



Administrative Services

	Final Adopted 2016-17
Page Administration	\$ 744,393
Gl Org	
282 100-40-400 Administration	744,393
Finance	\$ 1,681,131
Gl Org	
286 100-41-405 Accounting	1,474,158
290 100-41-406 Business Licensing	206,973
Human Resources	\$ 4,206,746
Gl Org	
293 100-44-412 Human Resources	1,385,824
298 642-44-414 Retiree Medical Liability	931,335
301 100-44-417 Insurance Administration	870,307
304 620-44-418 Workers' Compensation	500,732
307 641-44-419 Long Term Disability	83,875
310 641-44-420 Compensated Absences	434,673
Information Technology (IT)	\$ -
Gl Org	
312 610-46-422 Information Technology	-
TOTAL ADMINISTRATIVE SERVICES	\$ 6,632,270

Division Summary

Administrative Services - Summary

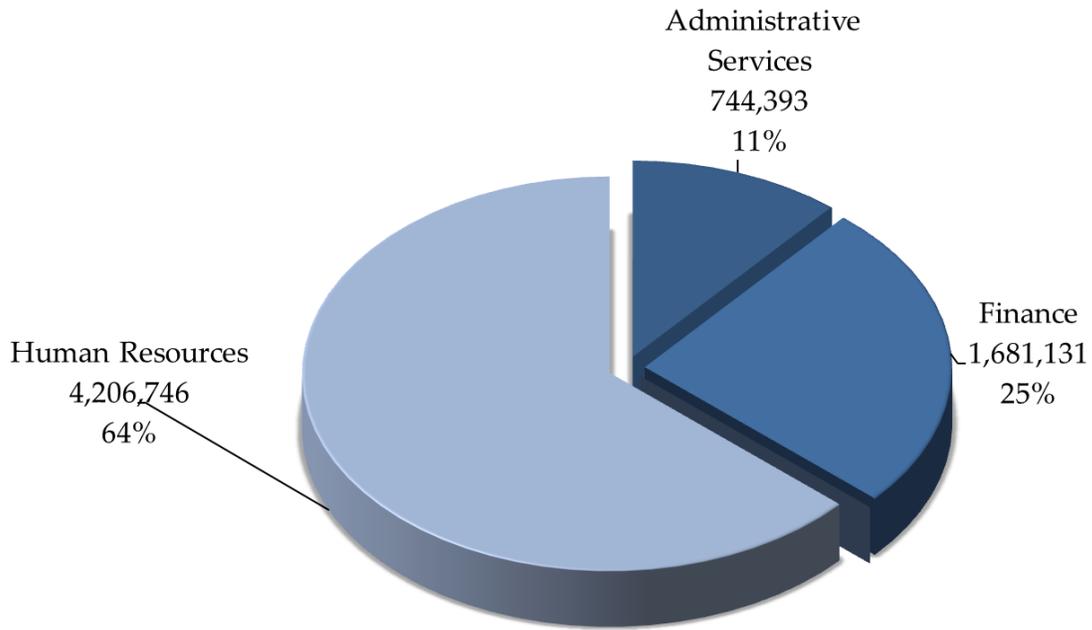
Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	484,650	358,953	359,123	4,414,637
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ 359,123	\$ 4,414,637
<u>Expenditures</u>				
Employee Compensation	983,693	1,142,088	1,236,514	1,277,269
Employee Benefits	2,465,413	1,845,241	1,577,146	1,466,008
Materials	91,460	89,534	97,172	120,274
Contract Services	1,170,962	1,522,588	1,825,193	1,932,236
Cost Allocation	173,895	176,988	176,978	1,689,699
Capital Outlay	16,889	-	47,003	-
Special Projects	192,899	465,914	-	-
Appropriations for Contingency	-	-	136,473	146,784
TOTAL EXPENDITURES	\$ 5,095,211	\$ 5,242,354	\$ 5,096,479	\$ 6,632,270
Fund Balance (Use of)	-	-	-	(1,216,008)
General Fund Costs	\$ 4,610,561	\$ 4,883,400	\$ 4,737,356	\$ 1,001,625

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$6,632,270 be approved for the Administrative Services Department. This represents an increase of \$1,535,791 over the FY 2015-16 Final Adopted Budget. The increase is attributed to changes to the City's Cost Allocation Plan (CAP) as part of a study conducted by Matrix late in the 2015-2016 fiscal year.

