

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:

- 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.
- Oversee implementation of city-wide fee schedule and accompanying cost allocation plan.
- 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 2014-15 PROGRAM HIGHLIGHTS:

- Continued to provide financial support and absorb accounting duties for Successor Agency.
 - Corresponded with State Department of Finance regarding Recognized Obligation Payment Schedule and Loan reinstatements.
 - Coordinated information and responded to requests for State Controller's Office asset review.
- Implement payroll impacts from contracted Memorandum of Understandings (MOUs) and State mandates.
- Realigned staffing responsibilities to improve efficiencies in various areas.
- Implemented the General Fund Reserve Policy to account for catastrophic emergencies, budgetary shortfall and capital assets and infrastructure replacement to strengthen the long term fiscal condition of the City.
- Created the Interfund Loan Policy to account for treatment of interfund loans.
- Refunded former Redevelopment Agency tax allocation bonds to realize approximately \$7M over life of bonds.

Budget Division: FINANCE - ACCOUNTING

Full Time Positions

Part Time Positions

Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary	Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary
Finance Director ^(a)	0.950	0.950	\$132,390	\$132,390					
Sr Admin Technician ^(b)	0.650	0.650	40,335	40,335					
Budget Analyst	1.000	1.000	79,855	83,850					
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					
^(a) .05 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	5.900	5.900	\$488,870	\$492,865	TOTAL	0	0	\$0	\$0

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
	PERSONNEL						
6003	Salaries/Regular	482,260	426,127	488,870	489,480	492,865	3,995
6006	Salaries/Temp & Part-Time	-	4,829	-	-	-	-
6033	Overtime Pay/Premium	245	417	1,700	1,700	1,000	(700)
6047	Sal/Bonus	-	10,089	-	-	-	-
6048	Salaries/Language Pay	4,845	4,348	3,510	3,510	3,510	-
6069	Allowances/Vehicle	1,995	3,776	4,565	4,565	5,130	565
6101	PERS/Employee Contribution	30,465	29,483	33,590	33,590	34,915	1,325
6105	PERS/Employer Contribution	37,060	42,427	41,830	41,830	55,425	13,595
6125	FICA/Employer Contrib/Med	7,010	8,028	8,340	8,340	8,655	315
6133	Retiree Health Premium Reimb	2,755	4,034	4,205	4,205	4,450	245
6140	Life Insurance Allocation	1,140	1,098	1,280	1,280	1,340	60
6155	Workers' Comp Allocation	17,340	17,885	19,260	19,260	20,060	800
6160	LTD Insurance Allocation	3,445	3,724	3,685	3,685	3,835	150
6165	Unemployment Allocation	425	499	575	575	595	20
6175	Benefits/Flex Plan	84,320	85,002	93,615	93,615	95,295	1,680
6180	Deferred Comp/Employer Paid	340	2,293	4,500	4,500	4,725	225
	PERSONNEL SUBTOTAL	673,645	642,457	709,525	710,135	731,800	22,275

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE	EXPLANATION
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OPERATIONS

6315	Accounting/Auditing Services	56,500	56,500	58,200	1,700	Increase in auditing services.
6399	Professional Services/Other	-	-	35,000	35,000	One-time cost recovery study.

**FINANCE - ACCOUNTING
ACTIVITY DETAIL**

Account Number		Description
1045810000	6220	<u>Training</u> - Training for changes and updates related to accounting, accounts payable and payroll.
	6230	<u>Dues/Subscriptions</u> - Membership in the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO).
	6235	<u>Meeting/Conferences</u> - CSMFO Conference and attendance at CSMFO local chapter meetings.
	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.
	6493	<u>Outside Services & Repairs</u> - Provides for Maximus SB-90 State mandated claims reimbursement, Iron Mountain document storage and CINTAS shredding services.
	6530	<u>Office Supplies</u> - Supplies such as binders, paper, tabs, toner for check printer, etc.
	6850	<u>Lease Payments</u> - Copy machine lease at Finance-Light and Water location and Neopost mailing machine costs shared equally with Business License division.

