

OFFICE OF BUDGET AND PERFORMANCE IMPROVEMENT

Department Mission/Purpose Statement

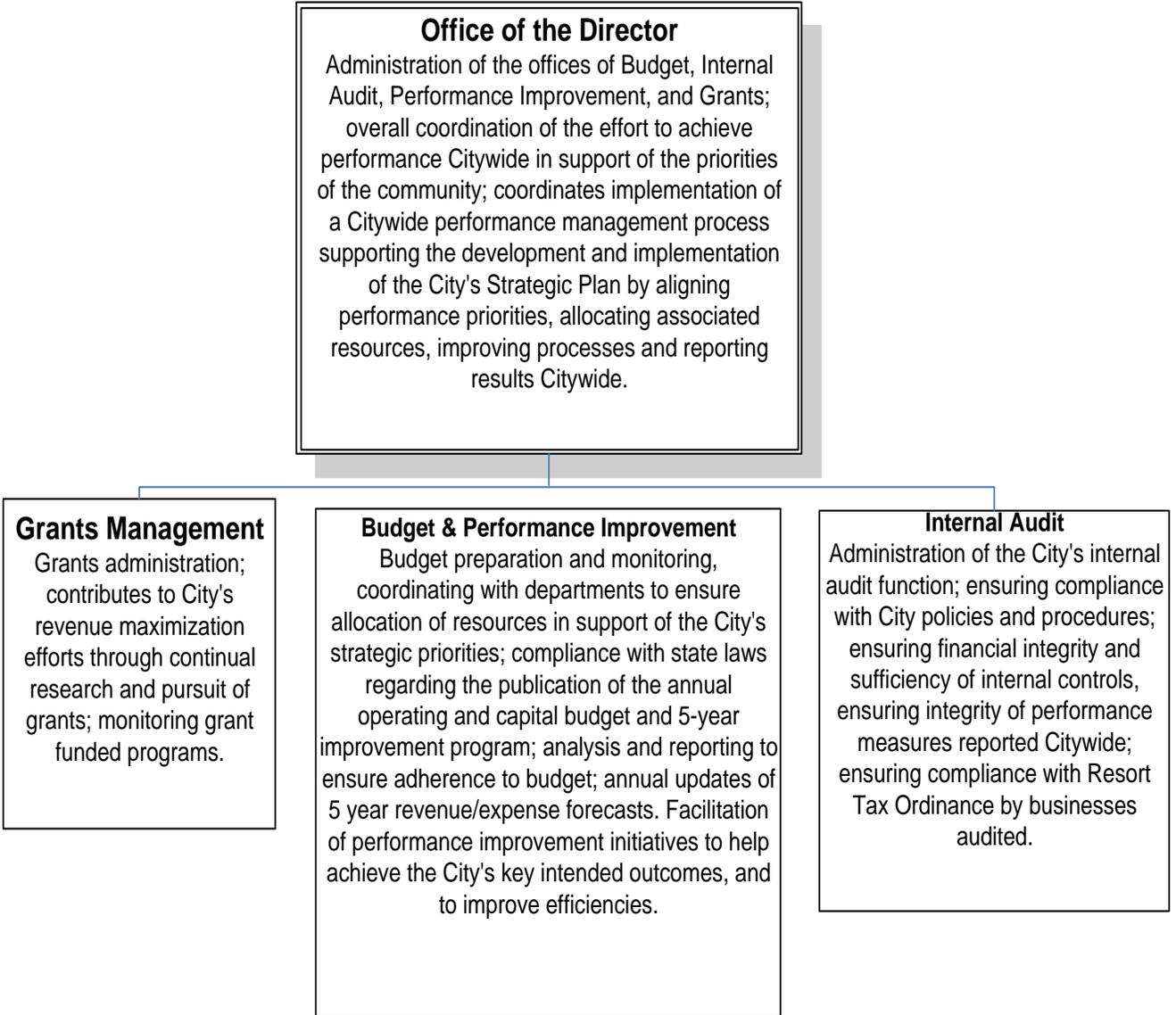
We are dedicated to providing maximization and allocation of resources to achieve measurable results responsive to community needs.

Department Description

The Office of Budget and Performance Improvement (OBPI) was created in 2004 by merging several existing entities within the City focusing on performance excellence by blending strategic management, resource allocation, performance management and revenue maximization.

