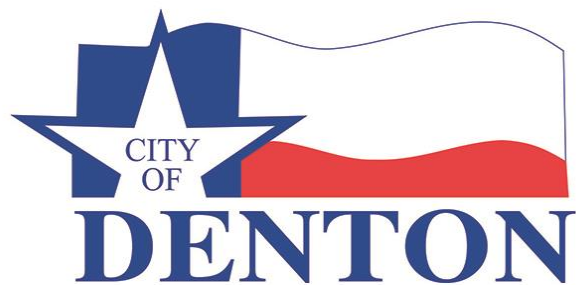


# Budget Instruction Manual

## Fiscal Year 2022-23



City of Denton  
Finance Department  
February 25, 2022



## MEMORANDUM

**Date:** February 25, 2022  
**To:** Department Budget Liaisons  
**From:** Heather Gray, Budget Manager  
**Subject:** FY 2022-23 Budget Instruction Manual

The FY 2022-23 Budget Instruction Manual has been developed to help you prepare your department's/division's budget. The instructions included in the manual cover questions regarding budgeting concepts and policies, budget forms and documents, rates to be used for FY 2022-23, and how to complete budget requests.

For those who are new to the budget process, "The Budget Process in Brief," will be very helpful.

The budget office is organized into three distinct teams to best serve all departments. Each of our teams is dedicated to supporting you during your budget preparation and answer your questions throughout the year. If you have specific questions about preparing your budget, please contact the appropriate team.

Capital Improvement Projects Team

➤ [CIPbudget@cityofdenton.com](mailto:CIPbudget@cityofdenton.com)

General Fund/Internal Service Fund Team

➤ [Budget@cityofdenton.com](mailto:Budget@cityofdenton.com)

Utilities Team

➤ [Utilitiesbudget@cityofdenton.com](mailto:Utilitiesbudget@cityofdenton.com)

## Table of Contents

Budget Team Common Services .....	4
Budget Team Contacts.....	4
Budget Team Support & Additional Resources.....	5
FY 2022-23 Budget Calendar & Checklist.....	6
HBU Budget Breakdown .....	7
Operating Families (Object Codes).....	9
Enter FY 21-22 Year End Expense and Revenue Estimates.....	13
Enter FY 22-23 Baseline Expense and Revenue Budgets .....	17
Budget Entry Approval.....	20
How to Prepare the Division I Summary.....	21
Division I Summary Example.....	22
Position Planning .....	23
Budgeting for Transfers to Internal Service Funds.....	24
Budget Monitoring in Questica.....	25
Additional Budget Resources .....	26
Budgeting Process in Brief .....	27
Major Budget Documents .....	27
The Budget Process .....	28
Organization of the Budget Documents.....	30
Budgetary Policies .....	30
Financial Structure .....	30
Budgeted Funds.....	30
Budget Basis .....	34
Organizational Relationships.....	34

### **Budget Team Common Services**

Budget Preparation	Budget Transfers	Questica Access Requests
Budget Management	Receiver Reversals	JDE Access Requests
Budget Training	JDE OR Workflow Changes	Cell Phone Allowance Forms
Project Setup & Closures	Budget Hold Review	Lien Inquiries
Project Transfers	Position Control Updates	Financial Reporting
New HBU & Object Codes	Reclassification Requests	Special Research & Analysis

Please contact your Budget Team during the budget season and throughout the year for the common services listed above. Please note: additional resources are available on the Budget Sharepoint page, including request forms, training resources, and budget kickoff information:

<https://codenton.sharepoint.com/sites/CityFinance/SitePages/Budget.aspx>

### **Budget Team Contacts**

Cassey Ogden, Finance Director  
Nick Vincent, Assistant Finance Director  
Heather Gray, Budget Manager

#### **CAPITAL IMPROVEMENT PROJECTS TEAM**

**CIPbudget@cityofdenton.com**

**Supervisor – Matt Hamilton**  
**Senior Analyst – Sherly Joseph**  
**Senior Analyst – Sarah Cochran**  
**Analyst – Sunita Gautam**

Departments served:

Engineering, Streets, Traffic  
Facilities, Airport, Fleet, Parks

#### **GENERAL FUND/INTERNAL SERVICE FUND TEAM**

**Budget@cityofdenton.com**

**Supervisor – Lee Rodriguez**  
**Senior Analyst – Seth Herrell**  
**Analyst – Bryan Arias**

Departments served:

Legal, CMO, Public Affairs,  
Finance, Economic  
Development, Community  
Services, Customer Service, HR,  
Risk/Health, Police, Safety, Fire,  
Technology Services, Public  
Safety Dispatch, Municipal Court,  
Internal Audit, Procurement,  
Animal Services, Library,  
Development Services

#### **UTILITIES TEAM**

**Utilitiesbudget@cityofdenton.com**

**Supervisor – Danielle Stanford**  
**Senior Analyst – Dan Galizia**  
**Analyst – Jennifer Gonzalez**  
**Analyst – Miles Walker**  
**Analyst – Lauren Price**

Departments served:

Electric, Water, Wastewater,  
Solid Waste

## Budget Team Support & Additional Resources

The Budget Team's goal is to give you the support and resources necessary to prepare your budget efficiently and accurately. For FY 2022-23, we have the following resources available during the budget season:

**Virtual Budget Prep Work Sessions** – are available for signup through NEOGOV. Members of our budget team will be on the call to help you with questions related to preparing your budget and walk through various tasks per your request.

- Tuesday, March 1 from 3-4pm
- Wednesday, March 2 from 9-10am
- Thursday, March 3 from 1:30-2:30pm
- Monday, March 7 from 4-5pm
- Tuesday, March 8 from 8:30-9:30am

**Resource Section** – A copy of the budget kickoff presentation for the FY 2022-23 budget along with other resources, such as a required documents checklist, baseline & supplemental ranking templates and assistance with personnel calculations is available here: <\\codad\Global\Budget 22-23\Operating Budget Documents\1 - Department Resources>

**Financial Reports** – Our team can provide a variety of reports to help you prepare your budget. Just ask!

**Communication** - 24 business hour response to your emails. Please reach out to our team with questions:

- [CIPbudget@cityofdenton.com](mailto:CIPbudget@cityofdenton.com)
- [Budget@cityofdenton.com](mailto:Budget@cityofdenton.com)
- [Utilitiesbudget@cityofdenton.com](mailto:Utilitiesbudget@cityofdenton.com)

## FY 2022-23 Budget Calendar & Checklist

### Budget Calendar

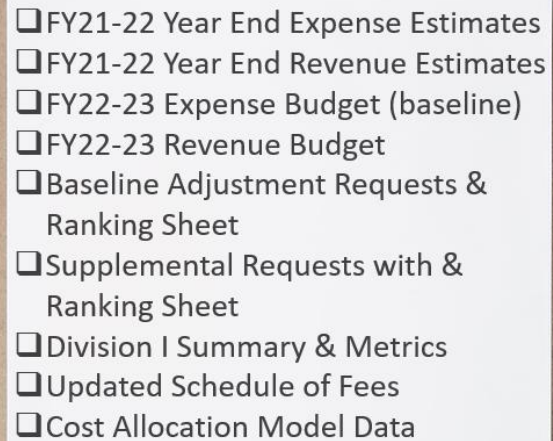
#### CIP Budget Calendar

Date	Action
December 10	CIP Budget Kick-off
January 21	Call for CIP Projects Due to Finance
February	CIP Review Meetings – Departments & Finance
March 15	CIP Revisions Due to Finance
March 16-31	Finance meeting with CMO & Executive Staff to prioritize projects.
April	Budget staff draft CIP budget document
May	Draft CIP budget document and preliminary supplemental list presented to CMO and Executive Staff
June 7 & 28	June 7 – Electric Rate Discussion with Council      June 28 - CIP Budget Work Session with Council
July 19	Utility Budget Work Session with Council (PUB dates: May 23, June 13, July 11)
August 6	Budget Workshop with City Council – departments present supplementals & are available to answer questions
September	9/20 – Public Hearing on budget and tax rate. 9/27 - City Council adopts CIP and Operating budget for FY 2022-23, tax rate, utility rates and other fee schedules

#### Operating Budget Calendar

Date	Action
February 22-24	Operating Budget Kick-off
March 1-8	Budget Prep Workshops Available
March 25	Operating Budgets Due (see checklist on pg. 21)
March 28 – April 8	Finance Review and Analysis
April 11 - 22	Operating Budget Review Meetings – Departments & Finance
April 26	Final Revisions due to Finance

### Operating Budget Submission Requirements

- 
- FY21-22 Year End Expense Estimates
  - FY21-22 Year End Revenue Estimates
  - FY22-23 Expense Budget (baseline)
  - FY22-23 Revenue Budget
  - Baseline Adjustment Requests & Ranking Sheet
  - Supplemental Requests with & Ranking Sheet
  - Division I Summary & Metrics
  - Updated Schedule of Fees
  - Cost Allocation Model Data

## HBU Budget Breakdown

**Baseline Budgeting** – method utilizing current spending levels as the “baseline” for developing a budget for future years. Each HBU (Home Business Unit) will be given a baseline budget in discretionary object codes equal to the prior year except the removal of one-time adjustments from prior year.

**Discretionary Expenses** – flexible expenses that may be moved between object codes or reduced based on need, such as materials and supplies, contracted services, etc. These funds may not be added to locked costs.

**Locked (Fixed) Cost Expenses** – expenses related to object codes that are projected for you by Finance, such as personnel costs, interfund transfers, electric/water/fuel costs, etc.

**Change Requests** – a requested change to the baseline budget

- **Baseline Adjustment** – generally \$5,000 or less and for an existing supply/program/service
- **Supplemental Package** – for a new supply/program/service of any amount or existing supply/program/service above \$5,000

The Interfund Transfers category contains both locked and discretionary costs.

- Locked costs are administrative transfers entered by the Budget department. These costs begin with object code 8440.
- Discretionary costs are transfers to capital projects. These costs begin with object code 8411.

**Locked costs** – Costs in which departments are unable to edit. These costs are entered by the Budget Team.

**Discretionary costs** – Costs that the department has the ability to shift and edit to best fit the needs of the department

Tools Help

2020-2021 162200 - Budget - Main Stage: Mo

### Annual Budget (Summary View)

View By: GL Account Summary

Layout Display

	Object Code ...	GL Category	Object Code	2019 Budget
Click here to add a new record...				
▶	GL Category: Insurance			(7,927)
▲	GL Category: Interfund Transfers			
+	<input type="checkbox"/>	Expenditure	Interfund Transf... 8411 - TRSF TO CAPITAL PROJECTS	
+	<input type="checkbox"/>	Expenditure	Interfund Transf... 8411.0008 - TRSF TO CAP PROJ-TECH SV	
+	<input type="checkbox"/>	Expenditure	Interfund Transf... 8411.0009 - TRSF TO CAP PROJ-GEN GOV	
+	<input type="checkbox"/>	Expenditure	Interfund Transf... 8440.8300 - ADMIN TRSF - TECH SVCS EXPENSE	52,512
				(52,512)
▶	GL Category: Materials and Supplies			(13,905)
▶	GL Category: Miscellaneous Expense			(690)
▶	GL Category: Operations			(94,210)
▶	GL Category: Personnel Services			(1,021,348)
				(1,190,592)

Total Budget for HBU\*

\*The total budget is comprised of the subtotals for each GL category. The total budget includes all costs.



