

City of Omaha Finance Department

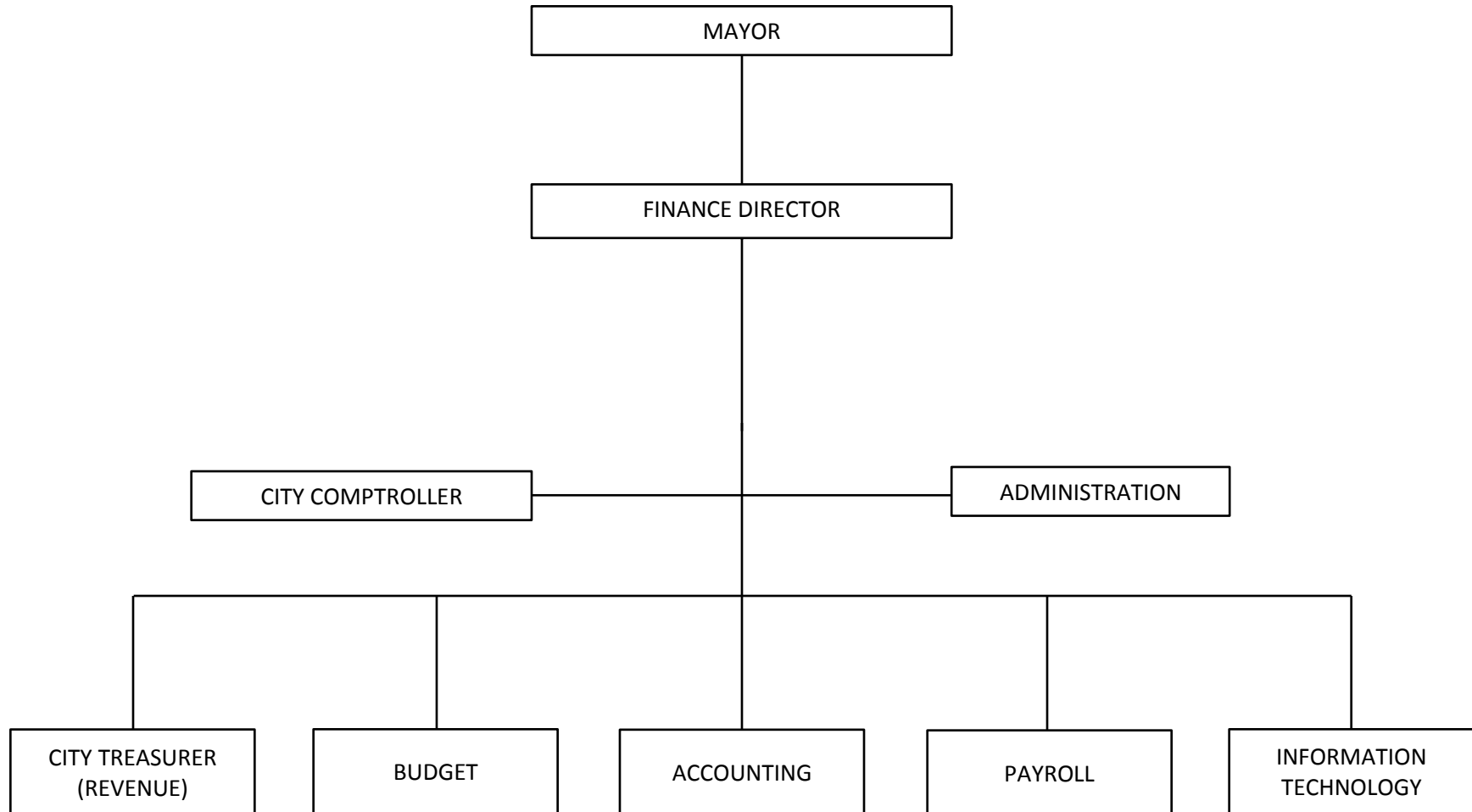
Mission Statement

The Finance Department plans, controls, maintains, and reports the receipts, commitments, and disbursements of all City funds. The Finance Department is comprised of six divisions including Administration, Accounting, Revenue, Payroll, Budget and Information Technology. Finance staff manage the City's debt and property insurance, monitor the Keno contract, administer the two defined-benefit pension systems, and oversee the operations of the City-owned Convention Center Hotel. The Department serves as support to the other departments in the areas of budgeting, accounting, billing, employee timekeeping, payroll, and property control. The Department strives to identify cost effective improvements throughout all City operations and to maximize revenue collections and investments.