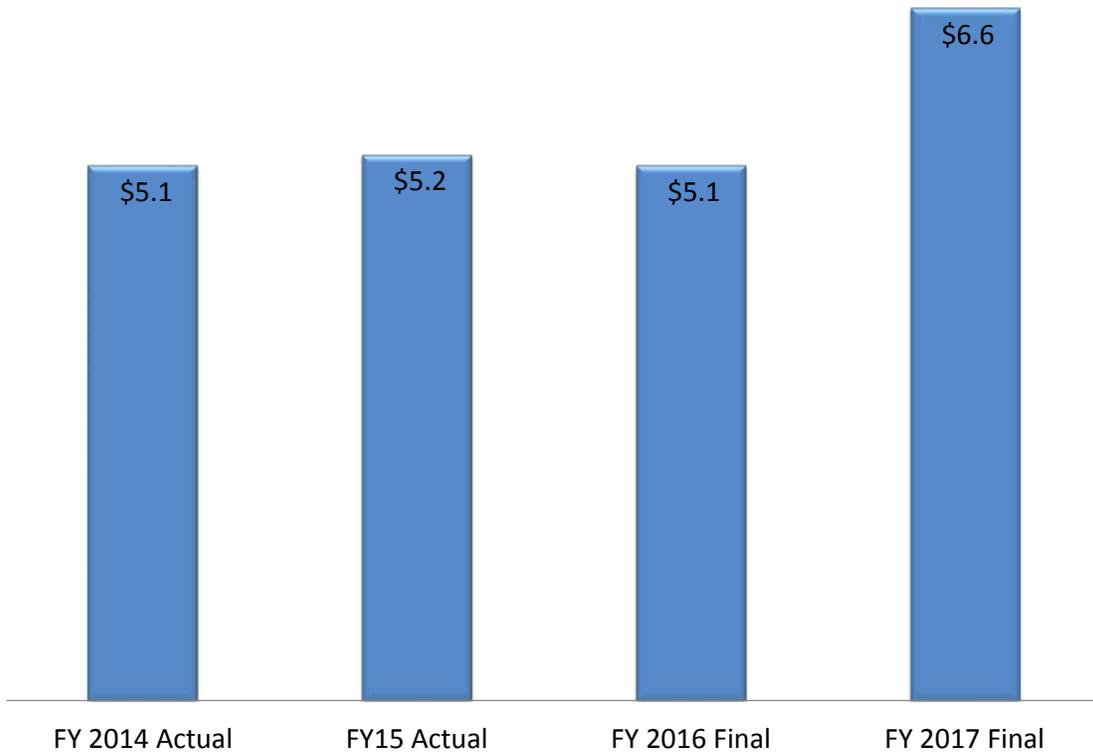
This budget is funded from \$4,414,637 in estimated department revenue resulting from charges to user departments as part of the Cost Allocation Plan (CAP), the use of \$1,216,008 in retained earnings and a \$1,001,625 contribution from the General Fund.

Adopted Expenditures Fiscal Year 2016-2017



4 Year Expenditure History

In Millions





FISCAL GENERAL SERVICES

Legislative/Administrative

ADMINISTRATIVE SERVICES

Kristina Alfaro, Director

BUDGET AT A GLANCE

Total Revenue	\$4,414,637
Total Expenditures	6,632,270
Fund Balance	(1,216,008)
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General Fund Costs	\$1,001,625
Total Staffing	12.30
% Funded by General Fund	15.1%

KEY PERFORMANCE MEASURES BY DIVISION

Finance

GOAL: Financial Stability – Provide a sustainable level of core services that are funded from ongoing and stable revenue sources.

