

Pacific Northwest
Intergovernmental Audit Forum
Spring 2009

City of Spokane

Budget Analysis Tool

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April 27, 2009

Agenda

- Project Goals and Objectives
- Budget Components
- Adopted Budget Reports
- Budget Development Assistance Reports
- Practical Applications



Goals and Objectives



- Support the 2009 budget development process
- Support the fiscal transparency strategy
- Support budget analysis for possible mid-year budget adjustments

Budget Components

- There is a plethora of data to analyze. The budget components analyzed include:
 - Organizations
 - 67 Departments
 - 668 Programs
 - 294 Functions
 - Analysis Periods
 - 2 Prior Year Actuals,
 - Current Year Budget
 - Current YTD Actuals
 - 4 Proposed Budget Runs
 - Adopted Budget
 - Groups
 - 7 Fund Groups
 - 35 Type Groups
 - 1,013 Types
 - Revenue, Expense
 - Scale
 - ~\$600mm - \$800mm Expense
 - ~\$600mm - \$750mm Revenue

Adopted Budget Reports

- Adopted Budget Reports include the following views of budget data
 - 2009 Budget by Fund Group
 - 2009 Budget Select Departments
 - Comparative Analysis
 - Interactive by Department, Program, Function, etc.

Adopted Budget Reports

Menu

Select a Budget Analysis view from the list below by clicking on a link

2009 Budget Data; Selected Departments	
General Fund Departments	
Charts	Data
Police	Police
Fire	Fire
Engineering Services	Engineering Services
Non-Departmental	Non-Departmental
Municipal Court	Municipal Court
Legal	Legal
Public Defender	Public Defender
Special Revenue Departments	
Charts	Data
Parks	Parks
Library	Library
Streets	Streets
Enterprise Fund Departments	
Charts	Data
Water	Water
Sewer Maintenance	Sewer Maintenance
Wastewater Treatment	Wastewater Treatment
Sewer Construction	Sewer Construction
Solid Waste Disposal Construction	Solid Waste Disposal Construction
Solid Waste Management	Solid Waste Management
Building Services	Building Services
Internal Service Funds Departments	
Charts	Data
Fleet Services	Fleet Services
Workers Compensation	Workers Compensation
Employee Benefits	Employee Benefits
Public Works and Utilities	Public Works and Utilities
All 2009 Budget Fund Groups	All 2009 Budget Fund Groups

Historical Comparative Budget Data	
Fund Groups	
Charts	Data
All Fund Groups	All Fund Groups
Capital Projects	Capital Projects
Debt Service	Debt Service
Enterprise	Enterprise
General	General
Internal Service	Internal Service
Special Revenue	Special Revenue
Trust and Agency	Trust and Agency
Interactive Charts	
Charts	Data
Expense vs. Revenue	Expense vs. Revenue
Expense vs. Revenue by Department	Expense vs. Revenue by Department
Expense vs. Revenue by Fund Group	Expense vs. Revenue by Fund Group
Expense vs. Revenue by Type Group	Expense vs. Revenue by Type Group
Expense vs. Revenue by Dept and Type Group	Expense vs. Revenue by Dept and Type Group

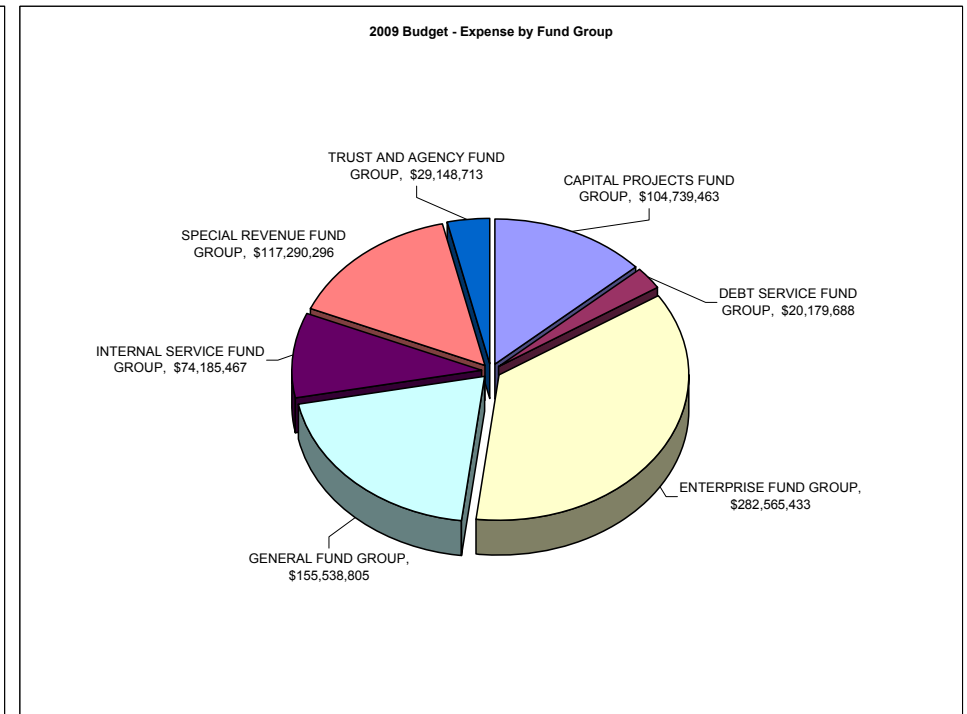
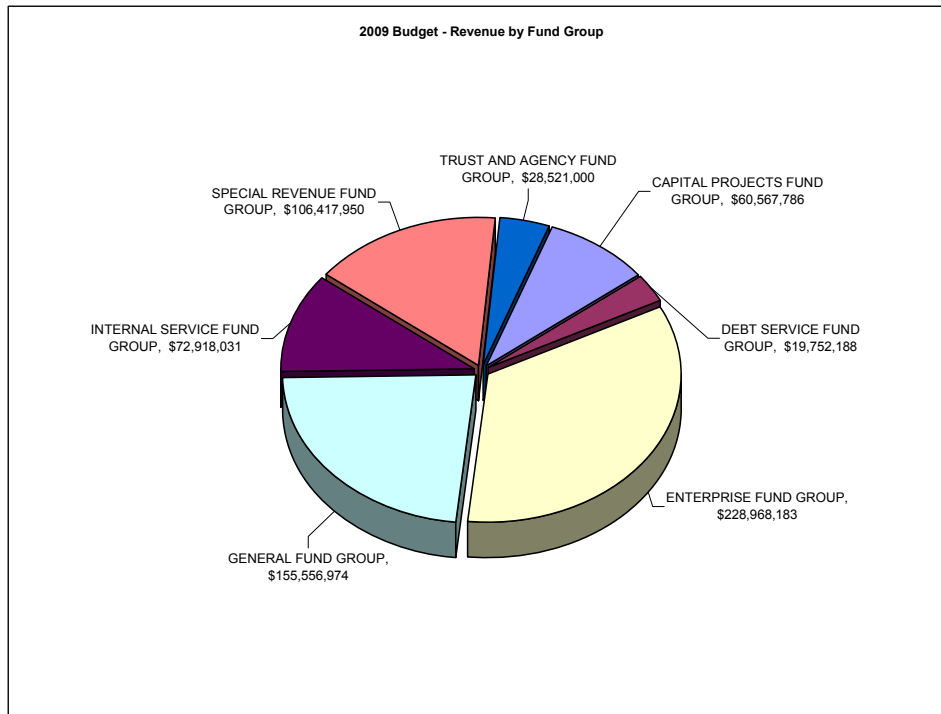
[Raw Data](#)

