

ADMINISTRATIVE SERVICES

Finance

Purchasing

Printing Services

Business License

Human Resources – Personnel Services

Human Resources – Risk Management

Information Technology

Community Facilities District – Debt Service

Community Facilities District – Maintenance

Azusa Public Finance Authority

Citywide



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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.

STRATEGIC GOALS:

- Assure completion and adoption of balanced annual City Budget by June 30.
- Oversee implementation of city-wide fee schedule and accompanying cost allocation plan.
- Prepare Comprehensive Annual Financial Report (CAFR) in compliance with audit standards.

FY 12-13 PROGRAM HIGHLIGHTS:

- Provide financial support and absorb accounting duties for Successor Agency.
- Update post-retirement benefits actuary.
- Implement payroll impacts from contracted Memorandum of Understandings (MOUs).
- Monitor inter-governmental budget impacts, especially at the State level.

Budget Division: FINANCE - ACCOUNTING

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
Admin Services Director/CFO ^(a)	0.650	0.000	\$112,265	\$0	Dept Intern	1,040	0	\$11,275	\$0
Finance Director ^(b)	0.000	0.650	0	90,585					
Controller ^(c)	0.575	0.000	53,440	0					
Executive Assistant to Admin Srvc Dir	0.800	1.000	50,050	62,560					
Senior Accountant ^(d)	1.300	1.300	110,090	110,090					
Budget Analyst	1.000	0.000	76,330	0					
Accountant ^(e)	0.730	0.788	51,620	55,725					
Junior Accountant/Payroll Specialist	1.000	1.000	63,640	63,640					
Accounts Payable Specialist	1.000	1.000	62,560	62,560					
Account Specialist II ^(f)	0.700	0.000	37,350	0					
<i>(a) .25 FTE-CFD Rosedale; .05 FTE-L&W Admin.; .05 FTE-PW Engineering</i>									
<i>(b) .25 FTE-CFD Rosedale; .05 FTE-L&W Admin.; .05 FTE-PW Engineering</i>									
<i>(c) FY 2011-12: .10 FTE Sr Nutrition, .20 FTE Admin Serv-CFD Maint-Rosedale, .025 FTE CDBG; FY 2012-13: .075 FTE Sr Nutr., .30 FTE CFD Rosedale, .016 FTE CDBG</i>									
<i>(d) .05 FTE Roadway Maintenance, .10 FTE Sewer, .25 FTE Prop A, .05 FTE Engineering, .25 FTE Prop C</i>									
<i>(e) FY 2011-12: .27 FTE CDBG; FY 2012-13: 0.212 FTE CDBG</i>									
<i>(f) .30 FTE Business License</i>									
TOTAL	7.755	5.738	\$617,345	\$445,160	TOTAL	1,040	0	\$11,275	\$0

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	<u>PERSONNEL</u>					
6003	Salaries/Regular	599,385	533,455	617,345	445,160	(172,185)
6006	Salaries/Temp & Part-Time	9,340	10,510	11,275	-	(11,275)
6012	Salaries/Comp-Time	630	950	-	-	-
6015	Salaries/Vacation	34,745	43,390	-	-	-
6024	Salaries/Sick Leave	26,330	11,380	-	-	-
6027	Salaries/Bereavement	1,380	1,050	-	-	-
6033	Overtime Pay/Premium	970	305	3,000	1,000	(2,000)
6045	Salaries/Education	1,305	385	-	-	-
6048	Salaries/Language Pay	5,765	5,625	5,470	5,265	(205)
6063	Salaries/Jury Duty	295	230	-	-	-
6069	Allowances/Vehicle	1,470	-	-	-	-
6101	PERS/Employee Contribution	47,085	41,910	43,885	31,735	(12,150)
6105	PERS/Employer Contribution	78,660	69,470	79,115	59,090	(20,025)
6109	PARS/Employer Contribution	11,345	13,020	10,175	3,625	(6,550)
6125	FICA/Employer Contrib/Med	11,155	9,925	10,935	7,840	(3,096)
6133	Retiree Health Premium Reimb	1,050	1,295	1,280	1,365	85
6140	Life Insurance Allocation	1,745	1,545	1,665	1,200	(465)
6155	Workers' Comp Allocation	27,190	24,275	25,365	18,055	(7,310)
6160	LTD Insurance Allocation	5,985	5,370	4,805	3,465	(1,340)
6165	Unemployment Allocation	705	635	755	540	(215)
6175	Benefits/Flex Plan	117,340	110,945	120,070	89,080	(30,990)
6180	Deferred Comp/Employer Paid	6,570	5,370	6,140	4,150	(1,990)
	PERSONNEL SUBTOTAL	990,445	891,040	941,280	671,570	(269,711)

**FINANCE - ACCOUNTING
ACTIVITY DETAIL**

Account Number		Description	Cost
1045810000	6220	Training - Training for changes and updates related to accounting, accounts payable and payroll.	\$500
	6230	Dues/Subscriptions - Membership in the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO).	\$700
	6235	Meeting/Conferences - CSMFO Conference and attendance at CSMFO local chapter meetings.	\$500
	6315	Auditing/ Accounting Services - Contract audit service increase from CPA firm required to perform independent review of financial information; HDL statistical packet for annual audit.	\$50,140
	6493	Outside Services & Repairs - Provides for Maximus SB-90 State mandated claims reimbursement, Iron Mountain document storage and CINTAS shredding services.	\$14,500
	6530	Office Supplies - Supplies such as binders, paper, tabs, toner for check printer, etc.	\$4,800
	6850	Lease Payments - Copy machine lease at Finance-Light and Water location and Neopost mailing machine costs shared equally with Business License division.	\$3,500

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
OPERATIONS						
6220	Training Schools	530	1,210	700	500	(200)
6230	Dues & Subscriptions	910	865	700	700	-
6235	Meetings & Conferences	4,170	820	1,700	500	(1,200)
6240	Mileage Reimbursement	305	185	150	150	-
6315	Accounting/Auditing Services	49,975	42,470	50,140	50,140	-
6399	Professional Services/Other	-	100	-	-	-
6493	Outside Services & Repairs	13,835	15,740	14,500	14,500	-
6503	Books	195	100	-	-	-
6504	Computer Software/Licensing	-	290	200	300	100
6518	Postage	5	50	50	50	-
6521	Messenger Service	50	65	50	50	-
6527	Supplies/Computer/Small	225	-	-	-	-
6530	Office Supplies	9,795	4,290	5,000	4,800	(200)
6539	Printing, Binding & Duplicating	1,350	1,355	1,500	1,500	-
6563	Supplies/Special	15	215	200	200	-
6564	Supplies/Medical-Dental	265	-	-	-	-
6572	Office Furniture & Equipment	90	-	-	-	-
6850	Lease Payments	3,845	2,460	4,000	3,500	(500)
6915	Utilities/Telephone	800	895	600	600	-
OPERATIONS SUBTOTAL		86,360	71,110	79,490	77,490	(2,000)
GENERAL FUND TOTAL:		1,076,805	962,150	1,020,770	749,060	(271,711)

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FINANCE DEPARTMENT 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.

STRATEGIC GOALS:

- Overhaul and simplification of the City's purchasing and payment processes.

FY 12-13 PROGRAM HIGHLIGHTS:

- Expand and administer the City's purchasing card program to improve operating efficiency and reduce costs.
- Evaluation of City's warehousing operations and review of alternatives.
- Adopt revised Purchasing Policies and Procedures in accordance with Amended Ordinance.

