



To: Members of Dublin City Council

From: Marsha I. Grigsby, City Manager *MB*

Date: October 5, 2012

Initiated By: Angel L. Mumma, Deputy City Manager/Director of Finance

Re: Financial Update – Third Quarter 2012

Summary

General Fund Balance

The General Fund balance is a critical component to the financial stability of the City and continues to be a key financial indicator used by the rating agencies in evaluating the financial strength of the City. As Council is aware, the City's practice has been to maintain a year-end balance equal to or greater than 50% of the General Fund expenditures, including operating transfers.

The City's general fund balance remains healthy through the 3rd quarter, ending with a balance of \$50,449,641, or 85% of the 2012 planned General Fund expenditures.

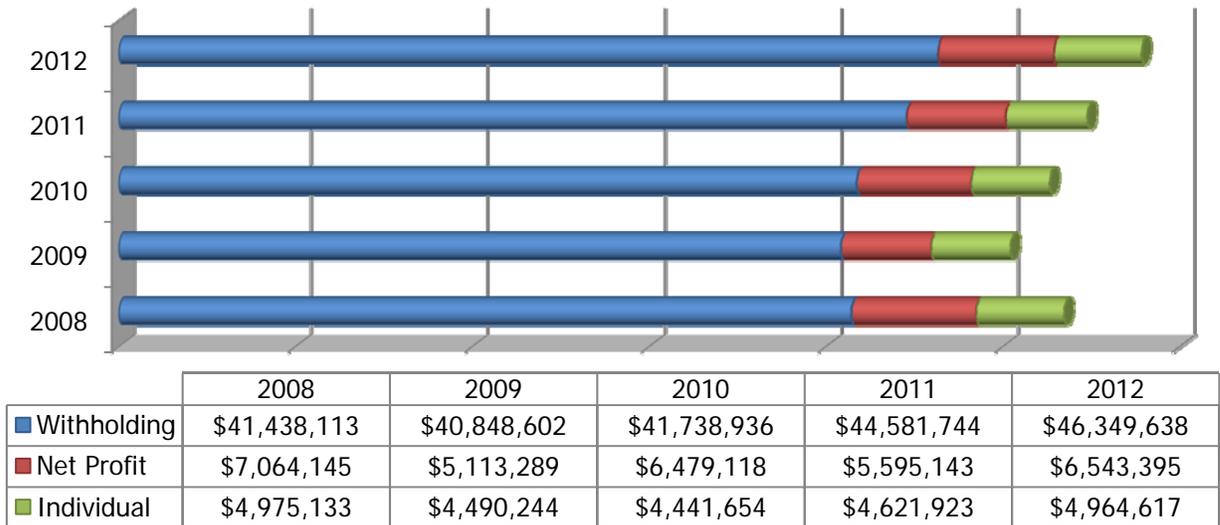
Income Tax Revenues

Despite the growth that has occurred since the economic downturn in 2009 in income tax receipts, we have continued to remain cautious in estimating this vital revenue source. In the 2012 Operating Budget, we projected \$70,225,470 in revenue from the local income tax. This estimate was based on an assumption of no growth from our 2011 revised revenue estimate, determined when the 2012 Operating Budget was approved in December 2011. However, our actual income tax revenue for 2011 exceeded the revised estimate by 1.98%.

While we have seen fluctuations from month to month, each quarter in 2012 has seen growth in income tax revenue over 2011. Year-to-date, the City has received \$57,857,650 in income tax revenue, which represents a \$3,058,840 or 5.58% increase over the same time period in 2011. Growth occurred in each segment of our collections – withholding, net profit, and individual returns. Furthermore, the amount of refunds issued to date is 17.65% less than issued in 2011.

After reviewing income tax receipts through the 2nd quarter, the 2012 revenue estimate was revised to reflect a 3.0% increase over 2011 collections. This revision remains appropriate given the receipts through the 3rd quarter.

The graph below depicts the City's income tax revenue through the third quarter each year from 2008 through 2012.