A vital effort of the office is to effectuate implementation of results-oriented government, efficiency and service-orientation through the following anticipated initiatives:

- Transform the City's budget process into a results-oriented process, refocusing the proposed and adopted budget documents to emphasize strategic intended outcomes, and their related performance measures and targets.
- Increase grants and maintain recurring grant dollars received by the City through federal, state, local and private grant revenues.
- Support the City's change to a performance excellence culture by refining performance measures, aligning Citywide strategic plans and departmental work plans, using the plans to guide allocation of resources in the budget process, and promoting management and organization familiarity and understanding of these.
- Maintain a performance management database to monitor status of performance measurement objectives.
- Pursue additional efficiencies, cost savings and revenue enhancements through performance reviews, etc.
- Ensure financial integrity and sufficiency of internal controls through periodic audits.
- Increase and maintain the dollars received by the City as part of revenue maximization activities.



Significant Prior Accomplishments:

- Received \$230,056 in GOB fund reimbursements in FY 2012/13. The total amount of GOB funds reimbursed from inception of the program is \$22,286,067
- Awarded \$3,514,486 in grants in FY 2012/13 (includes \$400,000 in technical assistance from RE. invest Initiative)
- Completed the following audits in FY2012/13:
 - Twenty Internal Audits
 - Six Sanitation Audits

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TBD - To Be Determined

- Seven-teen Parking Monitoring
- One hundred seventy-two resort tax audits resulting in net assessments of \$649,683. Collections for outstanding resort tax audit assessments amounted to \$516,332.
- Continued grant monitoring responsibilities for hurricanes which included assisting Federal Emergency Management Agency (FEMA) and state with their closeout for Hurricane Wilma 2005; preparation of quarterly reports to the state; monitoring each claim for completion and requesting reimbursement.
- From FY 2002/03 to FY 2012/13, Budget documents have attained the Distinguished Budget Presentation Award from the Government Finance Officers Association, continuing to improve in reviewer ratings each year.
- Instituted a reserve for post-employment benefits (OPEB) by transferring \$2.9 million in surplus to an OPEB trust in FY 2007/08, in addition to \$2 million from FY 2005/06 and an additional \$2 million in FY 2006/07 year-end budget surplus of revenues over expenses and have continued to fund the enterprise and internal service fund components of the OPEB liability each year since for a total of \$14.1 million in funding.

Performance Plan Highlights

Citywide Key Intended Outcome	Departmental Performance Indicator	Actual									Target		FY 13/14 Adopted Initiatives
		FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14		
Improve process through information technology	KPI: Business case estimates of \$'s saved or additional \$'s generated through information technology investments			50,000	85,000	6,200	\$0	181,000	TBD	TBD		<ul style="list-style-type: none"> • Automate budget document reports • Reinvigorate IT Steering Committee to meet at least quarterly to facilitate and fund implementation of technology projects 	
	KPI: Information technology investments (\$) to increase revenue, improve efficiency, or improve customer service (in millions)		\$0.587 mill	\$0.695 mill	\$1.043 mill	\$0.298 mill	\$0.552 mill	\$0.199 mill	TBD	\$0.280 mill			
	% of KPIs reported within 90 days from the end of the quarter				74%	87%	80%	90%	N/A	90%			
Control costs of payroll including salary and fringes/ Minimize Taxes/Ensure expenditure trends are sustainable over the long term	Ratio of recurring revenue increase to recurring expenditure increase - General Fund Original Budget	1.04	1.11	1.11	1.07	1.04	1.00	.99	1.01	1.00			
	KPI: Operating Millage Rate	7.425	7.481	7.374	5.6555	5.6555	5.6555	6.2155	6.1655	5.6555	5.8634		