Use this area to view all raw data and to update the 2009 adjusted budget.
Warning: chart formatting may be affected when updates occur

Adopted Budget Reports

2009 Budget – Revenue and Expense by Fund Group

Displays revenue and expense charts by Fund Group for the Adopted Budget

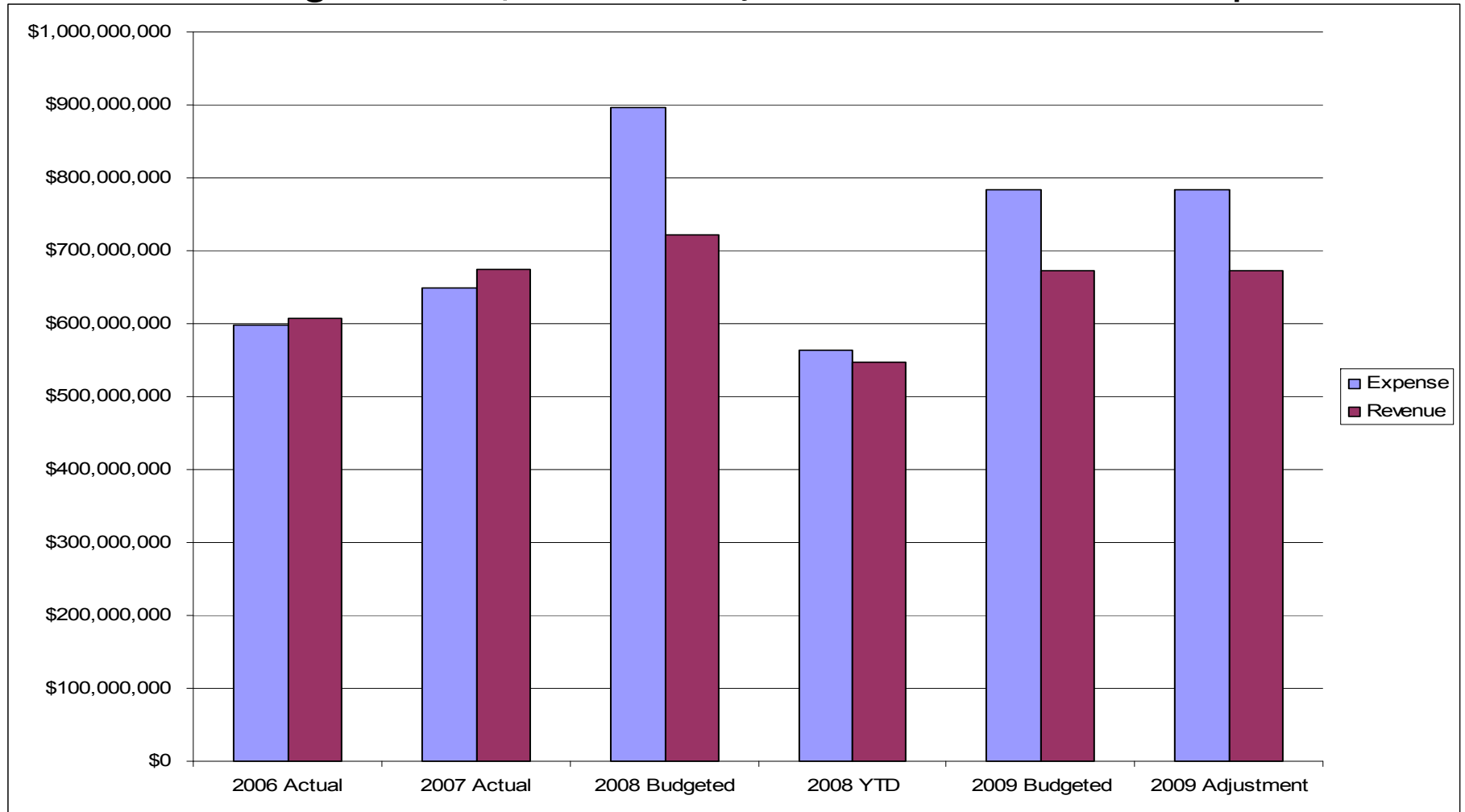


All Fund Groups, Revenue	
CAPITAL PROJECTS FUND GROUP	\$ 60,567,786
DEBT SERVICE FUND GROUP	\$ 19,752,188
ENTERPRISE FUND GROUP	\$ 228,968,183
GENERAL FUND GROUP	\$ 155,556,974
INTERNAL SERVICE FUND GROUP	\$ 72,918,031
SPECIAL REVENUE FUND GROUP	\$ 106,417,950
TRUST AND AGENCY FUND GROUP	\$ 28,521,000
Grand Total	\$ 672,702,112

All Fund Groups, Expense	
CAPITAL PROJECTS FUND GROUP	\$ 104,739,463
DEBT SERVICE FUND GROUP	\$ 20,179,688
ENTERPRISE FUND GROUP	\$ 282,565,433
GENERAL FUND GROUP	\$ 155,538,805
INTERNAL SERVICE FUND GROUP	\$ 74,185,467
SPECIAL REVENUE FUND GROUP	\$ 117,290,296
TRUST AND AGENCY FUND GROUP	\$ 29,148,713
Grand Total	\$ 783,647,865