BUDGET UNIT:**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
OPERATIONS							
6215	Tuition Reimbursement	-	-	1,400	1,400	1,400	-
6220	Training Schools	120	269	500	500	500	-
6230	Dues & Subscriptions	575	575	500	500	500	-
6235	Meetings & Conferences	610	690	600	360	750	150
6240	Mileage Reimbursement	-	-	50	-	-	(50)
6315	Accounting/Auditing Services	44,785	76,673	56,500	56,500	58,200	1,700
6399	Professional Services/Other	-	-	-	-	35,000	35,000
6493	Outside Services & Repairs	16,390	14,058	14,500	14,500	14,500	-
6504	Computer Software/Licensing	100	351	350	350	350	-
6521	Messenger Service	60	74	50	-	-	(50)
6530	Office Supplies	3,820	2,787	4,800	3,800	3,800	(1,000)
6539	Printing, Binding & Duplicating	940	1,462	1,500	1,500	1,500	-
6563	Supplies/Special	995	514	900	400	400	(500)
6569	Small Equipment	3,995	7,766	-	-	-	-
6601	Advertising Expense	-	705	700	700	700	-
6850	Lease Payments	1,515	1,549	1,700	1,600	1,600	(100)
6915	Utilities/Telephone	-	436	600	460	460	(140)
OPERATIONS SUBTOTAL		73,905	107,909	84,650	82,570	119,660	35,010
GENERAL FUND TOTAL:		747,550	750,366	794,175	792,705	851,460	57,285

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.
- 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 2014-15 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 Division: FINANCE - PURCHASING

Full Time Positions

Part Time Positions

Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary	Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary
Buyer	1.00	1.00	\$72,305	\$74,410					
Store Keeper	1.00	1.00	60,770	63,185					
TOTAL	2.00	2.00	\$133,075	\$137,595	TOTAL	0	0	\$0	\$0

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
	PERSONNEL						
6003	Salaries/Regular	129,790	132,399	133,075	133,075	137,595	4,520
6101	PERS/Employee Contribution	9,170	9,338	9,315	9,315	9,680	365
6105	PERS/Employer Contribution	17,300	11,960	11,610	11,610	15,365	3,755
6109	PARS/Employer Contribution	4,070	4,764	4,750	4,750	7,485	2,735
6125	FICA/Employer Contrib/Med	2,345	2,302	2,445	2,445	2,520	75
6133	Retiree Health Premium Reimb	2,650	2,852	2,805	2,805	2,980	175
6140	Life Insurance Allocation	345	344	350	350	370	20
6155	Workers' Comp Allocation	5,210	5,296	5,295	5,295	5,505	210
6160	LTD Insurance Allocation	985	999	1,030	1,030	1,070	40
6165	Unemployment Allocation	165	144	170	170	175	5
6175	Benefits/Flex Plan	37,595	36,294	36,145	36,145	36,145	-
	PERSONNEL SUBTOTAL	209,625	206,692	206,990	206,990	218,890	11,900

PURCHASING ACTIVITY DETAIL

Account Number		Description
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)
	6493	<u>Outside Services & Repairs</u> - Equipment repairs and services
	6551	<u>Fuel & Oil</u> - Gasoline and oil for Central Stores delivery vehicle
	6569	<u>Small Equipment</u> - Cell phone replacements

BUDGET UNIT:**1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
OPERATIONS							
6201	Uniforms & Laundry	1,035	610	650	650	650	-
6230	Dues & Subscriptions	205	185	225	185	185	(40)
6235	Meetings & Conferences	-	-	120	120	120	-
6493	Outside Services & Repairs	5	238	250	960	250	-
6530	Office Supplies	755	771	500	400	400	(100)
6536	Supplies/Reprographics	-	-	50	-	-	(50)
6539	Printing, Binding & Duplicating	-	-	100	-	-	(100)
6551	Fuel and Oil	940	1,696	2,000	1,400	1,700	(300)
6554	Supplies/Custodial & Cleaning	-	-	300	-	-	(300)
6563	Supplies/Special	-	313	330	330	300	(30)
6569	Small Equipment	1,240	-	500	500	-	(500)
6572	Office Furniture & Equipment	105	-	200	-	-	(200)
6825	Maint & Repair / Vehicle	470	292	1,000	300	300	(700)
6835	Maint & Repair/Equipment	-	20	500	-	-	(500)
6915	Utilities/Telephone	735	316	900	150	150	(750)
OPERATIONS SUBTOTAL		5,490	4,440	7,625	4,995	4,055	(3,570)
GENERAL FUND TOTAL:		215,115	211,132	214,615	211,985	222,945	8,330

BUDGET UNIT:**1045950000 FINANCE - PRINTING**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
OPERATIONS							
6536	Supplies/Reprographics	8,085	7,498	7,300	7,300	7,300	-
6563	Supplies/Special	950	386	2,200	500	500	(1,700)
OPERATIONS SUBTOTAL		9,035	7,884	9,500	7,800	7,800	(1,700)
GENERAL FUND TOTAL:		9,035	7,884	9,500	7,800	7,800	(1,700)

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.

