

FINANCE

Finance/Accounting

Purchasing

Printing Services

Community Facilities District – Debt Service

Community Facilities District – Maintenance

Azusa Public Finance Authority

Citywide

Employee Benefit

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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 2014-15 PROGRAM HIGHLIGHTS:

- Continue to provide financial support and absorb accounting duties for Successor Agency.
- Implement payroll impacts from contracted Memorandum of Understandings (MOUs).
- Monitor inter-governmental budget impacts, especially at the State level.
- Assist in the upgrade of the financial system.
- Scan accounting and financial documents to provide convenient access and eliminate paper storage.

Budget Division: FINANCE - ACCOUNTING

Full Time Positions

Part Time Positions

Position Title	FY 13-14	FY 14-15	FY 13-14	FY 14-15	Position Title	FY 13-14	FY 14-15	FY 13-14	FY 14-15
	Revised Allocation	Adopted Allocation	Revised Salary	Adopted Salary		Revised Allocation	Adopted Allocation	Revised Salary	Adopted Salary
Finance Director ^(a)	0.645	0.846	\$89,885	\$117,870					
Sr Admin Technician ^(b)	0.650	0.650	40,665	41,365					
Budget Analyst	1.000	1.000	74,195	77,905					
Senior Accountant ^(c)	1.300	1.300	110,090	110,090					
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 III	0.25	0.00	14,795	0					
^(a) .10 FTE CFD Rosedale, .054 FTE Senior Nutrition									
^(b) .35 FTE Prop C									
^(c) .05 FTE Roadway Maintenance, .10 FTE Sewer, .25 FTE Prop A, .05 FTE Engineering, .25 FTE Prop C									
TOTAL	5.845	5.796	\$455,830	\$473,430	TOTAL	0	0	\$0	\$0

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
	<u>PERSONNEL</u>					
6003	Salaries/Regular	477,070	370,140	455,830	473,430	17,600
6006	Salaries/Temp & Part-Time	20,975	-	-	-	-
6012	Salaries/Comp-Time	610	1,000	-	-	-
6015	Salaries/Vacation	33,750	21,880	-	-	-
6024	Salaries/Sick Leave	18,005	28,830	-	-	-
6027	Salaries/Bereavement	-	2,435	-	-	-
6033	Overtime Pay/Premium	-	245	500	500	-
6045	Salaries/Education	615	425	-	-	-
6048	Salaries/Language Pay	5,075	4,845	4,200	3,510	(690)
6063	Salaries/Jury Duty	-	1,915	-	-	-
6069	Allowances/Vehicle	-	1,995	3,485	4,565	1,080
6075	Vacation Pay-Off	28,140	130	24,600	-	(24,600)
6101	PERS/Employee Contribution	39,175	30,465	30,890	33,590	2,700
6105	PERS/Employer Contribution	71,545	37,060	38,100	41,830	3,730
6109	PARS/Employer Contribution	7,425	3,045	5,205	6,825	1,620
6125	FICA/Employer Contrib/Med	9,435	7,010	7,660	8,340	680
6133	Retiree Health Premium Reimb	1,340	2,755	4,205	4,205	-
6140	Life Insurance Allocation	1,410	1,140	1,180	1,280	100
6155	Workers' Comp Allocation	22,540	17,340	17,655	19,260	1,605
6160	LTD Insurance Allocation	4,760	3,445	3,375	3,685	310
6165	Unemployment Allocation	590	425	530	575	45
6175	Benefits/Flex Plan	105,915	84,320	86,865	93,615	6,750
6180	Deferred Comp/Employer Paid	5,050	340	4,065	4,500	435
	PERSONNEL SUBTOTAL	853,425	621,185	688,345	699,710	11,365

**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).	\$500
	6235	Meeting/Conferences - CSMFO Conference and attendance at CSMFO local chapter meetings.	\$600
	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.	\$52,320
	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.	\$1,700

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
<u>OPERATIONS</u>						
6220	Training Schools	690	120	500	500	-
6230	Dues & Subscriptions	765	575	700	500	(200)
6235	Meetings & Conferences	1,640	610	500	600	100
6240	Mileage Reimbursement	105	-	50	50	-
6315	Accounting/Auditing Services	49,990	44,785	50,140	52,320	2,180
6493	Outside Services & Repairs	15,525	16,390	14,500	14,500	-
6504	Computer Software/Licensing	-	100	300	350	50
6509	Publications/Other	-	50	-	-	-
6518	Postage	125	5	50	-	(50)
6521	Messenger Service	60	60	50	50	-
6527	Supplies/Computer/Small	225	630	-	-	-
6530	Office Supplies	4,605	3,820	4,800	4,800	-
6539	Printing, Binding & Duplicating	1,405	940	1,500	1,500	-
6563	Supplies/Special	1,005	995	200	900	700
6569	Small Equipment	-	3,995	-	-	-
6601	Advertising Expense	-	-	-	700	700
6835	Maint & Repair/Equipment	-	80	-	-	-
6850	Lease Payments	1,430	1,515	3,500	1,700	(1,800)
6915	Utilities/Telephone	385	495	600	600	-
OPERATIONS SUBTOTAL		77,955	75,165	77,390	79,070	1,680
GENERAL FUND TOTAL:		931,380	696,350	765,735	778,780	13,045

