

ADMINISTRATIVE SERVICES
Adopted FY2021 Operating Budget

Finance

Purchasing

Printing Services

Community Facilities District-Debt Service

Azusa Public Financing Authority

Citywide

Employee Benefit

Personnel Services

Risk Management

FINANCE DIVISION

PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Finance Division is responsible for maintaining the financial system and records of the City consistent with the 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 processing and control for centralized accounts payable and receivable.

FY 2020-21 STRATEGIC GOALS:

- Assist in the upgrade of the financial system.
- Scan accounting and financial documents to provide convenient access and eliminate paper storage.
- Adopt written department policies and procedures for each area in Finance.
- Continue to focus on revenue enhancements.
- Continue to explore staffing options and identify areas for increased efficiency.
- Ensure appropriate internal controls are in place to safeguard various City assets and funds.
- Continue to explore the reduction of debt service of outstanding bonds.
- Develop strategies to reduce unfunded liabilities of various retirement obligations.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Implemented payroll impacts from contracted Memorandum of Understandings (MOUs) and State mandates.
- Oversaw implementation of citywide fee schedule.
- Explored revenue enhancements, which included assisting with the placement of Measure Z on the ballot.
- Streamlined accounts payable process to reduce payment cycle of recurring bills and eliminate late fees incurred.
- Restructured Finance organizational chart to promote and support succession planning.
- Developed Finance Division goals to support citywide objectives.

BUDGET UNIT:**1045810000 ADMINISTRATIVE SERVICES - ACCOUNTING**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
<u>OPERATIONS</u>						
6215	Tuition Reimbursement	10,500	2,760	0	(10,500)	Employees will no longer request reimbursement
6220	Training Schools	2,000	1,700	7,000	5,000	Additional COGNOS training
6235	Meetings & Conferences	5,600	6,000	6,000	400	Annual staff development meeting
6572	Office Furniture & Equipment	2,000	2,000	10,000	8,000	Reconfigure Finance Dept Space
6601	Advertising Expenses	0	0	300	300	Advertising for items such as public notices
6850	Lease Payments	4,600	3,200	4,000	(600)	Budget based on actual lease expenses
6915	Utilities/Telephone	650	325	325	(325)	Reduce telephone expenses.

**FINANCE - ACCOUNTING
ACTIVITY DETAIL**

Account Number	Description
1045810000	<p>6220 <u>Training</u> - Training for changes and updates related to accounting, accounts payable and payroll.</p> <p>6230 <u>Dues/Subscriptions</u> - Membership in the Government Finance Officers Association (GFOA), the California Society of Municipal Finance Officers (CSMFO), and the American Payroll Association.</p> <p>6235 <u>Meeting/Conferences</u> - CSMFO Conference, CSMFO local chapter meetings, GASB Update, League of California Cities, and CA JPIA-Risk Mangement Supervisory.</p> <p>6315 <u>Auditing/ Accounting Services</u> - Contract audit service increase from CPA firm required to perform independent review of financial information; HDL statistical packet for annual audit.</p> <p>6493 <u>Outside Services & Repairs</u> - Provides for Maximus SB-90 State mandated claims reimbursement, Iron Mountain document storage and Shred-it shredding services.</p> <p>6503 <u>Books</u> - GFOA GAAFR, CSMFO Revenue Handbook, and other accounting reference books.</p> <p>6530 <u>Office Supplies</u> - Supplies such as binders, paper, tabs, toner for check printer, etc.</p> <p>6850 <u>Lease Payments</u> - Copy machine lease at Finance and Neopost mailing machine costs shared equally with Business License division.</p>

BUDGET UNIT:

104581000 ADMINISTRATIVE SERVICES - ACCOUNTING

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	636,101	638,543	749,010	571,471	672,890	(76,120)
6006	Salaries/Temp & Part-Time	7,960	9,739	13,040	46,233		(13,040)
6012	Salaries/Comp-Time	6,995	5,231	-	2,689	-	-
6015	Salaries/Vacation	33,646	38,923	-	44,034	-	-
6024	Salaries/Sick Leave	20,728	32,886	-	37,035	-	-
6027	Salaries/Bereavement	-	2,827	-	1,946	-	-
6033	Overtime Pay/Premium	17,746	1,905	-	3,575	-	-
6048	Salaries/Language Pay	5,341	4,888	3,900	5,778	4,920	1,020
6063	Salaries/Jury Duty	1,873	-	-	-	-	-
6068	Allowances/Management	232	-	-	-	-	-
6069	Allowances/Vehicle	(277)	3,600	3,600	2,273	1,800	(1,800)
6075	Vacation Pay-Off	15,329	24,104	15,000	24,362	25,000	10,000
6078	Sick Leave Pay-Off	3,828	4,899	4,000	1,756	3,000	(1,000)
6101	PERS/Employee Contribution	40,463	40,763	49,755	35,892	47,240	(2,515)
6104	PERS Lump Sum	-	88,051	103,840	105,159	107,134	3,294
6105	PERS/Employer Contribution	98,805	25,964	19,775	30,737	22,640	2,865
6107	APPLE/Employer Contribution	299	365	490	1,755	-	(490)
6125	FICA/Employer Contrib/Med	11,481	11,958	13,040	12,155	11,800	(1,240)
6133	Retiree Health Premium Reimb	7,751	6,047	-	10,810	-	-
6140	Life Insurance Allocation	1,543	1,763	2,180	1,780	1,980	(200)
6155	Workers' Comp Allocation	28,909	29,500	30,635	30,332	27,195	(3,440)
6160	LTD Insurance Allocation	4,754	5,777	5,805	5,239	5,235	(570)
6165	Unemployment Allocation	656	722	900	742	810	(90)
6175	Benefits/Flex Plan	107,283	105,392	133,560	91,534	149,400	15,840
6180	Deferred Comp/Employer Paid	9,123	9,222	11,465	9,845	11,338	(127)
PERSONNEL SUBTOTAL		1,060,570	1,093,070	1,159,995	1,077,133	1,092,382	(67,613)
OPERATIONS							
6215	Tuition Reimbursement	-	-	10,500	2,760	-	(10,500)
6220	Training Schools	13,314	1,980	2,000	1,700	7,000	5,000
6230	Dues & Subscriptions	1,865	1,554	1,590	1,400	1,500	(90)
6235	Meetings & Conferences	5,057	2,264	5,600	6,000	6,000	400
6240	Mileage Reimbursement	-	266	200	200	200	-
6315	Accounting/Auditing Services	55,939	50,975	49,450	49,450	49,450	-
6399	Professional Services/Other	19,258	46,160	65,000	63,000	65,000	-
6493	Outside Services & Repairs	14,673	2,781	3,100	3,100	3,100	-
6503	Books	-	559	200	200	200	-
6504	Computer Software/Licensing	366	-	400	-	400	-
6518	Postage	326	30	1,100	5,000	1,200	100
6527	Supplies/Computer/Small	4,519	-	500	-	500	-
6530	Office Supplies	3,850	3,234	5,000	4,500	5,000	-
6539	Printing, Binding & Duplicating	370	2,749	2,900	7,000	3,000	100
6563	Supplies/Special	127	7	500	100	400	(100)
6572	Office Furniture & Equipment	771	6,483	2,000	2,000	10,000	8,000
6601	Advertising Expense	-	622	-	-	300	300
6625	Program Expense	-	-	600	600	600	-
6850	Lease Payments	4,332	3,130	4,600	3,200	4,000	(600)
6915	Utilities/Telephone	605	303	650	325	325	(325)
OPERATIONS SUBTOTAL		125,373	123,097	155,890	150,535	158,175	2,285
GENERAL FUND TOTAL:		1,185,942	1,216,167	1,315,885	1,227,668	1,250,557	(65,328)