Budget Division: FINANCE - PURCHASING

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
Purchasing Officer	1.00	1.00	\$67,700	\$69,580	Stores Yard Asst	1,560	0	\$26,940	\$0
Account Specialist III	1.00	0.00	61,700	0					
Store Keeper	1.00	1.00	58,300	59,030					
TOTAL	3.00	2.00	\$187,700	\$128,610	TOTAL	1,560	0	\$26,940	\$0

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	PERSONNEL					
6003	Salaries/Regular	158,575	159,485	187,700	128,610	(59,090)
6006	Salaries/Temp & Part-Time	30,785	29,480	26,940	-	(26,940)
6012	Salaries/Comp-Time	30	-	-	-	-
6015	Salaries/Vacation	13,065	12,985	-	-	-
6024	Salaries/Sick Leave	9,760	8,530	-	-	-
6027	Salaries/Bereavement	-	830	-	-	-
6033	Overtime Pay/Premium	-	-	1,000	1,000	-
6045	Salaries/Education Incentive	5	-	-	-	-
6047	Salaries/Bonuses	4,290	-	-	-	-
6048	Salaries/Language Pay	15	-	-	-	-
6075	Vacation Pay-Off	-	-	-	6,785	6,785
6101	PERS/Employee Contribution	15,215	15,215	15,140	9,060	(6,080)
6105	PERS/Employer Contribution	25,395	25,240	27,285	16,870	(10,415)
6109	PARS/Employer Contribution	2,715	2,715	2,850	2,905	55
6125	FICA/Employer Contrib/Med	2,615	2,595	2,745	2,380	(366)
6133	Retiree Health Premium Reimb	1,070	1,315	1,300	1,380	80
6140	Life Insurance Allocation	495	495	500	340	(160)
6155	Workers' Comp Allocation	8,835	8,625	8,625	5,185	(3,440)
6160	LTD Insurance Allocation	1,365	1,365	1,460	1,000	(460)
6165	Unemployment Allocation	240	240	265	165	(100)
6175	Benefits/Flex Plan	47,060	48,555	51,075	34,440	(16,635)
6180	Deferred Comp/Employer Paid	540	540	540	-	(540)
	PERSONNEL SUBTOTAL	322,070	318,210	327,425	210,120	(117,306)

**FINANCE - PURCHASING
ACTIVITY DETAIL**

Account Number		Description	Cost
1045830000	6230	<u>Dues/Subscriptions</u> - Membership dues to professional purchasing organizations: California Association of Public Purchasing Officers (CAPPO) and Los Angeles Metro Public Purchasing Agents Cooperative (LAMPPAC)	\$300
	6493	<u>Outside Services & Repairs</u> - Equipment repairs and services	\$250
	6551	<u>Fuel & Oil</u> - Gasoline and oil for Central Stores delivery vehicle	\$2,000

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
OPERATIONS						
6201	Uniforms & Laundry	1,575	1,855	1,600	1,600	-
6220	Training Schools	-	130	-	-	-
6230	Dues & Subscriptions	425	375	300	300	-
6235	Meetings & Conferences	200	325	-	-	-
6493	Outside Services & Repairs	-	-	250	250	-
6521	Messenger Service	40	-	-	-	-
6530	Office Supplies	1,520	1,060	750	750	-
6536	Supplies/Reprographics	-	-	50	50	-
6539	Printing, Binding & Duplicating	805	290	100	100	-
6551	Fuel and Oil	1,310	2,465	2,000	2,000	-
6554	Supplies/Custodial & Cleaning	90	-	300	300	-
6560	Repair Parts	-	20	-	-	-
6563	Supplies/Special	685	825	750	750	-
6566	Small Tools	25	-	-	-	-
6569	Small Equipment	170	-	-	-	-
6572	Office Furniture & Equipment	-	175	200	200	-
6825	Maint & Repair / Vehicle	1,215	45	500	500	-
6835	Maint & Repair/Equipment	10	240	1,010	1,010	-
6845	Maint/Office Furniture & Equip	1,100	-	-	-	-
6915	Utilities/Telephone	1,370	1,765	1,000	1,000	-
OPERATIONS SUBTOTAL		10,540	9,570	8,810	8,810	-
GENERAL FUND TOTAL:		332,610	327,780	336,235	218,930	(117,306)

**FINANCE - PRINTING SERVICES
ACTIVITY DETAIL**

Account Number		Description	Cost
1045950000	6536	<u>Supplies/Reprographics</u> - Paper for copiers and printers in City Hall and Finance	\$8,500
	6563	<u>Supplies/Special</u> - Toners, special parts for copiers, etc.	\$2,900

BUDGET UNIT:**1045950000 FINANCE - PRINTING**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	OPERATIONS					
6530	Office Supplies	130	-	-	-	-
6536	Supplies/Reprographics	7,495	7,855	9,000	8,500	(500)
6539	Printing, Binding & Duplicating	1,075	-	3,000	-	(3,000)
6563	Supplies/Special	3,145	2,650	-	2,900	2,900
6835	Maint & Repair/Equipment	370	-	-	-	-
	OPERATIONS SUBTOTAL	12,215	10,505	12,000	11,400	(600)
	GENERAL FUND TOTAL:	12,215	10,505	12,000	11,400	(600)

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FINANCE DEPARTMENT BUSINESS LICENSE DIVISION PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Business License Division implements and enforces the licensing and taxation provisions of the Azusa Municipal Code and deals with approximately 5,500 businesses annually. Permits and regulates the annual Fireworks Stands operated by Azusa non-profits, and is responsible for the collection of unpaid civil fines. The Division collects annually approximately \$3.8 Million in monthly, quarterly, and annual General Fund tax payments. All personnel, operational costs, and administrative support costs are almost entirely paid for under a “fee for service” structure with funds deposited to the City General Fund.

STRATEGIC GOALS:

- Install and configure a comprehensive update of the HDL business license software, including web based application processing.
- Continue efforts to improve efficiency and coordination with county and state agencies to collect unpaid debts to the city.

FY 12-13 PROGRAM HIGHLIGHTS:

- Business License Division staff will be conducting both routine and targeted audits to recover escaped revenue.

Budget Division: FINANCE - BUSINESS LICENSE

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
Revenue Supervisor	1.00	1.00	\$75,415	\$75,415	Field Enf. Officer	1,664	1,664	\$49,070	\$49,070
Account Specialist III ^(a)	0.50	0.50	29,595	29,595					
Account Specialist II ^(b)	0.30	0.00	16,010	0					
Account Specialist I ^(a)	0.50	0.50	23,375	23,375					
^(a) Jobshare positions									
^(b) .70 FTE Administrative Services-Finance									
TOTAL	2.30	2.00	\$144,395	\$128,385	TOTAL	1,664	1,664	\$49,070	\$49,070

BUDGET UNIT:**1045630000 FINANCE - BUSINESS LICENSE**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	PERSONNEL					
6003	Salaries/Regular	137,785	140,290	144,395	128,385	(16,010)
6006	Salaries/Temp & Part-Time	30,305	38,855	49,070	49,070	-
6012	Salaries/Comp-Time	70	580	-	-	-
6015	Salaries/Vacation	9,245	10,545	-	-	-
6024	Salaries/Sick Leave	3,145	2,950	-	-	-
6027	Salaries/Bereavement	-	410	-	-	-
6048	Salaries/Language Pay	605	605	600	600	-
6063	Salaries/Jury Duty	195	-	-	-	-
6101	PERS/Employee Contribution	12,795	13,705	13,425	12,580	(845)
6105	PERS/Employer Contribution	21,355	22,740	24,155	23,395	(760)
6125	FICA/Employer Contrib/Med	3,070	3,300	3,280	3,030	(250)
6133	Retiree Health Premium Reimb	1,050	1,295	1,280	1,365	85
6140	Life Insurance Allocation	400	415	385	340	(45)
6155	Workers' Comp Allocation	7,255	7,770	7,590	7,120	(470)
6160	LTD Insurance Allocation	1,145	1,175	1,125	1,000	(125)
6165	Unemployment Allocation	185	200	225	210	(15)
6175	Benefits/Flex Plan	34,070	36,390	36,410	30,890	(5,520)
6180	Deferred Comp/Employer Paid	1,280	1,295	1,240	1,080	(160)
	PERSONNEL SUBTOTAL	263,955	282,520	283,180	259,065	(24,115)