## Operating Families

Operating families are sets of object codes that fall under specific GL Categories.

### Personnel Services

6101	SALARY AND WAGES
6110	CIVILIAN OVERTIME
6112	CIVILIAN LONGEVITY
6119	CAR ALLOWANCE
6123	CELL PHONE ALLOWANCE
6142	FICA
6143	TMRS
6150	HEALTH/MEDICAL INSURANCE
6156	LIFE INSURANCE
6158	LONG-TERM DISABILITY
6162	WORKER'S COMP
6195	SALARY ADJUSTMENT
6196	SALARY SAVINGS
6198	LABOR CHARGE BACK
6199	CAPITAL LABOR

### Materials and Supplies

6302	OFFICE SUPPLIES
6304	COPY CHARGES
6305	COPY CHARGES REPRO
6306	COPIER SUPPLIES
6308	POSTAGE
6312	UNIFORMS
6314	PROTECTIVE CLOTHING
6322	COMPUTER FORMS & SUPPLIES
6330	BOOKS & MAGAZINES
6332	SMALL TOOLS & INSTRUMENTS
6334	CHEMICALS
6336	MEDICAL SUPPLIES
6340	FREIGHT
6342	JANITORIAL SUPPLIES
6346	MECHANICAL ELECTRICAL
6350	PLASTIC REFUSE BAGS
6364	SPECIAL COMPRESSED GAS
6370	COMPOST
6372	OUTSIDE SUPPLIES
6382	TELEPHONE SUPPLIES
6386	DOCUMENT PRINTING
6390	OTHER/MISC MATERIALS
6391	FURNITURE & FIXTURES
6392	OFFICE MACHINES
6393	MACHINES AND EQUIPMENT
6394	MISCELLANEOUS EQUIPMENT
6395	RADIOS
6408	GASOLINE PURCHASE
6418	DIESEL FUEL PURCHASES

Maintenance and Repair

6504	OFFICE MACHINES
6506	MACHINERY & EQUIPMENT
6508	OTHER
6510	CONTAINERS
6512	BUILDING & EQUIPMENT
6514	SIDEWALK & GROUNDS
6532	METERS
6544	PLUMBING REPAIRS
6545	OUTSIDE CONTRACTED SERVICES

Insurance

6704	FIRE & EXTENDED COVERAGE INSURANCE
6705	SELF-INSURED ADMINISTRATION
6706	GENERAL & AUTO LIABILITY

Administrative Costs

6806	FRANCHISE FEE
6900	LANDFILL CLOSURE

Miscellaneous

7702	0	AWARDS
7704	0	COUNCIL & BOARD EXPENSES
7729	0	CHAMBER OF COMMERCE
7762		MISC COMMUNITY SERVICE

Fixed Assets

8505	PROPERTY & EQUIPMENT
8535	MACHINERY & EQUIPMENT
8540	FURNITURE & OFFICE EQUIPMENT
8550	PLANT & EQUIPMENT

Debt Service Transfer

8301	DEBT SERVICE TRANSFER
------	-----------------------

Operations

7802	HIRE OF EQUIPMENT
7804	LICENSES
7806	DUES & PUBLICATIONS
7810	LAUNDRY SERVICES
7814	SEVEN HABITS TRAINING
7818	EMPLOYEE RECRUITMENT
7820	EMPLOYEE TRAINING
7826	WORKFORCE DIVERSITY TRAIN
7830	BAD DEBT EXPENSE
7832	INTEREST UTILITY DEPOSIT
7833	DRAINAGE FEE
7834	SOLID WASTE SURCHARGE
7842	GAS, OIL & DIESEL
7844	VEHICLE MAINTENANCE
7854	CONSULTANT FEES
7855	ENVIORNMENTAL COMPLIANCE
7856	ATTNY FEES - LITIGATION EXP
7860	CONS ENG DESIGN/BID
7868	TEMPORARY SERVICES
7869	JANITORIAL SERVICES
7879	OUTSIDE CONTRACT SERVICES
7882	BANK DEPOSITORY
7886	MOWING EXPENSE
7888	DRUG SCREEN
7890	MEDICAL SERVICES
7899	OUTSIDE CONTRACT SERVICES
7902	TRAVEL EXPENSES
7904	COUNCIL AND BOARD MEALS
7908	SCHOOLS & SEMINARS
7912	ADVERTISING
7914	MARKETING
7921	RENT OF VEHICLE
7922	RENT OF BUILDING
7932	GAS SERVICE
7934	ELECTRICAL SERVICE
7936	WATER & WASTEWATER SERVICE
7938	SOLID WASTE COLLECTION
7942	TELEPHONE - FIXED COST
7944	TELEPHONE - LONG DISTANCE
7946	TELE/MOBIL/PAGER

Interfund Transfers

8402		ADMINISTRATIVE TRANSFER
8440	1000	TRSF TO GENERAL FUND
8404		TRSF TO ELECTRIC FUND
8440	6000	ADMINISTRATIVE TRANSFER - ELECTRIC
8407		TRSF TO SAFETY & TRAINING
8440	6001	TRSF TO SAFETY & TRAINING
8408		TRSF TO WASTEWATER FUND
8440	6400	TRSF TO WASTEWATER FUND
8411		TRSF TO CAP PROJ
8411	0005	TRSF TO CAP PROJ - SOLID WASTE
8411	0006	TRSF TO VEHICLE REPLACEMENT
8411	0011	TRSF TO CAP PROJ - AUCTION FUND
8412		TRSF TO FLEET
8440	8200	TRSF TO FLEET
8416		TRSF TO TECH SVCS
8440	8300	TRSF TO TECH SVCS
8419	0025	TRSF TO ENGINEERING
8440	8400	TRSF TO ENGINEERING
8421		TRSF TO MATERIALS MANAGEMENT
8440	8000	TRSF TO MATERIALS MANAGEMENT
8441	6600	TRSF TO SOLID WASTE
8422		TRSF TO UTILITY ADMIN
8440	6301	TRSF TO UTILITY ADMIN
8426		TRSF TO CUST SERVICE
8440	6302	TRSF TO CUST SERVICE
8441		TRSF TO ELECTRIC
8435		TRANSFER TO OTHER FUND

## Enter FY 21-22 Year End Expense and Revenue Estimates

To enter your FY 21-22 year end expense estimates you will open Qwestica and select Operating from the left hand column then select HBU's.

The screenshot shows the 'Budget Dashboard' interface. The left sidebar has 'Operating' selected. The main area displays a search for 'HBUs' with a blue arrow pointing to the search results. Below the search results, there is a table with columns: Budget Year, Actuals, Remaining, and Encumbrances. The table shows data for the year 2021-2022.

Budget Year	Actuals	Remaining	Encumbrances
0.00	0.00	0.00	0.00
0.00	0.00	0.00	0.00
0.00	82,483.56	(82,483.56)	0.00
0.00	0.00	0.00	0.00
0.00	11,290.85	10,916.53	(11,103.69)
0.00	0.00	(85,950.00)	42,975.00
7,778.08	799,940.11	1,301,282.97	3,277.50
0,000.00	71,593.00	258,407.00	0.00
0,093.38	1,001,716.65	826,369.09	71,003.82
0,000.00	0.00	50,000.00	0.00
0.00	2,075.00	(17,735.00)	7,830.00
3,636.15	31,983.77	75,772.38	2,940.00

Select Budget Year 2021-2022 and type in your six-digit HBU. Then hit Search and double click on your HBU to open.

The screenshot shows the 'HBUs' page. The 'Budget Year' is set to 2021-2022. A search for '411190' has been performed, and a table of results is shown. A blue arrow points to the search bar and another points to the first row of the table.

Name	Acct. Ref. No.	Budget Year	Stage	Department	Approved	Fund	Status
Rec-LS-North Lakes Rec Ctr	411190	2021-2022	Modified Budget (4 of 4)	511 - Recreation Fund	✓	203 - Recreation...	Active

Select Account Structure Summary from the View By: dropdown.

The screenshot shows the 'Annual Budget (Summary View)' page. The 'View By:' dropdown is set to 'Account Structure Summary'. A table of budget data is shown with columns for 2020 Actual, 2021 Budget, 2021 Actual, 2022 Actual, 2022 Variance, and 2022 Comment.

GL Category	2020 Actual	2021 Budget	2021 Actual	2022 Actual	2022 Variance	2022 Comment
GL Category: 05 Fees for Service						
Revenue 05 Fees for Service 4401.0002 - NORTH LAKES RECREATION C						Revenue logged in
Revenue 05 Fees for Service 4440.0008 - NORTH LAKES						Revenue logged in

Here is what you should see at this point. Select the Layout option on the task bar and choose FY 21-22 Dept Default as the layout.

2021-2022 411190 - Rec-LS-North Lakes Rec Ctr - Main Stage: Modified Budget (4 of 4)

Annual Budget (Summary View)

View By: Account Structure Summary

Object Code	GL Category	Object Code	Su...	2020 Actual	2021 Actual	2022 Actual	Actuals: Total	Encumbrances	2022 Variance	YE Estimate (Current Year)	2022
Object Code Type: Revenue											
GL Category: 05 Fees for Service											
Revenue	05 Fees for Servi...	4401.0002 - NORTH LAKES RECREAT...									
Revenue	05 Fees for Servi...	4440.0008 - NORTH LAKES									
Revenue	05 Fees for Servi...	4440.0012 - THERAPEUTICS									
Revenue	05 Fees for Servi...	4440.0033 - PARK CONTRACTOR RE...									
Object Code Type: Expenditure											
GL Category: 24 Personnel Services											
Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE		162,477.30	127,424.06	57,023.09	57,023.09		(130,382.71)		
Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	418...	9,948.23	1,049.76	377.31	377.31		377.31		
Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	264...		2,095.07						
Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	267...			951.35	951.35		951.35		
Expenditure	24 Personnel Ser...	6101.0023 - TEMPORARY / SEASONAL		74,030.73	109,870.26	42,602.47	42,602.47		(153,158.53)		
Expenditure	24 Personnel Ser...	6101.0023 - TEMPORARY / SEASONAL	418...	272.25	660.00	755.55	755.55		755.55		
				(501,279.23)	(479,375.73)	(212,603.85)	(189,909.85)	(22,694.00)	522,956.12		

Enter the total estimated expense for each line in your budget in the YE Estimate Column.