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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 2014-15 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 13-14 Revised Allocation	FY 14-15 Adopted Allocation	FY 13-14 Revised Salary	FY 14-15 Adopted Salary	Position Title	FY 13-14 Revised Allocation	FY 14-15 Adopted Allocation	FY 13-14 Revised Salary	FY 14-15 Adopted Salary
Purchasing Officer	1.00	1.00	\$69,580	\$71,605					
Store Keeper	1.00	1.00	59,030	60,770					
TOTAL	2.00	2.00	\$128,610	\$132,375	TOTAL	0	0	\$0	\$0

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
	PERSONNEL					
6003	Salaries/Regular	172,855	119,715	128,610	132,375	3,765
6006	Salaries/Temp & Part-Time	27,785	405	-	-	-
6012	Salaries/Comp-Time	270	10	-	-	-
6015	Salaries/Vacation	11,415	6,595	-	-	-
6024	Salaries/Sick Leave	5,480	3,480	-	-	-
6033	Overtime Pay/Premium	65	-	-	-	-
6048	Salaries/Language Pay	-	10	-	-	-
6066	Salaries/Temp & Part Time	-	210	-	-	-
6075	Vacation Pay-Off	4,015	11,140	-	-	-
6101	PERS/Employee Contribution	15,665	9,170	9,060	9,325	265
6105	PERS/Employer Contribution	28,365	17,300	17,610	11,610	(6,000)
6109	PARS/Employer Contribution	2,905	4,070	4,615	4,750	135
6125	FICA/Employer Contrib/Med	2,670	2,345	2,365	2,445	80
6133	Retiree Health Premium Reimb	1,355	2,650	2,795	2,805	10
6140	Life Insurance Allocation	515	345	340	350	10
6155	Workers' Comp Allocation	8,885	5,210	5,145	5,295	150
6160	LTD Insurance Allocation	1,430	985	1,000	1,030	30
6165	Unemployment Allocation	245	165	165	170	5
6175	Benefits/Flex Plan	51,000	37,595	34,440	36,145	1,705
6180	Deferred Comp/Employer Paid	540	45	-	-	-
	PERSONNEL SUBTOTAL	335,460	221,445	206,145	206,300	155

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)	\$225
	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
	6569	<u>Small Equipment</u> - Cell phone replacements	\$500

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
OPERATIONS						
6201	Uniforms & Laundry	1,060	1,035	650	650	-
6230	Dues & Subscriptions	180	205	200	225	25
6235	Meetings & Conferences	120	-	-	-	-
6240	Mileage Reimbursement	20	-	-	-	-
6493	Outside Services & Repairs	-	5	300	250	(50)
6518	Postage	5	-	-	-	-
6530	Office Supplies	555	755	500	500	-
6536	Supplies/Reprographics	-	-	50	50	-
6539	Printing, Binding & Duplicating	415	-	100	100	-
6551	Fuel and Oil	2,555	940	1,500	2,000	500
6554	Supplies/Custodial & Cleaning	275	-	300	300	-
6563	Supplies/Special	445	-	-	-	-
6569	Small Equipment	-	1,240	500	500	-
6572	Office Furniture & Equipment	-	105	200	200	-
6815	Maint & Repair/Bldgs	100	-	-	-	-
6825	Maint & Repair / Vehicle	140	470	1,250	1,000	(250)
6835	Maint & Repair/Equipment	-	-	500	500	-
6915	Utilities/Telephone	965	735	900	900	-
OPERATIONS SUBTOTAL		6,835	5,490	6,950	7,175	225
GENERAL FUND TOTAL:		342,295	226,935	213,095	213,475	380

BUDGET UNIT:**1045950000 FINANCE - PRINTING**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
	OPERATIONS					
6536	Supplies/Reprographics	6,180	8,085	8,000	8,000	-
6563	Supplies/Special	2,610	950	2,700	2,200	(500)
	OPERATIONS SUBTOTAL	8,790	9,035	10,700	10,200	(500)
	GENERAL FUND TOTAL:	8,790	9,035	10,700	10,200	(500)

