- Fines/Penalties
- Impact Fees

Development Impact Fees

Uses

- Transportation
 - Streets
 - Traffic Signals
 - Bridges
 - Major Thoroughfares
- Drainage & Flood Control Facilities
- Government Buildings
 - Fire Stations
 - Libraries
- Other Public Facilities

Expenditures

- Personnel
- Services/Supplies
- Subventions/Transfers
- Capital
- Overhead Allocations

Budgeting Approaches

- Zero-Base Budgeting
- Incremental Budgeting
- Management By Objective (goals, measures)
- Planning, Programming and Budgeting Systems

Budget Types

- Capital Improvement Budget
- Operating Budget
 - Organizational
 - Program
 - Project

	State of California				
	General Fund Revenues and Expenditures				
	2006-07 vs. 2007-08 Proposed				
	(Dollars in Millions)				
	Revised	Proposed	Dollar	Percent	Proposed
	2006-07	2007-08	Change	Change	Share
Revenues					
Revenues and Transfers	94,518.6	101,277.5	6,758.9	7.2%	na
Expenditures					
Executive	1,009.1	1,018.3	9.2	0.9%	1.0%
Legislative	327.4	343.7	16.3	5.0%	0.3%
Judicial	2,168.0	2,430.7	262.7	12.1%	2.4%
State and Consumer Services	602.3	574.9	(27.4)	-4.5%	0.6%
Business, Transportation, and Housing	3,025.8	1,587.9	(1,437.9)	-47.5%	1.5%
Resources/Environmental Protection	2,252.9	1,557.9	(695.0)	-30.8%	1.5%
Health and Human Services	29,797.3	29,848.0	50.7	0.2%	28.9%
Corrections and Rehabilitation	9,182.8	9,989.1	806.3	8.8%	9.7%
Non-Proposition 98 Education	10,281.2	11,057.9	776.7	7.6%	10.7%
Labor and Workforce Development	104.5	117.7	13.2	12.6%	0.1%
General Government	2,573.3	3,424.6	851.3	33.1%	3.3%
Total Non Proposition 98	61,324.6	61,950.7	626.1	1.0%	60.1%
Proposition 98:	40,812.0	41,189.9	377.9	0.9%	39.9%
Total - All Expenditures	102,136.6	103,140.6	1,004.0	1.0%	100.0%
Net (Revenues less Expenditures)	(7,618.0)	(1,863.1)			

January 31, 2007							
Consolidated Department of Planning and Building							
					% of Year	58.60%	
					% of Pay Per	57.69%	
	Account	Current	YTD			Percent	% Spent/
Account/Obj	Name	Budget	Actual	Encumb	Balance	Spent	Encumb
6001	Salaries	6,477,687	3,407,800	-	3,069,887	52.61%	52.61%
6005	Wages-Hourly	114,745	94,523	-	20,222	82.38%	82.38%
6101	Overtime-Regular	21,515	15,474	-	6,041	71.92%	71.92%
6122	Bilingual Pay	19,800	11,438	-	8,362	57.77%	57.77%
6125	Certification Pay	1,200	600	-	600	50.00%	50.00%
6153	Car Allow	30,600	16,949	-	13,651	55.39%	55.39%
6201	Flex/Insurance	871,320	547,326	-	323,994	62.82%	62.82%
6221	PERS	1,839,663	1,009,196	-	830,467	54.86%	54.86%
6231	Medicare	91,218	52,091	-	39,127	57.11%	57.11%
6281	Wrkrs Comp	92,633	46,315	-	46,318	50.00%	50.00%
Personnel Svc	Subtotal	9,560,381	5,201,712	-	4,358,669	56.04%	56.04%
6301	Other Prof Svcs	385,300	115,996	109,569	269,304	30.11%	58.54%
6522	Advertising	1,900	2,386	-	(486)	125.58%	125.58%
6531	Printing	27,800	22,224	14,258	5,576	79.94%	131.23%
6533	Postage	26,800	23,074	-	3,726	86.10%	86.10%
6541	Travel,Conf,Mtgs	15,500	4,063	-	11,437	26.21%	26.21%
6542	Membership	39,200	41,106	-	(1,906)	104.86%	104.86%
6543	Training	20,300	8,769	-	11,531	43.20%	43.20%
6551	Transport Allow	1,200	530	-	670	44.17%	44.17%
6571	Phone Svcs	39,000	19,899	-	19,101	51.02%	51.02%
6572	Gas and Electric	18,200	7,150	-	11,050	39.29%	39.29%
6574	Water	1,200	587	437	613	48.92%	85.33%
6611	Maint-Off Eqt	7,200	10,639	-	(3,439)	147.76%	147.76%
6641	Fleet Maint	61,500	27,073	-	34,427	44.02%	44.02%
6642	Eqt Replace Chrgs	37,600	18,962	-	18,638	50.43%	50.43%
6643	Tech Replacement	17,000	8,483	-	8,517	49.90%	49.90%
6711	Rental Office Eqt	22,000	10,479	5,012	11,521	47.63%	70.41%
6801	Office Supplies	36,200	6,049	9,053	30,151	16.71%	41.72%
6846	Books,Pubs,Maps	19,200	1,980	46	17,220	10.31%	10.55%
6861	Small Tools	3,000	1,128	-	1,872	37.60%	37.60%
6883	Other Commodities	1,500	1,304	-	196	86.93%	86.93%
Svc & Supplies	Subtotal	781,600	331,881	138,375	449,719	42.46%	60.17%
7006	Reimb Other Agy	177,400	146,500	-	30,905	82.58%	82.58%
Subventions	Subtotal	177,400	146,500	-	30,905	82.58%	82.58%
Total Expenditures		10,519,381	5,680,093	138,375	4,369,624	54.00%	55.31%

