

FINANCE

Finance/ Accounting

Purchasing

Printing Services

Community Facilities District-Debt Service

Community Facilities District-Maintenance

Azusa Public Finance Authority

Citywide

Employee Benefit

FINANCE DEPARTMENT PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Finance Department is responsible for maintaining the financial system and records of the City consistent with highest professional standards in accordance with legal requirements and generally accepted accounting principles. Major services include financial reporting, budgeting, accounting, payroll, and control of City expenditures consistent with the annual budget and the direction of the City Council. In addition, the Finance division provides staff support to the City Treasurer, maintains the accounting records of all grants funded through various federal, state and local agencies, acts as trustee for all special assessment and bond transactions and provides centralized accounts payable and receivable processing and control.

FY17-18 STRATEGIC GOALS:

- Oversee the City's internal Budget Sustainability and Operating Efficiency Committee.
- Scan accounting and financial documents to provide convenient access and eliminate paper storage.
- Automate city-wide payroll timekeeping.
- Continue to focus on revenue enhancements.
- Oversee implementation of city-wide fee schedule and accompanying cost allocation plan.
- Ensure appropriate internal controls are in place to safeguard various City assets and funds.
- Refund former Redevelopment Agency 2007 A&B tax allocation bonds to realize savings.
- Continue to explore the reduction of debt service of outstanding bonds.
- Develop strategies to reduce unfunded liabilities of various retirement obligations.

FY 2016-17 PROGRAM HIGHLIGHTS:

- Successfully integrated Upgraded the financial system
- Increased staffing by 2.0 FTEs in order to increase efficiency in the department.
- Implemented payroll impacts from contracted Memorandum of Understandings (MOUs) and State mandates.
- Created a Fraud, Waste, and Abuse policy and contracted a third-party vendor to operate a Fraud Hotline.

BUDGET UNIT:

1045810000 Finance Department

Acct#	DESCRIPTION	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE	Explanation
<u>OPERATIONS</u>						
6215	Tuition Reimbursement	1,400	-	2,500	1,100	Tuition for Assistant Finance Director and Payroll Staff.
6220	Training Schools	500	5,200	5,000	4,500	Cognos Training (July 10-13 \$7200 to split with HR)
6230	Dues & Subscriptions	500	760	1,300	800	GFOA \$610, MMASC \$250, CSFMO \$440
6235	Meetings & Conferences	750	2,500	2,500	1,750	GFOA, MMASC, CSFMO, JPIA Risk
6527	Supplies/Computer/Small Equip	-	2,566	2,500	2,500	Dual Monitors and Laptop Computer.
6530	Office Suoolies	4,000	5,000	5,000	1,000	Office Supplies For New Staff
6539	Printing, Binding & Duplicating	1,500	1,101	2,500	1,000	W-2/1099 Forms, Checksto and Budget Pamphlets.
6572	Office Furniture & Equipment	-	10,345	1,000	1,000	Filing Cabinets.

BUDGET UNIT:

FINANCE - ACCOUNTING

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
	<u>PERSONNEL</u>						
6003	Salaries/Regular	481,451	487,962	625,825	437,881	668,640	42,815
6006	Salaries/Temp & Part-Time	-	-	-	1,931	-	-
6033	Overtime Pay/Premium	1,844	17,423	-	19,238	-	-
6048	Salaries/Language Pay	3,927	3,941	3,900	3,763	3,900	-
6063	Salaries/Jury Duty	60	-	-	-	-	-
6069	AllowancesNehicle	4,588	3,603	3,600	6,760	3,600	-
6075	Vacation Pay-Off	13,441	35,387	-	5,126	-	-
6078	Sick Leave Pay-Off	2,873	29,661	-	-	-	-
6082	Lve Bank Usage		3,514	-	-		-
6101	PERS/Employee Contribution	28,528	31,169	44,270	27,246	47,300	3,030
6105	PERS/Employer Contribution	46,861	61,448	66,560	55,503	91,885	25,325
6125	FICA/Employer Contrib/Med	8,211	9,724	10,735	7,941	11,545	810
6133	Retiree Health Premium Reimb	4,396	4,505	4,590	4,590	4,725	135
6140	Life Insurance Allocation	1,184	1,274	1,680	1,070	1,805	125
6155	Workers' Comp Allocation	19,466	21,747	25,335	19,415	27,045	1,710
6160	LTD Insurance Allocation	4,223	4,321	4,870	3,123	5,210	340
6165	Unemployment Allocation	501	597	735	482	790	55
6175	Benefits/Flex Plan	94,056	102,065	107,545	107,545	120,195	12,650
6180	Deferred Come/Emelo er Paid	4,502	4,965	8,430	8,430	8,970	540
	PERSONNEL SUBTOTAL	720,114	823,745	908,075	710,150	995,610	87,535