Adopted Budget Reports

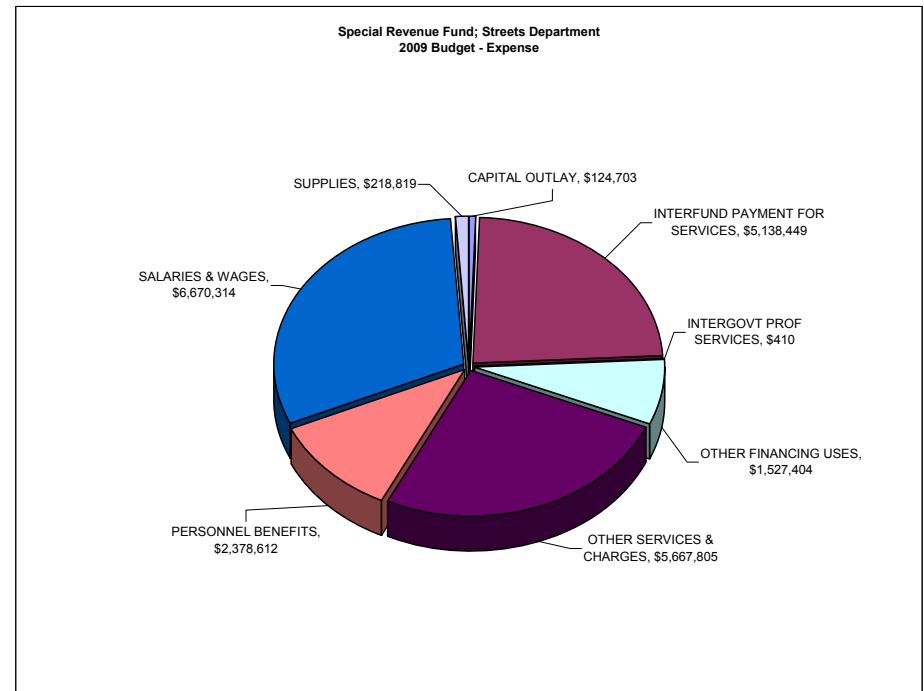
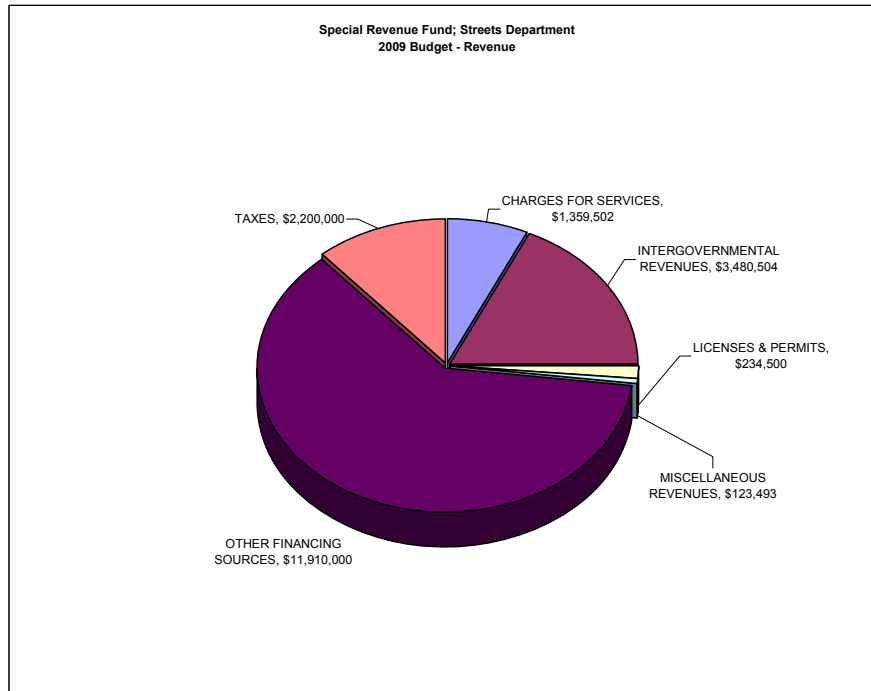
2009 Budget– Comparative Analysis of Revenue and Expense



Adopted Budget Reports

2009 Budget– Special Revenue Fund – Streets Department

Series of reports for select Departments of interest



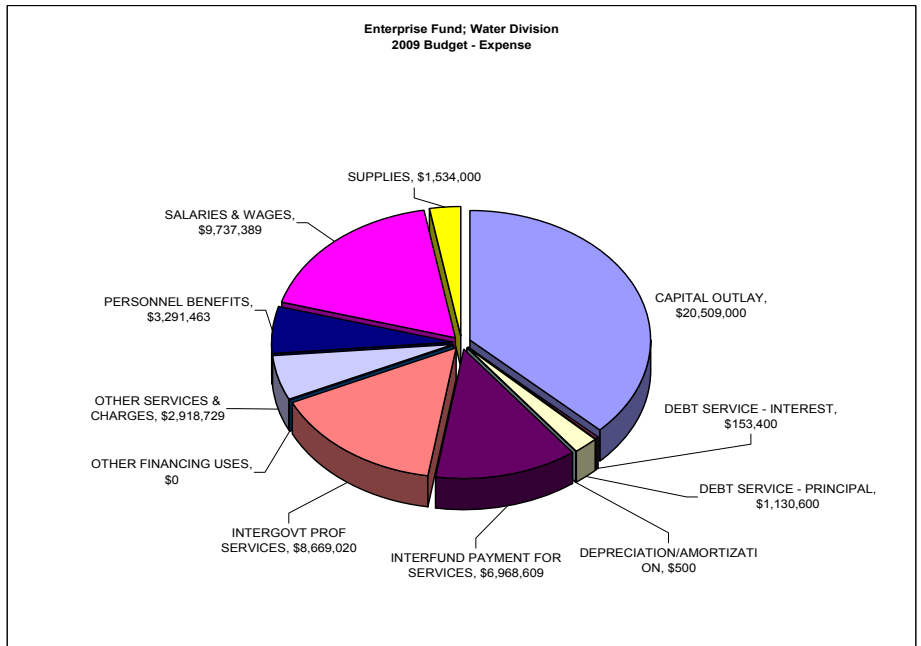
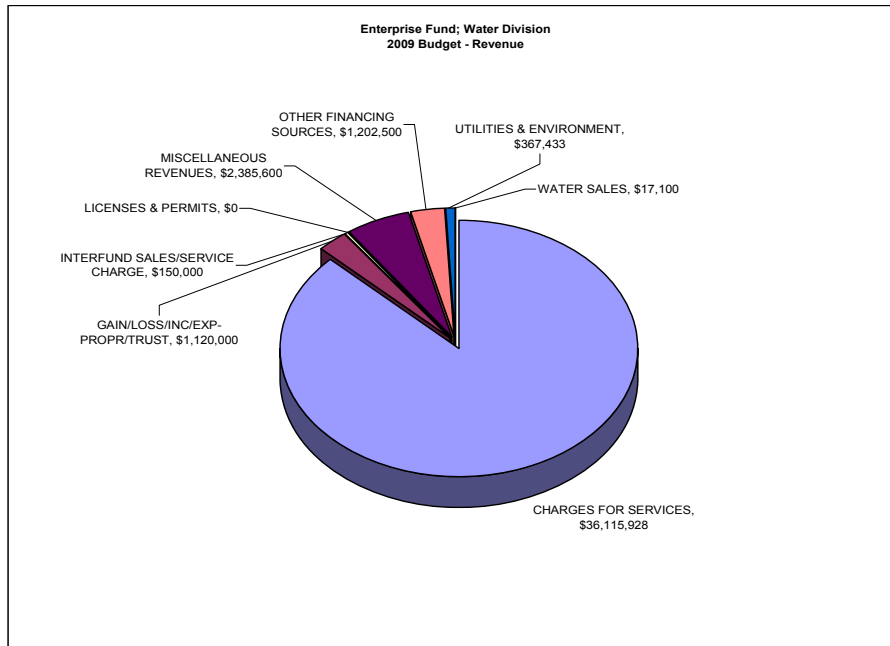
Streets Department, Revenue	
CHARGES FOR SERVICES	\$1,359,502
INTERGOVERNMENTAL REVENUES	\$3,480,504
LICENSES & PERMITS	\$234,500
MISCELLANEOUS REVENUES	\$123,493
OTHER FINANCING SOURCES	\$11,910,000
TAXES	\$2,200,000
Grand Total	\$19,307,999