2021-2022 411190 - Rec-LS-North Lakes Rec Ctr - Main Stage: Modified Budget (4 of 4)

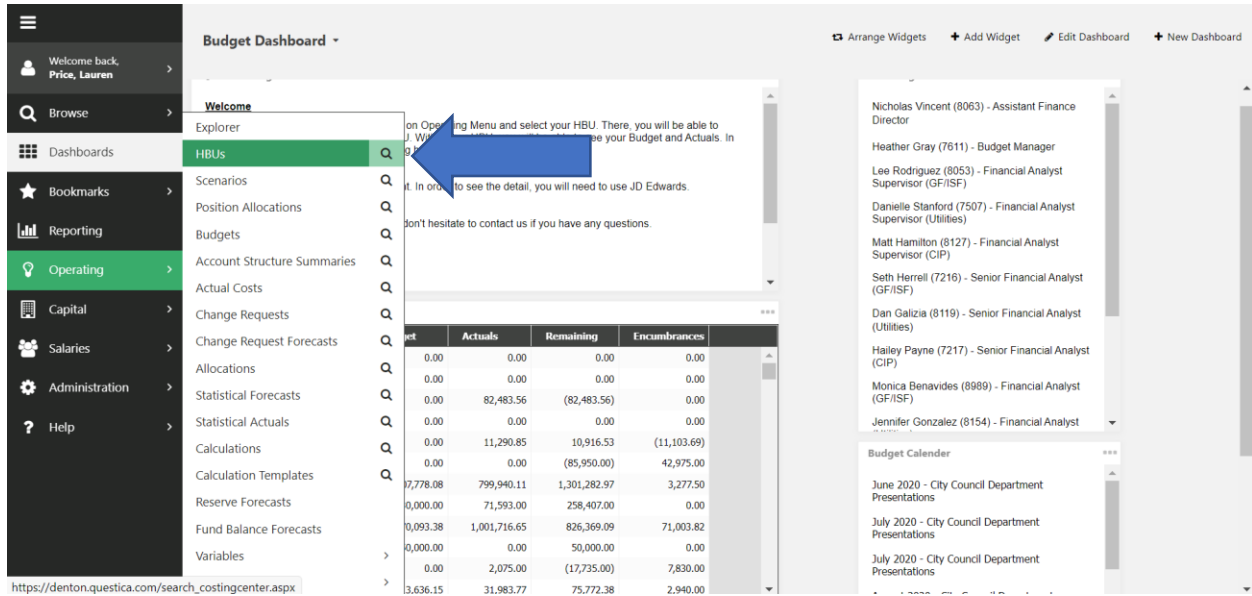
Annual Budget (Summary View)

View By: Account Structure Summary

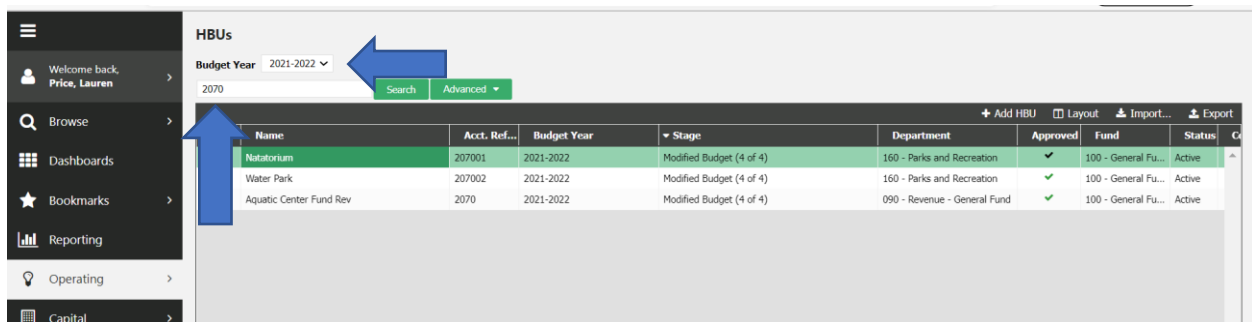
Object Code	GL Category	Object Code	Su...	2020 Actual	2021 Actual	2022 Actual	Actuals: Total	Encumbrances	2022 Variance	YE Estimate (Current Year)	2022
Object Code Type: Revenue											
GL Category: 05 Fees for Service											
05 Fees for Servi...	4401.0002 - NORTH LAKES RECREAT...										
05 Fees for Servi...	4440.0008 - NORTH LAKES										
05 Fees for Servi...	4440.0012 - THERAPEUTICS										
05 Fees for Servi...	4440.0033 - PARK CONTRACTOR RE...										
Object Code Type: Expenditure											
GL Category: 24 Personnel Services											
24 Personnel Ser...	6101 - SERVICE/MAINTENANCE			162,477.30	127,424.06	57,023.09	57,023.09		(130,382.71)		
24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	418...		9,948.23	1,049.76	377.31	377.31		377.31		
24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	264...			2,095.07						
24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	267...				951.35	951.35		951.35		
24 Personnel Ser...	6101.0023 - TEMPORARY / SEASONAL			74,030.73	109,870.26	42,602.47	42,602.47		(153,158.53)		
24 Personnel Ser...	6101.0023 - TEMPORARY / SEASONAL	418...		272.25	660.00	755.55	755.55		755.55		
				(501,279.23)	(479,375.73)	(212,603.85)	(189,909.85)	(22,694.00)	522,956.12		

To enter your FY 21-22 year end revenue estimates you will open Questica and select Operating from the left hand column then select HBU's.

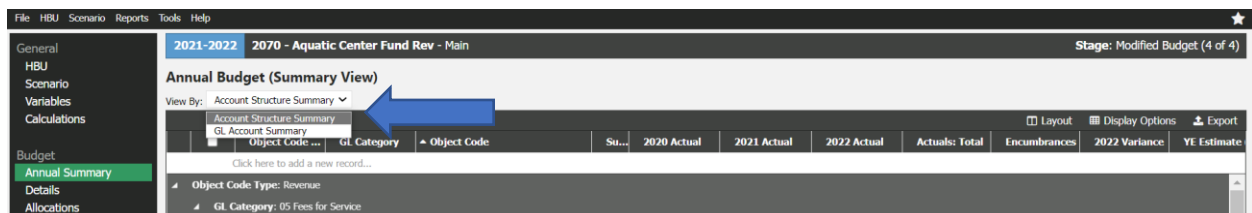
NOTE: This is only applicable to departments that have revenues.



Select Budget Year 2021-2022 and type in your four-digit revenue code. Then hit Search and double click on your account to open.



Select Account Structure Summary from the View By: dropdown.



Here is what you should see at this point. Select the Layout option on the task bar and choose FY 21-22 Dept Default as the layout.

2021-2022 2070 - Aquatic Center Fund Rev - Main Stage: Modified Budget (4 of 4)

Annual Budget (Summary View)

View By: Account Structure Summary

Object Code ...	GL Category	Object Code	Su...	2020 Actual	2022 Variance	YE Estimate
Click here to add a new record...						
Object Code Type: Revenue						
GL Category: 05 Fees for Service						
+	Revenue	05 Fees for Servi...	4401.0009 - NATATORIUM FACILITY ...	2,763.59		
+	Revenue	05 Fees for Servi...	4401.0010 - WATER PARK FACILITY ...	1,396.00		
+	Revenue	05 Fees for Servi...	4440.0007 - DENIA CENTER			(590.83)
+	Revenue	05 Fees for Servi...	4440.0016 - NATATORIUM	28,354.54		(76,000.00)
+	Revenue	05 Fees for Servi...	4440.0017 - WATER PARK	28,211.18		(302,106.90)
+	Revenue	05 Fees for Servi...	4440.0019 - WATER PARK GIFT SHOP	626.61		(834,970.82)
+	Revenue	05 Fees for Servi...	4440.0020 - WATER PARK CONCESSI...	1,569.00	126,644.54	98.79
+	Revenue	05 Fees for Servi...	4440.0021 - VENDOR COMMISSIONS			98.79
+	Revenue	05 Fees for Servi...	4440.0022 - WATER PARK LOCKER R...			14.63
+	Revenue	05 Fees for Servi...	4440.0023 - CITY AQUATICS PROGR...	24,079.89	3,209.02	14.63
+	Revenue	05 Fees for Servi...	4440.0025 - NATATORIUM LOCKER R...		171,155.70	42,266.86
+	Revenue	05 Fees for Servi...	4440.0026 - NATATORIUM CONCESS...	307.69	45.54	
+	Revenue	05 Fees for Servi...	4440.0027 - NATATORIUM MERCHAN...	978.40	3,445.41	1,056.93
+	Revenue	05 Fees for Servi...	4440.0028 - NATATORIUM VENDOR ...	57.49	4,168.04	1,400.72
+	Revenue	05 Fees for Servi...			42.99	5.48
				719,439.64	2,052,624.27	119,426.86
					119,426.86	(1,791,845.14)

Enter the total estimated revenue for each line in your budget in the YE Estimate Column.

2021-2022 2070 - Aquatic Center Fund Rev - Main Stage: M Budget (4 of 4)

Annual Budget (Summary View)

View By: Account Structure Summary

Object Code ...	GL Category	Object Code	S...	2020 Actual	2021 Actual	2022 Actual	Actuals: Total	Encumbrances	2022 Variance	YE Estimate (Current Year)
Click here to add a new record...										
Object Code Type: Revenue										
GL Category: 05 Fees for Service										
Revenue	05 Fees for Servi...	4440.0007 - DENIA CENTER		626.61	43,211.27					
Revenue	05 Fees for Servi...	4440.0019 - WATER PARK GIFT SHOP		1,569.00	126,644.54	98.79	98.79			
Revenue	05 Fees for Servi...	4440.0020 - WATER PARK CONCESSI...				14.63	14.63			
Revenue	05 Fees for Servi...	4440.0022 - WATER PARK LOCKER R...			3,209.02					
Revenue	05 Fees for Servi...	4440.0023 - CITY AQUATICS PROGR...		24,079.89	171,155.70	42,266.86	42,266.86		42,266.86	
Revenue	05 Fees for Servi...	4440.0025 - NATATORIUM LOCKER R...			45.54					
Revenue	05 Fees for Servi...	4440.0026 - NATATORIUM CONCESS...		307.69	3,445.41	1,056.93	1,056.93		1,056.93	
Revenue	05 Fees for Servi...	4440.0027 - NATATORIUM MERCHAN...		978.40	4,168.04	1,400.72	1,400.72		1,400.72	
Revenue	05 Fees for Servi...	4440.0028 - NATATORIUM VENDOR ...		57.49	42.99	5.48	5.48		5.48	
Revenue	05 Fees for Servi...	4401.0009 - NATATORIUM FACILITY ...		26,763.59	19,395.17	19,989.17	19,989.17		(590.83)	
Revenue	05 Fees for Servi...	4440.0030 - WATER PARK AQUATICS...			125.72				(23,000.00)	
Revenue	05 Fees for Servi...	4401.0010 - WATER PARK FACILITY ...		1,396.00	85,107.13				(76,000.00)	
Revenue	05 Fees for Servi...	4440.0016 - NATATORIUM		28,354.54	83,743.95	29,235.10	29,235.10		(302,106.90)	
				719,439.64	2,052,624.27	119,426.86	119,426.86		(1,791,845.14)	