**FINANCE - BUSINESS LICENSE
ACTIVITY DETAIL**

Account Number		Description	Cost
1035630000	6230	<u>Dues & Subscriptions</u> - California Municipal Revenue & Tax Association Dues	\$150
	6235	<u>Meetings & Conferences</u> - California Municipal Revenue & Tax Association annual conference and meetings	\$750
	6315	<u>Accounting/Auditing Services</u> - Outside audit services	\$1,000
	6493	<u>Outside Services & Repairs</u> - Miscellaneous outside services, including credit card processing costs	\$1,500
	6518	<u>Postage</u> - Registered mail for fines as necessary	\$100
	6530	<u>Office Supplies</u> - Toner cartridges, envelopes and miscellaneous stationery	\$2,000
	6539	<u>Printing, Binding & Duplicating</u> - Business License forms and shared cost of citation books	\$1,200
	6551	<u>Fuel & Oil</u> - Operating expenses for City vehicles; previously funded with Community Development funds	\$1,750
	6563	<u>Supplies/Special</u> - Miscellaneous expenses	\$250
	6825	<u>Maintenance Repair/Vehicles</u> - Maintenance and repair of city vehicle	\$500
	6850	<u>Lease Payments</u> - Lease payments for Bizhub and Neopost machines	\$2,700
	6915	<u>Utilities/Telephone</u> - Utilities and telephone costs	\$1,500
	7009	<u>Bank Charges</u> - Online payment costs	\$16,000
	7080	<u>Refund</u> - Audit refunds	\$1,500

BUDGET UNIT:**1045630000 FINANCE - BUSINESS LICENSE**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	OPERATIONS					
6230	Dues & Subscriptions	140	50	150	150	-
6235	Meetings & Conferences	620	150	750	750	-
6240	Mileage Reimbursement	50	-	-	-	-
6301	Legal Fees	-	16,060	15,000	-	(15,000)
6315	Accounting/Auditing Services	-	-	3,500	1,000	(2,500)
6493	Outside Services & Repairs	1,470	1,355	1,500	1,500	-
6504	Computer Software/Licensing	180	-	-	-	-
6518	Postage	-	-	100	100	-
6527	Supplies/Comp/Small Equipment	925	-	-	-	-
6530	Office Supplies	2,000	2,035	2,000	2,000	-
6539	Printing, Binding & Duplicating	2,225	1,415	1,200	1,200	-
6551	Fuel and Oil	1,030	1,620	1,500	1,750	250
6563	Supplies/Special	535	10	250	250	-
6572	Office Furniture & Equipment	295	-	-	-	-
6605	Filing Costs	-	-	50	50	-
6815	Maintenance & Repair/Building	-	-	100	100	-
6825	Maint & Repair / Vehicle	1,320	370	500	500	-
6850	Lease Payments	3,845	2,460	3,950	2,700	(1,250)
6915	Utilities/Telephone	1,415	1,465	900	1,500	600
7009	Bank Service Charge	11,095	15,095	13,000	16,000	3,000
7015	Tax/Property	30	-	-	-	-
7080	Refund	7,165	7,125	1,500	1,500	-
	OPERATIONS SUBTOTAL	34,340	49,210	45,950	31,050	(14,900)
	GENERAL FUND TOTAL:	298,295	331,730	329,130	290,115	(39,015)

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ADMINISTRATIVE SERVICES HUMAN RESOURCES - PERSONNEL SERVICES DIVISION

PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

As part of Administrative Services, the Human Resources Department strives to provide assistance to all 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.

STRATEGIC GOALS:

- Implement new and continue existing training programs (ethics, performance evaluation, employee relations, Executive and Supervisory development).
- Streamline & modernize personnel processes to reduce expenses and improve efficiency.
- Negotiate and implement five Memorandum of Understandings (MOUs).

FY 12-13 PROGRAM HIGHLIGHTS:

- Work with City departments and third party administrators (benefits and brokers) to ensure effective, efficient and fiscally responsible management of insurance and benefit programs.
- Work with City administration and bargaining groups to ensure effective, efficient and fiscally responsible agreements.

Budget Division: ADMINISTRATIVE SERVICES - HUMAN RESOURCES (PERSONNEL)

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
Director of Human Resources	1.00	1.00	\$109,700	\$109,700					
Human Resources Technician	1.00	1.00	59,695	59,695					
TOTAL	2.00	2.00	\$169,395	\$169,395	TOTAL	0	0	\$0	\$0

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

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	<u>PERSONNEL</u>					
6003	Salaries/Regular	51,430	58,575	169,395	169,395	-
6012	Salaries/Comp-Time	1,665	70	-	-	-
6015	Salaries/Vacation	4,315	425	-	-	-
6024	Salaries/Sick Leave	3,385	915	-	-	-
6033	Overtime Pay/Premium	210	-	300	300	-
6069	Allowances/Vehicle	-	-	5,400	5,400	-
6101	PERS/Employee Contribution	4,165	4,225	11,915	11,915	-
6105	PERS/Employer Contribution	6,950	7,005	21,495	22,205	710
6109	PARS/Employer Contribution	-	-	4,390	4,390	-
6125	FICA/Employer Contrib/Med	975	940	3,005	2,995	(10)
6133	Retiree Health Premium Reimb	2,315	2,600	2,570	2,735	165
6140	Life Insurance Allocation	155	160	465	465	-
6155	Workers' Comp Allocation	2,370	2,400	6,990	6,990	-
6160	LTD Insurance Allocation	460	460	1,320	1,320	-
6165	Unemployment Allocation	65	60	205	205	-
6175	Benefits/Flex Plan	14,445	15,205	32,385	31,595	(790)
6180	Deferred Comp/Employer Paid	540	540	2,700	2,700	-
	PERSONNEL SUBTOTAL	95,180	93,580	262,535	262,610	75

**ADMINISTRATIVE SERVICES - HUMAN RESOURCES PERSONNEL SERVICES
ACTIVITY DETAIL**

Account Number	Description	Cost
1050921000	<p>6220 <u>Training Programs</u> - Liebert Cassidy workshops; Southern California Public Labor Relations Council (SCPLRC) training; misc. programs</p>	\$200
	<p>6230 <u>Dues/Subscriptions</u> - California Public Employers Labor Relations Association (CALPELRA) Membership(\$350.00); Business & Legal Occupational Safety and Health Administration (OSHA) Compliance(\$750); Lexis Nexis; Liebert, Cassidy Consortium(\$2,500.00)</p>	\$3,600
	<p>6235 <u>Meeting/Conferences</u> - California Public Employees Retirement System (CalPERS) Annual Conference</p>	\$900
	<p>6301 <u>Legal Fees</u> - Best Best & Krieger (BBK) (over and above retainer), Ken Meyer Associates & Liebert Cassidy legal</p>	\$4,000
	<p>6350 <u>Medical Service</u> - Pre-placement physicals; fitness for duty, random drug tests, DOT DL renewal</p>	\$3,400
	<p>6399 <u>Professional Service</u> - Cooperative Personnel (tests), Rio Hondo College, Donahoe & Associates</p>	\$2,650
	<p>6563 <u>Supplies/Special</u> - Annual Health Benefits Fair</p>	\$1,015
	<p>6601 <u>Advertising Expense</u> - Los Angeles Times; San Gabriel Valley Tribune; Brown & Caldwell; Western City; Jobs Available; L & W trade Magazines</p>	\$3,000
	<p>6850 <u>Lease Payments</u> - Konica-Minolta (copier lease)</p>	\$700

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

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	OPERATIONS					
6220	Training Schools	8,375	2,585	200	200	-
6230	Dues & Subscriptions	3,365	3,370	3,600	3,600	-
6235	Meetings & Conferences	485	1,070	800	900	100
6240	Mileage Reimbursement	335	660	300	300	-
6301	Legal Fees	-	9,430	4,000	4,000	-
6350	Medical Services	5,600	9,065	3,400	3,400	-
6399	Professional Services/Other	117,940	113,610	2,650	2,650	-
6405	Commission Meetings Expense	2,550	2,000	3,000	3,000	-
6480	Insurance Claims Administration	-	680	-	-	-
6493	Outside Services & Repairs	325	290	300	300	-
6518	Postage	135	210	300	350	50
6527	Supplies/Computer/Small Equip	95	-	-	-	-
6530	Office Supplies	2,140	2,080	1,000	1,000	-
6545	Fingerprinting	1,840	2,645	2,500	2,500	-
6563	Supplies/Special	965	670	1,015	1,015	-
6572	Office Furniture & Equipment	845	-	-	-	-
6601	Advertising Expense	5,065	2,895	1,500	3,000	1,500
6635	Oral Board Costs	700	605	1,000	1,000	-
6736	Employee Assistant Program	6,910	6,300	7,000	7,000	-
6835	Maint & Repair/Equipment	-	-	75	75	-
6850	Lease Payments	2,700	595	700	700	-
6915	Utilities/Telephone	225	280	300	300	-
	OPERATIONS SUBTOTAL	160,595	159,040	33,640	35,290	1,650
	GENERAL FUND TOTAL:	255,775	252,620	296,175	297,900	1,725

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ADMINISTRATIVE SERVICES

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 Director of Administrative Services and/or 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 Memorandum of Understandings (MOUs), re-classifications, recruitment, employee relations and research on a variety of Human Resource related issues.