Property Taxes and Service Payments

Property tax revenues for 2012 are down 4.1% or \$139,793 from 2011’s collections. The total collected was \$3,262,230 and was distributed between the Capital Improvements, Parkland Acquisition, and Safety funds. This decline is consistent with staff’s expectations, based on information received from the Franklin County Auditor’s office that stated that for tax year 2011 (collected in 2012), the taxable assessed valuation for all properties within the Franklin County portion of Dublin declined 4.4% from tax year 2010 (collected in 2011).

Revenue from service payments, or payments in lieu of taxes, on properties within TIF districts increased slightly over 2011. The amount collected in 2012 was \$7,251,592, which represented a \$29,593 or .41% increase over 2011. Significant changes in valuations from 2011 to 2012 include the addition of the Delta Energy and Dublin Methodist Hospital TIFs, as well as increased valuation due to improvements in the Bridge and High Street, Historic Dublin, Shier Rings, and Woerner-Temple TIF districts. Notable decreases in valuations occurred in the Upper Metro, Perimeter Loop, Irelan Place, Shamrock Boulevard, Lifetime Fitness and River Ridge TIF districts. These decreases are attributable to reappraisals conducted by the Franklin County Auditor or Board of Revision decisions.

Hotel/Motel Tax Revenue

The Hotel/Motel Tax Revenue collected through the third quarter 2012 totaled \$1,389,513, which represents a \$136,990 or 10.9% increase over collections through the third quarter 2011. The monthly collections are as follows:

	2008	2009	2010	2011	2012
January	\$ 99,713	\$ 89,774	\$ 75,841	\$ 87,445	\$ 99,516
February	113,067	99,491	97,795	95,191	107,517
March	131,572	106,316	99,895	112,501	125,855
April	146,127	131,730	129,372	152,160	165,420
May	152,006	124,458	131,568	145,652	154,806
June	170,405	118,912	130,307	150,699	173,043
July	196,955	152,208	167,878	180,976	199,343
August	169,028	134,751	155,665	151,971	204,591
September	146,389	125,052	139,689	175,928	159,422
YTD Total	1,325,262	1,082,693	1,128,009	1,252,523	1,389,513

Other Information

General Fund revenue totaled \$49,487,067 through September. Less advances from other funds, this was an increase of nearly \$3.3 million over the same time period in 2011. As previously alluded to, this was driven in large part by the increase in income tax collections, which increased \$2,294,130 in the General Fund. Further contributing to the increase was revenue received from the sale of a portion of the Eiterman Road property to Nestle USA Inc as well as the revenue from the estate tax. The City has received \$950,494 to date in estate tax. By comparison, during the same period in 2011, the City had received \$218,845. As a reminder, the estate tax has been repealed for those individuals who are deceased on or after January 1, 2013. While the City does not plan for this revenue, it has proved to be an important revenue stream, which can help offset some declines in revenue in other sources.

General Fund expenditures through September totaled \$44,038,497. This is an increase of \$1,500,231 over 2011. This increase of 3.5% is largely attributable to the purchase of the Eiterman Road property, as mentioned above. Increases in other expenditures have been modest, with personal services increasing 1.5%, supplies increasing 3.7%, travel and training increasing 0.2% and contractual services increasing 4.4% over 2011. "Other" expenditures, which are primarily made up of refunds, decreased 18.6%, largely from the decline in income tax refunds, as referenced above.

Attached for your review are spreadsheets, which provide comparison detail on the revenue sources discussed above. Staff will discuss further the financial condition of the City during the 2013 operating budget workshops in November. Included for Council's review is the Operating Budget memo, which was provided to staff at the onset of the budget process. Staff were requested to limit their departmental increases to 3% with a continued focus on providing excellent services in the most cost effective and efficient manner with City Council's 2012 adopted goals in mind. While we indicated that there should be no more than a 3% increase over the 2012 operating budget, staff were encouraged to bring forward new initiatives as well as funding requests that may be necessary in order to address areas of needed maintenance.

Recommendation

For informational purposes only.