Streets Department, Expense	
CAPITAL OUTLAY	\$124,703
INTERFUND PAYMENT FOR SERVICES	\$5,138,449
INTERGOVT PROF SERVICES	\$410
OTHER FINANCING USES	\$1,527,404
OTHER SERVICES & CHARGES	\$5,667,805
PERSONNEL BENEFITS	\$2,378,612
SALARIES & WAGES	\$6,670,314
SUPPLIES	\$218,819
Grand Total	\$21,726,516

Adopted Budget Reports

2009 Budget– Enterprise Fund – Water Division

Series of reports for select Departments of interest



Water Division, Revenue	
CHARGES FOR SERVICES	\$36,115,928
GAIN/LOSS/INC/EXP-PROPR/TRUST	\$1,120,000
INTERFUND SALES/SERVICE CHARGE	\$150,000
LICENSES & PERMITS	\$0
MISCELLANEOUS REVENUES	\$2,385,600
OTHER FINANCING SOURCES	\$1,202,500
UTILITIES & ENVIRONMENT	\$367,433
WATER SALES	\$17,100
Grand Total	\$41,358,561

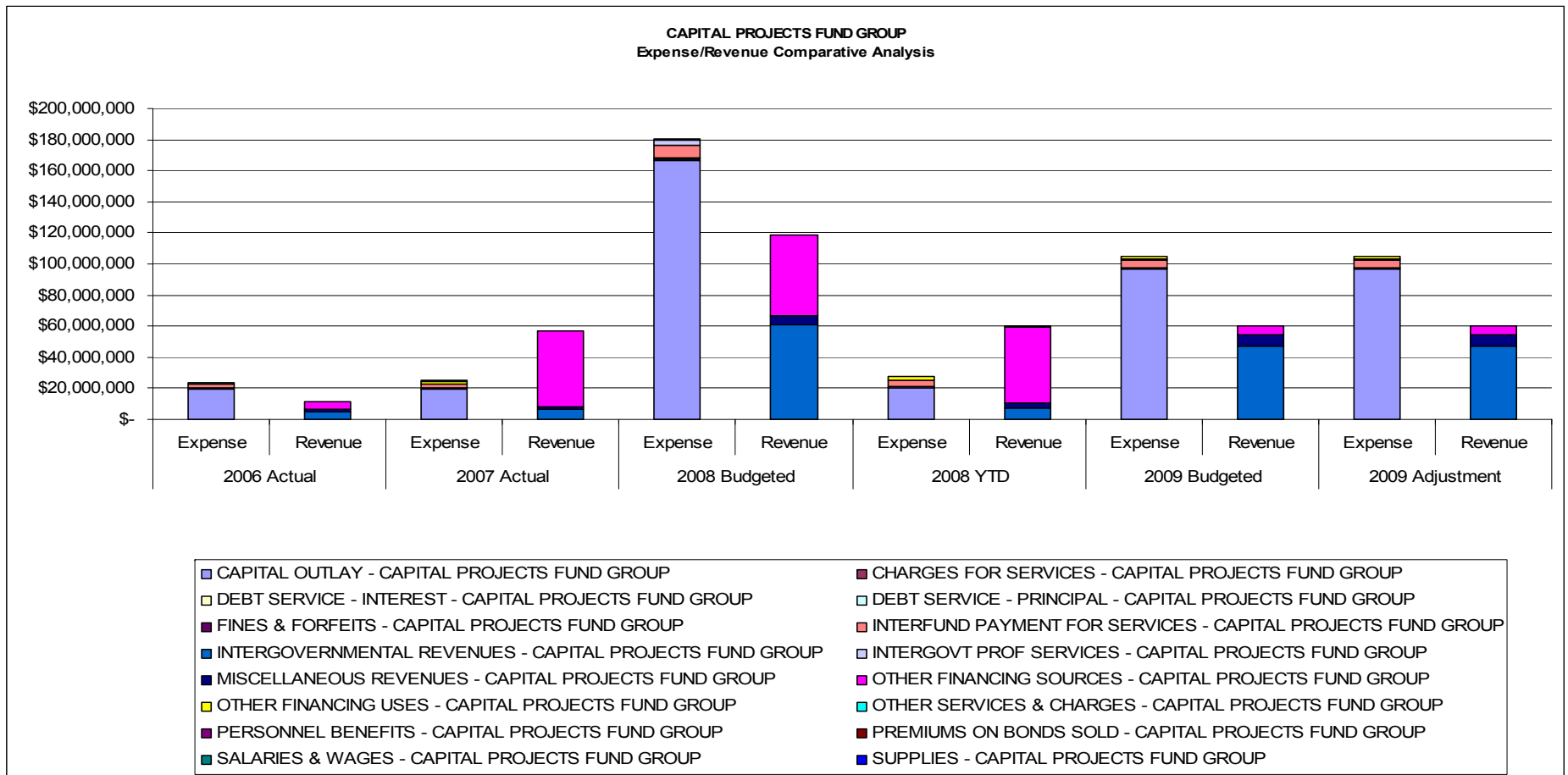
Water Division, Expense	
CAPITAL OUTLAY	\$20,509,000
DEBT SERVICE - INTEREST	\$153,400
DEBT SERVICE - PRINCIPAL	\$1,130,600
DEPRECIATION/AMORTIZATION	\$500
INTERFUND PAYMENT FOR SERVICES	\$6,968,609
INTERGOVT PROF SERVICES	\$8,669,020
OTHER FINANCING USES	\$0
OTHER SERVICES & CHARGES	\$2,918,729
PERSONNEL BENEFITS	\$3,291,463
SALARIES & WAGES	\$9,737,389
SUPPLIES	\$1,534,000
Grand Total	\$54,912,710