Goals and Objectives

1. To provide timely, accurate and useful financial data to the Mayor, City Council, department managers and City of Omaha Citizens.
2. Coordinate the preparation, implementation and monitoring of the annual City budget. The budget itself should serve as a policy document, as an operations guide, as a financial plan and as a communications medium.
3. Maintain a diversified and stable revenue system to protect the City from possible short-term fluctuations in any of its various revenue source.
4. Provide effective cash management and timely investment of City funds.
5. Maintain an unqualified opinion on the City's annual audit.
6. Provide accurate and timely wage payments to employees, pension to retirees, and disbursements of deductions from these payments.

FINANCE DEPARTMENT



City of Omaha
2017 Finance Department Budget
Appropriated Summary

By Division	Positions		Funding		
	2016	2017	2016 Appropriated	2017 Recommended	2017 Appropriated
Finance - Administration	3	3	557,220	522,553	522,553
Finance - Accounting	12	13	1,113,559	1,231,005	1,231,005
Finance - Revenue	11	11	950,660	947,589	947,589
Finance - Payroll	6	8	695,396	879,163	879,163
Finance - Budget	6	7	544,288	633,881	633,881
Finance - Information Technology	2	2	300,726	1,702,847	1,702,847
Total	40	44	4,161,849	5,917,038	5,917,038

By Expenditures Category

Employee Compensation	4,082,017	4,443,799	4,443,799
Non-Personal Services	79,832	1,473,239	1,473,239
Total	4,161,849	5,917,038	5,917,038

By Source of Funds

City Capital Improvement	-	1,553,027	1,553,027
Parking Revenue	58,816	60,537	60,537
Development Revenue	20,000	20,000	20,000
Capital Special Assessment	20,000	20,000	20,000
General	4,063,033	4,263,474	4,263,474
Total	4,161,849	5,917,038	5,917,038

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Administration	Division No	107010

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Finance - Administration	107011			
The Finance Administration organization provides support for the various organizations within the Finance Department and is responsible for fiscal administration and management of the City. Personnel in this organization manage the City's debt and insurance policies, administer the Civilian and Police/Fire Pension Systems, and oversee the operations of the City-owned Convention Center Hotel.				
Employee Compensation	338,499	504,588	462,203	462,203
Non-Personal Services	71,804	52,632	60,350	60,350
Organization Total	410,303	557,220	522,553	522,553
 Division Total	410,303	557,220	522,553	522,553

Performance Summary By Division

Department	Finance		
Division	Finance - Administration	Division No	107010

Performance Measures	2015 Actual	2016 Planned	2017 Goal
City Employees Retirement System (Rate of Return)	4%	8%	8%
City General Obligation Bond Rating: Moody's	AA2	AA2	AA2
City General Obligation Bond Rating: Standard & Poor's	AA+	AA+	AA+
City Police and Fire Retirement System (Rate of Return)	1%	8%	8%

Division Summary of Personal Services

Department Finance
 Division Finance - Administration Division No 107010

Class Title	Comparative Budget Appropriations						
	Class Code	2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated	
City Comptroller	4043	-	1	1	98,000	1	98,000
Finance Director	9505	1	1	1	158,491	1	158,491
Fiscal Specialist	0210	-	1	1	54,291	1	54,291
Attrition					(46,968)		(46,968)
Longevity					1,080		1,080
Part-Time and Seasonal					68,000		68,000
Division Total		1	3	3	332,894	3	332,894

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Administration	Division No	107010

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	199,293	305,264	310,782	310,782
Part-Time and Seasonal	65,968	68,000	68,000	68,000
Longevity	548	1,084	1,080	1,080
Attrition	-	-	(46,968)	(46,968)
Reimbursements	(649)	-	-	-
Total Employee Earnings	265,160	374,348	332,894	332,894
Employee Benefits				
FICA	17,852	26,351	26,580	26,580
Pension	35,810	57,532	58,568	58,568
Insurance	22,149	51,858	49,368	49,368
Reimbursements	(2,472)	(5,501)	(5,207)	(5,207)
Total Employee Benefits	73,339	130,240	129,309	129,309
Total Employee Compensation	338,499	504,588	462,203	462,203
Non-Personal Services				
Purchased Services	59,899	36,850	42,150	42,150
Supplies	11,524	13,782	15,600	15,600
Equipment	321	2,000	2,500	2,500
Other	60	-	100	100
Total Non-Personal Services	71,804	52,632	60,350	60,350
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	410,303	557,220	522,553	522,553
Source of Funds				
General (Ref. B-1)	410,303	557,220	522,553	522,553
	410,303	557,220	522,553	522,553