Attachments

**City of Dublin
Financial Update - Third Quarter 2012**

Income Tax Revenues

Quarterly Recap:

	2012 Collections	% Change from 2011	2011 Collections	% Change from 2010	2010 Collections	% Change from 2009	2009 Collections
1st quarter	\$ 18,187,846	2.29%	\$ 17,781,032	7.39%	\$ 16,558,113	2.88%	\$ 16,094,954
2nd quarter	21,958,118	11.66%	19,665,815	1.71%	19,335,909	2.93%	18,785,757
3rd quarter	17,711,686	2.07%	17,351,962	3.50%	16,765,686	7.67%	15,571,424
4th quarter			16,820,448	3.90%	16,188,818	4.74%	15,455,458
	<u>\$ 57,857,650</u>		<u>\$ 71,619,257</u>	4.02%	<u>\$ 68,848,526</u>	4.46%	<u>\$ 65,907,593</u>

Monthly Recap:

	2012 Budget	2012 Collections	% Change from 2011	2011 Collections	% Change from 2010	2010 Collections	% Change from 2009	2009 Collections
January	\$ 6,764,902	\$ 6,711,575	-2.72%	\$ 6,899,167	19.42%	\$ 5,777,320	8.11%	\$ 5,344,169
February	4,390,806	4,749,270	6.06%	4,477,952	-2.54%	4,594,456	-10.94%	5,158,697
March	6,279,286	6,727,001	5.05%	6,403,913	3.52%	6,186,337	10.63%	5,592,088
1st quarter	<u>\$ 17,434,994</u>	<u>\$ 18,187,846</u>	2.29%	<u>\$ 17,781,032</u>	7.39%	<u>\$ 16,558,113</u>	2.88%	<u>\$ 16,094,954</u>
April	\$ 8,895,022	\$ 10,527,532	16.05%	\$ 9,071,564	-2.59%	\$ 9,312,406	6.75%	\$ 8,723,631
May	4,559,961	4,624,249	-0.56%	4,650,464	-0.27%	4,663,100	-4.12%	4,863,517
June	5,828,115	6,806,337	14.51%	5,943,787	10.88%	5,360,403	3.11%	5,198,609
2nd quarter	<u>\$ 19,283,098</u>	<u>\$ 21,958,118</u>	11.66%	<u>\$ 19,665,815</u>	1.71%	<u>\$ 19,335,909</u>	2.93%	<u>\$ 18,785,757</u>
July	\$ 5,381,827	\$ 5,250,097	-4.35%	\$ 5,488,641	12.44%	\$ 4,881,563	0.50%	\$ 4,857,387
August	5,044,218	4,823,298	-6.24%	5,144,332	0.68%	5,109,578	1.44%	5,036,899
September	6,588,232	7,638,291	13.68%	6,718,990	-0.82%	6,774,545	19.33%	5,677,138
3rd quarter	<u>\$ 17,014,275</u>	<u>\$ 17,711,686</u>	2.07%	<u>\$ 17,351,963</u>	3.50%	<u>\$ 16,765,686</u>	7.67%	<u>\$ 15,571,424</u>
Year-to-date	<u>\$ 53,732,367</u>	<u>\$ 57,857,650</u>	5.58%	<u>\$ 54,798,810</u>	4.06%	<u>\$ 52,659,708</u>	4.38%	<u>\$ 50,452,135</u>

2012 YTD Collections
Compared to Budget

\$ 4,125,283

2012 YTD Collections
Compared to 2011

\$ 3,058,840

YTD Recap by Type:

	2012 Collections	% Change from 2011	2011 Collections	% Change from 2010	2010 Collections	% Change from 2009	2009 Collections
Withholding accounts	\$ 46,349,638	3.97%	\$ 44,581,744	6.81%	\$ 41,738,936	2.18%	\$ 40,848,602
Net-profit accounts	6,543,395	16.95%	5,595,143	-13.64%	6,479,118	26.71%	5,113,289
Individual accounts	4,964,617		4,621,923	4.06%	4,441,654	-1.08%	4,490,244
	<u>\$ 57,857,650</u>		<u>\$ 54,798,810</u>	4.06%	<u>\$ 52,659,708</u>	4.38%	<u>\$ 50,452,135</u>