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

PROGRAM DESCRIPTION:

The Community Facilities District (CFD) and Azusa Public Financing Authority (APFA) budget divisions of the Finance Department reflect the special district and debt management responsibilities of the Department. The annual budget for the administrative activities of the established Mountain Cove and the Rosedale CFDs, as well as the administrative and debt service requirements of the APFA, are included in this division. For the Rosedale 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:

- 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 and Rosedale CFD bonds.	\$71,400
	7001 <u>Interest Expense</u> - Interest payments on the two CFD Bond issues-Mountain Cove and Rosedale	\$2,712,395
	7005 <u>Principal Payment</u> - Principle payments on the two CFD Bond issues-Mountain Cove and Rosedale	\$650,000

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

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
<u>OPERATIONS</u>						
ROSEDALE CFD						
6310	Engineering	891,100	-	-	-	-
6315	Accounting/Auditing Service	-	-	2,000	2,000	-
6320	Fiscal Agent Fees	750	750	8,000	8,000	-
6345	Program Consultants	-	16,710	20,000	20,000	-
6399	Professional Services/Other	-	-	4,500	4,500	-
6423	Administrative Allocation	2,000	35,000	35,000	35,700	700
6610	Bond Administration	-	-	2,000	2,000	-
7001	Interest Expense	2,555,910	2,501,255	2,357,000	2,223,815	(133,185)
7005	Principal Payment	1,217,000	5,066,700	425,000	500,000	75,000
	SUBTOTAL	4,666,760	7,620,415	2,853,500	2,796,015	(57,485)
MOUNTAIN COVE CFD						
6315	Accounting/Auditing Services	-	-	2,100	2,100	-
6320	Fiscal Agent Fees	-	-	2,000	2,000	-
6345	Program Consultants	4,685	-	3,500	3,500	-
6399	Professional Services/Other	825	5,325	4,000	4,000	-
6423	Administrative Allocation	35,000	17,500	35,000	35,700	700
6611	Bond Issue Expense	106,200	-	-	-	-
6612	Bond Call Premium	86,000	-	-	-	-
7001	Interest Expense	512,380	407,430	406,005	488,580	82,575
7005	Principal Payment	8,695,000	95,000	165,000	150,000	(15,000)
7009	Bank Service Charge	-	-	2,000	2,000	-
	SUBTOTAL	9,440,090	525,255	619,605	687,880	68,275
CFD DEBT SERVICE TOTAL:		14,106,850	8,145,670	3,473,105	3,483,895	10,790

Budget Division: FINANCE - CFD MAINTENANCE

Full Time Positions

Part Time Positions

Position Title	FY 13-14 Revised Allocation	FY 14-15 Adopted Allocation	FY 13-14 Revised Salary	FY 14-15 Adopted Salary	Position Title	FY 13-14 Revised Allocation	FY 14-15 Adopted Allocation	FY 13-14 Revised Salary	FY 14-15 Adopted Salary
City Manager ^(a)	0.20	0.10	\$38,400	\$19,200	Parks Maint Wrkr I	520	520	\$8,820	\$9,070
Finance Director ^(b)	0.30	0.10	41,810	13,935					
Director of Recreation & Family Serv ^(c)	0.00	0.10	0	14,290					
Parks Maint.Superintendent ^(d)	0.30	0.30	26,280	26,280					
TOTAL	0.80	0.60	\$106,490	\$73,705	TOTAL	520	520	\$8,820	\$9,070

^(a) .60 FTE Administration, .30 FTE L&W Admin
^(b) .846 FTE Finance, .054 FTE Senior Nutrition
^(c) .90 FTE Recreation
^(d) .70 FTE Parks Maintenance