STRATEGIC GOALS:

- Coordinate expansion of training (safety, emergency preparedness, defensive driving, etc.).
- Evaluate and improve the subrogation and reinsurance claims process.
- Expand cost analysis of litigated liability claims and allocate to departments.
- 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 12-13 PROGRAM HIGHLIGHTS:

- Work with City Departments and Third Party Administrators such as Cal Claims Management Services (CCMS), Carl Warren and Independent Cities Risk Management Authority (ICRMA) to ensure effective, efficient and fiscally responsible management of workers compensation and liability claims.
- Provide staff support and representation for the City's membership in ICRMA, and California Transit Insurance Pool (CalTIP).
- Implement and Utilize workers compensation VOS claims tracking system and allocate claims costs.
- Develop a medical "Bill Review" system for liability claims.

Budget Division: ADMINISTRATIVE SERVICES - RISK MANAGEMENT

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
Senior HR/Risk Management Analyst	1.00	1.00	\$76,095	\$76,095					
Human Resources Technician	1.00	0.00	58,675	0					
TOTAL	2.00	1.00	\$134,770	\$76,095	TOTAL	0	0	\$0	\$0

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

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	PERSONNEL					
6003	Salaries/Regular	125,980	127,465	134,770	76,095	(58,675)
6012	Salaries/Comp-Time	135	185	-	-	-
6015	Salaries/Vacation	7,590	1,010	-	-	-
6024	Salaries/Sick Leave	3,330	5,480	-	-	-
6033	Overtime Pay/Premium	1,695	1,525	-	-	-
6063	Salaries/Jury Duty	-	1,465	-	-	-
6075	Vacation Pay-Off	-	-	-	2,935	2,935
6091	Leave Liability Adjustments	3,640	(870)	-	-	-
6101	PERS/Employee Contribution	9,640	9,540	9,490	5,355	(4,135)
6105	PERS/Employer Contribution	16,100	15,825	17,115	9,975	(7,140)
6109	PARS/Employer Contribution	4,870	5,665	4,880	4,880	-
6125	FICA/Employer Contrib/Med	2,290	2,400	2,415	1,325	(1,090)
6140	Life Insurance Allocation	365	360	355	200	(155)
6155	Workers' Comp Allocation	5,525	5,465	5,390	3,045	(2,345)
6160	LTD Insurance Allocation	1,055	1,055	1,050	590	(460)
6165	Unemployment Allocation	150	160	165	90	(75)
6175	Benefits/Flex Plan	28,895	30,250	31,660	15,445	(16,215)
6180	Deferred Comp/Employer Paid	2,345	2,340	2,340	1,800	(540)
	PERSONNEL SUBTOTAL	213,605	209,320	209,630	121,735	(87,895)

**ADMINISTRATIVE SERVICES - HUMAN RESOURCES RISK MANAGEMENT
ACTIVITY DETAIL**

Account Number		Description	Cost
4250923000	6230	<u>Dues/Subscriptions</u> - Membership fees Society of Human Resource Management (SHRM); Subscription costs for Risk Management publications.	\$250
	6235	<u>Meeting/Conferences</u> - Human Resource/Risk Management meeting and conference expenses.	\$250
	6480	<u>Insurance Claims Administration</u> - Third Party Administration fees for workers' compensation (Cal Claims Management Services-CCMS), Liability (Carl Warren) and Unemployment (TALX).	\$28,700
	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.).	\$1,200
	6710	<u>Insurance /General Liability Premiums</u> - Independent Cities Risk Management Authority (ICRMA) (Liability and Storage Tanks), California Transit Insurance Pool (CalTIP) (transportation vehicles), and Merriweather & Williams (Special Events).	\$537,275
	6715	<u>Insurance/Fire and Casualty Premiums</u> - ICRMA (Property/Earthquake and Auto Physical Damage) and CALTIP (transportation vehicles) .	\$666,275
	6720	<u>Insurance /Workers Compensation Premiums</u> - ICRMA	\$282,955
	6740	<u>Claims Expense/Liability</u> - Funds utilized in the litigation/management (Carl Warren, Ken Meyer, Best, Best & Krieger-BBK) and settlement (payments made to claimants) of liability claims.	\$290,000
	6745	<u>Claims Expense/Workers Compensation</u> - Funds utilized by our Third Party Administrator - CCMS 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; Ken Meyer); First Aid Workers Compensation, medical utilization review, medical billing review.	\$400,000
6755	<u>Claims Expense/Unemployment</u> - State mandated expenses for unemployment insurance.	\$347,725	

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

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	OPERATIONS					
6220	Training Schools	-	-	400	-	(400)
6225	Training Materials	780	-	-	-	-
6230	Dues & Subscriptions	160	180	250	250	-
6235	Meetings & Conferences	-	-	500	250	(250)
6480	Ins Claims Administration	28,405	29,645	28,700	28,700	-
6493	Outside Services and Repairs	625	100	-	-	-
6521	Messenger Service	115	95	200	200	-
6563	Supplies/Special	545	305	1,800	1,200	(600)
6701	Fidelity Bonds	8,415	10,045	10,000	-	(10,000)
6710	Ins/General Liability Premiums	246,900	291,585	305,000	537,275	232,275
6715	Ins/Fire & Casualty Premiums	557,445	646,635	584,000	666,275	82,275
6720	Ins/Workers Comp Premiums	239,510	250,740	252,000	282,955	30,955
6740	Claims Expense/Liability	249,230	738,220	250,000	290,000	40,000
6740	<i>Claims Expense/Liability - RDA Liability</i>	38,195	10,080	-	-	-
6740	<i>Claims Expense/Liability - Utility Liability</i>	75,270	39,755	50,000	10,000	(40,000)
6745	Claims Expense/Workers Comp	550,265	71,725	565,000	400,000	(165,000)
6755	Claims Expense/Unemployment	27,290	20,740	25,000	347,725	322,725
	OPERATIONS SUBTOTAL	2,023,150	2,109,850	2,072,850	2,564,830	491,980
	RISK MGMT. FUND TOTAL	2,236,755	2,319,170	2,282,480	2,686,565	404,085

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INFORMATION TECHNOLOGY

PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Department of Information Technology provides leadership in the development of powerful, cost-effective technical services and business solutions for City staff and policy makers. Services include the management and support of the technology infrastructure and network administration, providing City-wide systems and solutions.

Ongoing responsibilities include: Strategic planning related to technology and the City's networking infrastructure; Software and hardware support of all systems including but not limited to: Software licensing, Financial Software systems, Business Licensing systems, Building permit systems, Land management systems, Geographic Information Systems (GIS), Library systems, Utility billing and integrated systems, all Police computer systems including wireless mobile units in cars, and all phone and telecom systems. Also, ongoing equipment replacement, helpdesk function, internet, e-mail, and web sites, wireless, the fiber backbone and network infrastructure on which all systems reside.

STRATEGIC GOALS:

- Maintain computer network uptime at 99%.
- Ensure the integrity of the network, security, traffic and segmentation.
- Upgrade ITRON Time of Use Meter Reading system
- Implementation of FIVE9 call center

FY 12-13 PROGRAM HIGHLIGHTS:

- Increase bandwidth.
- Maintain infrastructure integrity with limited budget.