**City of Dublin
Financial Update - Third Quarter 2012**

General Fund Balance

December 2009	\$	34,773,949
December 2010	\$	39,926,471
December 2011	\$	45,001,134
January 2012	\$	46,179,956
February 2012		45,851,571
March 2012		44,396,051
April 2012		46,335,799
May 2012		47,128,646
June 2012		48,134,627
July 2012		47,666,591
August 2012		48,662,762
September 2012		50,449,641

Hotel/Motel Tax Revenues

Quarterly Recap:	2012 Collections	% Change from 2011	2011 Collections	% Change from 2010	2010 Collections	% Change from 2009	2009 Collections
1st quarter	\$ 332,888	12.79%	\$ 295,137	7.90%	\$ 273,531	-7.46%	\$ 295,581
2nd quarter	493,269	9.98%	448,511	14.64%	391,247	4.30%	375,100
3rd quarter	563,356	10.71%	508,875	9.85%	463,231	12.43%	412,012
4th quarter			429,665	6.48%	403,531	3.78%	388,850
	<u>\$ 1,389,513</u>		<u>\$ 1,682,188</u>	9.84%	<u>\$ 1,531,540</u>	4.08%	<u>\$ 1,471,543</u>
Monthly Recap:	2012 Collections	% Change from 2011	2011 Collections	% Change from 2010	2010 Collections	% Change from 2009	2009 Collections
January	\$ 99,516	13.80%	\$ 87,445	15.30%	\$ 75,841	-15.52%	\$ 89,774
February	107,517	12.95%	95,191	-2.66%	97,795	-1.70%	99,491
March	125,855	11.87%	112,501	12.62%	99,895	-6.04%	106,316
1st quarter	<u>\$ 332,888</u>	12.79%	<u>\$ 295,137</u>	7.90%	<u>\$ 273,531</u>	-7.46%	<u>\$ 295,581</u>
April	\$ 165,420	8.71%	\$ 152,160	17.61%	\$ 129,372	-1.79%	\$ 131,730
May	154,806	6.29%	145,652	10.70%	131,568	5.71%	124,458
June	173,043	14.83%	150,699	15.65%	130,307	9.58%	118,912
2nd quarter	<u>\$ 493,269</u>	9.98%	<u>\$ 448,511</u>	14.64%	<u>\$ 391,247</u>	4.30%	<u>\$ 375,100</u>
July	\$ 199,343	10.15%	\$ 180,976	7.80%	\$ 167,878	10.29%	\$ 152,208
August	204,591	34.63%	151,971	-2.37%	155,665	15.52%	134,751
September	159,422	-9.38%	175,928	25.94%	139,689	11.70%	125,052
3rd quarter	<u>\$ 563,356</u>	10.71%	<u>\$ 508,875</u>	9.85%	<u>\$ 463,231</u>	12.43%	<u>\$ 412,012</u>
Year-to-date	<u>\$ 1,389,513</u>	10.94%	<u>\$ 1,252,523</u>	11.04%	<u>\$ 1,128,009</u>	4.19%	<u>\$ 1,082,693</u>
2012 YTD Collections Compared to 2011	<u>\$ 136,990</u>						

**City of Dublin
Financial Update - Third Quarter 2012**

Property Tax Revenues

	Capital Fund	Parkland Fund	Safety Fund	Total	% Change from Prior Yr.
1st half distribution 2010	\$ 1,278,056	\$ 319,513	\$ 202,954	\$ 1,800,523	
2nd half distribution 2010	1,150,167	287,543	182,466	1,620,176	
Total 2010	\$ 2,428,223	\$ 607,056	\$ 385,420	\$ 3,420,699	0.35%
1st half distribution 2011	\$ 1,270,276	\$ 317,569	\$ 203,001	\$ 1,790,846	
2nd half distribution 2011	1,143,072	285,768	182,337	1,611,177	
Total 2011	\$ 2,413,348	\$ 603,337	\$ 385,338	\$ 3,402,023	-0.55%
1st half distribution 2012	\$ 1,162,891	\$ 313,478	\$ 207,914	\$ 1,684,283	
2nd half distribution 2012	1,113,951	278,484	185,513	1,577,947	
Total 2012	\$ 2,276,842	\$ 591,962	\$ 393,427	\$ 3,262,230	-4.11%