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Accounting	Division No	107020

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Enterprise & Agency	107023			
<p>Municipal Enterprise Funds consist of accounts which are in many cases self-supporting entities: Sewer Revenue, Air Quality Control Revenue, Tennis Revenue, City Wide Sports, Parking Facility Revenue, Marina Revenue, Lewis and Clark Landing Fund, Golf Revenue, Compost Revenue, Storm Water Fee Revenue, Household Hazardous Waste Revenue, and the Convention Center Hotel Revenue. Trust and Agency accounts include those in which the City acts in a fiduciary capacity or disburses funds in accordance with donor stipulations. Functional objectives include accounting and auditing procedures, preparation of financial statements, rates and fee studies, and contract negotiations.</p> <p>Accounting & Reporting</p> <p>Responsibilities of this organization are maintenance and control of general accounting records, preparation and issuance of all checks, pre-audit of all purchase orders, invoices and disbursements charged against the City. The maintenance and retention of all disbursements reports for the City departmental budgetary accounts are maintained and distributed. Functional responsibilities include a quarterly summary and analysis of expenses against appropriations, pre-audit of contracts and purchase orders, application of accounting disciplines, and preparation of information for bond sale official statements. This organization is also responsible for the year-end closing of funds, preparation of annual financial statements and assisting the independent auditors. This organization is also responsible for inventory control and accountability for all City owned real and personal properties.</p>				
Employee Compensation	968,182	1,110,959	1,228,405	1,228,405
Non-Personal Services	12,062	2,600	2,600	2,600
Organization Total	980,244	1,113,559	1,231,005	1,231,005
 Division Total	980,244	1,113,559	1,231,005	1,231,005

Performance Summary By Division

Department	Finance		
Division	Finance - Accounting	Division No	107020

Performance Measures	2015 Actual	2016 Planned	2017 Goal
<u>Accounting</u>			
Elapsed Number of Days for Issuance of Annual Reports	182	181	181
Elapsed Number of Days for Issuance of Quarterly Reports	57	50	50

Program Outputs	2015 Actual	2016 Planned	2017 Goal
<u>Accounting</u>			
Number of 1099's Mailed (MISC & S)	316	320	320
Outside Agency Monitoring Visits	14	10	10
Total Number of Funds Reconciled at Year End	119	115	115

Division Summary of Personal Services

Department	Finance		
Division	Finance - Accounting	Division No	107020

Class Title	Comparative Budget Appropriations					
	Class Code	2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated
Accountant I	0390	1	1	1	62,975	1 62,975
Accountant II	0400	3	3	3	223,978	3 223,978
Accountant III	0410	1	1	1	90,398	1 90,398
Accountant IV	4042	1	1	1	110,264	1 110,264
Assistant Grant Administrator	9537	1	1	1	62,424	1 62,424
Fiscal Specialist	0210	2	4	4	191,089	4 191,089
Grant Administrator	0450	1	1	1	79,802	1 79,802
Grant Assistant	9525	-	-	1	41,000	1 41,000
Longevity					2,880	2,880
Reimbursements					(62,424)	(62,424)
Division Total		10	12	13	802,386	13 802,386

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Accounting	Division No	107020

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	680,135	781,582	861,930	861,930
Overtime	496	-	-	-
Longevity	2,006	2,354	2,880	2,880
Attrition	-	(8,826)	-	-
Reimbursements	(27,779)	(63,002)	(62,424)	(62,424)
Total Employee Earnings	654,858	712,108	802,386	802,386
Employee Benefits				
FICA	50,756	59,971	66,158	66,158
Pension	127,361	147,223	162,411	162,411
Insurance	146,249	207,432	213,928	213,928
Reimbursements	(11,042)	(15,775)	(16,478)	(16,478)
Total Employee Benefits	313,324	398,851	426,019	426,019
Total Employee Compensation	968,182	1,110,959	1,228,405	1,228,405
Non-Personal Services				
Purchased Services	1,724	2,600	2,600	2,600
Supplies	10,338	-	-	-
Total Non-Personal Services	12,062	2,600	2,600	2,600
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	980,244	1,113,559	1,231,005	1,231,005
Source of Funds				
General (Ref. B-1)	980,244	1,113,559	1,231,005	1,231,005
	980,244	1,113,559	1,231,005	1,231,005

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Revenue	Division No	107030

Organization Description and Major Object Summary	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated

Revenue **107031**

Functional responsibilities include a quarterly summary and analysis of revenue, investment of temporarily idle funds, preparation of annual financial statements and the revenue section of the annual budget. This activity also includes the continuous monitoring and internal control of revenue against budget appropriations, and administration of the entire Revenue Division.