Adopted Budget Reports

2009 Budget– Comparative Analysis of Capital Projects Fund Group

Series of comparative reports for each Fund Group with all Type Groups

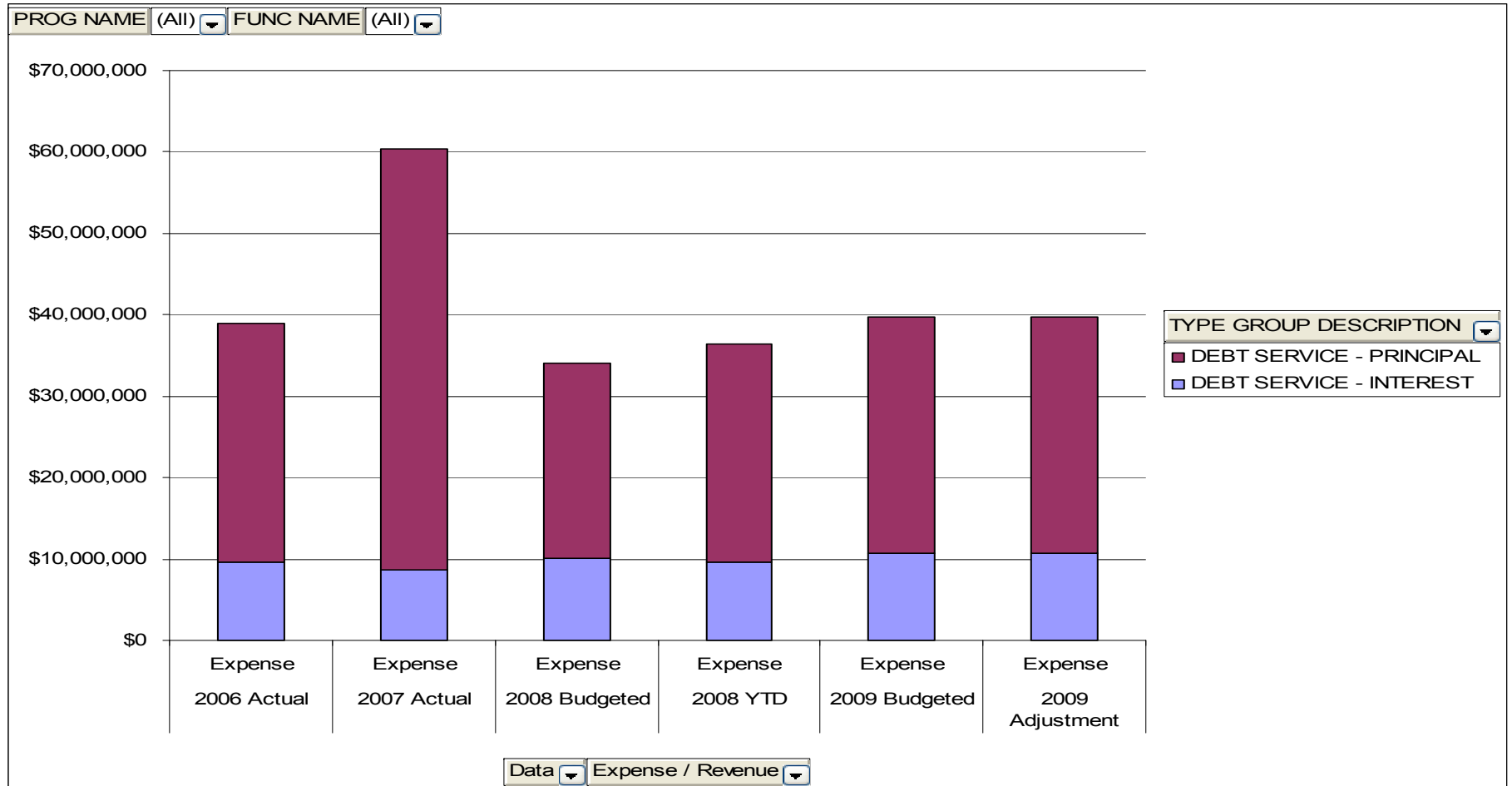
Hover the cursor over any chart item to see the values, or see following page for tabular data



Adopted Budget Reports

2009 Budget–Type Group “DNA Chart” (appropriate use)

DNA Chart from prior page with only Debt Service Type Groups selected



Budget Development Assistance Reports

- Reports to assist in the Budget Development Process include the following views of budget data:
 - Compare between multiple budget runs
 - Provide “what-if” analysis
 - Compare budget runs with historical actuals
 - Compare 2008 budget with 2008 YTD actuals
 - Static (pre-defined) and interactive (ad hoc) reports for all or any select combination of budget components

Budget Development Assistance Reports

Comparative Analysis - by Fund Group

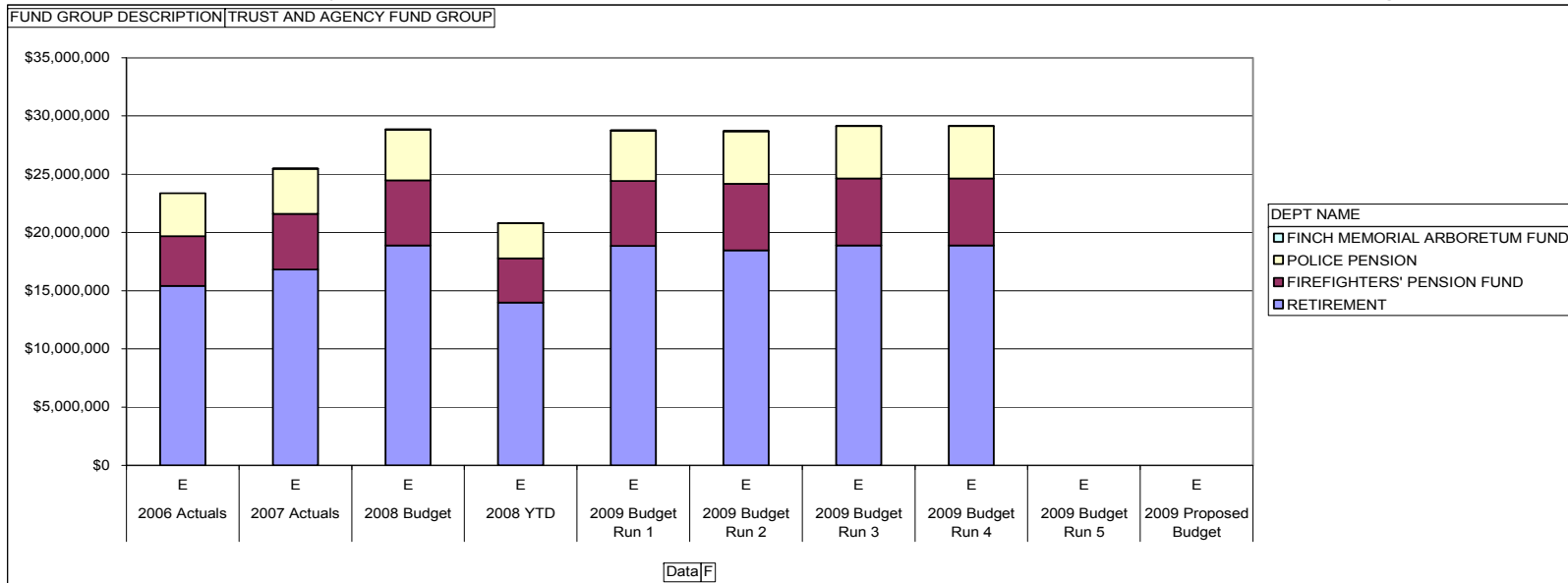
Data supporting All Fund Group Chart on prior slide – available in the tool under the chart