Service Payments-TIF Districts

	Total	% Change from Prior Yr.
1st half distribution 2010	\$ 3,994,099	32.29%
2nd half distribution 2010	\$ 3,939,217	23.06%
Total 2010	\$ 7,933,316	27.54%
1st half distribution 2011	3,731,966	-6.56%
2nd half distribution 2011	\$ 3,490,033	-11.40%
Total 2011	\$ 7,221,999	-8.97%
1st half distribution 2012	4,349,539	16.55%
2nd half distribution 2012*	\$ 2,902,053	-16.85%
Total 2012	7,251,592	0.41%

*The City received an additional \$24,828 from the Franklin County Auditor from surplus in the County Real Estate Assessment Fund. This amount was distributed between all City TIFs. The amount is not reflected in the 2nd half 2012 distribution as to not skew future comparisons.



City of Dublin

Finance

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Memo

To: Management Team
From: Angel L. Mumma, Deputy City Manager/Director of Finance
Date: August 14, 2012
Re: 2013 Operating Budget Development

It is time to begin preparation of the 2013 Operating Budget. As with previous budgets, the City will take a conservative approach in the preparation of the operating budget.

As you are aware, the City's largest revenue source for operations is income tax revenue and therefore, it is one of the City's key economic indicators that is looked at when determining level of growth for the upcoming year. Dublin, unlike many other municipalities, has weathered the economic storm well, experiencing only one year of declining income tax revenue in 2009. Collections rebounded in 2010 and again in 2011, recognizing a 4.02% growth over 2010. However, 2011 income tax revenues were up only 1.99% over pre-recession 2008 revenues.

Through July, income tax revenues were up 5.73% for the year over 2011. Based on this information, we have revised our 2012 income tax revenues to reflect a 3% increase over 2011. While the continued growth is certainly good news, income tax revenues remain volatile. Our conservative budgeting approach is appropriate given our dependency on that particular revenue stream. We have projected modest income tax growth in future years and will continuously monitor economic conditions and trends to determine the on-going reasonableness of these projections.

Another key financial indicator for the City is its' General Fund balance. The General Fund balance is a key component to the financial stability of the City. The City's policy is to maintain a year-end balance equal to or greater than 50% of the General Fund expenditures, including operating transfers. The General Fund year-end balance percentage was 82.8% at the end of 2011. While this amount is higher than the target, given the development opportunities that could materialize in the upcoming years, it is important to maintain sufficient funding to take advantage of opportunities as they arise. In addition, maintaining a healthy General Fund is important during times of economic uncertainty as the fund balance could be used to fund operational expenditures should revenue not materialize as planned.

Based on current revenue and expenditure estimates and in consideration of the Financial Management Policies of the City, the 2013 Operating Budget requests should reflect no more than a 3% increase as compared to the 2012 Operating Budget. Division budgets should be prepared with the continued focus on providing excellent services to our customers in the most cost effective and efficient manner, and with City Council's 2012 adopted goals in mind.

In an effort to utilize the City's resources effectively and efficiently while continuing to provide high quality services, in the past, City staff was asked to review its staffing levels to determine staffing needs. As a result of past evaluations, the City has reduced its staffing from a high of 399 authorized positions in 2009 to 369 authorized positions in 2012, 368 of which are funded. These evaluations are and should be an ongoing process moving forward. As positions become vacant, we will continue the process of completing an evaluation to determine the level of need for staffing.

It is important to recognize that Dublin is moving from a community of rapid growth to a more stable community with modest controlled growth. This was evident in the 2012 – 2016 CIP and is emphasized further in the 2013 – 2017 CIP which not only identifies new initiatives but also places great importance on maintaining current assets. While we have indicated that there should be no more than a 3% increase as compared to the 2012 Operating Budget, we encourage departments to bring forward new initiatives as well as funding requests that may be necessary in order to address areas of needed maintenance in the upcoming year. A detailed explanation for these requests should be provided as part of the budget documentation.

The following guidelines have been set to aid you in preparing your 2013 Operating Budget requests.