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.

FY 2020-21 STRATEGIC GOALS:

- Overhaul and simplification of the City's purchasing and payment processes.
- 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 2019-20 PROGRAM HIGHLIGHTS:

- Revision of Purchasing Policies and Procedures in accordance with Amended Ordinance.
- Assisted in the implementation of a contracts management program to provide efficient contract tracking and management.

BUDGET UNIT:**104583000 ADMINISTRATIVE SERVICES - PURCHASING**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6235	Meetings & Conferences	1,000	1,000	2,000	1,000	California Association of Public Procurement Officers (CAPPO) Annual Conference & Hotel. Conferences discuss new laws and regulations for purchasing compliance as well key training on several purchasaing topics. FY 2021 will be in Monterey (North California). Also allows for additional \$500 for training and needed.
6504	Computer Software / Licenses	0	0	7,375	7,375	PlanetBids - Online bidding and vendor registration / management. Includes one time set-up fee of \$3,500 and recurring charge of \$3,875 for software renewal.
6572	Office Furniture & Equipment	1,000	1,000	2,100	1,100	New Printer to Print POs at Central Stores and New Office Chair for Electric Stores.
6835	Maintenance & Equipment	2,400	2,400	1,000	(1,400)	One time equipment purchase in FY1920.

**PURCHASING
ACTIVITY DETAIL**

Account Number		Description
1045830000	6201	<u>Uniforms & Laundry</u> - Uniforms for storekeeper and boots for storekeeper and purchasing agent
	6230	<u>Dues/Subscriptions</u> - California Association of Public Purchaing Officers (CAPPO) and Costco membership
	6235	<u>Meetings & Conferences</u> - Annual CAPPO conference, hotel and Flights and additional training as needed
	6493	<u>Outside Services & Repairs</u> - Small equipment repairs and services
	6504	<u>Computer Software / Licenses</u> - Planetbids Software one time set up fee and annual renewal fee
	6530	<u>Office Supplies</u> - Misc. office supplies
	6551	<u>Fuel & Oil</u> - Gasoline and oil for Central Stores delivery vehicle
	6554	<u>Supplies/Custodial & Cleaning</u> - Eyewash station replacement cartridge & misc. custodial and cleaning supplies
	6563	<u>Supplies/Special</u> - Misc inventory supplies and Forklift Recertification for Storekeeper
	6572	<u>Office Furniture & Equipment</u> -New Printer for Central Stores, New Office Chair for Electric Stores and misc. equipment
	6825	<u>Maint & Repair/Vehicle</u> - Oil changes/tune ups for city van
	6835	<u>Maint & Repair/Equipment</u> - Heavy duty pallet truck, stock picking steel cart and misc repair on Central Stores equipment
	6915	<u>Utilities/Telephone</u> - Cell phone service - 2 employees

BUDGET UNIT:

1045830000

ADMINISTRATIVE SERVICES - PURCHASING

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
<u>PERSONNEL</u>							
6003	Salaries/Regular	130,185	130,914	139,405	131,815	149,200	9,795
6012	Salaries/Comp-Time	3,444	3,570	-	4,219	-	-
6015	Salaries/Vacation	4,930	7,159	-	7,133	-	-
6024	Salaries/Sick Leave	7,314	4,361	-	1,459	-	-
6033	Overtime Pay/Premium	618	521	-	713	-	-
6048	Salaries/Language Pay	-	-	-	120	-	-
6063	Salaries/Jury Duty	351	-	-	-	-	-
6075	Vacation Pay-Off	5,323	22,217	5,000	2,402	5,000	-
6101	PERS/Employee Contribution	10,670	10,468	9,810	10,160	10,265	455
6104	PERS Lump Sum	-	18,835	20,500	20,404	23,290	2,790
6105	PERS/Employer Contribution	21,149	3,380	3,915	4,123	4,925	1,010
6109	PARS/Employer Contribution	8,255	8,079	5,175	5,386	5,505	330
6125	FICA/Employer Contrib/Med	2,438	2,665	2,545	2,282	2,690	145
6133	Retiree Health Premium Reimb	3,304	5,940	-	5,952	6,300	6,300
6140	Life Insurance Allocation	355	367	405	398	435	30
6155	Workers' Comp Allocation	6,069	5,959	5,580	5,801	5,970	390
6160	LTD Insurance Allocation	1,001	1,102	1,085	1,101	1,160	75
6165	Unemployment Allocation	140	161	180	139	185	5
6175	Benefits/Flex Plan	34,614	36,195	36,140	35,458	36,140	-
PERSONNEL SUBTOTAL		240,160	261,893	229,740	239,064	251,065	21,325
<u>OPERATIONS</u>							
6201	Uniforms & Laundry	470	477	700	700	700	-
6230	Dues & Subscriptions	60	60	195	195	190	(5)
6235	Meetings & Conferences	-	40	1,000	1,000	2,000	1,000
6493	Outside Services & Repairs	251	-	200	200	200	-
6504	Computer Software / Licenses	-	-	-	-	7,375	7,375
6527	Supplies/Computer/Small Equipment	-	433	-	-	-	-
6530	Office Supplies	184	328	250	250	300	50
6551	Fuel and Oil	1,252	866	1,500	1,500	1,500	-
6554	Supplies/Custodial & Cleaning	-	-	650	650	650	-
6563	Supplies/Special	744	997	1,100	1,100	1,075	(25)
6572	Office Furniture & Equipment	152	-	1,000	1,000	2,100	1,100
6825	Maint & Repair / Vehicle	1,316	298	1,500	1,500	1,500	-
6835	Maint & Repair/Equipment	1,869	502	2,400	2,400	1,000	(1,400)
6915	Utilities/Telephone	617	326	500	500	500	-
OPERATIONS SUBTOTAL		6,917	4,327	10,995	10,995	19,090	8,095
<u>CAPITAL OUTLAY</u>							
7140	Equipment & Machinery	-	36,587	-	-	-	-
CAPITAL OUTLAY SUBTOTAL		-	36,587	-	-	-	-
GENERAL FUND TOTAL:		247,076	302,808	240,735	250,059	270,155	29,420