BUDGET UNIT:

FINANCE - ACCOUNTING

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
OPERATIONS							
6215	Tuition Reimbursement	1,258	771	1,400	-	2,500	1,100
6220	Training Schools	375	5,090	500	5,200	5,000	4,500
6230	Dues & Subscriptions	684	840	500	760	1,300	800
6235	Meetings & Conferences	332	439	750	2,500	2,500	1,750
6240	Mileage Reimbursement	-	48	-	-	100	100
6315	Accounting/Auditing Services	44,034	55,333	62,200	62,200	46,570	(15,630)
6399	Professional Services/Other	-	39,994	130,000	109,452	60,000	(70,000)
6493	Outside Services & Repairs	14,184	14,399	14,500	22,759	3,000	(11,500)
6504	Computer Software/Licensing	470	119	500	800	500	-
6518	Postage	-	73	-	178	150	150
6527	Supplies/Computer/Small	-	-	-	2,566	2,500	2,500
6530	Office Supplies	4,512	4,281	4,000	5,000	5,000	1,000
6539	Printing, Binding & Duplicating	1,412	1,853	1,500	1,101	2,500	1,000
6563	Supplies/Special	246	380	400	100	-	(400)
6572	Office Furniture & Equipment	-	2,985	-	10,345	1,000	1,000
6601	Advertising Expense	-	225	700	1,300	-	(700)
6850	Lease Payments	2,032	4,467	4,600	4,400	4,400	(200)
6915	Utilities/Teleehone	456	364	460	40	300	{160}
OPERATIONS SUBTOTAL		69,995	131,661	222,010	228,701	137,320	(84,690)
GENERAL FUND TOTAL:		790,109	955,406	1,130,085	938,852	1,132,930	2,845

Budget Division: FINANCE - ACCOUNTING

Full Time Positions

Part Time Positions

Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary	Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary
Director of Finance	1.000	1.000	\$144,990	\$144,990					
Sr Admin Technician ^(a)	0.650	0.650	44,260	45,875					
Budget Analyst	1.000	1.000	88,785	89,675					
Senior Accountant ^(b)	1.300	1.300	119,255	120,780					
Junior Accountant/Payroll Specialist	1.000	2.000	65,315	115,345					
Accounts Payable Specialist	1.000	1.000	67,405	68,060					
Assistant Finance Director	1.000	1.000	95,815	83,915					
^(a) .35 FTE Prop C									
^(b) .05 FTE Roadway Maintenance, .10 Sewer, .25 Prop A, .05 Engineering, .25 Prop C									
TOTAL	6.950	7.950	\$625,825	\$668,640	TOTAL	-	-	-	-

PURCHASING DIVISION PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Purchasing division of the Administrative Services Department is responsible for providing centralized City-wide purchasing and warehousing. This division coordinates the procurement of all equipment, supplies and services in accordance with the Municipal Code, using integrity and prudence in obtaining the lowest cost commensurate with the quality required.

FY17-18 STRATEGIC GOALS:

- Reduce paper copies of purchase order documents by further utilizing the workflow process in the financial system.
- Evaluation of City's warehousing operations and review of alternatives.
- Expand and administer the City's purchasing card program to improve operating efficiency and reduce costs.

FY 2016-17 PROGRAM HIGHLIGHTS:

- Successfully implemented the Purchasing and Inventory modules in the upgraded financial system.

BUDGET UNIT:

1045830000 Purchasing Department

Acct.#	DESCRIPTION	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE	Explanation
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OPERATIONS

6835	Maint & Repair/Equipment	-	-	2,600	2,600	20 year old repair electric forklift, new hydraulic hoses.
6554	Supplies/Special	-	-	700	700	Ladder with wheels.
6915	Utility/Telephone			150	150	Anticipate higher utility cost.