Audits

Internal audit includes reviewing the processes associated with the receipt and payment of funds. Special attention is given to the review of the handling of cash throughout the City. Internal audits and operational contract audits are completed as needed. With the addition of the Restaurant and Drinking Places Occupational Privilege Tax and the Tobacco Tax there are two accountants assigned to the audit function.

Billing

Responsible for the coordination of the City's centralized billing procedures. Duties include the maintenance of billing records, preparation of summary outstanding balances and receipt reports, and the resolution of billed customer inquiries.

Cashier

Collects, records, and deposits all monies pertaining to permits, fees, licenses, various taxes and other miscellaneous revenues which are not assigned to the Douglas County Treasurer by law. This responsibility includes the safekeeping of such funds and the timely deposit thereof with the banks used by the City. In addition, the Cashier Section has the custodial responsibility for the centralized city petty cash fund and the collection of returned checks, delinquent accounts and occupation taxes.

Violations Bureau

Responsible for the collection of and the accounting for all monies paid by persons who are alleged to have violated any of the non-moving provisions of the Traffic Code. The City's administrative fee for parking violations is \$9 of the \$16 ticket to recover the cost of collections. The remaining \$7 per ticket is paid to the Omaha Public Schools as directed by State Statute.

Keno Administration

Provides for the administration of the Keno-Lottery game. Keno operates at one main and one mini-main location and approximately 173 satellite locations; each are being monitored by this section.

Employee Compensation	855,090	944,360	942,489	942,489
Non-Personal Services	3,112	6,300	5,100	5,100
Organization Total	858,202	950,660	947,589	947,589

Division Total	858,202	950,660	947,589	947,589
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Performance Summary By Division

Department	Finance	
Division	Finance - Revenue	Division No 107030

Performance Measures	2015 Actual	2016 Planned	2017 Goal
<u>Revenue</u>			
Hotel/Motel Revenue Remitted via Online Payment System	\$4,729,381	\$4,800,000	\$4,900,000
Restaurant Revenue Remitted via Online Payment System	\$16,448,616	\$18,000,000	\$19,000,000
Tobacco Business Revenue Remitted via Online Payment System	\$1,616,703	\$2,200,000	\$2,300,000

Program Outputs	2015 Actual	2016 Planned	2017 Goal
<u>Audits</u>			
Restaurants Audited	105	300	325
Tobacco Dealers Audited	50	150	190
<u>Keno Locations Monitored</u>			
Main Locations	1	1	1
Mini-main Locations	1	1	1
Satellite Locations	171	175	180
<u>Revenue</u>			
Hotel/Motels Utilizing Online Payment system	41	45	50
Parking Violation Tickets Collected	28,207	30,000	30,000
Restaurants Utilizing Online Payment system	796	850	875
Tobacco Businesses Utilizing Online Payment system	129	135	140

Division Summary of Personal Services

Department Finance
 Division Finance - Revenue Division No 107030

Class Title	Class Code	Comparative Budget Appropriations					
		2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated	
Accountant I	0390	3	3	3	183,508	3	183,508
Accountant II	0400	1	1	1	76,788	1	76,788
Cashier Collection Clerk	5170	2	2	1	34,787	1	34,787
City Treasurer	4045	1	1	1	104,961	1	104,961
Collections Clerk	5175	1	1	2	62,034	2	62,034
Fiscal Specialist	0210	2	2	2	105,613	2	105,613
Senior Cashier	5180	1	1	1	43,118	1	43,118
Longevity					2,820		2,820
Division Total		11	11	11	613,629	11	613,629

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Revenue	Division No	107030

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	559,841	603,193	610,808	610,808
Part-Time and Seasonal	1,618	-	-	-
Overtime	77	-	-	-
Longevity	2,831	3,470	2,820	2,820
Total Employee Earnings	564,367	606,663	613,628	613,628
Employee Benefits				
FICA	40,705	46,410	46,942	46,942
Pension	106,456	113,931	115,240	115,240
Insurance	157,191	190,146	181,016	181,016
Reimbursements	(13,629)	(12,790)	(14,337)	(14,337)
Total Employee Benefits	290,723	337,697	328,861	328,861
Total Employee Compensation	855,090	944,360	942,489	942,489
Non-Personal Services				
Purchased Services	2,638	4,860	5,100	5,100
Supplies	251	1,440	-	-
Equipment	223	-	-	-
Total Non-Personal Services	3,112	6,300	5,100	5,100
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	858,202	950,660	947,589	947,589
Source of Funds				
General (Ref. B-1)	763,858	851,844	847,052	847,052
Development Revenue (Ref. B-21)	25,000	20,000	20,000	20,000
Capital Special Assessment (Ref. B-40-1)	20,000	20,000	20,000	20,000
Parking Revenue (Ref. B-48)	49,344	58,816	60,537	60,537
	858,202	950,660	947,589	947,589