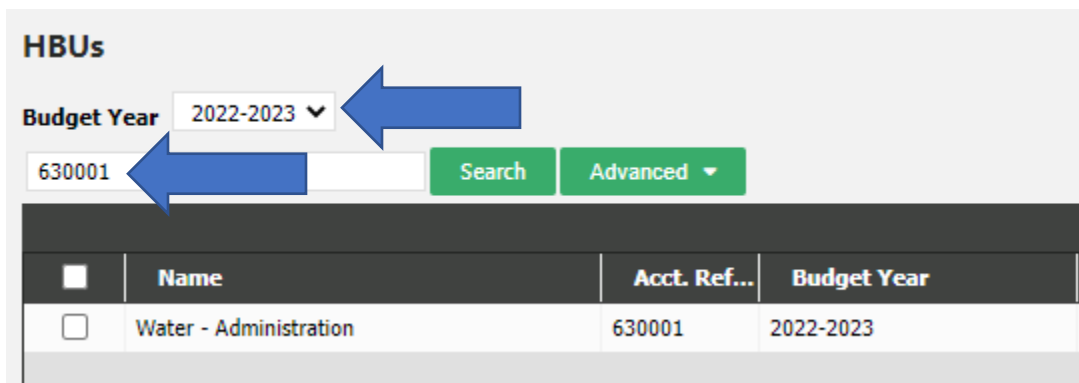


## Enter Baseline Expense and Revenue Budgets

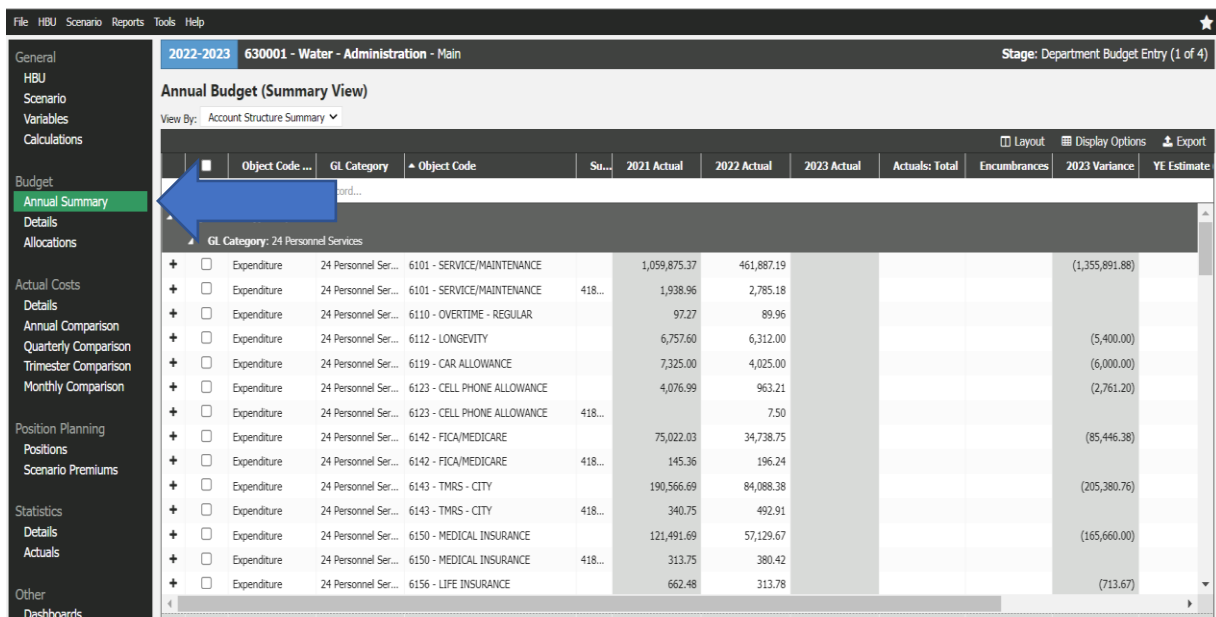
Change the Budget Year dropdown to 2022-2023, enter your six-digit HBU and then Search. (You can also enter the HBU name, Department name, or just click search to see all the HBUs available to you.)

Your HBU will show in the list below after you search. Double click to open.

NOTE: If you have **revenues** to enter, you will follow this same process. To get to revenues, enter a four-digit revenue code rather than a six-digit HBU code. (Please reach out to your budget team if you need assistance.)



Here is what you should see at this point. If you do not see this screen, choose Annual Summary under Budget on the left menu. (Questica will default to the screen that you last used.)



Select Account Structure Summary from the View By: dropdown.

2022-2023 630001 - Water - Administration - Main Stage: Department Budget Entry (1 of 4)

Annual Budget (Summary View)

View By: Account Structure Summary

Object Code	GL Category	Object Code	2021 Actual	2022 Actual	2023 Actual	Actuals: Total	Encumbrances	2023 Variance	YE Estimate
Object Code Type: Expenditure									
GL Category: 24 Personnel Services									
+	Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	1,059,875.37	461,887.19			(1,355,891.88)	
+	Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	1,938.96	2,785.18				
+	Expenditure	24 Personnel Ser...	6110 - OVERTIME - REGULAR	97.27	89.96				
+	Expenditure	24 Personnel Ser...	6112 - LONGEVITY	6,757.60	6,312.00			(5,400.00)	
+	Expenditure	24 Personnel Ser...	6119 - CAR ALLOWANCE	7,325.00	4,025.00			(6,000.00)	
+	Expenditure	24 Personnel Ser...	6123 - CELL PHONE ALLOWANCE	4,076.99	963.21			(2,761.20)	
+	Expenditure	24 Personnel Ser...	6123 - CELL PHONE ALLOWANCE		7.50				
+	Expenditure	24 Personnel Ser...	6142 - FICA/MEDICARE	75,022.03	34,738.75			(85,446.38)	
+	Expenditure	24 Personnel Ser...	6142 - FICA/MEDICARE	145.36	196.24				
+	Expenditure	24 Personnel Ser...	6143 - TMRS - CITY	190,566.69	84,088.38			(205,380.76)	
+	Expenditure	24 Personnel Ser...	6143 - TMRS - CITY	340.75	492.91				
+	Expenditure	24 Personnel Ser...	6150 - MEDICAL INSURANCE	121,491.69	57,129.67			(165,660.00)	
+	Expenditure	24 Personnel Ser...	6150 - MEDICAL INSURANCE	313.75	380.42				
+	Expenditure	24 Personnel Ser...	6156 - LIFE INSURANCE	662.48	313.78			(713.67)	
				(1,836,588.94)	(1,087,088.78)			2,784,804.90	

88 records

You can then select from the default Layout options. Choose FY 22-23 Dept Budget Entry Default for the layout.

2021-2022 630001 - Water - Administration - Main Stage: Modified Budget (4 of 4)

Annual Budget (Summary View)

View By: Account Structure Summary

Object Code	GL Category	Object Code	2020 Actual	2021 Actual	2022 Actual	Actuals: Total	Encumbrances	2023 Variance	YE Estimate
Object Code Type: Expenditure									
GL Category: 24 Personnel Services									
+	Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	760,276.95	42,749.00				
+	Expenditure	24 Personnel Ser...	6101 - SERVICE/MAINTENANCE	48.98	4,608.00				
+	Expenditure	24 Personnel Ser...	6110 - OVERTIME - REGULAR	5,250.02	799.98				
+	Expenditure	24 Personnel Ser...	6119 - CAR ALLOWANCE	1,340.41	4,076.99	2,641.08	2,761.20	2,761.20	
+	Expenditure	24 Personnel Ser...	6123 - CELL PHONE ALLOWANCE	39.46					
+	Expenditure	24 Personnel Ser...	6142 - FICA/MEDICARE	55,091.90	75,022.03	106,417.22	85,156.89	85,446.38	
+	Expenditure	24 Personnel Ser...	6142 - FICA/MEDICARE	3,191.65	145.36				
+	Expenditure	24 Personnel Ser...	6143 - TMRS - CITY	134,303.50	190,566.69	248,354.88	199,364.23	205,380.76	
+	Expenditure	24 Personnel Ser...	6143 - TMRS - CITY	7,610.53	340.75				
+	Expenditure	24 Personnel Ser...	6150 - MEDICAL INSURANCE	99,726.28	121,491.69	210,840.00	165,660.00	165,660.00	
+	Expenditure	24 Personnel Ser...	6150 - MEDICAL INSURANCE	4,339.56	313.75				
				(2,190,800.40)	(1,836,588.94)	(3,072,695.27)	(2,841,322.92)	(2,665,844.05)	

93 records

To edit the amount on each object code, expand the line by clicking the plus sign. You can then type in the description and amount field.

+	6302 - OFFICE SUPPLIES	9,355.70	10,070.00	2,250.25	10,070.00	10,070.00
+	6304 - COPY CHARGES	300.48	400.00	75.12	400.00	400.00
+	6305 - REPROGRAPHICS COPY CHGS	136.30	4,800.00		4,800.00	4,800.00
+	6308 - POSTAGE	97.86				
-	OTHER/MISC MATERIALS	84.50	1,000.00	59.84	1,000.00	1,000.00

Description	2021	2022
		1,000.00
		(1,000.00)

If an object code total amount will be made up of multiple expenses/vendors, please itemize the total.

Operations	7818 - EMPLOYEE RECRUITMENT	12,500	37,298	18,000	7,372	18,000
------------	-----------------------------	--------	--------	--------	-------	--------

Description	2021
Click here to add a new record...	
Health Assessment	6,000
North Texas Polygraph	6,000
Psychological	6,000
	(18,000)

If you need to add an object code to your budget:

Go to "Details" under the "Budget" heading. From there, click on the "Click here to add a new record." This will allow you to add a new object code.

2020-2021 162200 - Budget - Main Stage: Department Budget Entry (1 of 4)

Budget Details

Annual Trimester Quarterly Month

Click here to add a new record...

Object Code	Sub-ledger	Description	2021	2022	2023
6302 - OFFICE SUPPLIES		Comment Explaining the \$1,200	1,200		
6304 - COPY CHARGES			1,100		
6305 - REPROGRAPHICS COP...			11,000		
6308 - POSTAGE			350		
6330 - BOOKS & MAGAZINES			255		
7702 - AWARDS			690		
7804 - LICENSES			75,600		
7806 - DUES			1,500		

Your discretionary fund totals have been saved in the following file path in their respective department folders:

O:\Budget 22-23\Operating Budget Documents

# Entering Baseline Adjustments

## BASELINE ADJUSTMENT

Increase to an existing line item

Example: increase training and travel line item from \$1,000 to \$2,500

If a request is entered as a baseline adjustment, but should be a supplemental (or vice versa), the Budget Office can change the request type.

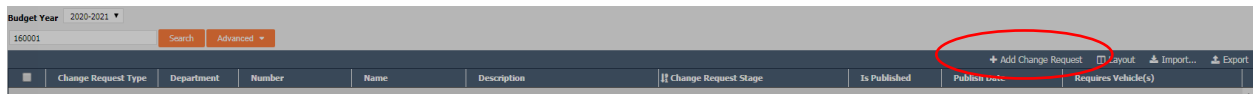
1. Baseline Adjustments are submitted in Questica as a Change Request.

Verify Budget Year **2022-2023** is selected.

The screenshot displays the Questica interface. On the left is a dark sidebar with navigation options: Welcome back, Stanford, Danielle; Browse; Dashboards; Bookmarks; Reporting; Operating; Capital; Salaries; Performance; Administration; Help. The 'Operating' menu is expanded, showing a list of options including Explorer, HBUs, Scenarios, Position Allocations, Budgets, Account Structure Summaries, Actual Costs, Change Requests (highlighted), Change Request Forecasts, Allocations, Statistical Forecasts, Statistical Actuals, Calculations, Calculation Templates, Reserve Forecasts, Fund Balance Forecasts, Variables, and Batch Processes. The main content area shows the 'HBUs' section with a 'Budget Year' dropdown set to '2020-2021' (circled in red) and a search input containing '160001'. Below the search are 'Search' and 'Advanced' buttons. A table displays the search results:

Name	Acct. Reference	Budget Year
Finance Administration	160001	2020-2021

2. Click +Add Change Request at the top right



The following steps are required for a Baseline Adjustment.