BUDGET UNIT:**ALL FUND 48 DIVISIONS-INFORMATION TECH (SUMMARY)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>PERSONNEL</u>						
6003	Salaries/Regular	726,795	743,830	817,435	708,720	(108,715)
6006	Salaries/Temp & Part-Time	8,115	7,835	8,455	-	(8,455)
6012	Salaries/Comp-Time	8,775	3,315	-	-	-
6015	Salaries/Vacation	47,030	57,320	-	-	-
6024	Salaries/Sick Leave	22,695	19,860	-	-	-
6027	Salaries/Bereavement	485	-	-	-	-
6033	Overtime Pay/Premium	5,140	6,735	-	-	-
6039	Salaries/Standby	4,815	13,505	20,000	3,000	(17,000)
6048	Salaries/Language Pay	6,280	6,270	6,240	5,280	(960)
6063	Salaries/Jury Duty	1,215	405	-	-	-
6066	Allowances/Uniform	1,520	1,520	2,400	1,600	(800)
6069	Allowances/Vehicle	5,425	5,425	5,400	5,400	-
6072	Salaries/Injury	795	875	-	-	-
6091	Leave Liability Adjustments	11,035	6,640	-	-	-
6101	PERS/Employee Contribution	57,315	58,565	57,205	50,730	(6,475)
6105	PERS/Employer Contribution	95,760	97,090	105,305	94,205	(11,100)
6109	PARS/Employer	18,455	28,410	18,835	18,510	(325)
6125	FICA/Employer Contrib/Med	12,745	12,780	13,350	12,235	(1,116)
6140	Life Insurance Allocation	2,150	2,180	2,215	1,920	(295)
6155	Workers' Comp Allocation	33,150	34,125	34,315	28,900	(5,415)
6160	LTD Insurance Allocation	6,505	6,605	6,360	5,515	(845)
6165	Unemployment Allocation	905	900	1,005	850	(155)
6175	Benefits/Flex Plan	133,650	140,150	146,360	119,625	(26,735)
6180	Deferred Comp/Employer Paid	9,115	9,105	9,105	8,295	(810)
PERSONNEL SUBTOTAL		1,219,870	1,263,445	1,253,985	1,064,785	(189,201)

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>PERSONNEL</u>						
CITY COMPUTER SERVICES						
6003	Salaries/Regular	255,575	267,235	293,375	198,280	(95,095)
6006	Salaries/Temp & Part-Time	5,410	5,745	6,200	-	(6,200)
6012	Salaries/Comp-Time	1,145	715	-	-	-
6015	Salaries/Vacation	19,415	20,715	-	-	-
6024	Salaries/Sick Leave	10,965	8,070	-	-	-
6033	Overtime Pay/Premium	2,875	3,285	-	-	-
6039	Standby Pay/Premium	600	-	4,000	-	(4,000)
6048	Salaries/Language Pay	2,165	2,110	2,100	480	(1,620)
6063	Salaries/Jury Duty	160	205	-	-	-
6069	Allowance/Vehicle	3,160	2,715	2,700	2,700	-
6072	Salaries/Injury	200	220	-	-	-
6091	Leave Liability Adjustments	5,185	2,630	-	-	-
6101	PERS/Employee Contribution	20,355	21,030	20,050	14,115	(5,935)
6105	PERS/Employer Contribution	34,000	34,865	37,675	26,190	(11,485)
6109	PARS/Employer Contribution	4,710	8,500	4,540	4,300	(240)
6125	FICA/Employer Contrib/Med	3,915	4,020	4,240	3,375	(865)
6140	Life Insurance Allocation	760	780	800	540	(260)
6155	Workers' Comp Allocation	11,895	12,285	12,350	8,060	(4,290)
6160	LTD Insurance Allocation	2,400	2,430	2,285	1,545	(740)
6165	Unemployment Allocation	315	320	360	235	(125)
6175	Benefits/Flex Plan	48,675	50,450	52,600	31,240	(21,360)
6180	Deferred Comp/Employer Paid	3,085	2,905	2,905	2,205	(700)
	SUBTOTAL	436,965	451,230	446,180	293,265	(152,915)

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
POLICE INFORMATION SYSTEMS						
6003	Salaries/Regular	226,470	227,020	252,810	163,810	(89,000)
6006	Salaries/Temp & Part-Time	2,705	2,090	2,255	-	(2,255)
6012	Salaries/Comp-Time	7,120	1,940	-	-	-
6015	Salaries/Vacation	8,225	21,585	-	-	-
6024	Salaries/Sick Leave	5,470	4,640	-	-	-
6027	Salaries/Bereavement	485	-	-	-	-
6033	Overtime Pay/Premium	1,235	1,610	-	-	-
6039	Standby Pay/Premium	4,030	13,505	13,000	-	(13,000)
6048	Salaries/Language Pay	2,800	2,955	2,940	2,760	(180)
6063	Salaries/Jury Duty	-	100	-	-	-
6066	Allowances/Uniform	1,520	1,370	1,600	1,600	-
6069	Allowances/Vehicle	1,020	1,355	1,350	-	(1,350)
6091	Leave Liability Adjustments	2,980	2,030	-	-	-
6101	PERS/Employee Contribution	17,715	18,245	17,825	12,005	(5,820)
6105	PERS/Employer Contribution	29,600	30,245	32,840	22,225	(10,615)
6109	PARS/Employer Contribution	7,775	10,215	7,355	5,285	(2,070)
6125	FICA/Employer Contrib/Med	4,275	4,335	4,390	2,875	(1,515)
6140	Life Insurance Allocation	665	680	685	445	(240)
6155	Workers' Comp Allocation	10,270	10,815	10,895	6,665	(4,230)
6160	LTD Insurance Allocation	1,950	2,020	1,965	1,275	(690)
6165	Unemployment Allocation	300	295	320	200	(120)
6175	Benefits/Flex Plan	40,440	44,065	46,090	30,115	(15,975)
6180	Deferred Comp/Employer Paid	3,075	3,105	3,105	2,060	(1,045)
	SUBTOTAL	380,125	404,220	399,425	251,320	(148,105)

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
LW INFORMATION SYSTEMS						
6003	Salaries/Regular	244,750	249,575	271,250	346,630	75,380
6012	Salaries/Comp-Time	510	660	-	-	-
6015	Salaries/Vacation	19,390	15,020	-	-	-
6024	Salaries/Sick Leave	6,260	7,150	-	-	-
6033	Overtime Pay/Premium	1,030	1,840	-	-	-
6039	Standby Pay/Premium	185	-	3,000	3,000	-
6048	Salaries/Language Pay	1,315	1,205	1,200	2,040	840
6063	Salaries/Jury Duty	1,055	100	-	-	-
6066	Allowances/Uniform	-	150	800	-	(800)
6069	Allowances/Vehicle	1,245	1,355	1,350	2,700	1,350
6072	Salaries/Injury	595	655	-	-	-
6091	Leave Liability Adjustments	2,870	1,980	-	-	-
6101	PERS/Employee Contribution	19,245	19,290	19,330	24,610	5,280
6105	PERS/Employer Contribution	32,160	31,980	34,790	45,790	11,000
6109	PARS/Employer Contribution	5,970	9,695	6,940	8,925	1,985
6125	FICA/Employer Contrib/Med	4,555	4,425	4,720	5,985	1,265
6140	Life Insurance Allocation	725	720	730	935	205
6155	Workers' Comp Allocation	10,985	11,025	11,070	14,175	3,105
6160	LTD Insurance Allocation	2,155	2,155	2,110	2,695	585
6165	Unemployment Allocation	290	285	325	415	90
6175	Benefits/Flex Plan	44,535	45,635	47,670	58,270	10,600
6180	Deferred Comp/Employer Paid	2,955	3,095	3,095	4,030	935
	SUBTOTAL	402,780	407,995	408,380	520,200	111,820
	PERSONNEL SUBTOTAL	1,219,870	1,263,445	1,253,985	1,064,785	(189,201)

**ADMINISTRATIVE SERVICES - INFORMATION TECHNOLOGY
ACTIVITY DETAIL**

Account Number		Description	Cost
		City	
4849930000	6235	<u>Meetings/Conferences</u> - Liebert Cassidy sessions, Women Leading Government, MISAC	\$500
	6415	<u>Computer Software Services</u> - SunGard, SIRSI, ESRI, HDL, Civicplus, Granicus, GUAVA	\$156,770
	6493	<u>Outside Services & Repairs</u> - JD Briggs, Iron Mountain, SIRSI	\$10,800
	6499	<u>Contract Services</u> - Matrix, SunGard, SAS Access Control, Novell, HDL	\$5,000
	6504	<u>Computer Software Licensing</u> - MS Office, PC Anywhere, Netware, Win Srv Remote, McAfee, Adobe, Novell Patch Management, Zenworks, GroupWise, Solarwinds Orion, Digicert, Autocad, Miscropaver, Streetpaver	\$35,825
	6846	<u>Computer Hardware Maintenance</u> - Laser printer services, Watchguard, Hewlett Packard, Cisco, Barracuda	\$22,000