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Payroll	Division No	107040

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Payroll Processing	107041			
Payroll provides for wage payments to employees, pension to retirees, and disbursements of deductions from these payments. This organization is also responsible for preparation and custody of federal, state, and local wage related documents and other numerous reporting requirements.				
Employee Compensation	737,116	690,596	873,713	873,713
Non-Personal Services	6,281	4,800	5,450	5,450
Organization Total	743,397	695,396	879,163	879,163
Division Total	743,397	695,396	879,163	879,163

Performance Summary By Division

Department	Finance		
Division	Finance - Payroll	Division No	107040

Performance Measures	2015 Actual	2016 Planned	2017 Goal
** One each 2015 retro pay for Fire Mgmt and Police Mgmt	2	0	0
** Police Barg 2015 retro pay from CIR decision	0	0	1
** Three (3) Retro pays for the Civilian groups 2013 Wage Supp, 2014 & 2015 retro pay	3	0	0
1099's Processed	3,134	3,200	3,300
DOT.Comm Payrolls Processed	26	26	26
Fair Labor Standards Act Payrolls Calculated- Police	13	13	0
Payrolls Published	26	26	26
Pension Payroll Processed	12	12	12
W2's Processed	4,202	4,400	4,500

Division Summary of Personal Services

Department Finance
 Division Finance - Payroll Division No 107040

Class Title	Class Code	Comparative Budget Appropriations				
		2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated
Accountant II	0400	1	-	-	-	-
Applications Analyst	0235	1	1	1	71,589	1 71,589
Asst Payroll Manager	0430	-	1	1	78,540	1 78,540
Fiscal Specialist	0210	1	-	-	-	-
HRIS Senior Analyst	4055	1	1	1	90,401	1 90,401
Payroll Analyst	0420	2	2	4	239,108	4 239,108
Payroll Manager	4044	1	1	1	113,794	1 113,794
Longevity					4,267	4,267
Division Total		7	6	8	597,699	8 597,699

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Payroll	Division No	107040

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	504,926	467,589	593,432	593,432
Overtime	668	-	-	-
Longevity	4,960	3,973	4,267	4,267
Total Employee Earnings	510,554	471,562	597,699	597,699
Employee Benefits				
FICA	37,624	36,074	45,724	45,724
Pension	96,323	88,559	112,248	112,248
Insurance	105,097	103,716	131,648	131,648
Reimbursements	(12,482)	(9,315)	(13,606)	(13,606)
Total Employee Benefits	226,562	219,034	276,014	276,014
Total Employee Compensation	737,116	690,596	873,713	873,713
Non-Personal Services				
Purchased Services	3,310	200	450	450
Supplies	2,274	1,500	2,000	2,000
Equipment	697	3,100	3,000	3,000
Total Non-Personal Services	6,281	4,800	5,450	5,450
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	743,397	695,396	879,163	879,163
Source of Funds				
General (Ref. B-1)	743,397	695,396	713,625	713,625
City Capital Improvement (Ref. B-33)	-	-	165,538	165,538
	743,397	695,396	879,163	879,163

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Budget	Division No	107070

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated

Budget Reporting & Analysis **107021**

The preparation of an annual budget, under the Mayor's direction, is an assigned responsibility of the Finance Department according to Sections 5.01, 5.04, and 5.05 of the City Charter. Preparation involves the presentation of revenue and cost data for at least the current and immediate past fiscal years as well as a financial plan for the next budget year for all funds, departments, organizations, capital accounts, agencies, and other budgetary accounts. This organization also includes budget format design and setting up electronic line item organizational budgets.

Accounts Payable

The Accounts Payables section of the Finance Department is responsible for entering and processing the payments to our vendors.