BUDGET UNIT:

FINANCE - PURCHASING

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
	<u>PERSONNEL</u>						
6003	Salaries/Regular	136,171	128,545	138,630	107,194	146,720	8,090
6006	Salaries/Temp & Part-Time	-	-	-	10,991	-	-
6033	Overtime Pay/Premium	212	90	-	-	-	-
6048	Salaries/Language Pay	-	-	-	550	-	-
6072	Sal/Injury	-	387	-	-	-	-
6075	Vacation Pay-Off	2,822	1,074	-	4,750	-	-
6101	PERS/Employee Contribution	9,602	10,005	9,755	9,737	10,320	565
6105	PERS/Employer Contribution	12,076	16,054	14,660	18,041	20,045	5,385
6109	PARS/Employer Contribution	5,264	7,737	7,545	7,477	7,980	435
6125	FICA/Employer Contrib/Med	2,227	2,288	2,535	2,389	2,650	115
6133	Retiree Health Premium Reimb	2,939	3,015	3,080	3,080	3,170	90
6140	Life Insurance Allocation	340	347	370	321	390	20
6155	Workers' Comp Allocation	5,452	5,680	5,545	5,959	5,870	325
6160	LTD Insurance Allocation	1,019	995	1,075	842	1,140	65
6165	Unemployment Allocation	137	135	175	137	180	5
6175	Benefits/Flex Plan	36,343	39,066	36,140	36,140	36,140	-
	PERSONNEL SUBTOTAL	214,606	214,500	219,510	232,855	234,605	15,095

BUDGET UNIT:

FINANCE - PURCHASING

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
OPERATIONS							
6201	Uniforms & Laundry	433	470	650	440	500	(150)
6230	Dues & Subscriptions	185	314	185	185	185	-
6235	Meetings & Conferences	229	-	-	100	-	-
6415	Comp Sft Sppt	600	-	-	-	-	-
6493	Outside Services & Repairs	1,045	377	200	-	500	300
6530	Office Supplies	239	841	350	200	200	(150)
6551	Fuel and Oil	1,237	1,314	2,500	1,250	1,250	(1,250)
6554	Supplies/Custodial & Cleaning	-	-	200	50	150	(50)
6563	Supplies/Special	328	319	300	250	1,000	700
6601	Advertising Expn	474	-	-	-	-	-
6815	Maint & Repair/Bldgs	18	-	-	-	-	-
6825	Maint & Repair / Vehicle	111	1,315	300	1,100	300	-
6835	Maint & Repair/Equipment	-	-	-	-	2,600	2,600
6915	Utilities/Teleehone	117	298	150	300	300	150
OPERATIONS SUBTOTAL		5,158	5,494	4,835	3,875	6,985	2,150
GENERAL FUND TOTAL:		219,763	219,994	224,345	236,730	241,590	17,245

Budget Division: FINANCE - PURCHASING

Full Time Positions

Part Time Positions

Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary	Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary
Buyer	1.00	1.00	\$74,790	\$79,140					
Store Keeper	1.00	1.00	63,840	67,580					
TOTAL	2.00	2.00	\$138,630	\$146,720	TOTAL	-	-	-	-

BUDGET UNIT:**FINANCE - PRINTING**

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>OPERATIONS</u>							
6536	Supplies/Reprographics	8,068	8,470	8,500	7,500	8,500	-
6563	Sueelieestseecial	342	356	500	760	500	-
OPERATIONS SUBTOTAL		8,410	8,827	9,000	8,260	9,000	-
GENERAL FUND TOTAL:		8,410	8,827	9,000	8,260	9,000	-

**FINANCE DEPARTMENT
CFD/APFA DEBT SERVICE and MAINTENANCE
PROGRAM COMMENTARY**

PROGRAM DESCRIPTION:

The Community Facilities District (CFO) and Azusa Public Financing Authority (APFA) budget divisions of the Finance Department reflect the special district and debt management responsibilities of the Department. The annual budget for the administrative activities of the established Mountain Cove and the Rosedale CFDs, as well as the administrative and debt service requirements of the APFA, are included in this division. For the Rosedale CFO, the annual costs of the maintenance portion of the CFO are included as well. Maintenance costs for the Rosedale CFO will grow to include several contracts required to maintain various aspects of the Rosedale development, such as park and landscape maintenance.

FY17-18 STRATEGIC GOALS:

- Ensure compliance with Rosedale Development Agreement and CFO requirements.
- Prepare and disseminate all required disclosure reports in a timely manner.