- **Baseline Adjustment Overview**

- Department – Select the appropriate department from dropdown menu.
- Change Request Type – Select Baseline Adjustment from the dropdown menu.
- Name – Enter the HBU & a one-to-three word description.
- Description – Enter the current date and a detailed description in this field.

A screenshot of a 'New 2023 Change Request' form. The form has a teal header with the title and a 'Help' link. Below the header, there are five form fields: 'Number' with the value 'AUTO', 'Department' with a dropdown menu showing '460 - Finance', 'Change Request Type' with a dropdown menu showing 'Baseline Adjustment', 'Name' with the value '160001 - Additional Office Supplies', and 'Description' with the value '2/24/2022 Office Supplies to equip new offices being constructed'. At the bottom of the form, there are two buttons: 'OK' and 'Cancel'.

- **Baseline Adjustment Information**

- The Change Request Information will replace the previous white paper. Be sure to:
  - Use complete sentences.
  - Use proper spelling and punctuation.
  - Add the \$ amount and a description in the description field.
  - The Strategic Plan field can be left blank.
  - Provide sufficient information in the Justification box.
  - The FTE and Vehicles check box should be left blank.
  - Select the appropriate check box: One-Time Request, On-Going Request, or both.

**To access Change Request Information:**

At the top-left of your screen, select “Change Request”

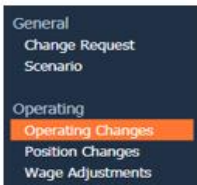
The screenshot displays a software interface with a dark sidebar on the left containing menu items: General, Change Request (highlighted with a red arrow), Scenario, Operating, Operating Changes, Position Changes, Wage Adjustments, Capital, Capital Changes, Operating Impacts, Projects, Other, Documents, Notes, and Change Request Roles. The main content area is titled 'Change Request Information' and contains the following fields:

- Name:** Office supplies
- Number:** AUTO - 396
- Change Request Type:** Baseline Adjustment
- Acct. Reference:** (empty)
- Publish Date:** (empty)
- Description:** test
- Strategic Plan:** (empty)
- Justification:** (empty)
- Department:** 460 - Finance
- New FTE(s) 1-10:** 0
- Requires Vehicle(s):**
- One-Time Request:**
- On-Going Request:**

- **Baseline Adjustment Details**

Below is an example of a completed Change Request Information screen

To the left of your screen, select "Operating Changes", then select "Display Options"

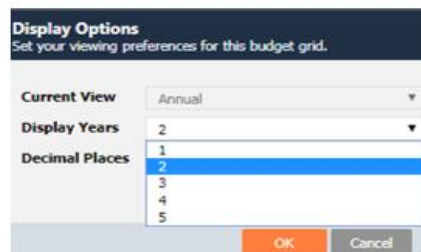


THEN ...

On the top right of the screen, choose Display Options.



Select 2 from the Display Years dropdown, then OK.



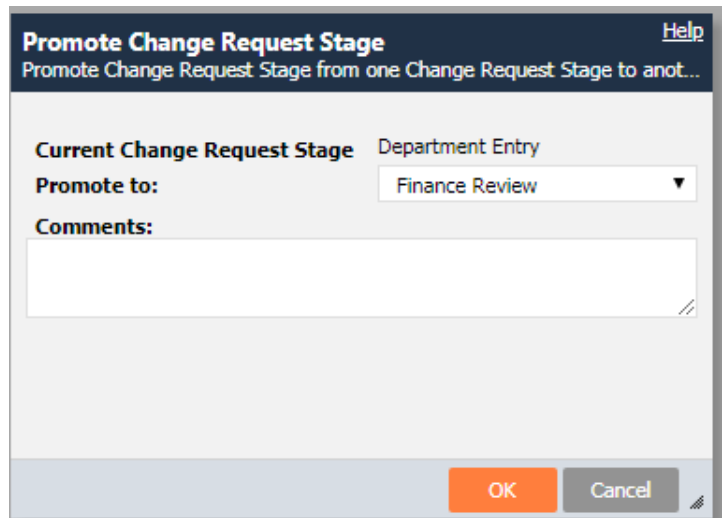
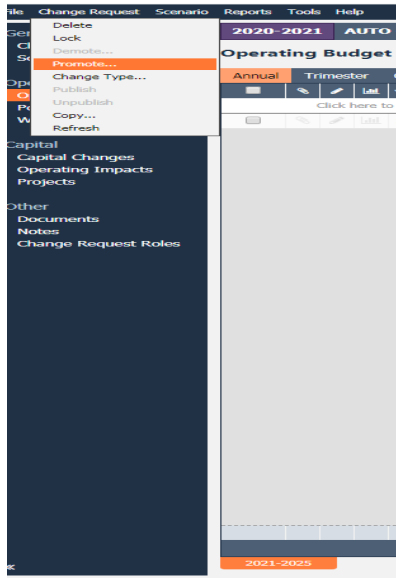
Next, you will enter the details of your baseline adjustment request.

**Enter the following fields:**

- HBU
- Description
- Object Code
- Sub-ledger (if applicable)
- Amount goes in 2023 (Also enter the amount in the 2024 column for an ongoing adjustment.)

**• Baseline Adjustment Approval**

Select Change Request on the top tool bar then Promote. Promote to Finance Review and click OK. No comment is required.



**Baseline Adjustment Ranking Form**

Once all baseline adjustments have been entered into Questica for your department, complete the Baseline Adjustment Ranking Form for your department. Save your completed form in your department folder in the O drive. The template and your department folder are available here: O:\Budget 22-23\Operating Budget Documents

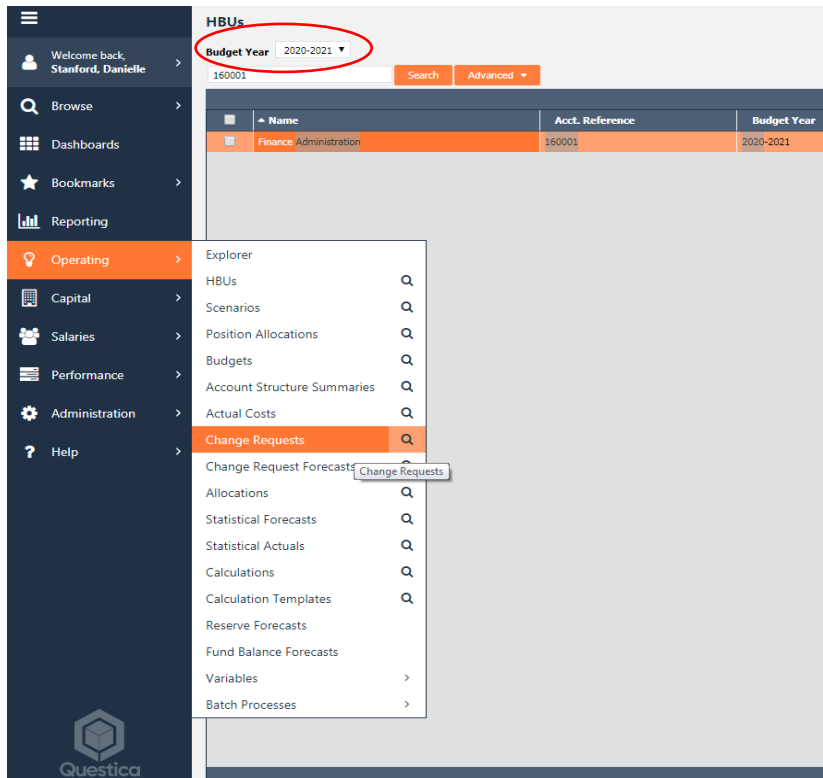
Baseline Adjustment Summary & Ranking - FY 2022-23						
DEPARTMENT RANKING	DEPARTMENT - DIVISION	BRIEF DESCRIPTION	REQUEST CATEGORY	AMOUNT	HBU	OBJECT CODE
1	Parks and Rec - Civic Center (EXAMPLE)	additional cleaning supplies and PPE	Ongoing	\$ 750	411130	6342
2	Parks and Rec - Natatorium (EXAMPLE)	increased chemical supply costs due to new contract	Ongoing	\$ 4,500	207001	6334
3						
				ONGOING COSTS	\$ 5,250	
				ONE-TIME COSTS	\$ -	
				<b>TOTAL</b>	<b>\$ 5,250</b>	



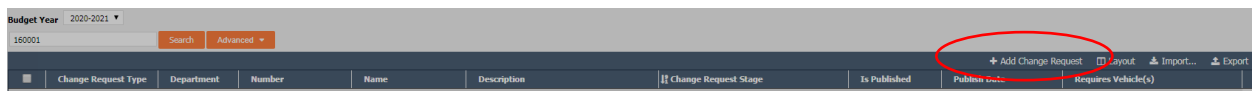
# Entering Supplemental Requests

Supplemental Requests are also submitted in Questica as a Change Request.

1. Verify Budget Year 2022-23 is selected.



2. Click +Add Change Request at the top right



The following steps are required for a Supplemental Request.

- **Supplement Request Overview**
  - Department – Select the appropriate department from dropdown menu.
  - Change Request Type – Select Supplemental from the dropdown menu.
  - Name – Enter the HBU & a one-to-three-word description.
  - Description – Enter a current date and a detailed description in this field.

**New 2023 Change Request** [Help](#)  
 Create a new Change Request for budgeting.

**Number**

**Department**

**Change Request Type**

**Name**

**Description**

- **Supplemental Request Information**

Supplement Request Information Screen

General | **2020-2021** | **AUTO - 359 - 105001 - Outside legal counsel - Main**

**Change Request** | Scenario

Operating  
 Operating Changes  
 Position Changes  
 Wage Adjustments

Capital  
 Capital Changes  
 Operating Impacts  
 Projects

Other  
 Documents  
 Notes  
 Change Request Roles

**Change Request Information**

**Name**

**Number**  **Change Request Type**

**Acct. Reference**  **Publish Date**

**Description**

**Comments**

**Justification**

**Department**

**New FTE(s) 1-10**  **Requires Vehicle(s)**

**One-Time Request**  **On-Going Request**

Click on Change Request from the menu on the left. Enter a response into all fields.

- If the supplemental request includes a new FTE or FTEs, select the number of FTEs in the dropdown.
- If the supplemental request includes a new vehicle, select the vehicle box.
- If the supplemental request includes neither of those, leave both fields as they are.
- Select the appropriate check box: One-Time Request, On-Going Request, or both.