Account Number		Description	Cost
		Communications Services	
4849940000	6835	<u>Maintenance & Repair/Equipment</u> - Avaya support, Spenser Communications, Music on Hold, Mutare	\$68,200
	6915	<u>Utilities-Telephone</u> - City phone expense, Verizon T1x3, Cingular Wireless, PDA Communications, Blackberry's	\$164,560

Account Number		Description	Cost
		Police Information Systems	
4849941000	6415	<u>Computer Software Services</u> - CAD/RMS Support, Motorola MDC Support, NICE 911	\$73,000
	6493	<u>Outside Services & Repairs</u> - JD Briggs, PKORP & Associates	\$6,000
	6504	<u>Computer Software Licensing</u> - GroupWise, Novell, Microsoft SQL, MS Office, Go to my PC	\$30,475
	6846	<u>Computer Hardware Maintenance</u> - Carltock Cabling, CDCE, Laser Printer Services, Cisco Routers, Premio	\$11,150

Account Number		Description	Cost
		Light and Water Information Systems	
4849942000	6220	<u>Training Schools</u> - Microsoft Training, Bi-Tech, MISAC	\$4,000
	6235	<u>Meetings/Conferences</u> - Brainshare, SNUG	\$4,000
	6415	<u>Computer Software Services</u> - Bi-Tech, HP, GUAVA, Civic Plus	\$18,000
	6493	<u>Outside Services & Repairs</u> - JD Briggs, Iron Mountain	\$5,440
	6504	<u>Computer Software Licensing</u> - MS Office, Verisign, Veritas, Gotomypc, McAfee, GroupWise	\$25,050
	6570	<u>Computer Hardware Peripherals</u> - GovConnection, CDW-G, PC Mall	\$18,000
	6846	<u>Computer Hardware Maintenance</u> - Charter Fiber, Verizon T1x3, Cisco , Watchguard, Laser printer service, Hewlett Packard	\$36,450

BUDGET UNIT:**ALL FUND 48 DIVISIONS-INFORMATION TECH (SUMMARY)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
OPERATIONS						
6220	Training Schools	8,070	4,355	7,615	4,000	(3,615)
6230	Dues & Subscriptions	490	660	1,725	1,500	(225)
6235	Meetings & Conferences	620	250	4,445	4,500	55
6240	Mileage Reimbursement	-	140,610	200	600	400
6415	Computer Software Support	208,270	82,940	246,170	247,700	1,530
6493	Outside Services & Repairs	7,450	5,685	17,600	22,240	4,640
6499	Contract Services & Fees/Other	-	25,565	10,200	9,850	(350)
6503	Books	30	-	-	-	-
6504	Computer Software/Licensing	46,555	52,460	87,350	91,350	4,000
6515	Films & Video Recordings	5,995	-	-	-	-
6521	Messenger Service	70	215	100	100	-
6527	Supplies/Computer/Small Equipment	12,395	9,645	16,700	16,700	-
6530	Office Supplies	1,030	990	1,140	1,140	-
6563	Supplies/Special	945	2,195	2,250	2,250	-
6569	Small Equipment	8,510	7,215	14,300	16,800	2,500
6570	Computer Peripherals/Misc	24,295	29,745	25,000	25,000	-
6835	Maint & Repair/Equipment	44,005	47,065	79,200	79,200	-
6846	Computer Hardware Maint/Repair	45,275	57,665	61,300	73,800	12,500
6915	Utilities/Telephone	170,955	189,105	172,060	169,560	(2,500)
	OPERATIONS SUBTOTAL	584,960	656,365	747,355	766,290	18,935
INFORMATION TECH FUND TOTAL:		1,804,830	1,919,810	2,001,340	1,831,075	(170,266)
Funding:						
	ALLOCATION FROM L&W FUND	(487,045)	(509,000)	(536,250)	(677,355)	141,105
	ALLOCATION FROM GENERAL FUND	(1,317,785)	(1,410,810)	(1,465,090)	(1,153,720)	(283,835)
	Total Funding	(1,804,830)	(1,919,810)	(2,001,340)	(1,831,075)	(170,266)

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>OPERATIONS</u>						
CITY COMPUTER SERVICES						
6220	Training Schools	5,655	2,515	5,615	-	(5,615)
6230	Dues & Subscriptions	490	660	1,145	1,000	(145)
6235	Meetings & Conferences	420	250	445	500	55
6240	Mileage Reimbursement	-	140,515	-	200	200
6415	Computer Software Support	134,295	435	156,770	156,700	(70)
6493	Outside Services & Repairs	500	155	5,800	10,800	5,000
6499	Contract Services & Fees/Other	-	25,565	6,630	5,000	(1,630)
6504	Computer Software/Licensing	15,585	25,565	31,825	35,825	4,000
6515	Films & Video Recordings	5,995	-	-	-	-
6527	Supplies/Computer/Small Equip	3,275	2,385	3,000	3,000	-
6530	Office Supplies	425	495	490	490	-
6563	Supplies/Special	650	1,490	1,500	1,500	-
6569	Small Equipment	4,570	3,045	3,300	3,300	-
6846	Computer Hardware Maint/Repair	20,075	23,695	24,450	22,000	(2,450)
6915	Utilities/Telephone	-	680	-	-	-
	SUBTOTAL	191,935	227,450	240,970	240,315	(655)
BROADBAND - LIBRARY						
6846	Computer Hardware Maint/Repair	-	2,145	4,200	4,200	-
	SUBTOTAL	-	2,145	4,200	4,200	-
COMMUNICATION SERVICES						
6569	Small Equipment	830	-	-	-	-
6835	Maint & Repair/Equipment	36,085	41,780	68,200	68,200	-
6915	Utilities/Telephone	162,065	181,350	164,560	164,560	-
	SUBTOTAL	198,980	223,130	232,760	232,760	-

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
POLICE INFORMATION SYSTEMS						
6220	Training Schools	800	35	-	-	-
6230	Dues & Subscriptions	-	-	80	-	(80)
6240	Mileage Reimbursement	-	-	-	200	200
6415	Computer Software Support	57,935	58,075	71,800	73,000	1,200
6493	Outside Services & Repairs	1,765	2,840	6,000	6,000	-
6499	Contract Services & Fees/Other	-	-	850	850	-
6504	Computer Software/Licensing	12,805	11,455	30,475	30,475	-
6527	Supplies/Computer/Small Equip	5,495	710	2,000	2,000	-
6530	Office Supplies	445	295	450	450	-
6563	Supplies/Special	235	220	250	250	-
6569	Small Equipment	275	1,270	500	500	-
6570	Computer Peripherals/Misc	10,830	13,355	7,000	7,000	-
6835	Maint & Repair/Equipment	7,920	5,285	11,000	11,000	-
6846	Computer Hardware Maint/Repair	11,275	9,095	11,150	11,150	-
	SUBTOTAL	109,780	102,635	141,555	142,875	1,320
LW INFORMATION SYSTEMS						
6220	Training Schools	1,615	1,805	2,000	4,000	2,000
6230	Dues & Subscriptions	-	-	500	500	-
6235	Meetings & Conferences	200	-	4,000	4,000	-
6240	Mileage Reimbursement	-	95	200	200	-
6415	Computer Software Support	16,040	24,430	17,600	18,000	400
6493	Outside Services & Repairs	5,185	2,690	5,800	5,440	(360)
6499	Contract Services & Fees/Other	-	-	2,720	4,000	1,280
6503	Books	30	-	-	-	-
6504	Computer Software/Licensing	18,165	15,440	25,050	25,050	-
6521	Messenger Service	70	215	100	100	-
6527	Supplies/Computer/Small Equip	3,625	6,395	8,700	8,700	-
6530	Office Supplies	160	200	200	200	-
6563	Supplies/Special	60	485	500	500	-
6569	Small Equipment	2,150	2,900	3,000	3,000	-
6570	Computer Peripherals/Misc	13,465	16,390	18,000	18,000	-

BUDGET UNIT:**Fund 48 INFORMATION TECHNOLOGY (DETAILS)**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
6846	Computer Hardware Maint/Repair	13,925	22,730	21,500	36,450	14,950
6915	Utilities/Telephone	2,085	-	-	-	-
	SUBTOTAL	76,775	93,775	109,870	128,140	18,270
LW TECHNOLOGY FUND						
6527	Supplies/Computer/Small Equip	-	155	3,000	3,000	-
6569	Small Equipment	685	-	7,500	10,000	2,500
6915	Utilities/Telephone	6,805	7,075	7,500	5,000	(2,500)
	SUBTOTAL	7,490	7,230	18,000	18,000	-
	OPERATIONS SUBTOTAL	584,960	656,365	747,355	766,290	18,935
	INFORMATION TECH FUND TOTAL:	1,804,830	1,919,810	2,001,340	1,831,075	(170,266)
Funding:						
	ALLOCATION FROM L&W FUND	(487,045)	(509,000)	(536,250)	(666,340)	130,090
	ALLOCATION FROM GENERAL FUND	(1,317,785)	(1,410,810)	(1,465,090)	(1,164,735)	(300,355)
	Total Funding	(1,804,830)	(1,919,810)	(2,001,340)	(1,831,075)	(170,266)

FINANCE DEPARTMENT CFD/APFA DEBT SERVICE PROGRAM COMMENTARY

PROGRAM DESCRIPTION:

The Community Facilities District (CFD) and Azusa Public Financing Authority (APFA) budget divisions of the Administrative Services 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 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.