Personnel

- All but one authorized position that was authorized but not funded in the 2011 Operating Budget were removed from authorization in the 2012 Operating Budget. It is anticipated positions will either be funded or removed from authorization in 2013. Any new or unfunded position requests will require a compelling justification and will be reviewed by the budget committee for inclusion in the 2013 Operating Budget. The budget process will provide an opportunity to reevaluate the current vacancies.
- Salaries reflect current available information as of July 31, 2012. This will serve as the base for any salary adjustments. For budgeting purposes, the Administration included an initial allocation of 3.0% for potential salary adjustments for all non-bargaining units. Salaries for all bargaining units will reflect increases based on their current contracts. Overtime should continue to be closely managed and reduced whenever possible.
- Training/travel requests should be submitted with a “zero-based” approach and should be focused on local opportunities, including webinars, necessary training for licensing, certification, and needs to implement City Council goals.

Operating Expenses

City divisions should continue to evaluate the services they provide and their associated costs and delivery methods. This is best achieved by managers engaging all levels of staff in these discussions. The goal of this input is to actively engage those most directly involved in delivering the services to help identify more cost-effective and efficient ways to deliver City services and programs. Also, as part of our continued branding alignment, work units should evaluate their operations and how they coincide with other operations and how we can best utilize our resources, avoid duplication of services and more effectively identify the City as one unit.

Review of the Budget Process

The budget review committee for the 2013 Operating Budget will be made up of the City Manager, Deputy City Manager/Director of Economic Development, Deputy City Manager/Director of Finance, Director of Administrative Services, Deputy Director of Finance and the Senior Project Manager. Meetings with the budget review committee are planned from September 17th through October 3rd. The schedule is attached for your review. At the conclusion of those meetings, the budget review committee will provide all work units with any recommendations for targeted budget modifications.

The other portions of the budget process will remain the same as in previous years.

2013 Budget Assumptions

Salary and Benefits

Finance has provided the salary and benefits expenses for currently authorized and funded full-time and permanent part-time staff. The salaries (account 2110) amount is detailed on the miscellaneous information screen in HTE and represents existing budgeted staff (filled and vacant) and should not be revised. Authorized positions not funded in 2012 are currently reflected as unfunded in 2013. This information is available in HTE. The employer contribution for health insurance premiums along with other benefit information has, or will be, updated and entered for the staff listed above (account 2120).

Seasonal staff wages (account 2112) and overtime wages (account 2111) are left blank for you to calculate. Note that only those employees who will be on the City's payroll should be included in the calculation for seasonal wages (account 2112); individuals hired through an employment agency should be budgeted as miscellaneous contractual services (account 2390). You will need to adjust employee benefits (account 2120) based on total amounts reflected in accounts 2111 and 2112. Please add these amounts as a separate entry on the miscellaneous entry screen (F8) (do not change the amounts already shown on this screen). When updating the screen (F7), the additional amount will be added to the total. Retirement contributions and Medicare are calculated at 15.45%; health and life insurance are not applicable.

Utilities

Finance will enter utility amounts into HTE. The amounts calculated will assume a maximum three percent increase over the 2012 estimates.

Budget Deadlines

All final 2013 Operating Budget information should be entered online and supporting documentation submitted to Finance by **Monday, September 10, 2012**. A complete timeline is attached for your review.

Supporting Documentation

Please provide detailed information of your budget requests. Providing detailed information about the basis for your recommendations will assist in making the budget committee discussions more productive. This detail is also beneficial when approving requisitions. **Please send all supporting documentation to JoAnna Clark, Administrative Assistant in Finance.**

Each work unit should review and update the front page of its budget section(s), which includes the Statement of Functions, Objectives and Activities, and Personnel Data, as well as the budget detail. Please remember to update these pages to correspond with your budget requests. These forms will be emailed to you.

HTE Online Entry Refresher Training

If you have additional questions, Finance staff is happy to provide more information about budget submissions, including HTE online entry, prior to the budget committee review. Please let Bryan Thurman know if you would like to schedule a meeting for this purpose. If you have any questions concerning the budget in general or about the online budget operation, please do not hesitate to call Bryan at x 4442.