So that...

The City is financially responsible.

So that...

The City can invest in Community priorities.

So that...

Citizens can enjoy high quality of services that meet community priorities.

Mission	Measure	2015	2016 Target	2017 Target	Ongoing Target
	Minimum balance in General Fund (% budgeted appropriations, excluding transfers out)		35%	35%	35%
	Credit Rating	AAA	AAA	AAA	AAA
	Funding allocated to high priority services (Public Works, Community Development, Law Enforcement)		63%	63%	63%
	Actual revenue vs. budget (within x% budget)		10%	10%	10%
	Actual expenditures (% below budget)		5%	5%	5%

Human Resources

GOAL: To create a thriving organization with meaningful careers in public service.

	Mission	Measure	2015	2016	2017	Ongoing Target
<p>So that...</p> <p>The City can ensure a safe working environment for all employees.</p>		# of Worker's Compensation Cases		6	0	0
		Total recordable Injury Rate YTD		1%	0%	0%
		% absenteeism (% of total annual work hours)		1.4%	2%	2%
<p>So that...</p> <p>The City attracts and retains a talented workforce.</p>		% turnover rate		2.7%	1%	1%
		% Employee satisfaction			100%	100%
		% Employee participation in wellness activities		56%	75%	75%
<p>Enabled by ...</p> <p>An agency that builds a flexible and productive work arrangement.</p>		Average # of applications received per recruitment		33	50	50
		% of fulltime appointments completed		100%	100%	100%
<p>So that...</p> <p>The agency supports a professional and engaged workforce offering diverse and quality community services.</p>		Recruitment timeline - # days from hiring request to offer letter		90 days	60 days	60 days
		# of Worker's using the Telework program		17	17	17



Utilization of Full-service employee portal			100%	100%
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City of Cupertino
Fiscal Year 2016-2017

FISCAL GENERAL SERVICES

Legislative/Administrative

**ADMINISTRATIVE SERVICES-
ADMINISTRATION**

Budget Unit 100-40-400
General Fund

BUDGET AT A GLANCE

Total Revenue	\$ 721,237
Total Expenditures	744,393
Fund Balance	-
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General Fund Costs	\$ 23,156
Total Staffing	2.50
% Funded by General Fund	3.1%

PROGRAM OVERVIEW

Oversees and coordinates the Human Resources/Risk Management, Finance, and Treasury divisions.

Staff support is provided to the Fiscal Strategic and Audit Committees.

SERVICE OBJECTIVES

- Manage the City's investment portfolio to obtain safety of funds, liquidity and a reasonable rate of return.
- Provide short and long-term fiscal planning including the implementation of the Fiscal Strategic Plan.
- Perform special projects for the City Manager.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$744,393 be approved for the Administration Budget. This represents an increase of \$283,066 over the FY 2015-16 Final Adopted Budget. The increase is attributed to changes to the City's Cost Allocation Plan (CAP) as part of a study conducted by Matrix late in the 2015-2016 Fiscal Year.

This budget is funded from \$721,237 in charges to user departments and a \$23,156 contribution from the General Fund.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Proposed Budget for the current and prior Fiscal Years:

Administrative Services - Administration

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	109,371	59,076	59,085	721,237
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ 109,371	\$ 59,076	\$ 59,085	\$ 721,237
<u>Expenditures</u>				
Employee Compensation	259,814	261,775	278,064	266,904
Employee Benefits	92,262	99,893	115,064	114,152
Materials	21,636	23,057	28,461	31,924
Contract Services	537	11,990	1,550	1,550
Cost Allocation	42,749	35,184	35,187	327,462
Capital Outlay	9,445	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	3,001	2,401
TOTAL EXPENDITURES	\$ 426,443	\$ 431,899	\$ 461,327	\$ 744,393
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 317,072	\$ 372,823	\$ 402,242	\$ 23,156

