
LEGAL

Budget Office Report

This report summarizes a due diligence review with departments of line item compliance with budget guidelines. Budget amounts submitted by departments have been revised based upon negotiations between the department and the Budget Office.

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Department Summary

Summary	FY 2002a	FY2003r	FY 2004b	FY 2005b
Gross Revenues	\$492,954	\$667,174	\$575,457	\$585,485
Gross Expenditures	\$3,408,383	\$3,334,005	\$3,243,019	\$3,256,694
Net Cost	\$2,915,430	\$2,666,831	\$2,667,562	\$2,671,209

The Legal Department has planned to implement the case management software for case tracking and administration. This system could be purchased with one-time, end-of-year money, if funds are available. Legal has a \$100,000 "marker" for prior-year savings related to the "Failure to Contact" account that could be called upon if there are department and citywide savings at the end of FY 2003.

Revenues

The Legal department has 4 sources of revenues; 1) Other Licenses, 2) External User Fees, 3) Internal Fees, and 4) Grants.

The largest change in Legal's budget for revenues is due to the Meridian City and Kuna City prosecution contracts being received in FY 2003. It is unclear whether these contracts will be renewed for FY 2004 and FY 2005.

Revenues	FY 2002a	FY2003r	FY 2004b	FY 2005b
Other Licenses	\$16,445	\$0	\$0	\$0
External Fees	\$432	\$151,070	\$836	\$836
Internal Fees	\$286,452	\$324,486	\$384,366	\$393,894
Grants	\$189,624	\$191,618	\$190,255	\$190,755
Total Revenues	\$492,954	\$667,174	\$575,457	\$585,485

Personnel Costs

On May 2003, Legal had 44.96 approved FTE's.

The Legal Department is not requesting any additional staff in FY 2004 or FY 2005.

Personnel	FY 2002a	FY2003r	FY 2004b	FY 2005b
Salaries - 511101	\$1,989,383	\$2,013,219	\$2,077,604	\$2,077,604
Overtime - 513001	\$2,010	\$1,407	\$1,407	\$1,407
Temp Wages - 516001	\$0	\$347	\$347	\$347
Promotional Costs - 529014	\$0	\$0	\$30,000	\$30,000

Other Costs	\$654,508	\$686,560	\$704,064	\$707,286
Total Personnel	\$2,645,901	\$2,701,533	\$2,813,422	\$2,816,644

Key Personnel Accounts:

New life and long-term disability plan effective May 2003 will result in annual savings of \$5,579.

An increase in the health insurance rates has an impact of approximately 14.33%, which equates to \$40,251 on the Legal FY 2004 and FY 2005 budget.

Issues:

Creation of a "Promotional Pool" account for future promotions of at-will attorneys. The cost in FY 2004 and FY 2005 is budgeted at \$30,000. This was done as a mechanism to implement the promotion of at-will attorneys when they merit advancement. This is consistent with the City Council's policy of allowing the Legal Department a series of Attorneys I, II, and III. Both Fire and Police have similar accounts.

M&O

M&O	FY 2002a	FY2003r	FY 2004b	FY 2005b
532001 – Spec Dept Supplies	\$10,602	\$2,550	\$9,100	\$9,100
534001 – Minor Equipment	\$365	\$3,102	\$2,800	\$2,800
534002 - Software	\$0	\$2,180	\$4,180	\$4,180
547001 - Travel/Mtgs	\$34,842	\$29,291	\$20,000	\$20,000
552012 – Cellular Phones	\$9,238	\$8,900	\$12,340	\$12,340
554002 – Rent Bldg/Ld	\$267,295	\$4,000	\$13,755	\$13,755
558001 – R/M Office	\$6,570	\$10,320	\$12,150	\$12,150
566001 – Misc Services	\$1,531	\$10,773	\$8,000	\$8,000
Other M&O	\$354,329	\$501,649	\$310,772	\$317,725
Total M&O	\$686,772	\$572,765	\$393,097	\$400,050

Key M&O Items:

- 1) Cellular Phones – The large increase in this account is due primarily to the change in the way that Legal is doing business today. Legal has shifted the dollars that they had been paying for leased vehicles to the cell phone account to provide a phone to each attorney. The Lease Payments account has a zero budget for FY 2004 and FY 2005.

- 2) Rent Bldg/Land – This account shows a significant decrease due to the Legal Department relocating from the US Bank building into City Hall 2. Legal still will have some expenses in this account for rent at the Ada County Courthouse.
- 1) R/M Office – This increase because Legal has office space in the Ada County Courthouse. These offices do require some R&M.
- 2) Misc Services – These expenditures are part of the JA Grant budget. This budget is fully offset by revenue, thus no impact to the General Fund. The grant shares the cost of paying for classes on drugs, tobacco, and alcohol.

Equipment

The primary equipment category for Legal is computers.

Legal is \$9,204 under their FY 2004 equipment target of \$40,204, and is \$6,204 under their \$40,204 FY 2005 equipment target.