FY 2014-15 HIGHLIGHTS:

- Commenced refunding of Rosedale CFD bonds to provide cost savings to Rosedale property owners.
- The Parks division added two (2) new parks to maintain in Rosedale, making it a total of six (6) parks and medians being maintained in the new housing development.

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

Acct. #	DESCRIPTION	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE	EXPLANATION
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OPERATIONS**ROSEDALE CFD**

7001	Interest Expense	2,223,815	2,223,815	2,393,830	170,015	Per debt service schedule.
7005	Principal Payment	500,000	500,000	575,000	75,000	Per debt service schedule.

MOUNTAIN COVE CFD

7005	Principal Payment	180,000	180,000	195,000	15,000	Per debt service schedule.
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**FINANCE - CFD DEBT SERVICE
ACTIVITY DETAIL**

Account Number	Description
6370000000 / 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 Fiscal 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 - CFD DEBT SERVICE

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
<u>OPERATIONS</u>							
ROSEDALE CFD							
6310	Engineering	-	-	-	-	-	-
6315	Accounting/Auditing Service	2,000	2,000	2,000	2,000	2,000	-
6320	Fiscal Agent Fees	750	2,750	8,000	8,000	2,750	(5,250)
6345	Program Consultants	16,710	16,710	20,000	17,240	18,000	(2,000)
6399	Professional Services/Other	-	-	4,500	4,500	4,500	-
6423	Administrative Allocation	35,000	35,000	35,000	35,000	35,000	-
7001	Interest Expense	2,501,255	2,157,288	2,223,815	2,223,815	2,393,830	170,015
7005	Principal Payment	5,066,700	2,567,400	500,000	500,000	575,000	75,000
	SUBTOTAL	7,622,415	4,781,148	2,793,315	2,790,555	3,031,080	237,765
MOUNTAIN COVE CFD							
6315	Accounting/Auditing Services	2,000	2,000	2,000	2,000	2,000	-
6320	Fiscal Agent Fees	750	2,000	2,000	1,750	1,750	(250)
6345	Program Consultants	-	-	3,500	3,500	3,500	-
6399	Professional Services/Other	5,325	2,575	4,000	4,000	4,000	-
6423	Administrative Allocation	17,500	35,000	35,000	35,000	35,000	-
7001	Interest Expense	407,430	403,531	397,905	397,905	390,855	(7,050)
7005	Principal Payment	95,000	165,000	180,000	180,000	195,000	15,000
	SUBTOTAL	528,005	612,681	624,405	624,155	632,105	7,700
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds-Mountain Cove	501,057	590,282	550,000	550,000	550,000	-
5950	Transfer To Other Funds-Rosedale	8,047,248	9,402,093	2,100,000	2,096,000	2,100,000	-
	TRANSFERS OUT SUBTOTAL	8,548,305	9,992,375	2,650,000	2,646,000	2,650,000	-
CFD DEBT SERVICE TOTAL:		16,698,725	15,386,203	6,067,720	6,060,710	6,313,185	245,465

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Budget Division: FINANCE - CFD MAINTENANCE

Full Time Positions

Part Time Positions

Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary	Position Title	FY 14-15 Revised Allocation	FY 15-16 Proposed Allocation	FY 14-15 Revised Salary	FY 15-16 Proposed Salary
Director of Recreation & Family Serv ^(a)	0.10	0.10	14,290	14,290	Parks Maint Wrkr I	520	520	9,070	9,070
Parks Maint.Superintendent ^(b)	0.30	0.30	26,280	26,280					
TOTAL	0.40	0.40	\$40,570	\$40,570	TOTAL	520	520	\$9,070	\$9,070