STAFFING

Total current authorized positions – 2.50

There are no recommended changes to the current level of staffing

Total recommended authorized positions – 2.50

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
400 Admin Services Administration				
05 - Employee compensation				
500.501 - Salaries Full Time	246,973	258,012	271,707	263,127
500.502 - Salaries Part Time	9,241	-1,241	3,580	1,000
500.503 - Excess Med Pay	0	0	0	0
500.505 - Overtime		796	0	0
500.506 - Car Allowance	3,600	4,209	1,800	1,800
500.507 - Taxable Life Premium		0	870	870
500.510 - Employee Agency Serv				0
500.513 - Sick Leave			107	107
05 - Employee compensation Total	259,814	261,775	278,064	266,904
10 - Employee benefits				
501.500 - Retirement System	65,017	69,903	72,742	71,746
501.502 - Pers 1959 Surv Empr	126	45	42	0
501.504 - Employee Benefits	0	-87	1,031	0
501.505 - Health Insurance	12,486	13,737	21,780	22,980
501.506 - Dental Insurance	2,240	2,182	2,390	2,393
501.507 - Medicare	3,766	3,800	3,901	3,797
501.508 - Life Insurance	1,591	1,566	1,594	1,594
501.509 - Long Term Disability	1,234	1,276	1,842	1,798
501.510 - Workers Compensation	3,503	3,504	4,404	4,404
501.511 - Vision Insurance	428	417	448	450
501.516 - Hra City Contribution	1,872	3,550	4,890	4,990
10 - Employee benefits Total	92,262	99,893	115,064	114,152
15 - Materials				
600.601 - General Office Supplies	6,923	6,933	8,000	8,660
600.602 - Printing and Duplication		7,311	10,000	10,000
600.605 - Meeting Expenses	418	1,607	900	1,000
600.608 - Small Tools and Equipment	1,704	6,051	2,000	2,000
600.613 - General Supplies	2,198	359	2,697	3,400
600.618 - Utilities and Phone	0	0	1,664	0
600.621 - Calrecycle City Payment Prgm Adm	7,919	0	0	0
600.629 - Conference and Meeting	1,072	0	3,000	5,000
600.632 - Mileage Reimbursement	206	167	200	200
600.642 - Telephone and Data Services	1,196	630	0	1,664
15 - Materials Total	21,636	23,057	28,461	31,924
20 - Contract services				
700.701 - Training and Instruction	0	850	850	850
700.702 - General Service Agreement	0	10,500	0	0
700.703 - Maintenance of Equipment	537	640	700	700
20 - Contract services Total	537	11,990	1,550	1,550
25 - Cost allocation				
800.802 - IT Reimbursement	17,208	16,416	16,414	67,552
800.803 - City Channel Reimb	22,358	16,272	16,276	0
800.804 - Web Site Reimbursement	3,183	2,496	2,497	0

800.823 - Strategic Support CAP				259,910
25 - Cost allocation Total	42,749	35,184	35,187	327,462
30 - Capital outlays				
900.905 - Facility Improvements	9,445	0	0	0
30 - Capital outlays Total	9,445	0	0	0
31 - Special projects				
900.958 - Fee Study		0	0	0
31 - Special projects Total		0	0	0
35 - Contingencies				
719.705 - Contingencies	0	0	3,001	2,401
35 - Contingencies Total	0	0	3,001	2,401
400 Admin Services Administration Total	426,443	431,899	461,327	744,393



FISCAL GENERAL SERVICES

Finance

ADMINISTRATIVE SERVICES-
FINANCE-ACCOUNTING
 Budget Unit 100-41-405
 General Fund