BUDGET UNIT:

1045950000 PURCHASING - PRINTING SERVICES

Acct. #	DESCRIPTION	ACUTAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	ADOPTED 20-21	VARIANCE
<u>OPERATIONS</u>							
6536	Supplies/Reprographics	7,916	7,547	8,500	8,500	8,500	-
6563	Supplies/Special	-	-	100	100	100	-
OPERATIONS SUBTOTAL		7,916	7,547	8,600	8,600	8,600	-
GENERAL FUND TOTAL:		7,916	7,547	8,600	8,600	8,600	-

FINANCE DIVISION

CFD/APFA DEBT SERVICE AND MAINTENANCE

PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

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

FY 2020-21 STRATEGIC GOALS:

- Ensure compliance with Rosedale Development Agreement and CFD requirements.
- Develop cost accounting/recovery processes for Rosedale related activities.
- Prepare and disseminate all required disclosure reports in a timely manner.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Refunded Rosedale CFD bonds to provide cost savings to Rosedale property owners.

**FINANCE - CFD DEBT SERVICE
ACTIVITY DETAIL**

Account Number	Description
637000000 / 65000000xx	<p>6315 <u>Accounting/Auditing Service</u> - Provides for annual audited financial reports for each CFD by outside independent auditor.</p> <p>6320 <u>Fiscal Agent Fees</u> - Provides for annual charges from Wells Fargo for Ficscal Agent services per bond indentures.</p> <p>6345 <u>Program Consultants</u> - Provides for the services of Special District Financing & Administration and David Taussig to assist staff in administering district , calculating and collecting special taxes</p> <p>6399 <u>Professional Services/Other</u> - Provides for legal and financial assistance and continuing disclosure services provided by Urban Futures under contract</p> <p>6423 <u>Administrative Allocation</u> - Allocated cost for staff time necessary to administer Mountain Cove CFD and Rosedale CFD bonds.</p> <p>7001 <u>Interest Expense</u> - Interest payments on the two CFD Bond issues-Mountain Cove and Rosedale</p> <p>7005 <u>Principal Payment</u> - Principle payments on the two CFD Bond issues-Mountain Cove and Rosedale</p>

BUDGET UNIT:

FINANCE - COMMUNITY FACILITIES DISTRICT (CFD) DEBT SERVICE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
<u>OPERATIONS</u>							
ROSEDALE IA1 CFD							
7005	Principal Payment	1,110,000	1,340,000	795,000	795,000	680,000	(115,000)
ROSEDALE IA1 CFD OPERATIONS SUBTOTAL		1,110,000	1,340,000	795,000	795,000	680,000	(115,000)
ROSEDALE ADMINISTRATIVE EXPENSE FUND							
6315	Accounting/Auditing Service	2,928	3,020	3,020	3,020	3,020	-
6320	Fiscal Agent Fees	1,400	1,400	2,750	2,750	2,750	-
6345	Program Consultants	1,400	12,375	18,000	18,000	18,000	-
6399	Professional Services/Other	-	-	4,500	4,500	4,500	-
6423	Administrative Allocation	145,000	115,000	115,000	115,000	115,000	-
SUBTOTAL		150,728	131,795	143,270	143,270	143,270	-
ROSEDALE INTEREST ACCOUNT							
7001	Interest Expense	1,760,108	1,700,634	1,674,330	1,674,330	1,426,095	(248,235)
SUBTOTAL		1,760,108	1,700,634	1,674,330	1,674,330	1,426,095	(248,235)
MOUNTAIN COVE CFD							
6315	Accounting/Auditing Services	-	-	2,930	3,020	3,020	90
6320	Fiscal Agent Fees	-	-	1,750	1,750	1,750	-
6345	Program Consultants	-	7,200	3,500	3,500	3,500	-
6399	Professional Services/Other	-	1,750	4,500	4,500	4,500	-
6423	Administrative Allocation	20,000	20,000	20,000	20,000	20,000	-
7001	Interest Expense	368,760	-	352,340	355,356	352,336	(4)
7005	Principal Payment	260,000	-	280,000	280,000	305,000	25,000
7009	Bank Service Charge	1,750	-	-	-	-	-
MT. COVE CFD OPERATIONS SUBTOTAL		650,510	28,950	665,020	668,126	690,106	25,086
ROSEDALE IA2 CFD							
7001	Interest Expense	-	-	-	-	671,434	671,434
7005	Principal Payment	-	-	-	-	340,000	340,000
ROSEDALE IA2 CFD OPERATIONS SUBTOTAL		-	-	-	-	1,011,434	1,011,434
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds-Mountain Cove	616,520	-	-	-	-	-
5950	Transfer To Other Funds-Rosedale, CFD	2,828,046	4,434,271	-	-	-	-
5950	Transfer To Other Funds-Rosedale, RFD	67,640	3,369,003	-	-	-	-
5950	Transfer To Other Funds-Rosedale, Admin	-	413	-	-	-	-
5950	Transfer To Other Funds-Mtn. Cove, School Red	16,267	12,449	-	-	-	-
TRANSFERS OUT SUBTOTAL		3,528,473	7,816,136	-	-	-	-
CFD DEBT SERVICE TOTAL:		7,199,818	11,017,514	3,277,620	3,280,726	3,950,905	673,285