Employee Compensation	479,330	532,288	621,881	621,881
Non-Personal Services	3,412	12,000	12,000	12,000
Organization Total	482,742	544,288	633,881	633,881
Division Total	482,742	544,288	633,881	633,881

Performance Summary By Division

Department	Finance		
Division	Finance - Budget	Division No	107070
Program Outputs	2015 Actual	2016 Planned	2017 Goal
Number of suppliers setup for ACH payment. (Our goal is to reduce the number of checks written and increase the number of ACH payments).	92	100	120
Recommended Budget Presented to Council in Accordance with the Home Rule Charter	Yes	Yes	Yes

Division Summary of Personal Services

Department	Finance		
Division	Finance - Budget	Division No	107070

Class Title	Comparative Budget Appropriations					
	Class Code	2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated
Account Clerk	5190	3	3	3	117,081	3 117,081
Accountant I	0390	-	-	1	55,649	1 55,649
Accountant IV	4042	1	1	1	110,264	1 110,264
Applications Analyst	0235	1	1	1	77,541	1 77,541
Fiscal Specialist	0210	1	1	1	46,246	1 46,246
Longevity					1,052	1,052
Division Total		6	6	7	407,833	7 407,833

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Budget	Division No	107070

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	310,059	341,993	406,781	406,781
Overtime	7,145	-	-	-
Longevity	989	1,052	1,052	1,052
Total Employee Earnings	318,193	343,045	407,833	407,833
Employee Benefits				
FICA	23,614	26,243	31,200	31,200
Pension	59,920	64,424	76,591	76,591
Insurance	84,149	103,716	115,192	115,192
Reimbursements	(6,546)	(5,140)	(8,935)	(8,935)
Total Employee Benefits	161,137	189,243	214,048	214,048
Total Employee Compensation	479,330	532,288	621,881	621,881
Non-Personal Services				
Purchased Services	2,217	3,650	4,350	4,350
Supplies	464	7,050	6,650	6,650
Equipment	731	1,300	1,000	1,000
Total Non-Personal Services	3,412	12,000	12,000	12,000
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	482,742	544,288	633,881	633,881
Source of Funds				
General (Ref. B-1)	482,742	544,288	633,881	633,881
	482,742	544,288	633,881	633,881

Expenditure Summary by Organization

Department	Finance		
Division	Finance - Information Technology	Division No	107080

	Comparative Budget Appropriations			
Organization Description and Major Object Summary	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Information Technology Admin 107071				
Employee Compensation	202,632	299,226	315,108	315,108
Non-Personal Services	159	1,500	1,387,739	1,387,739
Organization Total	202,791	300,726	1,702,847	1,702,847
 Division Total	202,791	300,726	1,702,847	1,702,847

Division Summary of Personal Services

Department Finance
 Division Finance - Information Technology Division No 107080

Class Title	Comparative Budget Appropriations					
	Class Code	2015 Actual	2016 Auth.	2017 Recommended		2017 Appropriated
IT Coordinator	9524	1	1	1	127,500	1 127,500
Senior Applications Analyst	0270	-	1	1	91,367	1 91,367
Other Pay					9,289	1 9,289
Division Total		1	2	2	228,156	2 228,156

Explanatory Comments:

Division Summary of Major Object Expenditures

Department	Finance		
Division	Finance - Information Technology	Division No	107080

Major Object Expenditures	Comparative Budget Appropriations			
	2015 Actual	2016 Appropriated	2017 Recommended	2017 Appropriated
Employee Earnings				
Classified Regular	159,555	212,555	228,156	228,156
Total Employee Earnings	159,555	212,555	228,156	228,156
Employee Benefits				
FICA	8,618	16,004	16,896	16,896
Pension	22,148	39,918	41,103	41,103
Insurance	15,014	34,572	32,912	32,912
Reimbursements	(2,703)	(3,823)	(3,959)	(3,959)
Total Employee Benefits	43,077	86,671	86,952	86,952
Total Employee Compensation	202,632	299,226	315,108	315,108
Non-Personal Services				
Purchased Services	159	650	1,387,739	1,387,739
Equipment	-	850	-	-
Total Non-Personal Services	159	1,500	1,387,739	1,387,739
Capital				
	-	-	-	-
Total Capital	-	-	-	-
Division Total	202,791	300,726	1,702,847	1,702,847

The Finance Department budget has a large increase in 2017 due to the implementation of a Human Resources Information System (HRIS). The current HCM and payroll application is near the end of its useful life.

Source of Funds

General (Ref. B-1)	202,791	300,726	315,358	315,358
City Capital Improvement (Ref. B-33)	-	-	1,387,489	1,387,489
	202,791	300,726	1,702,847	1,702,847