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		FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14		
Improve the City's overall financial health and maintain overall bond rating	KPI: \$'s in City General Fund reserve accounts												<ul style="list-style-type: none"> Document Budget Work Plan Development and Monitoring Procedures Procure Professional Service Support for processing FEMA expenses and reimbursements Evaluate procurement of FEMA compliance software Develop federal compliance guidelines Finalize certificate of use fees to reflect full cost Evaluate "no cash acceptance policy" for outlying locations Explore Kiosk machines that also sell merchandise such as gift cards
	11% Emergency Revenue	\$18.6 mill	\$22.5 mill	\$24.1 mill	\$25.5 mill	\$26.0 mill	\$25.0 mill	\$26.2 mill	\$27.0 mill				
	6% Contingency Reserve		\$14.1 mill	\$12.3 mill	\$12.6 mill	\$13.8 mill	\$13.6 mill	\$14.3 mill	\$14.7 mill				
	\$'s in Internal Services Fund reserve accounts						\$0.64 mill	TBD	TBD				
	\$'s in Enterprise Fund Reserve Accounts						\$20.8 mill	TBD	TBD				
	GFOA Scores for Adopted Budget	2.94	3.06	3.09	3.16	3.18	3.23	3.21			3.3		
	% actual expenditures to original adopted budget net of transfers at year-end to Reserves			98.1%	99.1%	98%					100%		
	% of grants awarded - First time grants in last 12 months			60%	61%	60%	66%	52%	60%		60%		
	% of grants awarded - Recurring grants in the last 12 months		88%	92%	100%	100%	100%	100%	100%		100%		
	Grants revenues brought into the City per Fiscal Year (Recurring grants)		3.335 mill	\$1.375 mill	\$1.824 mill	\$2.291 mill	\$1.583 mill	1.014 mill	1.762 mill		\$2.000 mill		
	Audit and other revenues brought into the City	1.3	6.3	3.22	3.69	4.85	.78	.71	1.52				
	% of Annual Plan for Internal Audits completed			43%	60%	102%	55%	88%	65%		100%		
	% of Annual Plan for Resort Tax Audits completed			95%	84%	90%	91%	81%	84%		100%		
Ensure value and timely delivery of quality capital projects											<ul style="list-style-type: none"> Create and coordinate CIP Action Team to facilitate implementation of capital projects 		
Promote transparency of City operations	Supports measures on Citywide Scorecard										<ul style="list-style-type: none"> Utilize outside audit contractor to review/audit City's operations annually, Construction projects, entitlement grants, HR compensation, Tennis Centers, and parking enforcement 		

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		FY 04/05	FY 05/06	FY 06/07	FY 07/08	FY 08/09	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14		
Maximize efficient delivery of services	Supports measures on Citywide Scorecard												<ul style="list-style-type: none"> Develop a program to assess effectiveness of Code Compliance enforcement efforts, similar to Internal Audits' review of the parking enforcement efforts Enhance position control including: Monthly reports of filled versus vacant positions, Implementation of workflow processing software for Requests-to-Fill, Eden position control training to identify ways to improve, Expedited turnaround times for reclassifications
Increase community satisfaction with City government	KPI: % of Key Performance Indicator improved in the fiscal year		11%	35%	39%	58%	65%	54%	TBD	50%		<ul style="list-style-type: none"> Expand Service Shopper to contracted operations and charge enterprise funds as appropriate Re-invigorate Performance Improvement Initiatives annual and quarterly performance reports 	
	KPI: % of Key Performance Indicator improved in the fiscal year		11%	35%	39%	58%	65%	54%	TBD	50%			
	KPI: Fiscal year overall rating for City Service Shopper program		3.39	3.78	4.16	3.69	4.10	3.93	4.08	4.00			
	% departments with Service Shopper Scores below 3		12%	1%	1%	3%	0%	0%	0%	0%			
	% of departments service shopped	0%	100%	99%	100%	100%	100%	100%	100%	100%			
	% of Key Intended Outcomes (KIOs) with improvements contributed by OBPI		33%	39%	45%	37%	39%	36%	TBD	50%			
	% OF KPIs with approved methodology and implemented in the software				83%	86%	61%	63%	95%	95%			
	% of employees agreeing or strongly agreeing they have a better understanding of their role % department role in achieving City outcomes			85%									
Strengthen internal controls	Supports measures on Citywide Scorecard											<ul style="list-style-type: none"> Support Internal Audit's operational review of Fire Prevention 	

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Departmental Financial Summary

GENERAL FUND	2011 Actual	2012 Actual	2013 Adopted	2014 Adopted
Internal Audit (GF)	\$ 464,366	496,911	659,129	754,000
Management & Budget	831,028	836,512	931,242	896,000
Grants Management	197,900	184,955	200,004	272,000
Total	\$1,493,294	\$1,917,136	\$1,790,375	\$1,922,000