Data	F	ENTERPRISE FUND GROUP	GENERAL FUND GROUP	SPECIAL REVENUE FUND GROUP	INTERNAL SERVICE FUND GROUP	TRUST AND AGENCY FUND GROUP	DEBT SERVICE FUND GROUP	CAPITAL PROJECTS FUND GROUP	Grand Total
2006 Actuals	E	\$264,342,699	\$124,190,904	\$83,649,707	\$57,019,851	\$23,367,615	\$21,319,534	\$23,534,746	\$597,425,055
	R	\$249,406,262	\$139,182,712	\$86,607,989	\$59,063,058	\$40,243,214	\$21,773,505	\$11,727,006	\$608,003,745
2007 Actuals	E	\$278,853,292	\$137,580,391	\$84,423,537	\$62,435,137	\$25,481,084	\$34,414,874	\$25,199,783	\$648,388,097
	R	\$248,822,716	\$145,066,698	\$86,347,572	\$66,449,011	\$38,117,338	\$33,369,375	\$56,965,574	\$675,138,285
2008 Budget	E	\$305,581,508	\$154,246,859	\$127,044,751	\$74,789,738	\$28,857,289	\$18,518,540	\$180,839,100	\$889,877,785
	R	\$223,808,091	\$146,231,453	\$112,763,512	\$70,849,206	\$27,647,000	\$17,493,472	\$119,010,943	\$717,803,677
2008 YTD	E	\$149,300,667	\$115,658,054	\$69,094,080	\$48,664,042	\$20,799,751	\$8,916,596	\$19,911,702	\$432,344,891
	R	\$175,823,856	\$108,613,516	\$64,692,248	\$53,574,822	(\$8,280,945)	\$11,021,130	\$54,082,924	\$459,527,552
2009 Budget Run 1	E	\$282,611,438	\$149,449,017	\$112,035,614	\$70,685,209	\$28,769,583	\$18,513,102	\$128,905,936	\$790,969,899
	R	\$223,808,091	\$145,138,736	\$102,818,048	\$70,097,353	\$27,637,000	\$17,493,472	\$70,514,407	\$657,507,107
2009 Budget Run 2	E	\$289,950,216	\$154,646,587	\$116,850,042	\$72,499,217	\$28,707,022	\$20,179,688	\$104,239,463	\$787,072,235
	R	\$231,100,188	\$150,107,215	\$105,117,541	\$71,993,598	\$28,227,000	\$19,752,188	\$60,166,786	\$666,464,516
2009 Budget Run 3	E	\$282,556,998	\$156,585,226	\$117,800,802	\$74,111,640	\$29,148,713	\$20,179,688	\$104,739,463	\$785,122,530
	R	\$228,968,183	\$156,806,974	\$106,837,950	\$72,918,031	\$28,521,000	\$19,752,188	\$60,567,786	\$674,372,112
2009 Budget Run 4	E	\$282,556,998	\$156,585,226	\$117,800,802	\$74,111,640	\$29,148,713	\$20,179,688	\$104,739,463	\$785,122,530
	R	\$228,968,183	\$156,806,974	\$106,837,950	\$72,918,031	\$28,521,000	\$19,752,188	\$60,567,786	\$674,372,112

Budget Development Assistance Reports

Comparative Analysis – Trust and Agency Fund Group Expenses

Series of charts to display expense per year/budget run per Department for each Fund Group
 Hover the cursor over any chart item to see the values, or scroll down to see the supporting data



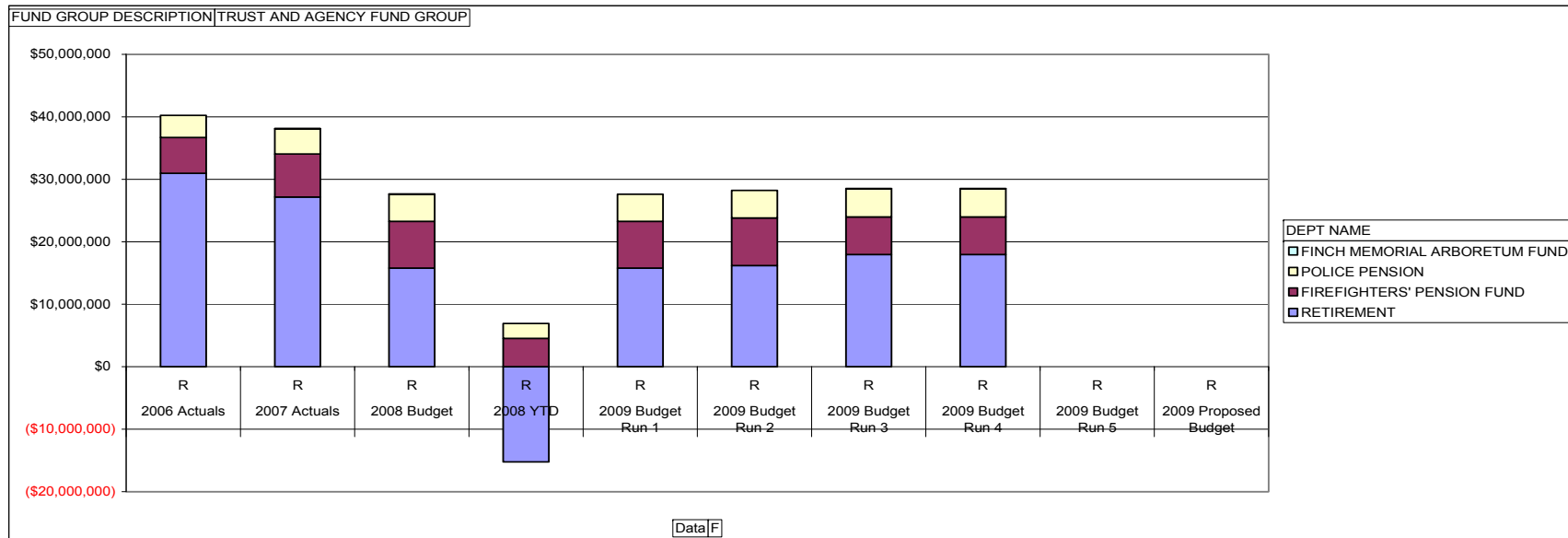
FUND GROUP DESCRIPTION | TRUST AND AGENCY FUND GROUP

		DEPT NAME				
Data	F	RETIREMENT	FIREFIGHTERS' PENSION FUND	POLICE PENSION	FINCH MEMORIAL ARBORETUM FUND	Grand Total
2006 Actuals	E	\$15,412,579	\$4,264,058	\$3,682,874	\$8,103	\$23,367,615
2007 Actuals	E	\$16,812,016	\$4,797,977	\$3,856,534	\$14,556	\$25,481,084
2008 Budget	E	\$18,875,349	\$5,596,431	\$4,360,509	\$25,000	\$28,857,289
2008 YTD	E	\$13,982,717	\$3,792,435	\$3,005,938	\$18,661	\$20,799,751
2009 Budget Run 1	E	\$18,834,522	\$5,578,420	\$4,341,641	\$15,000	\$28,769,583
2009 Budget Run 2	E	\$18,460,111	\$5,728,585	\$4,498,326	\$20,000	\$28,707,022
2009 Budget Run 3	E	\$18,879,749	\$5,749,950	\$4,499,014	\$20,000	\$29,148,713
2009 Budget Run 4	E	\$18,879,749	\$5,749,950	\$4,499,014	\$20,000	\$29,148,713

Budget Development Assistance Reports

Comparative Analysis – Trust and Agency Fund Group Revenue

Series of charts to display expense per year/budget run per Department for each Fund Group
 Hover the cursor over any chart item to see the values, or scroll down to see the supporting data