STRATEGIC GOALS:

- Utilize staff to prepare and administer contracts for CFD maintenance services
- Utilize staff to 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

**FINANCE - CFD DEBT SERVICE
ACTIVITY DETAIL**

Account Number	Description	Cost
6370000000 / 65000000xx	6315 <u>Accounting/Auditing Service</u> - Provides for annual audited financial reports for each CFD by outside independent auditor.	\$4,100
	6320 <u>Fiscal Agent Fees</u> - Provides for annual charges from Wells Fargo for Fiscal Agent services per bond indentures.	\$10,000
	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	\$23,500
	6399 <u>Professional Services/Other</u> - Provides for legal and financial assistance and continuing disclosure services provided by Urban Futures under contract	\$8,500
	6423 <u>Administrative Allocation</u> - Allocated cost for staff time necessary to administer Mountain Cove CFD, transferred to General Fund ; Rosedale in CFD Maintenance	\$35,000
	7001 <u>Interest Expense</u> - Interest payments on the two CFD Bond issues	\$3,008,220
	7005 <u>Principal Payment</u> - Principle payments on the two CFD Bond issues	\$455,000

BUDGET UNIT:**VARIOUS****FINANCE - CFD DEBT SERVICE**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>OPERATIONS</u>						
ROSEDALE CFD						
6310	Engineering	-	27,490	891,100	-	-
6315	Accounting/Auditing Service	2,100	-	2,000	2,000	-
6320	Fiscal Agent Fees	-	-	8,000	8,000	-
6345	Program Consultants	12,041	12,750	20,000	20,000	-
6399	Professional Services/Other	-	-	4,500	4,500	-
6423	Administrative Allocation	33,002	2,000	-	-	-
7001	Interest Expense	3,055,641	2,570,608	2,555,910	2,545,985	(9,925)
7005	Principal Payment	165,000	225,000	1,217,000	360,000	(857,000)
	SUBTOTAL	3,267,784	2,837,848	4,698,510	2,940,485	(866,925)
MOUNTAIN COVE CFD						
6315	Accounting/Auditing Services	2,100	-	2,100	2,100	-
6320	Fiscal Agent Fees	-	-	2,000	2,000	-
6345	Program Consultants	4,516	5,955	8,190	3,500	(4,690)
6399	Professional Services/Other	-	-	4,000	4,000	-
6423	Administrative Allocation	35,000	35,000	35,000	35,000	-
6611	Bond Issue Expense	-	-	106,200	-	-
6612	Bond Call Premium	-	-	86,000	-	-
7001	Interest Expense	-	510,995	506,970	462,235	(44,735)
7005	Principal Payment	-	80,000	95,000	95,000	-
7009	Bank Service Charge	2,000	2,000	2,000	2,000	-
	SUBTOTAL	43,616	633,950	847,460	605,835	(49,425)
CFD DEBT SERVICE TOTAL:		3,311,400	3,471,798	5,545,970	3,546,320	(1,999,650)

Budget Division: ADMINISTRATIVE SERVICES - CFD MAINTENANCE

Full Time Positions

Part Time Positions

Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary	Position Title	FY 11-12 Revised Allocation	FY 12-13 Adopted Allocation	FY 11-12 Revised Salary	FY 12-13 Adopted Salary
City Manager ^(a)	0.20	0.20	\$16,000	\$38,400	Parks Maint Wrkr I	520	520	\$9,070	\$8,820
Assistant City Manager ^(b)	0.10	0.00	6,330	0					
Admin Services Director/CFO ^(c)	0.35	0.00	33,180	0					
Finance Director ^(d)	0.00	0.30	0	41,810					
Controller ^(e)	0.40	0.00	29,205	0					
<i>(a) .60 FTE Administration, .20 FTE L&W Admin</i>									
<i>(b) .90 FTE Administration</i>									
<i>(c) .65 FTE Admin Serv-Finance</i>									
<i>(d) .05 FTE L&W Admin., .05 FTE .65 FTE Admin Serv-Finance, .0377 FTE Sr. Nutrition, .0123 FTE CDBG</i>									
<i>(e) .05 FTE L&W Admin., .05 FTE .50 FTE Admin Serv-Finance</i>									
TOTAL	1.05	0.50	\$84,715	\$80,210	TOTAL	520	520	\$9,070	\$8,820

BUDGET UNIT:

VARIOUS

FINANCE - CFD MAINT-ROSEDALE

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
PERSONNEL						
ROSEDALE CFD - ADMINISTRATION						
6003	Salaries/Regular	44,915	49,800	84,715	80,210	(4,505)
6015	Salaries/Vacation	2,380	2,730	-	-	-
6024	Salaries/Sick Leave	1,765	255	-	-	-
6027	Salaries/Bereavement	-	240	-	-	-
6045	Salaries/Education Incentive	-	-	140	-	(140)
6063	Salaries/Jury Duty	-	115	-	-	-
6069	Allowance/Vehicle	340	-	725	-	(725)
6070	Allowance/Telephone	-	-	125	300	175
6101	PERS/Employee Contribution	3,495	3,730	6,020	5,670	(350)
6105	PERS/Employer Contribution	5,840	6,185	10,825	10,545	(280)
6109	PARS/Employer Contribution	1,020	2,470	3,650	6,005	2,355
6125	FICA/Employer Contrib/Med	820	860	1,400	1,285	(115)
6140	Life Insurance Allocation	125	130	225	215	(10)
6155	Workers' Comp Allocation	1,990	2,125	3,430	3,220	(210)
6160	LTD Insurance Allocation	590	605	660	625	(35)
6165	Unemployment Allocation	50	55	100	85	(15)
6175	Benefits/Flex Plan	6,135	6,950	10,655	8,075	(2,580)
6180	Deferred Comp/Employer Paid	445	485	990	4,250	3,260
	SUBTOTAL	69,910	76,735	123,660	120,485	(3,175)
ROSEDALE CFD - PARKS MAINTENANCE						
6003	Salaries/Full-Time	-	205	-	-	-
6006	Salaries/Temp & Part-Time	8,115	8,545	9,070	8,820	(250)
6101	PERS/Employee Contribution	575	605	675	675	-
6105	PERS/Employer Contribution	955	1,005	1,180	1,215	35
6125	FICA/Employer Contrib/Med	120	125	125	125	-
6155	Workers' Comp Allocation	325	350	355	355	-
6165	Unemployment Allocation	10	10	5	-	(5)
	SUBTOTAL	10,100	10,845	11,410	11,190	(220)
	PERSONNEL SUBTOTAL	80,010	87,580	135,070	131,675	(3,395)

**FINANCE - CFD MAINTENANCE
ACTIVITY DETAIL**

Account Number		Description	Cost
3725420000 / 3745810143	6345	<u>Program Consultants</u> - Provides for consulting services relating to calculation and collection of annual maintenance taxes. Services provided under contract by Special District Financing & Administration	\$5,000
	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	\$20,000
	6423	<u>Administrative Allocation</u> - Provides for general administrative overhead related to Rosedale CFD programs and operations. Funds are transferred to General Fund	\$35,000
	6493	<u>Outside Services & Repairs</u> - Provides for contract maintenance of Rosedale CFD parks and grounds	\$52,670
	6554	<u>Supplies/Custodial & Cleaning</u> - Provides for contract maintenance of buildings and restrooms	\$2,500
	6560	<u>Repair Parts</u> - Provides for cost of replacement parts and materials for CFD parks, facilities and grounds	\$2,500