General		2022-2023 AUTO - 1921 - 105001 - Outside Legal Council - Main	
Change Request		<b>Change Request Information</b>	
Scenario		Name	105001 - Outside Legal Council
Operating		Number	AUTO - 1921
Operating Changes		Acct. Reference	
Position Changes		Change Request Type	Supplemental
Wage Adjustments		Publish Date	
Capital		Description	2/24/2022 The Internal Audit Department is requesting funding for the cost of outside legal counsel for the board of Ethics. The City Auditor has administrative duties defined in Ethics Ordinance 18-757 and must call upon outside counsel to attend Board of Ethics and Panel meetings for advice and legal interpretations.
Capital Changes		Strategic Plan (0/∞)	
Operating Impacts		Justification	The City Manager's Office budgeted the outside legal counsel expense for the Ethics Board through fiscal year 2022. The Internal Audit's office will expense this item going forward. Beginning in fiscal year 2023, the Internal Auditor's office will be responsible for expensing the outside legal counsel costs. Internal Audit has not budgeted this cost in the past. Outside legal counsel presence at Ethics Board and Panel meetings is necessary to prevent a conflict of Interest from representation by the City's Attorney's office. Funding in the amount fo \$25,000 is required for fiscal year 2023 to cover this cost.
Projects		Department	430 - Legal
Other		New FTE(s) 1-10	0
Documents		Requires Vehicle(s)	<input type="checkbox"/>
Notes		One-Time Request	<input checked="" type="checkbox"/>
Change Request Roles		On-Going Request	<input type="checkbox"/>

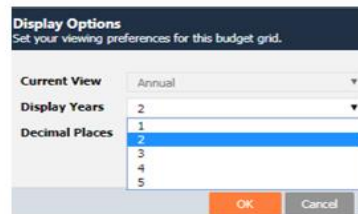
1. Acct. Reference – This field may be left blank.
2. Description – The description should carry over from the overview.
3. Comments – Enter the relationship of the request to City Council's expressed priorities, and/or your department's strategic goals.
4. Justification – Enter the current practice and issues as well as how approval of the supplemental request will provide a solution.
5. Documents – under “other” on the left-hand menu. If you have additional supporting documents to help justify your request, please upload them here.

## Supplemental Request Details

At the top-left of your screen, select "Operating Changes", then select "Display Options"



Select 2 from the Display Years dropdown, then OK.



Next, you will enter the details of your supplemental request.

### Enter the following fields:

- HBU
- Description
- Object Code
- Sub-ledger (if applicable)
- Amount goes in 2023



*Tip – if you are asking for a position, be sure to enter the “fully loaded” cost which includes benefits. You do not need to add an amount to “operating changes”, only list the amount in the description field. Use the calculator in the O drive to help calculate costs.*

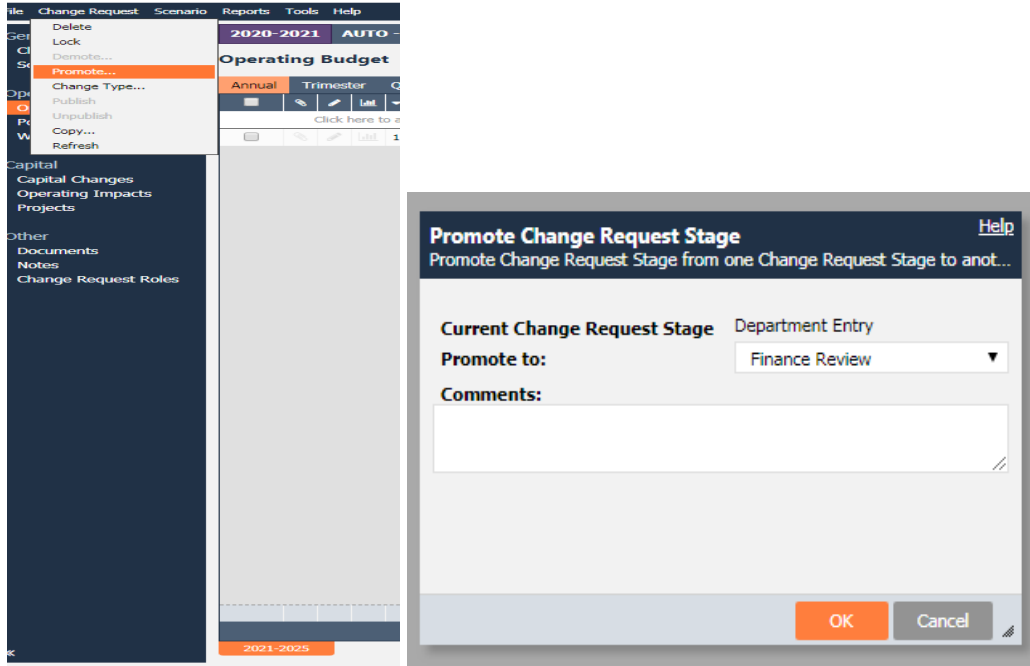
### • Supplemental Request Details- Ongoing Cost

2020-2021 AUTO - 335 - HBU - Description Overview - Main										
Operating Budget										
Annual	Trimester	Quarterly	Monthly	Description		Object Code		Sub-ledger	2021	2022
				160001 - Finance Administration	Training	5302 - OFFICE SUPPLIES		--Please select a value--	5000	1000

If your supplemental requests has ongoing expenses, enter the amount in the year 2023. For example, a software purchase has an initial cost of \$5,000 (2023) and recurring licensing fees of \$1,000 (2024).

- **Supplemental Request Approvals**

Select Change Request, then Promote. Promote to Finance Review and click OK. No comment is required.

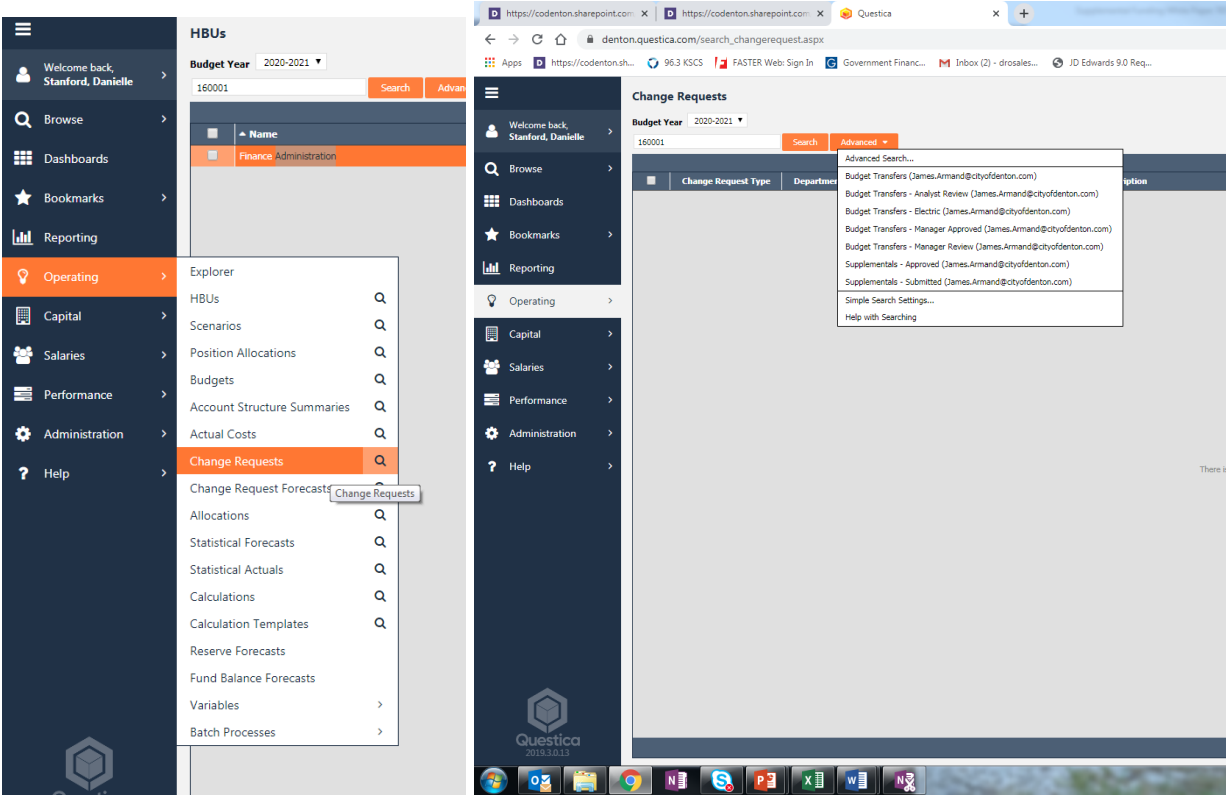


### Supplemental Adjustment Ranking Form

Once all supplemental requests have been entered into Questica for your department, complete the Baseline Adjustment Ranking Form for your department. Save your completed form in your department folder in the O drive. The template and your department folder are available here: O:\Budget 22-23\Operating Budget Documents

Supplemental Summary & Ranking - FY 2022-23								
DEPARTMENT RANKING	DEPARTMENT - DIVISION	BRIEF DESCRIPTION	REQUEST CATEGORY	AMOUNT	HBU	OBJECT CODE(S)	FTE'S	VEHICLES
1	Public Affairs	Satisfaction survey of Denton residents and businesses	One-Time	\$ 30,000	106001	7879	0	0
2	Public Affairs - DTV	Closed captioning services	Ongoing	\$ 25,000	104001	7879	0	0
3								
				ONGOING COSTS	\$ 25,000	FTE Total	0	
				ONE-TIME COSTS	\$ 30,000	Vehicle Total	0	
				<b>TOTAL</b>	<b>\$ 55,000</b>			

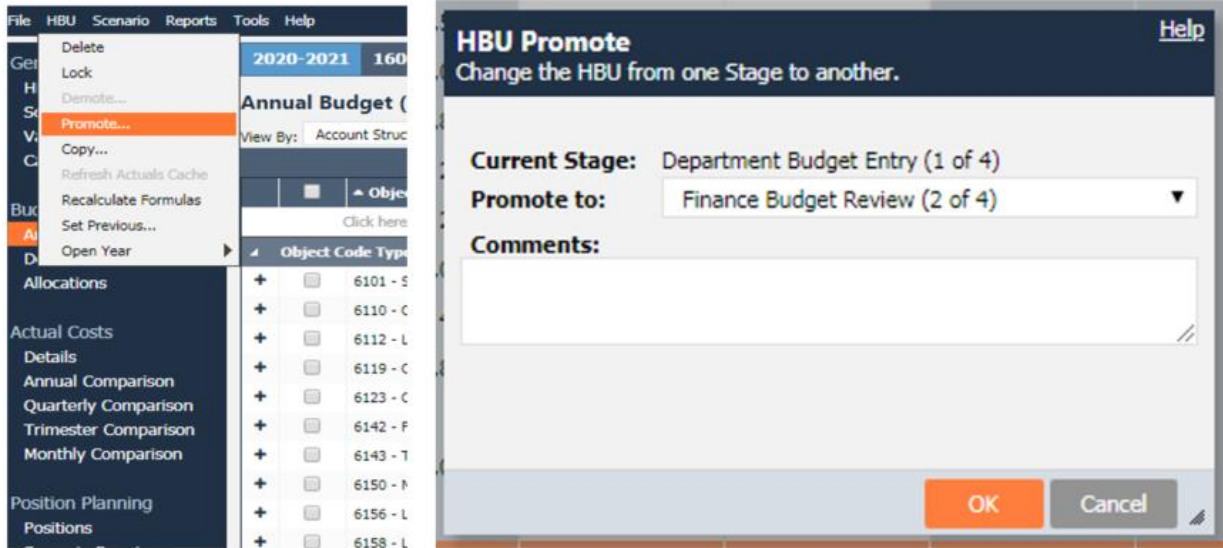
# Change Request Status



To check the status of a supplemental request, go to Operating > Change Request. Enter the HBU and choose Supplementals – Approved in the Advanced dropdown menu. You may also view submitted supplementals by selecting Supplementals - Submitted.

## Budget Entry Approval

When the HBU's budget is complete and ready for the Budget Office to review, select HBU and Promote. Promote to Finance Budget Review. Click OK.