**FINANCE - CFD MAINTENANCE
ACTIVITY DETAIL**

Account Number	Description
37254200xx / 3745810143	6399 <u>Professional Services/Other</u> - Provides for the services of appraisors, attorney's financial and operational consultants as necessary to manage CFD related matters
	6423 <u>Administrative Allocation</u> - Provides for general administrative overhead related to Rosedale CFD programs and operations. Funds are transferred to General Fund
	6493 <u>Outside Services & Repairs</u> - Provides for contract maintenance of Rosedale CFD parks and grounds
	6554 <u>Supplies/Custodial & Cleaning</u> - Provides for contract maintenance of buildings and restrooms
	6625 <u>Program Expense</u> - Provides for equivalent of one Police officer salary and overhead
	6560 <u>Repair Parts</u> - Provides for cost of replacement parts and materials for CFD parks, facilities and grounds

BUDGET UNIT:

FINANCE - CFD PARK OPERATIONS - ROSEDALE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
3725420000	PARK OPERATIONS						
6003	Salaries/Regular	75,822	85,693	104,630	89,664	99,530	(5,100)
6006	Salaries/Temp & Part-Time	22,000	34,745	28,285	18,581	26,255	(2,030)
6012	Salaries/Comp-Time	21	-	-	-	-	-
6015	Salaries/Vacation	4,808	3,844	-	3,025	-	-
6024	Salaries/Sick Leave	4,631	2,485	-	2,201	-	-
6027	Salaries/Bereavement	733	-	-	591	-	-
6033	OT/Premium	1,286	939	-	292	-	-
6045	Salaries/Education	-	-	-	-	3,720	3,720
6048	Salaries/Language Pay	417	768	-	433	-	-
6063	Salaries/Jury Duty	-	83	-	-	-	-
6072	Salaries/Injury	863	1,032	-	1,751	-	-
6075	Vacation Payoff	1,519	2,492	1,500	2,794	2,500	1,000
6101	PERS/Employee Contribution	6,284	6,949	6,970	7,495	7,195	225
6104	PERS Lump Sum	-	14,599	14,570	15,065	16,336	1,766
6105	PERS/Employer Contribution	16,100	4,127	2,785	4,007	3,810	1,025
6107	Apple Pay	579	539	1,060	277	985	(75)
6109	PARS/Employer Contribution	2,980	3,610	-	3,840	-	-
6125	FICA/Employer Contrib/Med	915	1,186	2,310	1,137	2,260	(50)
6140	Life Insurance Allocation	207	241	305	292	300	(5)
6155	Workers' Comp Allocation	4,469	5,248	5,465	5,116	5,335	(130)
6160	LTD Insurance Allocation	615	730	820	774	775	(45)
6165	Unemployment Allocation	103	121	150	121	150	-
6175	Benefits/Flex Plan	16,583	19,036	26,040	22,416	27,900	1,860
6180	Deferred Comp/Employer Paid	675	675	1,890	891	2,040	150
	Subtotal	161,609	189,141	196,780	180,764	199,091	2,311
3725410000	ADMINISTRATION						
6003	Salaries/Regular	16,157	13,333	16,900	11,575	24,000	7,100
6006	Salaries/Temp & Part-Time	90	-	-	-	-	-
6015	Salaries/Vacation	144	962	-	300	-	-
6024	Salaries/Sick Leave	327	316	-	420	-	-
6069	Allowance/Vehicle	447	360	360	277	540	180
6075	Vacation Payoff	4,281	-	-	8,807	-	-
6078	Sick Leave Payoff	1,549	-	-	-	-	-
6101	PERS/Employee Contribution	708	(62)	1,120	107	1,685	565
6104	PERS Lump Sum	-	-	2,330	2,319	3,810	1,480
6105	PERS/Employer Contribution	862	1,201	440	1,105	800	360
6109	PARS/Employer Contribution	1,406	-	-	-	-	-
6125	FICA/Employer Contrib/Med	116	234	275	316	390	115
6140	Life Insurance Allocation	35	32	50	30	70	20
6155	Workers' Comp Allocation	692	584	690	492	980	290
6160	LTD Insurance Allocation	173	115	130	119	185	55
6165	Unemployment Allocation	19	15	20	20	25	5
6175	Benefits/Flex Plan	1,499	1,617	1,680	1,225	2,520	840
6180	Deferred Comp/Employer Paid	306	396	215	297	325	110
	Subtotal	28,812	19,105	24,210	27,410	35,330	11,120
PERSONNEL SUBTOTAL		190,421	208,246	220,990	208,173	234,421	13,431
OPERATIONS							
3725420000	PARK OPERATIONS						
6235	Meetings & Conferences	-	47	-	-	-	-
6423	Administrative Allocation	40,000	40,000	40,000	40,000	40,000	-
6493	Outside Services & Repairs	108,678	124,826	117,230	156,489	157,000	39,770
6548	Plants & Trees	1,259	438	500	-	500	-
6554	Supplies/Custodial & Cleaning	2,412	4,241	2,280	2,200	2,200	(80)
6560	Repair Parts	3,847	1,111	1,000	1,000	1,100	100
6563	Supplies/Special	44	-	-	-	-	-
6805	Maintenance/Land Improvements	195	-	-	-	-	-
6823	Lease/Vehicle	10,675	6,085	11,016	10,000	10,000	(1,016)
6904	Utilities/Other	-	-	20,190	-	20,000	(190)
6915	Utilities/Telephone	-	16	-	-	-	-

BUDGET UNIT:

FINANCE - CFD PARK OPERATIONS - ROSEDALE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
OPERATIONS SUBTOTAL		167,111	176,765	192,216	209,689	230,800	38,584
TRANSFERS OUT							
5950	Transfer To Other Funds	-	331,685	348,700	248,700	319,945	(28,755)
5950	Transfer To Other Funds	332,604	-	-	-	-	-
TRANSFERS OUT SUBTOTAL		332,604	331,685	348,700	248,700	319,945	(28,755)
ROSEDALE CFD MAINTENANCE FUND TOTAL:		690,136	716,697	761,906	666,562	785,166	23,260

**FINANCE - APFA DEBT SERVICE
ACTIVITY DETAIL**

Account Number	Description
715000000/ 716000000	<p><u>Bond Administration</u> - Cost of Trustee services and continuing disclosure services for two bond issues</p> <p><u>Interest Expense</u> - Interest payments on two City Bond issues - 2003 COPS and 2006 Water Parity</p> <p><u>Principal Payments</u> - Principle payments on two City Bond issues - 2003 COPS and 2006 Water Parity</p>

BUDGET UNIT:

715000000 FINANCE - APFA DEBT SERVICE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6110	FICA/Employee Contrib/Reg	-	1,850	-	-	-	-
	PERSONNEL SUBTOTAL	-	1,850	-	-	-	-
OPERATIONS							
APFA-DEBT SERVICE/2003 CIP COPS							
6610	Bond Administration	4,600	2,750	4,625	4,620	4,625	-
7001	Interest Expense	69,589	31,856	44,071	44,071	18,590	(25,481)
7005	Principal Payments	285,000	300,000	315,000	315,000	845,000	530,000
	SUBTOTAL	359,189	334,606	363,696	363,691	868,215	504,519
	OPERATIONS SUBTOTAL	359,189	334,606	363,696	363,691	868,215	504,519
TRANSFERS OUT							
DEBT SERVICE/2006 WATER CIP BONDS							
5950	Transfers To Other Funds	2,187	-	-	-	-	-
	SUBTOTAL	2,187	-	-	-	-	-
	TRANSFERS OUT SUBTOTAL	2,187	-	-	-	-	-
APFA DEBT SERVICE FUND TOTAL:		361,376	336,456	363,696	363,691	868,215	504,519

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.

FY 2020-21 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:**109000000 CITYWIDE**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
<u>OPERATIONS</u>						
6230	Dues & Subscription	51,951	53,000	54,080	2,129	Subscription fee increase such as league division, League Large, SGV COG etc.
6235	Meetings & Conferences	0	0	2,400	2,400	Meetings and Conferences
6315	Accounting/Auditing Services	0	1,050	1,200	1,200	GASB 68 reports
6399	Professional Services/Other	10,500	120,500	40,000	29,500	Costs for Measure Z research by Lew Edwards Group
6493	Outside Services & Repairs	89,500	98,500	98,500	9,000	Security Patrol around Library and City Hall
6825	Repair and Maintenance	27,000	25,000	25,000	(2,000)	Anticipated lower repair and maintenance costs
7071	Use Tax Administration	0	0	65,000	65,000	CDTFA Admin Fees to Administer the TUT

**CITYWIDE
ACTIVITY DETAIL**

Account Number	Description
1090000000	<p>6003 <u>Salary/Area D</u> - Salary costs for Area D coordinator. Reimbursed with Federal funds.</p> <p>6108 <u>PARS Administration Fees</u> - Administration costs for four Public Agency Retirement System (PARS) programs offered by the City</p> <p>6133 <u>Retiree Health Premium</u> - Annual premium paid for retiree health benefits through CALPERS.</p> <p>6199 <u>Benefits/ Other</u> - Cost for PARS early retirement program.</p> <p>6399 <u>Professional Services/ Other</u> - Cost for property and sales tax services; other post-employment actuarial services</p> <p>6670 <u>IT Allocation</u> - General Fund contributes for costs of Citywide information technology program. Balance paid by Light and Water and Sewer Funds.</p> <p>6760 <u>Insurance Allocation</u> - General Fund portion of Citywide property and liability insurance costs.</p> <p>6823 <u>Lease/Vehicles</u> - General Fund portion of leased fleet vehicles.</p> <p>6825 <u>Maint & Repair/Vehicle</u> - General Fund portion of maintenance costs for City-owned and leased vehicles.</p> <p>7001 <u>Interest Expense</u> - Interest on loans from Electric and Price Family</p> <p>7070 <u>Property Tax Administration</u> - Annual payment to County of LA for property Tax administration.</p>

BUDGET UNIT:

109000000 CITYWIDE

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
<u>PERSONNEL</u>							
6095	Salary Savings	-	-	(1,100,000)	-	-	1,100,000
6108	PARS Administration Fees	30,000	30,000	30,000	30,000	30,000	-
6133	Retiree Health Premium Reimb	516,180	31,410	-	32,289	34,000	34,000
6199	Benefits/Other	54,795	178,836	226,020	230,555	235,000	8,980
PERSONNEL SUBTOTAL		600,975	240,246	(843,980)	292,844	299,000	1,142,980
<u>OPERATIONS</u>							
6230	Dues & Subscriptions	46,958	51,524	51,951	53,000	54,080	2,129
6235	Meetings & Conferences	-	-	-	-	2,400	2,400
6301	Legal Fees	178,561	452	20,000	20,000	20,000	-
6315	Accounting/Auditing Services	-	-	-	1,050	1,200	1,200
6399	Professional Services/Other	37,572	43,102	10,500	120,500	40,000	29,500
6423	Administrative Allocation	-	(40,000)	-	-	-	-
6493	Outside Services & Repair	49,926	94,064	89,500	98,500	98,500	9,000
6499	Cont Svcs & Fees	1,602	-	-	-	-	-
6527	Supplies/Computer/Small Equip	1,014	-	-	-	-	-
6601	Advertising Expn	423	-	-	-	-	-
6670	IT Allocation	912,409	1,054,914	1,100,385	1,150,000	1,057,531	(42,854)
6760	Insurance Allocation	2,351,349	1,208,027	1,432,493	1,450,000	1,455,561	23,068
6823	Lease/Vehicles	31,246	31,092	39,734	39,734	39,734	-
6825	Maint & Repair/Vehicle	22,498	41,830	27,000	25,000	25,000	(2,000)
6904	Utilities/Other	1,080	891	1,500	980	1,500	-
7001	Interest Expense-L&W	64,145	84,867	71,386	71,386	71,500	114
7005	Principal-L&W	571,429	571,429	593,946	593,946	593,946	-
7009	Bank Service Charge	-	400	-	-	-	-
7046	Payments to Refunding Escrow Agent	-	10,088	-	-	-	-
7070	Property Tax Administration	66,515	71,827	77,573	77,573	77,573	-
7071	Use Tax Administration	-	-	-	-	65,000	65,000
7099	Miscellaneous	44,286	20,476	50,000	45,000	50,000	-
OPERATIONS SUBTOTAL		4,381,014	3,244,983	3,565,968	3,746,669	3,653,525	87,557
<u>TRANSFERS IN & OUT</u>							
5950	Transfer To Other Funds	5,916,852	5,654,318	6,602,962	6,602,962	6,979,842	376,880
5951	Transfer To APFA	355,212	361,962	363,696	363,696	868,215	504,519
TRANSFERS OUT SUBTOTAL		6,272,064	6,016,280	6,966,658	6,966,658	7,848,057	881,399
CITY-WIDE TOTAL		11,254,054	9,501,510	9,688,646	11,006,171	11,800,582	2,111,936