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Traffic

		FY 2007 SPENDING PLAN	FY 2007 BUDGET	CHANGE
TF295	Traffic Signal Detection Replacement Program	\$100,000	\$100,000	\$0
TF307	Street Light Install. On Fourth Ave., L St. to Orange Av	\$0	\$220,000	\$220,000
TF310	Emergency Preemption at Sixteen Intersections	\$50,000	\$50,000	\$0
TF316	Signal Installation - Second Ave. and Quintard Street	\$0	\$50,000	\$50,000
TF321	Citywide Traffic Count Program	\$50,000	\$50,000	\$0
TF323	Upgrade Pedestrian Indications	\$50,000	\$50,000	\$0
TF325	Transportation Planning Program	\$200,000	\$200,000	\$0
TF327	Neighborhood Safety Program	\$70,000	\$220,000	\$150,000
TF328	Audible Pedestrian Signal Modifications	\$25,000	\$25,000	\$0
TF329	Traffic Management Center	\$200,000	\$200,000	\$0
TF332	Signing and Striping Program	\$0	\$55,000	\$55,000
TF334	Traffic Signal Installation, Otay Lakes and Elmhurst	\$240,000	\$240,000	\$0
TF335	Traffic Signal Installation, Brandywine and Sequoia	\$210,000	\$210,000	\$0
TF336	Traffic Signal Installation, Proctor Valley and Lane	\$200,000	\$0	(\$200,000)
TF337	Traffic Signal Left Turn Modification Program	\$100,000	\$100,000	\$0
TF338	Replace City Street Signs (Non-Illuminated)	\$100,000	\$160,000	\$60,000
TF340	Traffic Signal Installation, Proctor Valley and Hunte Par	\$205,000	\$0	(\$205,000)
TF999	Street Light Installation - Various Streets	\$100,000	\$0	(\$100,000)
TF999	Street Light Installation - Various Streets	\$100,000	\$0	(\$100,000)
TFNew01	I 805 Direct Access Ramp, H and E. Palomar	\$0	\$25,000	\$25,000
TFNew02	School Zone Traffic Calming	\$0	\$175,000	\$175,000
TFNew03	Traffic Signal LED Replacement Program	\$0	\$50,000	\$50,000

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Cost Analysis

Project Costing

- Direct Costs
- Indirect Costs
- Overhead
- Capital

Cost/Benefit Analysis

- Cost of a project versus benefit provided

			Class	Facility/		Benefit
		# of	Cost per	Staff Cost	Benefit to	Cost
Recreation Class		Students	Student	per class	Community	Ratio
		11	\$ 10	\$ 100	\$ 10	1.10