## How to prepare the Division I Summary

Each department is required to complete a Division I Summary for their budget. The summary provides a description of each department/division, major accomplishments and goals.

### INSTRUCTIONS

The Division I Summary forms have been provided to all departments and can be found in your department folder on the O: drive (O:\Budget 22-23\Operating Budget Documents). Please do not change the format or the font. This is a template for you to enter your department information in. The following three items should be updated on your Division I Summary:

- FY 22-23 Goals
- FY 21-22 Accomplishments
- Performance Metrics Table
  - 3-5 metrics

Ideally, the Division I Summary should be one page; however, the Division I Summary may extend to two pages if needed.

The Division I Summary form must be submitted by **March 25, 2022**. If there are any questions regarding this form, contact the budget team for your division.

### PROGRAM DESCRIPTION

It is important to understand the purpose for which a department or division (program) has been created. The program description should convey to the reader the program's mission or purpose, function, and responsibilities. The description should make clear the specific needs of the community, citizens, or customers that fall under the scope of the mission and purpose of the program.

### FUTURE GOALS

Use this section to summarize major goals for your division. Avoid listing supplemental packages, or workload goals. Focus on what the primary goal of the division is, and what relates to achieving that goal. The goal may be something you achieve yearly, like a certification, award or level of service.

### PRIOR YEAR ACCOMPLISHMENTS

Use this section to outline any major accomplishments, or awards your division has earned in the last fiscal year. Avoid using workload measures or other types of recurring measurements.

### PERFORMANCE METRICS

Use this table to identify division-specific metrics.



## *Finance*

The Finance Department is comprised of the Accounting, Budget and Treasury, and Finance Administration divisions. The department is responsible for a variety of functions which include: accounting, accounts payable, payroll, cash management, debt and investment management, budgeting, and long-range financial planning. The department produces quarterly financial reports, prepares the Annual Comprehensive Financial Report (ACFR) and the Annual Program of Services (Budget).

### ***Future Goals in FY 2022-23***

- *Update the City's financial policies, procedures and complete a reserve requirement analysis for each fund with an appropriable fund balance*
- *Develop a financial strategies plan for each department. The strategy will define expectations and deliverables for each department in the City*
- *Update the City's water and wastewater impact study to include the Hunter/Cole Ranch Development and other eligible projects*
- *Streamline the budget process*
- *Provide the Public Utilities Board (PUB) and City Council with a mid-year budget for each utility*
- *Continue to update and integrate Questica to improve reporting and meet departmental needs*
- *Work with the AP Team to develop a city-wide budget/AP training session*

### ***Prior Year Accomplishments in FY 2021-22***

- *Completed additional training for departments to help with budget management, including Budget Bootcamp, Questica Training & JDE Training*
- *Completed automated timekeeping system for Public Safety*
- *Updated City-wide Cash Handling Policy & Training*
- *Streamlined unclaimed property process and reporting*
- *Implemented GASB 77 – Tax Abatement Disclosure*

### ***Performance Metrics***

<b>Performance Metric</b>	<b>2020-21 Actual</b>	<b>2021-22 Goal</b>	<b>2021-22 Estimate</b>	<b>2022-23 Goal</b>
Example 1	1,000,000	1,200,000	1,100,000	1,300,000
Example 2	4	5	4	5
Example 3	95%	95%	96%	95%

## Position Planning

### How to Verify Positions

1. Open your HBU.
2. On the left menu under Position Planning, click on Positions.
3. All positions entered in Questica for the selected HBU will be listed.
4. Contact your Budget liaison if there is a discrepancy.
5. If you need position costs, please email the budget team.

### How to Verify Overtime

1. Open your HBU.
2. On the left menu under Position Planning, click on Scenario Premiums.
3. All overtime entered in Questica for the selected HBU will be listed.
4. Contact your Budget liaison if there is a discrepancy.
5. If you would like to increase overtime, please submit a baseline adjustment request.

Your Overtime List should look like this:

2020-2021 830500 - Tech Svcs - User Support - Main	
Scenario Premiums	
Premium	Description
Overtime - Regular	300 OT Hours for Sr Support Services Specialists
Overtime - Regular	150 OT Hours for Support Services Specialists

To get additional details, double click a line.

You can also access the SQL Personnel Report from this link:

<http://datawarehouse01/reports/report/JD%20Edwards/Budget/Positions%20by%20Dept>

- General
  - HBU
  - Scenario
  - Variables
  - Calculations
- Budget
  - Annual Summary
  - Details
  - Allocations
- Actual Costs
  - Details
  - Annual Comparison
  - Quarterly Comparison
  - Trimester Comparison
  - Monthly Comparison
- Position Planning
  - Positions
  - Scenario Premiums

- General
  - HBU
  - Scenario
  - Variables
  - Calculations
- Budget
  - Annual Summary
  - Details
  - Allocations
- Actual Costs
  - Details
  - Annual Comparison
  - Quarterly Comparison
  - Trimester Comparison
  - Monthly Comparison
- Position Planning
  - Positions
  - Scenario Premiums

## Budgeting for transfers to Internal Service Funds

The budget team will enter all transfers for Internal Service Funds.

Initially, the transfers out for Tech Services, Fleet Services, Materials Management, Facilities Management, Risk Management and Customer Service will be calculated using the cost allocation model. *As the budget cycle progresses, these will likely be adjusted.* Budget will work with each department as needed to finalize the cost allocation model. In addition, Budget will communicate all adjustments to departments and update department budgets and budget transfers.

Your department may not have a transfer to all Internal Services Funds -- you will only see line items for transfers that your department makes.

When looking at your budget, these transfers to Internal Service Funds can be identified in two ways (depending on which 'View By:' option you use in Questica). These transfers will always begin with object code 8440 in the Interfund Transfers category.

View 1:

**Annual Budget (Summary View)**

View By: GL Account Summary ▼

GL Category: Interfund Transfers					
+	<input type="checkbox"/>	Expenditure	Interfund Transf...	8411 - TRSF TO CAPITAL PROJECTS	
+	<input type="checkbox"/>	Expenditure	Interfund Transf...	8411.0009 - TRSF TO CAP PROJ-GEN GOV	
+	<input type="checkbox"/>	Expenditure	Interfund Transf...	8440.8300 - ADMIN TRSF - TECH SVCS EXPENSE	72,670

View 2:

**Annual Budget (Summary View)**

View By: Account Structure Summary ▼

Expenditure	8440.8300 - ADMIN TRSF - TECH SVCS EXPE...	Interfund Transfers	72,670
-------------	--	---------------------	--------

## Budget Monitoring in Questica

Questica offers several reports to assist in the monitoring of budgets. The following are particularly useful and can be accessed under the Reporting tab of the left-hand tool bar on the Questica home screen. Alternatively, contact your department's budget team shown in the table below and we will be happy to run the report for you, show you how to run it, and/or set up regular, automated reports for any HBU you wish.

### Budget Team

- **Cassey Ogden**, Finance Director
- **Nick Vincent**, Assistant Finance Director
- **Heather Gray**, Budget Manager

<div style="background-color: #e6f2ff; padding: 5px; border: 1px solid #ccc;"> <p><b>CAPITAL IMPROVEMENT PROJECTS TEAM</b></p> <p><a href="mailto:CIPbudget@cityofdenton.com">CIPbudget@cityofdenton.com</a></p> <p>Supervisor – Matt Hamilton Senior Analyst – Sherly Joseph Senior Analyst – Sarah Cochran Analyst – Sunita Gautam</p> <p><u>Departments served:</u> Engineering, Streets, Traffic Facilities, Airport, Fleet, Parks</p> </div>	<div style="background-color: #fff9c4; padding: 5px; border: 1px solid #ccc;"> <p><b>GENERAL FUND/INTERNAL SERVICE FUND TEAM</b></p> <p><a href="mailto:Budget@cityofdenton.com">Budget@cityofdenton.com</a></p> <p>Supervisor – Lee Rodriguez Senior Analyst – Seth Herrell Analyst – Bryan Arias</p> <p><u>Departments served:</u> Legal, CMO, Public Affairs, Finance, Economic Development, Community Services, Customer Service, HR, Risk/Health, Police, Safety, Fire, Technology Services, Public Safety Dispatch, Municipal Court, Internal Audit, Procurement, Animal Services, Library, Development Services</p> </div>	<div style="background-color: #e0e0e0; padding: 5px; border: 1px solid #ccc;"> <p><b>UTILITIES TEAM</b></p> <p><a href="mailto:Utilitiesbudget@cityofdenton.com">Utilitiesbudget@cityofdenton.com</a></p> <p>Supervisor – Danielle Stanford Senior Analyst – Dan Galizia Analyst – Jennifer Gonzalez Analyst – Miles Walker Analyst – Lauren Price</p> <p><u>Departments served:</u> DME, Water, Wastewater, Solid Waste</p> </div>
---	---	---

### Budget Status Inquiry (Denton)

- Mimics the Budget Status Inquiry Report from JDE. Shows the actuals vs budget for each object code in a HBU for the entire YTD.

### HBU Wage Details

- Provides monthly details for Wages, Premiums and Modifiers for one HBU Scenario.

### HBU Actual vs Budget Monthly

- Compares actuals and budget for a selected HBU by month. Encumbrances are included in the actuals.

## Additional Budget Resources

### Questica Training and Budget Bootcamp Presentation

<https://codenton.sharepoint.com/sites/CityFinance/SitePages/Budget.aspx>

### Budget Instruction Manual

<\\codad\Global\Budget 22-23\Operating Budget Documents\1 - Department Resources>

### Budget Kickoff Presentations

<https://codenton.sharepoint.com/sites/CityFinance/SitePages/FY-22-23-CIP-Budget.aspx>

### Finance Share-point Page:

<https://codenton.sharepoint.com/sites/CityFinance>

### NeoGov:

Budget Preparation Workshops FY 2022-2023:

<https://login.neogov.com/authentication/saml/login/dentontx>

(Five workshops available from March 1<sup>st</sup> – Mar. 8<sup>th</sup> at varied times)

Please use the link above to access the NeoGov Onboard site. Navigate to the "Course Catalog" and type Budget in the search field to see available Budget workshop dates and times.

### Budget Resources:

<O:\Budget 22-23\Operating Budget Documents\1 - Department Resources>

## THE BUDGETING PROCESS IN BRIEF

### FY 2022-23

### ANNUAL PROGRAM OF SERVICES (OPERATING BUDGET)

The Budgeting Process in Brief provides an overview of the City of Denton's budget process and budget documents. The City of Denton is preparing a budget designed to meet the highest standards of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process, and organization of the budget itself are described below.

#### MAJOR BUDGET DOCUMENTS

The City of Denton's budget process includes the production of five key documents. It is important to understand the timing and purpose of these documents in order to fully understand the process itself.

#### **1. The Budget Instruction Manual** (February)

Prior to budget development, the Budget Instruction Manual is drafted and completed in February. This document serves as a development guide and includes sections on annual budget highlights and specific development instructions, as well as rate calculations, format examples, and supplemental forms.

#### **2. Long-Range Financial Forecast** (March – July)

Work sessions are held with City Management and City Council to discuss the preliminary Long-Range Financial Forecast for the City. After these initial meetings, staff prepares a five-year forecast to address key service areas. The forecast is finalized at the end of July and included in the Proposed Budget document.