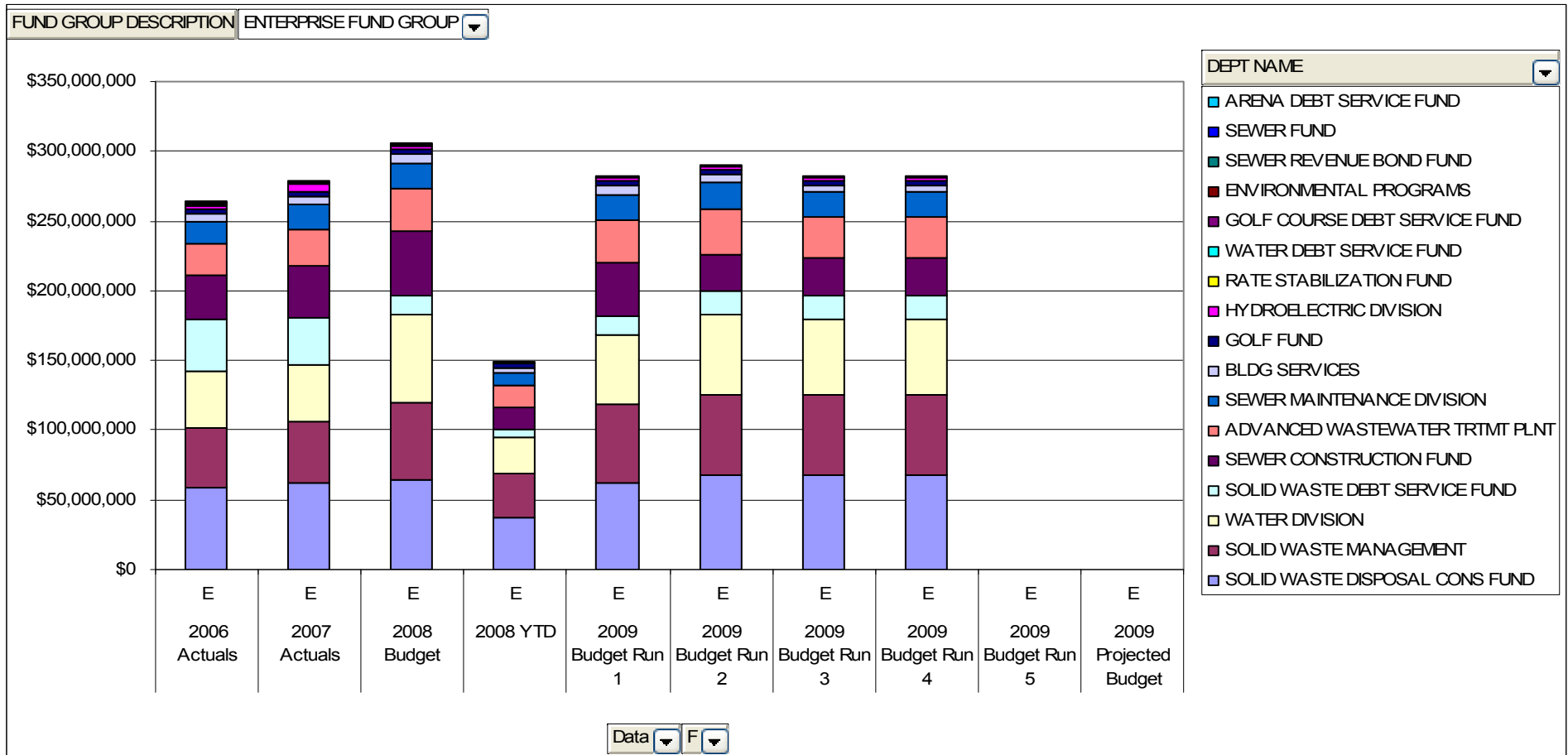
FUND GROUP DESCRIPTION | TRUST AND AGENCY FUND GROUP

FUND GROUP DESCRIPTION TRUST AND AGENCY FUND GROUP		DEPT NAME				
Data	F	RETIREMENT	FIREFIGHTERS' PENSION FUND	POLICE PENSION	FINCH MEMORIAL ARBORETUM FUND	Grand Total
2006 Actuals	R	\$30,949,604	\$5,727,912	\$3,555,000	\$10,698	\$40,243,214
2007 Actuals	R	\$27,144,717	\$6,910,312	\$4,052,000	\$10,309	\$38,117,338
2008 Budget	R	\$15,782,000	\$7,465,000	\$4,375,000	\$25,000	\$27,647,000
2008 YTD	R	(\$15,219,174)	\$4,515,836	\$2,400,000	\$22,393	(\$8,280,945)
2009 Budget Run 1	R	\$15,782,000	\$7,465,000	\$4,375,000	\$15,000	\$27,637,000
2009 Budget Run 2	R	\$16,182,000	\$7,650,000	\$4,375,000	\$20,000	\$28,227,000
2009 Budget Run 3	R	\$17,960,000	\$6,016,000	\$4,525,000	\$20,000	\$28,521,000
2009 Budget Run 4	R	\$17,960,000	\$6,016,000	\$4,525,000	\$20,000	\$28,521,000