BUDGET UNIT:**FINANCE - CFD MAINT-ROSEDALE**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
	<u>PERSONNEL</u>					
6003	Salaries/Regular	63,110	82,685	106,490	73,705	(32,785)
6006	Salaries/Temp & Part-Time	11,295	9,690	8,820	9,070	250
6015	Salaries/Vacation	1,630	1,560	-	-	-
6024	Salaries/Sick Leave	540	185	-	-	-
6033	OT/Premium	220	-	-	-	-
6045	Salaries/Education Incentive	300	195	-	-	-
6048	Salaries/Language Pay	60	15	-	-	-
6069	Allowance/Vehicle	265	2,005	1,865	1,510	(355)
6070	Allowance/Telephone	65	300	150	150	-
6075	Vacation Payoff	8,128	-	-	-	-
6078	Sick Leave Payoff	504	-	-	-	-
6101	PERS/Employee Contribution	5,257	6,200	6,560	6,005	(555)
6105	PERS/Employer Contribution	10,229	8,335	8,295	7,170	(1,125)
6109	PARS/Employer Contribution	3,048	3,315	4,335	5,280	945
6125	FICA/Employer Contrib/Med	1,390	1,530	1,205	1,250	45
6140	Life Insurance Allocation	177	200	220	165	(55)
6155	Workers' Comp Allocation	3,273	3,780	3,665	3,365	(300)
6160	LTD Insurance Allocation	727	855	625	560	(65)
6165	Unemployment Allocation	83	95	100	70	(30)
6175	Benefits/Flex Plan	8,687	13,260	10,290	9,690	(600)
6180	Deferred Comp/Employer Paid	925	915	1,165	840	(325)
	PERSONNEL SUBTOTAL	119,913	135,120	153,785	118,830	(34,955)

**FINANCE - CFD MAINTENANCE
ACTIVITY DETAIL**

Account Number		Description	Cost
37254200xx / 3745810143	6493	<u>Outside Services & Repairs</u> - Provides for contract maintenance of Rosedale CFD parks and grounds	\$90,640
	6554	<u>Supplies/Custodial & Cleaning</u> - Provides for contract maintenance of buildings and restrooms	\$3,480
	6560	<u>Repair Parts</u> - Provides for cost of replacement parts and materials for CFD parks, facilities and grounds	\$5,300

BUDGET UNIT:**FINANCE - CFD MAINT-ROSEDALE**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
<u>OPERATIONS</u>						
6301	Legal Fees	5,740	75	200	200	-
6399	Professional Services/Other	15,970	1,250	-	-	-
6493	Outside Services & Repairs	46,060	36,350	96,470	90,640	(5,830)
6530	Office Supplies	-	-	500	300	(200)
6554	Supplies/Custodial & Cleaning	1,525	495	4,080	3,480	(600)
6560	Repair Parts	525	5,880	6,250	5,300	(950)
6563	Supplies/Special	620	65	-	-	-
6566	Small Tools	65	-	-	-	-
6904	Utilities/Other	-	21,995	19,475	20,190	715
OPERATIONS SUBTOTAL		70,505	66,110	126,975	120,110	(6,865)
<u>TRANSFERS OUT</u>						
5950	Transfer To Other Funds	150,285	286,645	292,485	304,000	11,515
TRANSFERS OUT SUBTOTAL		150,285	286,645	292,485	304,000	11,515
ROSEDALE CFD MAINTENANCE FUND TOTAL:		340,703	487,875	573,245	542,940	(30,305)

**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-2003 COPS and 2006 Water Parity	\$2,706,515
	7005	<u>Principal Payments</u> - Principle payments on two City Bond issues-2003 COPS and 2006 Water Parity	\$1,300,000

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

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
<u>OPERATIONS</u>						
APFA-DEBT SERVICE/2003 CIP COPS						
6610	Bond Administration	2,000	6,475	4,625	4,625	-
7001	Interest Expense	127,590	119,650	111,040	101,850	(9,190)
7005	Principal Payments	230,000	240,000	245,000	255,000	10,000
	SUBTOTAL	359,590	366,125	360,665	361,475	810
APFA-DEBT SERVICE/2006 WATER CIP BONDS						
6610	Bond Administration	-	-	5,000	5,000	-
7001	Interest Expense	2,662,990	2,650,390	2,637,390	2,604,665	(32,725)
7005	Principal Payments	310,000	320,000	330,000	1,045,000	715,000
7099	Miscellaneous	26,565	(26,565)	-	-	-
	SUBTOTAL	2,999,555	2,943,825	2,972,390	3,654,665	682,275
	OPERATIONS SUBTOTAL	3,359,145	3,309,950	3,333,055	4,016,140	683,085
APFA DEBT SERVICE FUND TOTAL:		3,359,145	3,309,950	3,333,055	4,016,140	683,085
<i>Funding:</i>						
	Transfer From General Fund	(359,590)	(366,125)	(360,665)	(361,475)	810
	Transfer From Light and Water	(2,999,555)	(2,943,825)	(2,972,390)	(3,654,665)	682,275
	Total Funding	(3,359,145)	(3,309,950)	(3,333,055)	(4,016,140)	683,085

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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.