**FINANCE - EMPLOYEE BENEFIT FUND
ACTIVITY DETAIL**

Account Number		Description
419000000	6133	<u>Retiree Health Premium Reimb</u> - Retiree annuity

BUDGET UNIT:

419000000

FINANCE - EMPLOYEE BENEFIT FUND

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
	<u>PERSONNEL</u>						
6133	Retiree Health Premium Reimb	91,597	732,024	952,800	1,041,520	1,062,475	109,675
	PERSONNEL SUBTOTAL	91,597	732,024	952,800	1,041,520	1,062,475	109,675
	EMPLOYEE BENEFIT FUND TOTAL	91,597	732,024	952,800	1,041,520	1,062,475	109,675

HUMAN RESOURCES PERSONNEL SERVICES DIVISION PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Human Resources department strives to provide assistance to all City departments in developing a high-quality and diverse workforce that supports and sustains a productive customer-oriented, safe, and stable work environment.

Personnel Services is a division of Human Resources responsible for a variety of support functions, including but not limited to benefits administration, employment records management, recruitment/testing, employer/employee relations, training, employee development, contract negotiations, and new employee orientation.

FY 2020-21 STRATEGIC GOALS:

- Implement new and continue existing training programs (ethics, performance evaluation, employee relations, and executive and supervisory development).
- Streamline & modernize personnel processes utilizing technology in order to improve accuracy and efficiency.
- Strengthen the working relationship with all seven Bargaining Groups by meeting, being available and responsive to representatives.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Worked with City departments and third party administrators to ensure effective, efficient, and fiscally responsible management of insurance and benefit programs.
- Worked with City departments to recruitment and fill positions with the best talent available in the market place.

BUDGET UNIT:**1050921000 HUMAN RESOURCES - PERSONNEL SERVICES**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6301	Legal Fees	10,000	3,000	50,000	40,000	Anticipated Legal Fees Increase
6350	Medical Services	15,000	15,506	20,000	5,000	Increase pre-employment cost
6399	Professional Services	92,250	159,000	110,000	17,750	Anticipated consulting services and new software implementations
6480	Insurance Claims Administration	0	1,369	1,370	1,370	Admin Costs for Insurance Claims
6493	Outside Services/Repairs	100	697	700	600	Budget adjusted due to historical charges
6518	Postage	700	1,000	1,000	300	Increase in postage costs and amount of items sent certified mail
6530	Office Supplies	3,000	3,158	3,500	500	Anticipated need for office supplies
6563	Supplies/Special	3,500	4,100	4,000	500	Budget adjusted due to high historical charges
6580	Merchandise for Resale	0	730	730	730	Resale
6635	Oral Board Costs	2,500	3,281	3,500	1,000	Increase in amount of oral boards conducted due to recruitment efforts
6736	Employee Assistance Program	7,200	7,200	7,500	300	Anticipated increase in cost for EAP services
6815	Maintenance & Repairs	0	25	25	25	Maintenance
6850	Lease Payments	3,800	5,865	5,900	2,100	Increase to match increases in cost for services

**HUMAN RESOURCES PERSONNEL SERVICES
ACTIVITY DETAIL**

Account Number	Description
1050921000	<p>6220 <u>Training Programs</u> - CAJPIA workshops; Southern California Public Labor Relations Council (SCPLRC) Staff Training; Liebert Cassidy Whitmore (LCW) staff training, Miscellaneous City Wide Programs</p> <p>6230 <u>Dues/Subscriptions</u> - Labor and WC Code Books; Lexis Nexis; Liebert, Cassidy Law Library; PERS Public Agency Coalition (PERSPAC); Southern CA Public Labor Relations Council (SCPLRC); NPELRA; Public Retirement Journal</p> <p>6235 <u>Meetings & Conferences</u> - CalPELRA & NPELRA</p> <p>6301 <u>Legal Fees</u> - Best Best & Krieger and Liebert Cassidy Whitmore</p> <p>6350 <u>Medical Service</u> - Pre-placement physicals; fitness for duty; random drug tests; DOT DL renewal</p> <p>6399 <u>Professional Service</u> - Cooperative Personnel Services; Rio Hondo College - Physical Agility; Donnoe & Associates, NeoGov Applicant Tracking System, On-boarding and Performance Management; Leave of Absence Mgt. System; ACA - Prep of monthly reporting; data migration; processing of Form 109; CODESP; Policy Management System; Liebert Cassidy Whitmore</p> <p>6563 <u>Supplies/Special</u> - Annual Health Fair (\$3000); Employee Recognition Pins and Supplies</p> <p>6601 <u>Advertising Expense</u> - Los Angeles Times; San Gabriel Valley Tribune; Brown & Caldwell; Western City; Jobs Available; L&W Trade Magazines</p> <p>6850 <u>Lease Payments</u> - Cannon Financial (copier lease)</p>