BUDGET UNIT:**6500XXXXXX, 6370XXXXXX, 7150XXXXXX and 71 & 0XXXXXX Finance CFD Debt Service**

Acct.#	DESCRIPTION	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE	Explanation
<u>OPERATIONS</u>						
7005	Principal Payments-Rosedale	590,000	590,000	660,000	70,000	Payment obligation per debt schedule.
7005	Principal Payments-Mountain Cove	215,000	215,000	240,000	25,000	Payment obligation per debt schedule.
7005	Principal Payments-APFA	275,000	275,000	285,000	10,000	Payment obligation per debt schedule.

BUDGET UNIT:

FINANCE - CFD DEBT SERVICE

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>OPERATIONS</u>							
ROSEDALE CFO							
6315	Accounting/Auditing Service	2,000	2,000	2,000	2,000	2,930	930
6320	Fiscal Agent Fees	2,000	1,400	2,750	2,750	2,750	-
6345	Program Consultants	18,960	12,080	18,000	18,000	18,000	-
6399	Professional Services/Other	4,500	4,500	4,500	4,500	4,500	-
6423	Administrative Allocation	35,000	105,700	35,000	35,000	35,000	-
7001	Interest Expense	1,933,443	1,874,266	1,840,450	1,840,450	1,765,860	(74,590)
7005	Princial Payment	475,000	525,000	590,000	590,000	660,000	70,000
	SUBTOTAL	2,497,903	2,529,547	2,492,700	2,492,700	2,489,040	(3,660)
MOUNTAIN COVE CFO							
6315	Accounting/Auditing Services	2,000	2,000	2,000	2,000	2,930	930
6320	Fiscal Agent Fees	2,000	2,000	1,750	1,750	1,750	-
6345	Program Consultants	3,500	3,500	3,500	3,500	3,500	-
6399	Professional Services/Other	5,325	10,400	4,000	5,430	4,500	500
6423	Administrative Allocation	35,000	35,000	35,000	35,000	35,000	-
7001	Interest Expense	397,907	390,855	382,660	382,660	373,560	(9,100)
7005	Princial Payment	180,000	195,000	215,000	215,000	240,000	25,000
	SUBTOTAL	625,732	638,755	643,910	645,340	661,240	17,330
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds-Mountain Cove	550,000	585,855	615,660	615,660	613,560	(2,100)
5950	Transfer To Other Funds-Rosedale	2,100,000	32,202	2,100,000	2,100,000	2,425,860	325,860
	TRANSFERS OUT SUBTOTAL	2,650,000	618,057	2,715,660	2,715,660	3,039,420	323,760
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CFO DEBT SERVICE TOTAL:		5,773,634	3,786,359	5,852,270	5,853,700	6,189,700	337,430

BUDGET UNIT:

FINANCE -APFA DEBT SERVICE

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>OPERATIONS</u>							
APFA-DEBT SERVICE/2003 CIP COPS							
6610	Bond Administration	4,625	4,625	4,625	4,625	4,625	-
7001	Interest Expense	101,850	87,351	86,470	80,970	65,590	(20,880)
7005	Princieal Pa;r:ments	255,000	265,000	275,000	275,000	285,000	10,000
	SUBTOTAL	361,475	356,976	366,095	360,595	355,215	(10,880)
APFA-DEBT SERVICE/2006 WATER CIP BONDS							
7001	Interest Expense	2,604,665	2,555,738	-	-	-	-
7005	Princieal Pa;r:ments	1,045,000	1,090,000	-	-	-	-
	SUBTOTAL	3,649,665	3,645,738	-	-	-	-
OPERATIONS SUBTOTAL		4,011,140	4,002,714	366,095	360,595	355,215	(10,880)
APFA DEBT SERVICE FUND TOTAL:		4,011,140	4,002,714	366,095	360,595	355,215	(10,880)

BUDGET UNIT:

3725420000

CFO Rosedale Maintenance

Acct.#	DESCRIPTION	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE	Explanation
OPERATIONS						
6423	Administrative Allocation	90,802	78,735	96,383	5,581	Administrative Fees
5950	Transfer To Other Funds	-	293,905	293,905	332,600	2 fully burdened police officer charges.