Budget Development Assistance Reports

Comparative Analysis – Enterprise Fund Group Expenses

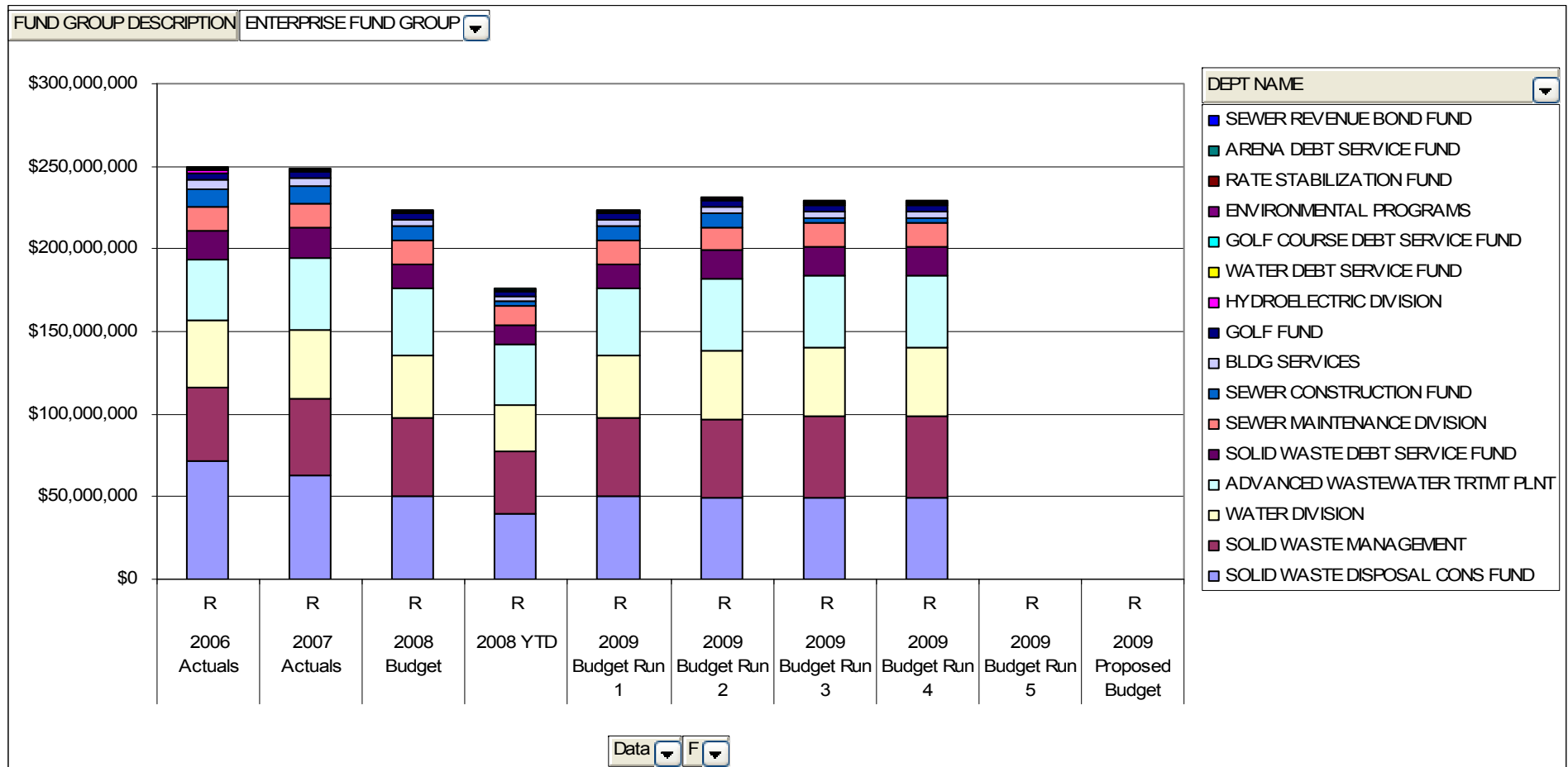
Series of charts to display expense per year/budget run per Department for each Fund Group
 Hover the cursor over any chart item to see the values, or scroll down to see the supporting data



Budget Development Assistance Reports

Comparative Analysis – Enterprise Fund Group Revenue

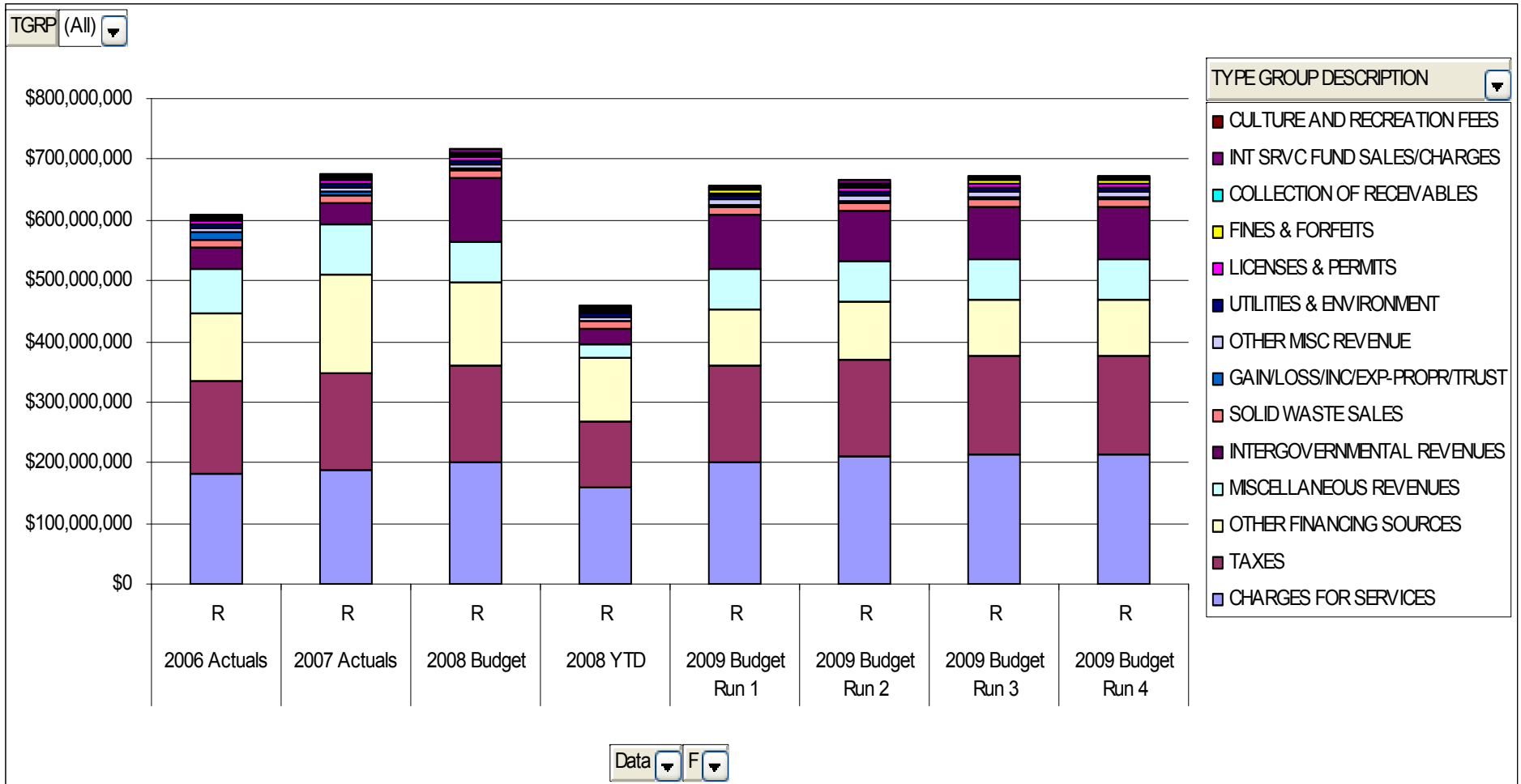
Series of charts to display revenue per year/budget run per Department for each Fund Group
 Hover the cursor over any chart item to see the values, or scroll down to see the supporting data



Budget Development Assistance Reports

Comparative Analysis – Type-Group

“DNA Chart” from prior page with type-groups of interest selected, 4 budget runs, and revenue only



Budget Analysis Tool & Reports

Practical Applications

Use the Budget Analysis Tool to show:

- Effect of taxation on:
 - Utility Funds
 - Street Funds and Projects
- Effect of policy decision to impose a public utilities tax; e.g.:
 - Water
 - Sewer Construction
 - Wastewater & Wastewater Treatment
- Show the budgetary impact of Projects by District; e.g.:
 - Streets

Budget Analysis Tool & Reports

Next Steps

- 2008 Final Actuals
- 2009 mid-year adjustment planning
- Additional Reports / Functionality
 - Drill-Down capability
 - Additional static or interactive reports

Audit Planning and Risk Identification

Contact Information

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