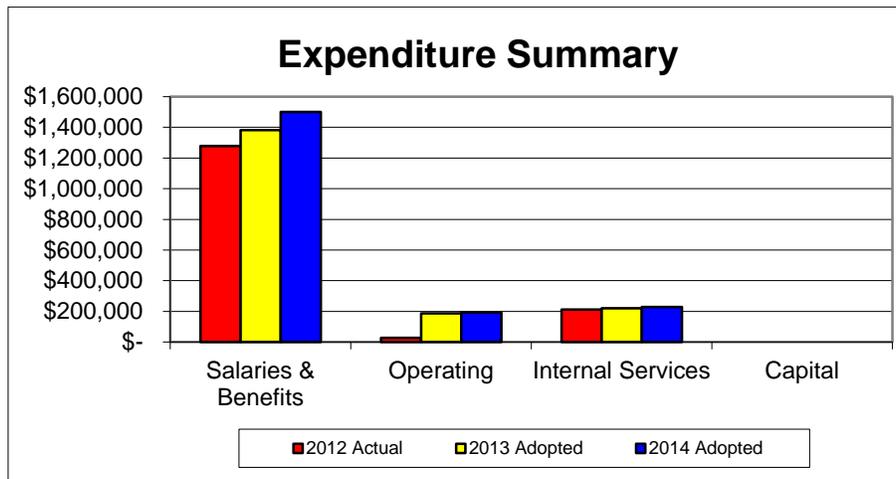
Expenditure Area

Salaries & Benefits	\$ 1,271,641	\$ 1,278,797	\$1,382,818	\$1,500,000
Operating	22,167	27,643	186,887	193,000
Internal Services	199,486	211,938	220,670	229,000
Capital	0	0	0	0
Total	\$1,493,294	\$ 1,518,378	\$1,790,375	\$1,922,000

Budgeted Positions

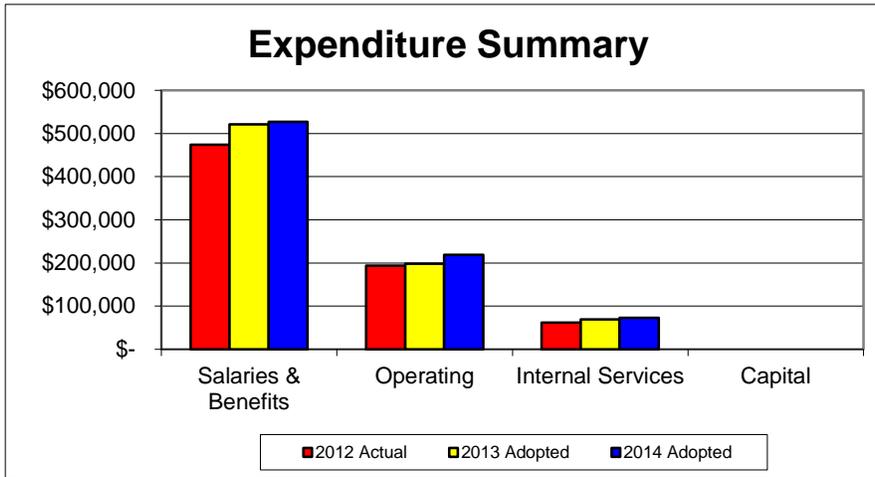
General Fund	10	10	10	12
Resort Tax	4	4	4	4
Parking Fund	1	1	1	1
Sanitation Fund	1	1	1	1
Total Positions	16	18	16	18

* Organizational Development & Performance Initiatives was split as a separate Division from OBPI in FY 2012/13 reorganization



RESORT TAX FUND

	2011 Actual	2012 Actual	2013 Adopted	2014 Adopted
Expenditure Area				
Salaries & Benefits	\$467,691	\$ 473,820	\$ 521,621	\$ 527,000
Operating	90,182	193,939	198,497	219,000
Internal Services	64,252	61,893	69,245	73,000
Capital	0	0	0	
Total	\$622,125	\$729,652	\$789,363	\$819,000
Budgeted Positions	4	4	4	4



Budget Highlights

- A significant component of the increase for all departments are increases in employee costs such as a maximum of 3 percent for CWA and 2 percent merit increase for other employees. Merit increases apply within existing pay ranges. The personnel services budget reflects a ten percent (10%) increase in health insurance costs over the FY 2012/13 experience.
- The budget reflects a net increase of \$78,184 or (31%) from last year in City contributions to the pension plan, primarily due to a revised allocation. Pension increases are primarily driven by the continued recognition of investment experience losses in FY 2007/08 and FY 2008/09 as well as continued decreases in the assumption for rate of return on investments.
- Operating expenses are budgeted to be above the FY 2012/13 budget by \$6,113 or (3%). This increase is primarily due to staff certification and training requirements.