BUDGET UNIT:

FINANCE - CFD MAINT-ROSEDALE

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
	<u>PERSONNEL</u>						
6003	Salaries/Regular	57,708	35,796	107,865	42,320	106,995	(870)
6006	Salaries/Temp & Part-Time	11,859	5,399	55,190	5,047	23,175	(32,015)
6015	SalariesNacation	1,296	3,178	-	3,315	-	-
6024	Salaries/Sick Leave	664	565	-	970	-	-
6048	Salaries/Language Pay	14	220	710	237	-	(710)
6069	AllowanceNehicle	890	-	540	-	540	-
6070	Allowance/Telephone	145	-	-	-	-	-
6075	Vacation Payoff	4,252	406	-	1,942	-	-
6079	Adm Lve Pay-Off	382	-	-	-	-	-
6101	PERS/Employee Contribution	4,340	2,852	8,335	3,382	7,825	(510)
6105	PERS/Employer Contribution	6,072	4,621	12,560	5,456	2,220	(10,340)
6107	Apple Pay	-	44	1,730	98	765	(965)
6109	PARS/Employer Contribution	2,939	2,846	2,225	2,612	2,225	-
6125	FICA/Employer Contrib/Med	729	88	2,715	144	2,240	(475)
6140	Life Insurance Allocation	141	96	290	101	290	-
6155	Workers' Comp Allocation	2,861	1,812	6,700	2,123	5,380	(1,320)
6160	LTD Insurance Allocation	583	278	840	280	835	(5)
6165	Unemployment Allocation	74	43	190	52	160	(30)
6175	Benefits/Flex Plan	7,326	7,746	23,700	8,480	23,700	-
6180	Deferred Come/Emelo:ter Paid	1,008	665	1,430	595	1,430	-
	PERSONNEL SUBTOTAL	103,282	62,751	225,020	71,843	177,780	(47,240)

BUDGET UNIT:

FINANCE - CFD MAINT-ROSEDALE

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>OPERATIONS</u>							
6423	Administrative Allocation	-	-	90,802	78,735	96,383	5,581
6493	Outside Services & Repairs	93,708	113,384	105,800	152,073	105,800	-
6530	Office Supplies	-	-	100	14	100	-
6554	Supplies/Custodial & Cleaning	772	883	2,280	1,583	2,280	-
6560	Repair Parts	1,956	3,288	3,800	4,350	3,800	-
6563	Supplies/Special	883	1,054	20,190	1,135	-	(20,190)
6566	Small Tools	-	-	-	874	-	-
6825	Lease	-	-	-	-	11,016	11,016
6904	Utilities/Other	-	-	332,600	-	20,190	(312,410)
OPERATIONS SUBTOTAL		97,318	118,610	555,572	238,764	239,568	(316,004)
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds	304,678	-	-	293,905	332,600	332,600
TRANSFERS OUT SUBTOTAL		304,678	-	-	293,905	332,600	332,600
ROSEDALE CFO MAINTENANCE FUND TOTAL:		505,278	181,361	780,592	604,511	749,948	(30,644)

Budget Division: **FINANCE - CFD MAINTENANCE**

Full Time Positions

Part Time Positions

Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary	Position Title	FY 16-17 Adopted Allocation	FY 17-18 Adopted Allocation	FY 16-17 Adopted Salary	FY 17-18 Adopted Salary
Director of Recreation & Family Serv ^(a)	0.10	0.10	\$ 15,910	\$ 15,910	Parks Maint Wrkr I	2,496	156	\$ 38,130	\$ 2,720
Parks Maint. Superintendent ^(b)	0.30	0.30	30,450	28,145	Parks Ambassadors	1,093	1,768	17,060	20,455
Parks Maint. Crew Supervisor ^(c)	0.25	0.25	19,875	18,045					
Park Maintenance Worker I	1.00	1.00	41,630	44,895					
^(a) .90 FTE Recreation									
^(b) .70 FTE Parks Maintenance									
^(c) .75 FTE Parks Maintenance									
TOTAL	1.65	1.65	\$107,865	\$106,995	TOTAL	3,589	1,924	\$55,190	\$23,175

CITYWIDE PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Citywide budget division of the Finance Department is utilized to provide for General Fund expenditures that apply to all Departments. The following expenses are funded through this program: retirement medical, early retirement programs, insurance premiums, vehicle maintenance services, information technology services, and other administrative expenses that are levied on the City as a whole.

FY17-18 STRATEGIC GOALS:

- Identify and improve long-term revenue resources.
- Determine efficiency of pooled services to provide cost savings.
- Attain cost-saving measures to ensure City's fiscal sustainability.