**CITYWIDE
ACTIVITY DETAIL**

Account Number	Description	Cost
109000000	6003 <u>Salary/Area D</u> - Salary costs for Area D coordinator. Reimbursed with Federal funds.	\$100,000
	6108 <u>PARS Administration Fees</u> - Administration costs for four Public Agency Retirement System (PARS) programs offered by the City.	\$32,500
	6133 <u>Retiree Health Premium</u> - Annual premium paid for retiree health benefits through CALPERS.	\$428,400
	6199 <u>Benefits/ Other</u> - Cost for PARS early retirement program and additional retirement costs.	\$116,500
	6399 <u>Professional Services/ Other</u> - Cost for property and sales tax services; other post-employment actuarial services	\$34,640
	6670 <u>IT Allocation</u> - General Fund contributes for costs of Citywide information technology program. Balance paid by Light and Water and Sewer Funds.	\$873,915
	6760 <u>Insurance Allocation</u> - General Fund portion of Citywide property and liability insurance costs.	\$804,855
	6823 <u>Lease/Vehicles</u> - General Fund portion of leased fleet vehicles.	\$30,000
	6825 <u>Maint & Repair/Vehicle</u> - General Fund portion of maintenance costs for City-owned and leased vehicles.	\$20,000
	7001 <u>Interest Expense</u> - Interest on loans from Electric and Price Family	\$215,360
	7070 <u>Property Tax Administration</u> - Annual payment to County of LA for property Tax administration.	\$55,000

BUDGET UNIT:**109000000 CITYWIDE**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
6003	Salary - Area D (Reimbursed)	73,600	77,485	100,000	100,000	-
6108	PARS Administration Fees	30,000	32,500	42,000	32,500	(9,500)
6133	Retiree Health Premium Reimb	344,995	413,140	452,705	428,400	(24,305)
6199	Benefits/Other	-	89,895	89,900	116,500	-
	PERSONNEL SUBTOTAL	448,595	613,020	684,605	677,400	(33,805)
	OPERATIONS					
6235	Meetings & Conferences	-	955	-	-	-
6399	Professional Services/Other	1,300	63,740	14,140	34,640	20,500
6493	Outside Services & Repair	-	8,040	-	-	-
6539	Printing, Binding, Duplicating	2,635	4,485	-	-	-
6670	IT Allocation	1,458,060	1,114,680	886,030	873,915	(12,115)
6760	Insurance Allocation	500,000	750,880	757,890	804,855	46,965
6823	Lease/Vehicles	-	10,010	30,000	30,000	-
6825	Maint & Repair/Vehicle	-	17,005	20,000	20,000	-
6827	Garage Allocation	99,820	-	-	-	-
6904	Utilities/Other	-	-	2,400	2,400	-
7001	Interest Expense-L&W	15,360	13,860	15,360	15,360	-
7001	Interest Expense	-	539,365	585,000	200,000	(385,000)
7070	Property Tax Administration	126,255	52,125	55,000	55,000	-
	OPERATIONS SUBTOTAL	2,203,430	2,575,145	2,365,820	2,036,170	(329,650)
	TRANSFERS OUT					
5950	Transfer To Other Funds	3,946,850	4,401,165	4,191,515	4,556,925	365,410
5951	Transfer To APFA	359,495	359,650	360,665	361,475	810
	TRANSFERS OUT SUBTOTAL	4,306,345	4,760,815	4,552,180	4,918,400	366,220
	CITY-WIDE TOTAL	6,958,370	7,948,980	7,602,605	7,631,970	2,765
	Funding:					
	TRANSFER IN - SEWER FUND	(11,500)	(11,500)	(6,000)	(6,000)	-
	TRANSFER IN - L&W FUND	(94,660)	(94,660)	(94,660)	(133,065)	38,405
	GENERAL FUND TOTAL	(6,852,210)	(7,842,820)	(7,501,945)	(7,492,905)	(35,640)
	Total Funding	(6,958,370)	(7,948,980)	(7,602,605)	(7,631,970)	2,765

**FINANCE - EMPLOYEE BENEFIT FUND
ACTIVITY DETAIL**

Account Number		Description	Cost
419000000	6133	<u>Deferred Comp/Employer Paid</u> - Retiree annuity	\$46,690

BUDGET UNIT:**4190000000****FINANCE - EMPLOYEE BENEFIT FUND**

Acct. #	DESCRIPTION	ACTUAL 11-12	ACTUAL 12-13	REVISED 13-14	ADOPTED 14-15	VARIANCE
	<u>PERSONNEL</u>					
6133	Deferred Comp/Employer Paid	24,200	29,695	45,525	46,690	1,165
	PERSONNEL SUBTOTAL	24,200	29,695	45,525	46,690	1,165
	EMPLOYEE BENEFIT FUND TOTAL	24,200	29,695	45,525	46,690	1,165

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