Preparation of the 2013 Operating Budget provides us, as an organization, the opportunity to continue to review the City's operations and determine how we can use our resources most effectively. As always, Council and the Administration are committed to responsible fiscal stewardship and the continuation of excellent customer service. Your diligence in the budget process is a vital step in guaranteeing that we accomplish our goals. As you prepare your budget requests, please do not hesitate to contact Finance with any questions.

Attachments

City of Dublin
2013 Operating Budget Calendar

8/6/2012	2013 Insurance Rates finalized
8/6/2012	Other assumptions finalized for memos to departments/divisions
8/14/2012	Budget memo sent to Departments/Divisions; budget system ready for input
8/14-9/7/2012	Available to meet with divisions to review on-line budget system
8/14-9/10/2012	Divisions complete on-line data input for department review
9/10/2012	Divisions submit budget requests with supporting documentation to Finance
9/17-10/3/2012	Budget committee review meetings
10/5-10/19/2012	Review, follow-up and preparation of proposed operating budget.
10/19/2012	Proposed document is complete.
10/23/2012	Agenda Advertisement
10/31/2012	Distribute proposed budget in packet for Council meeting
11/5/2012	Council meeting (First Reading)
11/7/2012	Budget Workshop #1 6:30 pm
11/14/2012	Budget Workshop #2 6:30 pm
11/28/2012	Agenda Advertisement; annual appropriations and ordinance adopting the operating budget as emergency legislation
11/30/2012	Submit final budget to printers
12/05/2012	Packet
12/10/2012	Council meeting (Second Reading of budget); emergency legislation
12/10/2012	Council meeting (First Reading of appropriation ordinance); emergency legislation
1/1/2013	Submit approved annual appropriations ordinance to County Auditor

2013 Operating Budget Calendar

2013 Budget Review Committee Meeting Schedule

Sept. 17	3:00-3:15 3:15-3:30 3:30-4:00	Legislative Affairs Volunteer Resources Building Standards
Sept. 18	1:00-2:00	Human Resources
Sept. 19	1:15-2:00 2:00-3:00	Office of the City Manager Finance
Sept. 24	1:00-2:00 2:00-3:00	Streets & Utilities Parks
Sept. 25	3:30-4:30	Land Use and Long Range Planning
Sept. 26	10:00-11:00 2:15-3:45 4:00-5:00	Recreation Services Administrative Services Economic Development
Sept. 28	9:15-10:45	Engineering
Oct. 1	1:15-2:15 2:30-3:45	Police Events Administration
Oct. 2	3:30-4:30	Community Relations
Oct. 3	2:00-4:00	Budget Committee Follow-up

2013 Operating Budget Reminders

To assist you in formulating your 2013 Operating Budget, the following are a few reminders to provide some direction as to where and how to budget for certain expenditures. These notes are intended to add consistency to how some items are budgeted across all departments and divisions.

- Any individuals hired through a temporary agency should be budgeted under the line item for miscellaneous contractual services (ending in "2390".) Only temporary employees of the City (on our payroll) should be paid under other wages (ending in "2112".)
- Any clothing for employees, including shirts of any kind, should be budgeted as uniforms/clothing (ending in "2140"). Please include in your budget documentation a list of what apparel you plan to purchase and for which employees. (Apparel purchases should be limited to those employees for whom identifying apparel is necessary for the job function). T-shirts for volunteers, program participants, etc., should be budgeted as operating supplies (ending in 2420).
- Budget ads under advertising (ending in "2370") rather than printing/reproduction (ending in "2380").
- If you would like to add new accounts to budget items, please call to discuss with Bryan Thurman. Finance will create these accounts for you.
- As in 2012, training allocations by job type will not be used in the formulation of the 2013 Operating Budget. Instead, proposals for training should reflect necessary training to maintain current certifications and/or licenses, or be necessary to the continued delivery of high quality services. As indicated earlier, training opportunities that do not require travel and/or overnight accommodations should be emphasized.
- Please provide as much detail as possible in the miscellaneous screen (F8). This detail is used to determine if an item has been budgeted when approving requisitions and may eliminate some questions during this process.