Monthly		# of	Entrance		Facility/		Benefit
		Monthly	Cost per	Monthly	Maint Cost	Benefit to	Cost
Yosemite Park		Visitors	Visitor	Benefit	to Govt	Public	Ratio
		6,000	\$ 25	150,000	\$ 132,500	\$ 17,500	1.13

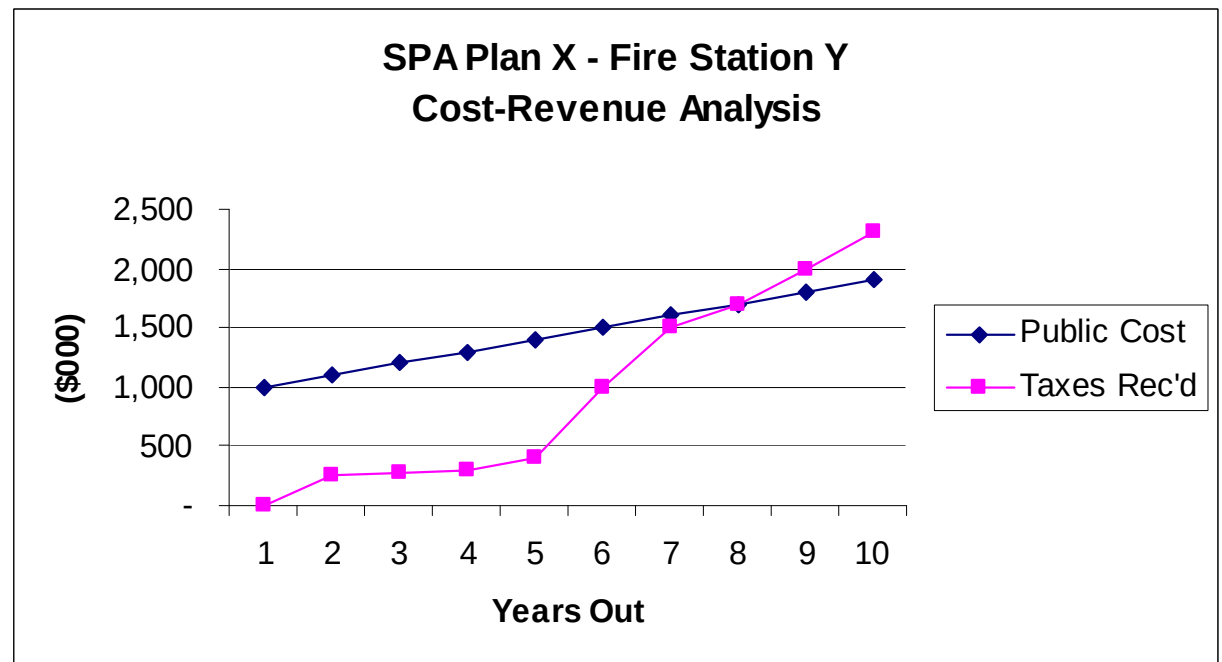
Cost Effectiveness Analysis

- Comparing Costs of Alternatives
- Example 1: Traffic Calming Goal
 - 4-way Stop Sign (\$25K labor & materials)
 - Traffic Signal (\$75K + electricity)
 - Roundabout (\$125K labor & materials)

Example 2		Initial	Cost per	Copies	Annual
		Outlay	Copy	per Month	Cost
Photocopier Purchase		10,000	0.025	100,000	40,000
		Initial	Cost per	Copies	Annual
		Outlay	Copy	per Month	Cost
Use Kinkos		-	0.04	100,000	48,000
		Monthly	Cost per	Copies	Annual
Lease		Outlay	Copy	per Month	Cost
		1,000	0.025	100,000	42,000

Cost-Revenue Analysis

- Fiscal Impact Study
- Example:
New Fire Station in Otay Ranch



Public Facilities Financing Plan

- Sectional Planning Area (SPA) Plans
- Fiscal Impact of Development (net of DIFs)
- Growth Management Plan Thresholds
- Examples: Fire, Traffic, Parks
- Capital only, timelines agreed
- Operating costs subject of Fiscal Impact Study