BUDGET UNIT:

1050921000

ADMINISTRATIVE SERVICES - PERSONNEL SERVICES

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	181,153	136,405	180,550	174,794	171,560	(8,990)
6006	Salaries/Temp & Part Time	4,920	26,233	6,420	7,892	-	(6,420)
6012	Salaries/Comp-Time	249	1,753	-	413	-	-
6015	Salaries/Vacation	4,463	5,531	-	1,943	-	-
6024	Salaries/Sick Leave	5,296	5,335	-	6,058	-	-
6033	Overtime Pay/Premium	1,309	1,702	-	2,619	-	-
6048	Sal/Language Pay	-	420	600	599	900	300
6063	Salaries/Jury Duty	2,548	-	-	-	-	-
6069	Allowances/Vehicle	2,323	1,800	1,800	832	900	(900)
6072	Sal/Injury	458	-	-	-	-	-
6075	Vacation Pay-Off	312	2,514	500	9,574	-	(500)
6101	PERS/Employee Contribution	12,837	9,089	12,010	8,268	12,195	185
6104	PERS Lump Sum	-	21,959	25,070	25,298	27,797	2,727
6105	PERS/Employer Contribution	22,415	5,367	4,775	6,539	5,935	1,160
6107	Apple Pay	188	527	240	306	-	(240)
6125	FICA/Employer Contrib/Med	2,985	2,742	3,235	3,356	2,980	(255)
6133	Retiree Health Premium Reimb	5,212	4,536	-	5,057	-	-
6140	Life Insurance Allocation	419	352	530	320	505	(25)
6155	Workers' Comp Allocation	7,775	7,095	7,575	6,622	6,935	(640)
6160	LTD Insurance Allocation	1,356	1,321	1,405	1,004	1,335	(70)
6165	Unemployment Allocation	179	171	225	171	205	(20)
6175	Benefits/Flex Plan	27,349	27,435	33,600	21,978	36,000	2,400
6180	Deferred Comp/Employer Paid	4,050	2,633	3,600	2,806	3,090	(510)
PERSONNEL SUBTOTAL		287,795	264,919	282,135	286,449	270,337	(11,798)
OPERATIONS							
6220	Training Schools	15,704	12,521	30,000	24,521	30,000	-
6230	Dues & Subscriptions	242	2,146	2,650	2,646	2,650	-
6235	Meetings & Conferences	1,126	2,702	2,700	2,902	2,700	-
6240	Mileage Reimbursement	116	-	300	300	300	-
6301	Legal Fees	969	-	10,000	3,000	50,000	40,000
6350	Medical Services	13,485	13,306	15,000	15,506	20,000	5,000
6399	Professional Services/Other	89,447	123,058	92,250	159,000	110,000	17,750
6405	Commission Meetings Expense	1,632	1,500	3,000	2,000	3,000	-
6480	Insurance Claims Administration	853	1,369	-	1,369	1,370	1,370
6493	Outside Services & Repairs	448	474	100	697	700	600
6518	Postage	632	606	700	1,000	1,000	300
6530	Office Supplies	1,781	1,758	3,000	3,158	3,500	500
6545	Fingerprinting	5,929	5,447	11,000	7,500	11,000	-
6563	Supplies/Special	5,434	3,774	3,500	4,100	4,000	500
6580	Merchandise for Resale	-	730	-	730	730	730
6601	Advertising Expense	8,582	3,860	11,000	5,360	11,000	-
6635	Oral Board Costs	2,470	2,481	2,500	3,281	3,500	1,000
6736	Employee Assistant Program	4,695	7,134	7,200	7,200	7,500	300
6815	Maint & Repair/Equipment	-	25	-	25	25	25
6835	Maint & Repair/Equipment	-	-	500	500	500	-
6850	Lease Payments	4,503	4,865	3,800	5,865	5,900	2,100
6915	Utilities/Telephone	1,043	811	1,060	1,011	1,060	-
OPERATIONS SUBTOTAL		159,093	188,567	200,260	251,671	270,435	70,175
GENERAL FUND TOTAL:		446,888	453,486	482,395	538,120	540,772	58,377

HUMAN RESOURCES RISK MANAGEMENT DIVISION PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

Risk Management is a division of Human Resources responsible for a variety of support functions, including special projects as directed by the City Manager. The Division's ongoing responsibilities include: workers' compensation, liability, City and special event insurance, safety and safety training, including compliance with Occupational Safety and Health Administration (OSHA) guidelines and employee wellness programs. Risk Management also provides support in other Human Resource functions including negotiations of Memorandums of Understanding (MOUs), reclassifications, recruitment, employee relations, and research on a variety of Human Resources related issues.

FY 2020-21 STRATEGIC GOALS:

- Coordinate expansion of Citywide Safety Training Programs (safety, emergency preparedness, defensive driving, etc.).
- Evaluate and improve the subrogation and reinsurance claims process.
- Coordinate tracking comparison of legal costs, expenses, and settlements for liability claims data base with third party administrators.
- Ensure annual competitive pricing for all insurance including liability, workers' compensation, property, and special events.

FY 2019-20 PROGRAM HIGHLIGHTS:

- Continued to work with City departments and third party administrators such as Carl Warren and York (to ensure effective, efficient, and fiscally responsible management of workers compensation and general liability claims.)
- Continued to provide staff support and representation for the City's membership in CAJPIA
- Continued to meet with department heads to review workers' compensation claims and look at preventative measures related to claims.
- Worked with Safety Committee and CAJPIA to implement safety training in order to reduce workers' compensation claims.

BUDGET UNIT:**4250923000 HUMAN RESOURCES - RISK MANAGEMENT**

Acct. #	DESCRIPTION	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE	EXPLANATION
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OPERATIONS

6710	Ins/General Liability Premiums	1,250,000	1,250,000	1,134,550	(115,450)	Estimated decrease in premium
6715	Ins/All Risk Property Premiums	461,335	461,335	576,570	115,235	Estimated increase in premium
6720	Ins/Workers Comp Premiums	448,800	448,800	488,480	39,680	Estimated increase in premium
6740	Claims Expense/Liability	600,000	691,512	700,000	100,000	Estimated increase in prem for liability claims
6745	Claims Expense/Workers Comp	500,000	1,935,614	1,000,000	500,000	Estimated increase in prem for Worker's Comp
6755	Claims Expense/Unemployment	14,000	14,280	25,000	11,000	Estimated increase in prem for unemployment claims due to Covid 19 cases.

