



**Department of Administration  
Budget and Management Division**

**Cavalier Johnson**  
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Administration Director

**Nik Kovac**  
Budget and Management Director

July 6, 2023

**MEMORANDUM**

**To:** Finance & Personnel Committee Members  
**From:** Nik Kovac, Budget & Management Director  
**Subject:** Memo regarding 2023 Projected Salaries – General City – Summary  
CCFN 230257 and CCFN 230378

This memo seeks to provide clarity on the spreadsheet entitled 2023 Projected Salaries – General City – Summary.

This spreadsheet was previously shared with Council Members in relation to CCFN 230257: Communication from the Department of Administration - Budget and Management Division relating to the current rate of vacancy in funded positions city-wide and the value of those positions

Columns 1 through 6 outline the levy dollars budgeted and expended for salaries in non-enterprise City departments. The budgeted figures include 2022 carryover. Expenditures are as-of Pay Period 11 (May 26).

Due to limitations with our financial software, we performed two different methods for projecting end of year balances.

The first method attempts to account for seasonal staffing patterns in many departments by using prior year trends. That calculation shows a \$11.3M balance. The limitation with this method is that it may not account for irregular vacancy and reclassification trends.

The second method projects the most recent pay period salary expenditure for all remaining pay periods (i.e., what if no one came and no one left?). This calculation shows a \$12.3M balance.

The proximity of these two different projections gives us some confidence that the current value of all vacancies city-wide is about \$12M.

For additional context, in 2022 we transferred about \$7M from salary to operating accounts in various departments in order to maintain services, as described in the June 13 memo.

NK:awc

I:\STATELEG\Sales Tax\Memo regarding 2023 Projected Salaries CCFN 230257, 230332



2023 General City Salary Summary					Pay Period 11	Projection 1: Seasonality		Projection 2: Last Pay Period	
					42%				
Department	Dept. ID	Salary Budget	Expended YTD PP1-PP11	Remaining	Percent Expended	PP12-26 Projected (1)	Projected EOY Balance (1)	PP12-26 Projected (2)	Projected EOY Balance (2)
DCD	1910	\$3,224,952	\$1,364,413	\$1,860,539	42%	\$1,939,611	-\$79,072	\$2,003,388	-\$142,849
DPW-Administration	5140	\$1,891,727	\$970,994	\$920,733	51%	\$1,271,180	-\$350,448	\$1,334,528	-\$413,795
DPW-Operations	5450	\$36,248,646	\$15,743,301	\$20,505,345	43%	\$20,066,498	\$438,847	\$18,950,638	\$1,554,707
DPW-Infrastructure	5230	\$18,820,314	\$7,269,634	\$11,550,680	39%	\$9,977,883	\$1,572,797	\$9,556,748	\$1,993,932
Library	8610	\$14,013,643	\$5,725,452	\$8,288,191	41%	\$6,770,289	\$1,517,903	\$7,739,367	\$548,824
City Attorney	1490	\$4,519,329	\$1,903,401	\$2,615,928	42%	\$2,498,077	\$117,851	\$2,538,508	\$77,420
City Treasurer	2210	\$1,710,135	\$799,161	\$910,974	47%	\$1,029,465	-\$118,492	\$1,051,817	-\$140,843
Municipal Court	1320	\$1,807,267	\$697,872	\$1,109,395	39%	\$878,889	\$230,505	\$990,612	\$118,782
Election Commission	1700	\$1,384,546	\$1,134,713	\$249,833	82%	\$564,142	-\$314,308	\$382,868	-\$133,035
City Clerk	1310	\$5,798,437	\$2,548,753	\$3,249,684	44%	\$3,326,764	-\$77,080	\$3,718,424	-\$468,740
Mayor	1110	\$1,017,830	\$436,380	\$581,450	43%	\$494,979	\$86,471	\$522,969	\$58,481
Fire & Police Commission	3100	\$1,721,486	\$715,209	\$1,006,277	42%	\$1,048,332	-\$42,055	\$1,009,699	-\$3,422
Deferred Compensation	0950	\$198,553	\$85,319	\$113,234	43%	\$105,900	\$7,334	\$110,387	\$2,847
DER	1650	\$3,343,032	\$1,384,036	\$1,958,996	41%	\$1,838,129	\$120,867	\$1,892,646	\$66,350
Health	3810	\$9,361,879	\$3,435,176	\$5,926,703	37%	\$3,668,005	\$2,258,698	\$4,533,980	\$1,392,723
Assessor	2300	\$2,861,180	\$1,154,896	\$1,706,284	40%	\$1,540,771	\$165,513	\$1,581,747	\$124,537
BOZA	0960	\$213,034	\$68,252	\$144,782	32%	\$58,948	\$85,834	\$63,047	\$81,736
DNS	3600	\$11,378,135	\$4,695,848	\$6,682,287	41%	\$6,553,707	\$128,580	\$6,238,740	\$443,548
Port	4280	\$1,378,032	\$497,758	\$880,274	36%	\$704,362	\$175,912	\$713,456	\$166,818
DOA	1510	\$6,715,579	\$2,811,770	\$3,903,809	42%	\$3,545,286	\$358,523	\$3,858,306	\$45,503
ERS	4500	\$3,749,620	\$1,853,899	\$1,895,721	49%	\$1,748,832	\$146,889	\$2,586,172	-\$690,451
DEC	3400	\$13,064,139	\$2,908,223	\$10,155,915	22%	\$6,675,000	\$3,480,915	\$6,903,932	\$3,251,983
Fire	3280	\$25,924,666	\$7,273,763	\$18,650,903	28%	\$19,650,903	-\$1,000,000	\$19,650,903	-\$1,000,000
Police	3310	\$190,333,279	\$78,604,652	\$111,728,627	41%	\$109,268,179	\$2,460,448	\$106,312,749	\$5,415,879
<b>Total</b>		<b>\$360,679,439</b>	<b>\$144,082,875</b>	<b>\$216,596,565</b>	<b>40%</b>	<b>\$205,224,131</b>	<b>\$11,372,433</b>	<b>\$204,245,630</b>	<b>\$12,350,934</b>

Projection 1: Seasonality	
Total Budget	\$360,679,439
Current Expenditure	\$144,082,875
Projected Expenditure	\$205,224,131
<b>Year End Balance</b>	<b>\$11,372,433</b>

Projection 1: Seasonality is calculated by assuming salary expenditures will follow a three year average and that the last three pay periods will remain constant.

Projection 2: Last Pay Period	
Total Budget	\$360,679,439
Current Expenditure	\$144,082,875
Projected Expenditure	\$204,245,630
<b>Year End Balance</b>	<b>\$12,350,934</b>

Projection 2: Last Pay Period is calculated by assuming the latest pay period (PP11) expenditure will remain constant for all remaining pay periods in 2023