#### **3. Proposed Budget Book** (Late July)

The Proposed Budget includes the Budget Overview and Manager's Message and is submitted to the City Council in late July of each fiscal year. This document represents a balanced version of departmental budget requests versus projected revenues. It also summarizes and identifies key issues with regards to revenues and expenditures for the coming year. The Proposed Budget is a product of policy as expressed by the City Council and is prepared by the City Manager.

#### **4. Utilities Rate Book and Citywide Schedule of Fees** (November)

The rates and fees charged by the City's utilities and other departments are discussed throughout the budget process. Any changes to the current fiscal year's fees must be approved by City Council during the budget process.

Typically, updated rates and fee schedules are approved by City Council on the same day as budget adoption.

**5. The Annual Program of Services (Adopted Budget Book)** – Adopted Late September, finalized November – December

The Adopted Budget represents a modified version of the Proposed Budget after public hearings and City Council review in August/September. Any changes deemed necessary by City Council to funding levels or revenue projections are reflected in the Adopted Budget. Revisions may also be made to reflect any updates to budget information.

## THE BUDGET PROCESS

The City of Denton uses a program-oriented budgeting process. Each home business unit (HBU) is given a "baseline" funding level based upon the previous year's funding level. Any funding request that represents new expenditures and programs or that is in excess of adjusted baseline funding, must be submitted as a separate change request or "package."

### **1. Budget Training for Support Staff/Budget Guideline Review**

January - February is the time when existing budget guidelines, procedures, and forms are reviewed. Changes may be made to the budget process to make budget development more efficient and address format changes. Instructions for preparing the upcoming fiscal year's budget is provided during budget kickoff. The Budget Team offers workshops and other training throughout the year to assist with budget preparation and management.

### **2. Revenue Projection**

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance Department staff. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

### **3. Proposed Budget Development**

During budget development, the Finance Department staff work with departments to analyze requests, provide advice, and lend assistance. Budget requests are based upon a baseline funding level, and any additional funding is made in the form of supplemental requests.

### **4. Proposed Budget Analysis/Compilation**

Once division and departmental budget requests are complete, the Finance Department reviews and compiles a preliminary draft of departmental budgets to present to the Management Team, which is comprised of the City Manager and Assistant City Managers. Next, a total recommended funding level is determined from both baseline and proposed supplemental packages. At this time, the funding level is weighed against available resources. A tax rate increase may or may not be recommended depending upon City Council program priorities and issues previously expressed in the budget process.

#### **5. Long-Range Financial Forecast**

Work sessions are held with City Management and City Council to discuss the preliminary Long-Range Financial Forecast for the City. After these initial meetings, staff prepares a five-year forecast to address key service areas. The forecast is finalized at the end of July and included in the Proposed Budget document.

#### **6. City Council Budget Workshop**

The Proposed Budget is compiled as soon as possible after final appraised property value and other data are received. This report highlights and summarizes funding requirements, major changes in programs, and alternatives for funding.

A budget work session is held with the City Council to review and discuss the Proposed Budget. Discussions and study may follow at subsequent work sessions until budget adoption. City Council may take action to modify the Proposed Budget.

#### **7. Public Hearing/Budget Adoption**

A public hearing on the budget and two public hearings on the tax rate (if necessary) are held in August and September prior to final budget consideration. At the public hearings, citizens may make formal comments concerning the proposed budget and tax rate.

Budget adoption occurs in September after City Council deliberations and the public hearings. The City Council also adopts a tax rate to support adopted funding levels. Pursuant to City Charter, the Proposed Budget as submitted by the City Manager becomes the adopted budget if no City Council action is taken before the end of the fiscal year, September 30.

#### **8. Compilation of Adopted Budget/Budget Maintenance**

An Adopted Budget is compiled and published during the first months of the new fiscal year. The Adopted Budget in the form of an amended proposed budget is available for public inspection in December. Budget maintenance is a year-round activity of the organization. Spending controls consist of budget holds, position control reviews, and budget



transfer authorizations for unbudgeted expenses. Additional spending control mechanisms include monthly review of expenditures by the Finance Department. During the budget process, departments make revenue and expenditure estimates for the current year. Finally, program goals, objectives, and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding for subsequent years.

## **ORGANIZATION OF THE BUDGET DOCUMENT**

Included in the Financial Summary section is a schedule entitled “Projected Appropriable Fund Balances.” This schedule provides the projected appropriable fund balances anticipated at the end of each fiscal year. The 2021-22 fiscal year-end fund balance is based on proposed 2021-22 revenue and expenditures. This information will be most helpful in determining whether fund balances are too high or too low with regard to goals set forth by the City Council. The General Fund Revenue Summary in the Financial Summary section describes the major revenue categories for the City of Denton, as well as, the various individual sources of those revenues.

## **BUDGETARY POLICIES**

The City of Denton has developed administrative policies, which govern the formulation and administration of the annual budget. These administrative policies are incorporated within the City's Administrative Policies and Procedures Manual.

## **FINANCIAL STRUCTURE**

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. However, when appropriate, funds are made up of departments. The three types of funds utilized in this budget are Governmental Funds, Internal Service Funds, and Enterprise Funds. Each fund operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements. More information about the specific funds budgeted each year can be found in the Reader's Guide section in the Annual Program of Services.

## **BUDGETED FUNDS**

The City of Denton's budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The City of Denton's budget includes the following funds:

**General Fund**—General Fund reflects the City's general service operations such as public safety, libraries, parks, and streets. The General Fund's two major revenue sources are sales and ad valorem taxes.

**Debt Service Fund**—Debt Service Fund is used to record and control the accumulation of resources for payment of general obligation long-term debt principal and interest. The City issues debt to acquire or construct capital assets such as roads or parks for the general benefit of Denton citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service.

**Special Revenue Funds**—Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Special Revenue funds are listed below.

Recreation Fund - The Recreation Fund is used to account for the Parks and Recreation programs, such as children's programs and recreation center programs, which are self-supporting.

Street Improvement Fund - The Street Improvement Fund was established in FY 2011-12. The purpose of the fund is to provide a dedicated mechanism to account for street maintenance and improvement activities. The Street Improvement Fund receives revenue from a portion of franchise fees previously accounted for in the General Fund.

Roadway Impact Fee Fund - The Roadway Impact Fee Fund was established in FY 2015-2016 to record the receipt and expenditure of impact fees associated with development affecting city roadways.

Downtown Tax Increment Reinvestment Zone (TIRZ) Fund - The Downtown TIRZ Fund will be used for downtown development projects, and it accounts for the tax revenues that are collected above the FY 2010-11 level in the downtown area.

Tourist and Convention Fund - This fund reports the receipt and distribution of the City's Hotel Occupancy Tax, which is levied at 7% of room rental rates. Each October the City Council enters into contracts with various organizations that will promote tourism and the convention and hotel industry in Denton.

Economic Development Investment Fund - The Economic Development Investment Fund was created in FY 2015-16. The function of the fund was established by ordinance during FY 2015-16.

Police Confiscation Fund - The Police Confiscation Fund is used to record the receipt and expenditure of confiscated contraband that is used in the commission of a variety of criminal offenses. Expenditures

from this fund are allocated to the Police Department for materials, supplies, and operations costs.

Traffic Safety Fund - The Traffic Safety Fund is used to record the receipt of citations from red light camera violations. Revenues from this fund are used for materials to enhance traffic safety operations in the Police Department and Traffic Department.

Parks Gas Well Fund - The Parks Gas Well Fund was established to record the receipt of restricted gas well revenues on park property. Expenditures from this fund will be used for park system projects.

Tree Mitigation Fund - The Tree Mitigation Fund is used to purchase, plant, and maintain trees on public property, to preserve wooded property that remains in a naturalistic state in perpetuity, to perform and maintain a city-wide tree inventory, and to educate citizens and developers on the benefits and value of trees.

Public Education Government (PEG) Fund - The PEG Fund provides for the acquisition of production equipment, capital, and other lawful PEG purposes. PEG fees are remitted to the city on a quarterly basis from cable subscribers.

McKenna Trust Fund - The McKenna Trust Fund was established by George McKenna in 1959. One-half of the net income from this fund is distributed to Cook Children's Hospital and one-half of the net income is distributed to the McKenna Park Trust Fund for use only in maintaining, developing, preserving, and improving the George McKenna Park in the City.

Park Land Dedication and Development Trust Funds - The Park Land Dedication and Development Trust Funds are funds received from developers. These fees provide for neighborhood parks and projects within ½ to 1-mile radius of the development.

Westpark Tax Increment Reinvestment Zone (TIRZ) Fund - The Westpark TIRZ Fund will be used for development projects and to account for the tax revenues that are collected above the FY 2012-13 level in the Westpark area, located near the Denton Enterprise Airport.

Sustainability Framework Fund - The Sustainability Fund was created for sustainability initiatives as recommended by City Council. (City Ordinance 21-1689)

Miscellaneous Special Revenue Funds - The Miscellaneous Special Revenue Fund is comprised of the Animal Control Donation Fund, Police Donation Fund, Library Donation Fund, and Fire Donation Fund.

**Enterprise Funds**—funds are used to account for governmental activities that are similar to those found in private businesses. The City budget includes Electric, Water, Wastewater, Solid Waste, and Airport Enterprise Funds. Each fund reflects the services denoted in the title of each fund. The major revenue source for these enterprise funds is the rate revenue generated from the customers who receive the services provided.

**Internal Service Funds**—Service Funds are used to account for the financing of goods or services provided by one department to another department within the same government organization. Financing is based on reimbursement of actual costs. The internal service funds are Fleet Management, Customer Service, Technology Services, Materials Management, Risk Retention, Engineering Services Fund, and Health Insurance. Each internal service fund listed is funded through payments from various City departments for the actual services received from the specific fund.

Fleet Services Fund — The Fleet Management Fund accounts for the purchase, maintenance and repair of the City's vehicle and equipment fleet.

Customer Service Fund — The Customer Service Fund is responsible for tracking utility service, producing bills, and collecting revenue from customers.

Technology Services Fund – The Technology Services Fund provides computer services such as programming, support, training, and maintenance of the City's computer resources and telephone maintenance.

Materials Management Fund – The Materials Management Fund is comprised of purchasing and warehouse operations. This internal service fund is responsible for procuring goods and services for City departments and the warehouse maintains an inventory of materials and supplies used by City departments.

Risk Retention Fund – The Risk Retention Fund records the activities associated with providing general liability insurance coverage and self-funded activities for City operations.

Health Insurance Fund – The Health Insurance Fund accommodates self-insurance operations.

Engineering Services Fund — The Engineering Services Fund is comprised of engineering, engineering inspections, real estate, and development review. This fund is responsible for the construction of city capital infrastructure, the inspection of public and private commercial construction, and the review of all development related projects.

Facilities Management Fund — The Facilities Management Fund is responsible for maintaining all city owned facilities and vertical construction projects. The fund balance is not currently restricted by a specific fund balance policy or City ordinance.

## **BUDGET BASIS**

The budget for the General, Special Revenue, Debt Service, and Capital Improvement Program (CIP) Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due. Budgets for the Enterprise and Internal Service Funds are prepared on the full accrual basis of accounting under which transactions are recognized when they occur regardless of timing or related cash flows.

## **ORGANIZATIONAL RELATIONSHIPS**

A department is a major administrative segment of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. The smallest organizational unit budgeted is the division. The division indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up a department.