BUDGET UNIT:

VARIOUS

FINANCE - CFD MAINT-ROSEDALE

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>OPERATIONS</u>						
ROSEDALE CFD - ADMINISTRATION						
6345	Program Consultants	-	-	5,000	2,500	(2,500)
6399	Professional Services/Other	-	420	20,000	20,000	-
6423	Administrative Allocation	35,000	35,000	35,000	35,000	-
6610	Bond Administration	4,825	1,250	-	-	-
	SUBTOTAL	39,825	37,370	60,000	57,500	(2,500)
ROSEDALE CFD - PARKS MAINTENANCE						
6493	Outside Services & Repairs	20,650	20,845	52,670	52,670	-
6554	Supplies/Custodial & Cleaning	610	530	4,100	2,500	(1,600)
6560	Repair Parts	40	230	8,600	2,500	(6,100)
6563	Supplies/Special	20	170	-	-	-
	SUBTOTAL	21,320	21,775	65,370	57,670	(7,700)
ROSEDALE CFD - PROMENADE PARK						
6493	Outside Services/Repair	-	17,095	-	-	-
	SUBTOTAL	-	17,095	-	-	-
	OPERATIONS SUBTOTAL	61,145	76,240	125,370	115,170	(10,200)
<u>TRANSFERS OUT</u>						
ROSEDALE CFD - ADMINISTRATION						
5950	Transfer To Other Funds	-	-	150,285	286,410	286,410
	SUBTOTAL	-	-	150,285	286,410	286,410
	TRANSFERS OUT SUBTOTAL	-	-	150,285	286,410	286,410
	ROSEDALE CFD-2005-1 FUND TOTAL:	141,155	163,820	410,725	533,255	122,530

**FINANCE - APFA DEBT SERVICE
ACTIVITY DETAIL**

Account Number		Description	Cost
715000000/ 716000000	6610	<u>Bond Administration</u> - Cost of Trustee services and continuing disclosure services for two bond issues	\$9,625
	7001	<u>Interest Expense</u> - Interest payments on two City Bond issues	\$2,770,040
	7005	<u>Principal Payments</u> - Principle payments on two City Bond issues	\$560,000

BUDGET UNIT:

VARIOUS

FINANCE - APFA DEBT SERVICE

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>OPERATIONS</u>						
APFA-DEBT SERVICE/2003 CIP COPS						
6610	Bond Administration	4,625	4,625	4,500	4,625	125
7001	Interest Expense	140,590	134,560	127,590	119,650	(7,940)
7005	Principal Payments	215,000	225,000	230,000	240,000	10,000
	SUBTOTAL	360,215	364,185	362,090	364,275	2,185
APFA-DEBT SERVICE/2006 WATER CIP BONDS						
6610	Bond Administration	-	-	5,000	5,000	-
7001	Interest Expense	2,686,588	2,675,090	2,662,990	2,650,390	(12,600)
7005	Principal Payments	280,000	295,000	310,000	320,000	10,000
	SUBTOTAL	2,966,588	2,970,090	2,977,990	2,975,390	(2,600)
	OPERATIONS SUBTOTAL	3,326,803	3,334,275	3,340,080	3,339,665	(226,230)
APFA DEBT SERVICE FUND TOTAL:		3,326,803	3,334,275	3,340,080	3,339,665	(415)
Funding:						
	Transfer From General Fund	(360,215)	(364,185)	(362,090)	(364,275)	2,185
	Transfer From Light and Water	(2,966,588)	(2,970,090)	(2,977,990)	(2,975,390)	(2,600)
	Total Funding	(3,326,803)	(3,334,275)	(3,340,080)	(3,339,665)	(415)

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ADMINISTRATIVE SERVICES 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.

STRATEGIC GOALS:

- Determine efficiency of pooled services to provide cost savings.

PROGRAM HIGHLIGHTS:

- A portion of the costs of Citywide programs are offset from the Enterprise funds in proportion to the benefits received by the related Enterprise.

**ADMINISTRATIVE SERVICES - CITYWIDE
ACTIVITY DETAIL**

Account Number		Description	Cost
1090000000	6108	<u>PARS Administration Fees</u> - Administration costs for four Public Agency Retirement System (PARS) programs offered by the City	\$42,000
	6133	<u>Retiree Health Premium</u> - Annual premium paid for retiree health benefits through CALPERS.	\$360,115
	6399	<u>Professional Services/ Other</u> - Cost for maintenance and fencing of land.	\$23,340
	6670	<u>IT Allocation</u> - General Fund contribution for costs of Citywide information technology program. Balance paid by Light and Water Funds.	\$1,223,575
	6760	<u>Insurance Allocation</u> - General Fund portion of Citywide property and liability insurance costs.	\$671,520
	6823	<u>Lease/Vehicles</u> - General Fund portion of leased fleet vehicles.	\$18,000
	6825	<u>Maint & Repair/Vehicle</u> - General Fund portion of maintenance costs for City-owned and leased vehicles.	\$30,000
	7070	<u>Property Tax Administration</u> - Annual payment to County of LA for property Tax administration.	\$135,100

BUDGET UNIT:

1090000000 FINANCE - CITYWIDE

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
<u>PERSONNEL</u>						
6095	Salary Savings	-	-	(206,620)	-	206,620
6003	Salary - Area D	98,590	97,265	100,000	100,000	-
6108	PARS Administration Fees	30,750	52,500	42,000	42,000	-
6133	Retiree Health Premium Reimb	236,555	303,670	318,470	360,115	41,645
PERSONNEL SUBTOTAL		365,895	453,435	253,850	502,115	248,265
<u>OPERATIONS</u>						
6399	Professional Services/Other	21,440	21,470	12,000	23,340	11,340
6530	Office Supplies	-	90	-	-	-
6539	Printing, Binding, Duplicating	-	4,195	-	-	-
6670	IT Allocation	1,373,935	1,417,935	1,570,680	1,223,575	(347,105)
6755	Claims Expense/Unemployment	-	-	-	371,125	371,125
6760	Insurance Allocation	500,000	500,000	500,000	671,520	171,520
6823	Lease/Vehicles	-	-	-	18,000	18,000
6825	Maint & Repair/Vehicle	-	-	-	30,000	-
6827	Garage Allocation	118,785	130,160	132,180	-	(132,180)
7001	Interest Expense	18,360	16,860	15,360	600,360	585,000
7055	Uncollectible Accounts	-	1,215	-	-	-
7056	Forgivable Loan	-	261,555	-	-	-
7070	Property Tax Administration	131,340	135,095	135,100	135,100	-
OPERATIONS SUBTOTAL		2,163,860	2,488,575	2,365,320	3,073,020	677,700
<u>TRANSFERS OUT</u>						
5950	Transfer To Other Funds	3,900,765	4,435,430	3,907,240	4,071,530	164,290
5951	Transfer To APFA	365,705	364,085	362,090	364,275	2,185
TRANSFERS OUT SUBTOTAL		4,266,470	4,799,515	4,269,330	4,435,805	166,475
CITY-WIDE TOTAL		6,796,225	7,741,525	6,888,500	8,010,940	1,122,440

**FINANCE - EMPLOYEE BENEFIT FUND
ACTIVITY DETAIL**

Account Number		Description	Cost
419000000	6133	<u>Deferred Comp/Employer Paid</u> - Retiree annuity	\$24,195

BUDGET UNIT:**419000000 FINANCE - EMPLOYEE BENEFIT FUND**

Acct. #	DESCRIPTION	ACTUAL 09-10	ACTUAL 10-11	REVISED 11-12	ADOPTED 12-13	VARIANCE
	<u>PERSONNEL</u>					
6133	Deferred Comp/Employer Paid	23,425	23,635	27,320	24,195	(3,125)
	PERSONNEL SUBTOTAL	23,425	23,635	27,320	24,195	(3,125)
	EMPLOYEE BENEFIT FUND TOTAL	23,425	23,635	27,320	24,195	(3,125)

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