^(a) .90 FTE Recreation

^(b) .70 FTE Parks Maintenance

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

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
PERSONNEL							
6003	Salaries/Regular	84,432	89,849	40,570	35,080	40,570	-
6006	Salaries/Temp & Part-Time	9,690	10,849	9,070	10,200	9,070	-
6047	Salaries/Bonus	-	592	-	-	-	-
6069	Allowance/Vehicle	2,005	1,875	455	540	540	85
6070	Allowance/Telephone	300	151	-	-	-	-
6101	PERS/Employee Contribution	6,200	6,565	3,625	2,715	3,575	(50)
6105	PERS/Employer Contribution	8,335	9,340	4,180	3,330	5,750	1,570
6109	PARS/Employer Contribution	3,315	3,348	2,770	1,825	4,620	1,850
6125	FICA/Employer Contrib/Med	1,530	1,261	705	310	130	(575)
6140	Life Insurance Allocation	201	218	70	75	110	40
6155	Workers' Comp Allocation	3,722	4,116	1,990	1,420	2,010	20
6160	LTD Insurance Allocation	855	973	300	220	315	15
6165	Unemployment Allocation	97	108	35	45	55	20
6175	Benefits/Flex Plan	13,305	10,031	6,460	4,750	6,460	-
6180	Deferred Comp/Employer Paid	915	536	540	540	755	215
PERSONNEL SUBTOTAL		134,901	139,811	70,770	61,050	73,960	3,190

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

Acct. #	DESCRIPTION	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE	EXPLANATION
<u>OPERATIONS</u>						
6493	Outside Services & Repairs	94,640	110,100	104,740	10,100	Redistribution from other CFD parks.

**FINANCE - CFD MAINTENANCE
ACTIVITY DETAIL**

Account Number		Description
37254200xx / 3745810143	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
	6560	<u>Repair Parts</u> - Provides for cost of replacement parts and materials for CFD parks, facilities and grounds

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

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
<u>OPERATIONS</u>							
6423	Administrative Allocation	-	-	74,800	73,890	74,845	45
6493	Outside Services & Repairs	36,350	46,219	94,640	110,100	104,740	10,100
6530	Office Supplies	-	425	300	100	100	(200)
6554	Supplies/Custodial & Cleaning	495	740	3,480	2,280	2,280	(1,200)
6560	Repair Parts	5,880	1,514	5,300	1,600	3,800	(1,500)
6563	Supplies/Special	65	679	-	1,000	-	-
6904	Utilities/Other	21,995	-	20,190	19,990	20,190	-
OPERATIONS SUBTOTAL		64,785	49,578	198,710	208,960	205,955	7,245
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds	286,645	301,310	304,000	296,485	293,905	(10,095)
TRANSFERS OUT SUBTOTAL		286,645	301,310	304,000	296,485	293,905	(10,095)
ROSEDALE CFD MAINTENANCE FUND TOTAL:		486,331	490,698	573,480	566,495	573,820	340

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:

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

BUDGET UNIT:**1090000000 CITYWIDE**

Acct. #	DESCRIPTION	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE	EXPLANATION
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OPERATIONS

6760	Insurance Allocation	804,855	804,855	1,097,920	293,065	Additional premium costs.
6823	Lease/Vehicles	30,000	33,000	35,160	5,160	Additional leased vehicle.
7099	Miscellaneous	-	-	100,000	100,000	Funding for citywide unforeseen or emergency expenses.