BUDGET UNIT:**1090000000 Citywide**

Acct#	DESCRIPTION	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE	Explanation
<u>OPERATIONS</u>						
6493	Outside Services & Repair	5,300	5,651	38,000	32,700	Add addition budget for security services
6760	Insurance Allocation	1,179,805	1,179,805	2,501,922	1,322,117	One time ICRMA special assessment

BUDGET UNIT:

1090000000 CITYWIDE

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>PERSONNEL</u>							
6095	Salary Savings		-	(692,140)	(692,140)	(331,904)	360,236
6003	Salary - Area D (Reimbursed)	73,163	26,850	-	-	-	-
6108	PARS Administration Fees	27,500	30,000	32,500	32,500	32,500	-
6133	Retiree Health Premium Reimb	364,601	427,194	542,480	490,000	500,000	(42,480)
6199	Benefits/Other	105,715	118,635	132,320	155,817	172,320	40,000
	PERSONNEL SUBTOTAL	570,979	602,679	15,160	(13,823)	372,916	357,756
<u>OPERATIONS</u>							
6301	Legal Fees	2,773	2,864	-	48,355	-	-
6230	Dues & Subscriptions	-	-	47,955	39,876	47,955	-
6399	Professional Services/Other	58,998	19,760	45,000	45,000	15,400	(29,600)
6493	Outside Services & Repair	5,080	5,121	5,300	5,651	38,000	32,700
6499	Cont Svcs & Fees	500	-	-	-	-	-
6518	Postage	498	-	-	-	-	-
6530	Office Supplies	102	-	-	-	-	-
6539	Printing, Binding, Duplicating	1,871	5,368	-	-	-	-
6601	Advertising Expn	5,126	1,077	-	-	-	-
6670	IT Allocation	776,991	848,814	889,919	889,919	922,341	32,422
6760	Insurance Allocation	804,855	916,588	1,179,805	1,179,805	2,502,002	1,322,197
6823	LeaseNehicles	34,097	38,065	35,160	35,160	46,176	11,016
6825	Maint & RepairNehicle	16,056	21,507	15,000	25,160	15,000	-
6904	Utilities/Other	2,056	1,425	2,400	1,046	1,500	(900)
7001	Interest Expense-L&W	29,647	26,750	15,000	15,000	-	(15,000)
7005	Principal-L&W	-	-	-	-	-	-
7001	Interest Expense	254,887	-	-	-	-	-
7070	Property Tax Administration	54,823	57,639	55,000	60,855	60,000	5,000
7045	Other Agency Contributions	-	-	3,915	3,915	3,915	-
7099	Miscellaneous	-	3,688	100,000	50,000	100,000	-
	OPERATIONS SUBTOTAL	2,048,360	1,950,517	2,394,454	2,399,742	3,752,289	1,357,835
<u>TRANSFERS IN & OUT</u>							
5950	Transfer To Other Funds	5,245,046	4,631,020	5,414,438	5,414,438	6,272,067	857,629
5951	Transfer To APFA	-	361,395	366,095	366,095	355,215	(10,880)
	TRANSFERS OUT SUBTOTAL	5,245,046	4,992,415	5,780,533	5,780,533	6,627,282	846,749

BUDGET UNIT:

1090000000 CITYWIDE

Aoct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
	CITY-WIDE TOTAL	7,864,384	7,545,612	8,190,147	8,166,452	10,752,487	2,562,340

BUDGET UNIT:**FINANCE - EMPLOYEE BENEFIT FUND**

Acct.#	DESCRIPTION	ACTUAL 14-15	ACTUAL 15-16	REVISED 16-17	YEAR END EST 16-17	ADOPTED 17-18	VARIANCE
<u>PERSONNEL</u>							
6075	Vacation Pay-Off	920,459	1,066,637	1,250,000	1,000,000	700,000	(550,000)
6078	Sick Leave Pay-Off	299,386	366,571	300,000	600,000	300,000	-
6133	Retiree Health Premium Reimb	46,690	61,029	97,595	77,500	77,500	{20,095}
PERSONNEL SUBTOTAL		1,266,536	1,494,237	1,647,595	1,677,500	1,077,500	(570,095)
EMPLOYEE BENEFIT FUND TOTAL		1,266,536	1,494,237	1,647,595	1,677,500	1,077,500	(570,095)