**HUMAN RESOURCES RISK MANAGEMENT
ACTIVITY DETAIL**

Account Number	Description
4250923000	<p>6230 <u>Dues/Subscriptions</u> - Membership fees Society of Human Resource Management (SHRM); Subscription costs for Risk Management publications</p> <p>6235 <u>Meeting/Conferences</u> - Risk Management PARMA and PRIMA meeting and conference expenses</p> <p>6480 <u>Insurance Claims Administration</u> - CAJPIA third party administration fees for workers' compensation (York) and Liability Claims (Carl Warren)</p> <p>6563 <u>Supplies/Special</u> - Safety Committee expenses for the implementation and/or purchase of safety related items (emergency evacuation placards for each building, drop box for anonymous reporting, etc.)</p> <p>6710 <u>Insurance /General Liability Premiums</u> - CALJPIA (Liability); Arthur Gallagher (Storage Tanks); Alliant (Special Events) Tanks</p> <p>6715 <u>Insurance/Fire and Casualty Premiums</u> - CALJPIA(Property/ Earthquake and Auto Physical Damage)</p> <p>6720 <u>Insurance /Workers Compensation Premiums</u> - CALJPIA (York)</p> <p>6740 <u>Claims Expense/Liability</u> - Funds utilized in the litigation/ management (Manning & Kass, Carl Warren, Best Best & Krieger) and settlement (payments made to claimants) of liability claims</p> <p>6745 <u>Claims Expense/Workers Compensation</u> - Funds utilized by our Third Party Administrator - CALJPIA in the administration of workers compensation expenses (payments made to Irwindale Industrial Clinic, employees and various hospitals and doctors); Legal and investigation expenses in the litigation/management of claims (Kegel, Tobin & Truce; Carpenter and Rothans; Grossberg and Associates); First Aid Worker's Compensation, medical utilization review, medical billing review</p> <p>6755 <u>Claims Expense/Unemployment</u> - State mandated expenses for unemployment insurance</p>

BUDGET UNIT:

4250923000 ADMINISTRATIVE SERVICES - RISK MANAGEMENT

Acct. #	DESCRIPTION	ACTUAL 17-18	ACTUAL 18-19	REVISED 19-20	YEAR END EST 19-20	PROPOSED 20-21	VARIANCE
PERSONNEL							
6003	Salaries/Regular	116,062	136,405	180,550	189,005	170,295	(10,255)
6006	Salaries/Temp & Part Time	1,198	26,233	6,420	7,892	-	(6,420)
6012	Salaries/Comp-Time	415	1,753	-	413	-	-
6015	Salaries/Vacation	3,017	5,531	-	1,943	-	-
6024	Salaries/Sick Leave	4,154	5,335	-	6,058	-	-
6027	Salaries/Bereavement	1,512	-	-	-	-	-
6033	Overtime Pay/Premium	5,458	1,731	600	2,472	-	(600)
6048	Salaries/Language Pay	-	420	-	580	900	900
6069	Auto Allowance	315	1,800	1,800	967	900	(900)
6072	Salaries/Injury	458	-	-	-	-	-
6075	Vacation Pay-Off	312	2,514	500	9,574	1,000	500
6091	Leave Liability Adjustments	1,564	-	-	-	-	-
6101	PERS/Employee Contribution	4,858	9,088	12,010	8,975	12,195	185
6104	PERS Lump Sum	-	21,959	25,070	25,315	27,797	2,727
6105	PERS/Employer Contribution	38,048	14,371	4,775	6,734	5,935	1,160
6107	Apple Pay	45	527	240	306	-	(240)
6125	FICA/Employer Contrib/Med	1,988	2,743	3,235	3,499	2,980	(255)
6140	Life Insurance Allocation	291	352	530	343	505	(25)
6155	Workers' Comp Allocation	5,196	7,096	7,575	6,991	6,935	(640)
6160	LTD Insurance Allocation	913	1,321	1,405	1,096	1,335	(70)
6165	Unemployment Allocation	124	171	225	180	205	(20)
6175	Benefits/Flex Plan	27,793	27,435	33,600	23,228	36,000	2,400
6180	Deferred Comp/Employer Paid	1,440	2,633	3,600	3,243	3,090	(510)
PERSONNEL SUBTOTAL		215,161	269,417	282,135	306,586	270,072	(12,063)
OPERATIONS							
6220	Training Schools	299	774	500	875	500	-
6230	Dues & Subscriptions	648	1,373	2,000	1,435	2,000	-
6231	Outside Assessments	1,670,205	-	-	-	-	-
6235	Meetings & Conferences	964	2,424	2,400	2,625	2,400	-
6350	Medical Services	15	-	-	-	-	-
6399	Prof Svcs/Other	-	5,272	160,175	160,175	160,175	-
6405	Comission Meetings Expense	171	-	-	-	-	-
6530	Office Supplies	-	43	-	45	-	-
6563	Supplies/Special	134	283	5,000	785	5,000	-
6710	Ins/General Liability Premiums	1,089,955	1,048,761	1,250,000	1,250,000	1,134,550	(115,450)
6715	Ins/All Risk Property Premiums	371,713	426,691	461,335	461,335	576,670	115,335
6720	Ins/Workers Comp Premiums	421,953	408,600	448,800	448,800	488,480	39,680
6740	Claims Expense/Liability	1,055,978	516,291	600,000	691,515	700,000	100,000
6745	Claims Expense/Workers Comp	31,024	1,923,614	500,000	1,935,615	1,000,000	500,000
6755	Claims Expense/Unemployment	5,227	9,278	14,000	14,280	25,000	11,000
OPERATIONS SUBTOTAL		4,648,287	4,343,404	3,444,210	4,967,485	4,094,775	650,565
RISK MGMT. FUND TOTAL		4,863,448	4,612,821	3,726,345	5,274,071	4,364,847	638,502