**CITYWIDE
ACTIVITY DETAIL**

Account Number	Description
109000000	<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 contribution for costs of Citywide information technology program. Balance paid by Light and Water 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 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
<u>PERSONNEL</u>							
6003	Salary - Area D (Reimbursed)	77,485	80,778	100,000	100,000	100,000	-
6108	PARS Administration Fees	32,500	32,000	32,500	32,500	32,500	-
6133	Retiree Health Premium Reimb	413,140	391,832	428,400	407,795	464,690	56,895
6199	Benefits/Other	89,895	107,095	116,500	116,500	132,320	15,820
PERSONNEL SUBTOTAL		613,020	611,706	677,400	656,795	729,510	52,110
<u>OPERATIONS</u>							
6301	Legal Fees	-	162	2,800	2,800	-	(2,800)
6325	Appraisal Fees	-	2,800	-	-	-	-
6399	Professional Services/Other	57,349	9,942	43,040	43,000	19,215	(23,825)
6493	Outside Services & Repair	8,040	5,503	5,300	5,300	5,300	-
6539	Printing, Binding, Duplicating	4,485	4,505	-	-	-	-
6601	Advertising Expn	-	2,977	1,830	1,830	1,800	(30)
6670	IT Allocation	1,114,680	730,136	873,915	873,915	809,625	(64,290)
6760	Insurance Allocation	750,880	757,890	804,855	804,855	1,097,920	293,065
6823	Lease/Vehicles	10,010	23,591	30,000	33,000	35,160	5,160
6825	Maint & Repair/Vehicle	17,005	17,649	20,000	15,000	15,000	(5,000)
6904	Utilities/Other	6,391	2,327	2,400	2,400	2,400	-
7001	Interest Expense-L&W	13,860	-	15,360	15,360	15,360	-
7001	Interest Expense	539,365	681,995	200,000	255,000	-	(200,000)
7070	Property Tax Administration	52,125	54,054	55,000	55,000	55,000	-
7099	Miscellaneous	-	-	-	-	100,000	100,000
OPERATIONS SUBTOTAL		2,574,190	2,293,532	2,054,500	2,107,460	2,156,780	102,280
<u>TRANSFERS OUT</u>							
5950	Transfer To Other Funds	4,401,165	4,477,527	5,911,760	6,101,240	5,122,585	(978,655)
5951	Transfer To APFA	359,650	360,561	361,475	361,475	361,395	(80)
TRANSFERS OUT SUBTOTAL		4,760,815	4,838,088	6,273,235	6,462,715	5,483,980	(789,255)
CITY-WIDE TOTAL		7,948,025	7,743,326	9,005,135	9,226,970	8,370,270	(634,865)
Funding:							
TRANSFER IN - SEWER FUND		(11,500)	(11,500)	(11,500)	(11,500)	(11,500)	-
TRANSFER IN - L&W FUND		(94,660)	(94,660)	(94,660)	(94,660)	(94,660)	-

BUDGET UNIT:**109000000 CITYWIDE**

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
	GENERAL FUND TOTAL	(7,841,865)	(7,637,166)	(8,898,975)	(9,120,810)	(8,264,110)	(634,865)
	Total Funding	(7,948,025)	(7,743,326)	(9,005,135)	(9,226,970)	(8,370,270)	(634,865)

**FINANCE - EMPLOYEE BENEFIT FUND
ACTIVITY DETAIL**

Account Number		Description
419000000	6133	<u>Deferred Comp/Employer Paid</u> - Retiree annuity

BUDGET UNIT:

419000000

FINANCE - EMPLOYEE BENEFIT FUND

Acct. #	DESCRIPTION	ACTUAL 12-13	ACTUAL 13-14	REVISED 14-15	YEAR END EST 14-15	PROPOSED 15-16	VARIANCE
PERSONNEL							
6075	Vacation Pay-Off	603,580	963,290	420,280	896,275	228,210	(192,070)
6078	Sick Leave Pay-Off	454,620	380,936	229,400	299,340	263,355	33,955
6133	Retiree Health Premium Reimb	29,695	45,842	46,690	47,665	48,615	1,925
	PERSONNEL SUBTOTAL	1,087,895	1,390,068	696,370	1,243,280	540,180	(156,190)
EMPLOYEE BENEFIT FUND TOTAL		1,087,895	1,390,068	696,370	1,243,280	540,180	(156,190)
Funding:							
	TRANSFER IN - L&W FUND	(215,020)	(260,985)	(38,405)	(260,765)	(39,995)	(1,590)
	TRANSFER IN - CFD MAINT FUND	-	(7,442)	-	(4,000)	-	-
	TRANSFER IN - RISK MGT FUND	-	(4,061)	-	-	-	-
	TRANSFER IN - IT FUND	-	(36,097)	-	(28,300)	-	-
	TRANSFER IN - PW FUNDS	(42,305)	(99,088)	(3,130)	(97,615)	-	3,130
	TRANSFER IN - GENERAL FUND	(830,570)	(982,396)	(654,835)	(852,600)	(500,185)	154,650
	Total Funding	(1,087,895)	(1,390,068)	(696,370)	(1,243,280)	(540,180)	156,190