BUDGET AT A GLANCE	
Total Revenue	\$ 1,167,381
Total Expenditures	1,474,158
Fund Balance	-
	General Fund Costs \$ 306,777
Total Staffing	5.75
% Funded by General Fund	20.8%

PROGRAM OVERVIEW

The Finance Division oversees accounting and treasury functions for the City. Accurate and timely maintenance of all City financial records, including revenue collection, banking and investments, disbursement of all funds, and payroll processing are handled by the Finance Division. All required Federal, State and other regulatory reporting with respect to the City's financial condition are prepared in the Accounting program of Finance. In addition, Finance monitors budget-to-actual activities for both operational and capital budgets, performs all financial analyses, conducts research, and prepares reports on all fiscal matters of the City for internal and external customers.

SERVICE OBJECTIVES

- Process all financial transactions of the City of Cupertino, including general ledger accounting, cash management and investment of City funds, payroll, accounts payable, revenue collections, banking, and miscellaneous billing.
- Record all City financial transactions prudently and within all regulatory requirements.
- Produce timely and accurate financial reports.
- Maintain a high level of professionalism when fulfilling the City's financial policies, processing its financial transactions, and representing the City to its residents.
- Respond promptly to inquiries from the public and other City departments.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$1,474,158 be approved for the Finance Budget. This represents an increase of \$580,024 over the FY 2015-16 Final Adopted Budget. The increase is attributed to the addition of a new Account I/II position that was approved as part of

the FY2015-16 Mid-Year Budget and changes to the City's Cost Allocation Plan (CAP) as part of a study conducted by Matrix late in the 2015/2016 fiscal year.

This budget is funded from \$1,167,381 in estimated department revenue resulting from charges to user departments as part of the CAP and a \$306,777 contribution from the General Fund.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Finance - Accounting

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<i>Revenue</i>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	207,426	137,448	137,433	1,167,381
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ 207,426	\$ 137,448	\$ 137,433	\$ 1,167,381
<i>Expenditures</i>				
Employee Compensation	391,740	512,598	497,433	567,868
Employee Benefits	146,566	188,672	222,215	242,400
Materials	11,445	14,635	12,875	36,171
Contract Services	56,332	146,051	77,469	51,465
Cost Allocation	78,010	75,096	75,108	569,026
Capital Outlay	-	-	-	-
Special Projects	180,693	465,715	-	-
Appropriations for Contingency	-	-	9,034	7,228
TOTAL EXPENDITURES	\$ 864,787	\$ 1,402,766	\$ 894,134	\$ 1,474,158
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 657,361	\$ 1,265,318	\$ 756,701	\$ 306,777

STAFFING

Total current authorized positions – 5.75

There are no recommended changes to the current level of staffing

Total recommended authorized positions – 5.75

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
405 Accounting				
05 - Employee compensation				
500.501 - Salaries Full Time	359,258	502,782	480,824	559,405
500.502 - Salaries Part Time	29,364	5,917	6,000	6,000
500.503 - Excess Med Pay	894	129	2,522	0
500.505 - Overtime	2,224	3,770	0	0
500.506 - Car Allowance		0	360	0
500.507 - Taxable Life Premium		0	3,210	2,283
500.510 - Employee Agency Serv	0	0	4,337	0
500.513 - Sick Leave			180	180
05 - Employee compensation Total	391,740	512,598	497,433	567,868
10 - Employee benefits				
501.500 - Retirement System	92,003	122,468	137,992	147,798
501.502 - Pers 1959 Surv Empr	236	194	79	0
501.504 - Employee Benefits	0	0	3,868	0
501.505 - Health Insurance	30,525	31,579	41,880	50,994
501.506 - Dental Insurance	3,869	4,778	4,687	5,503
501.507 - Medicare	6,009	7,444	6,903	8,071
501.508 - Life Insurance	2,609	3,390	3,100	3,776
501.509 - Long Term Disability	1,699	3,008	3,300	3,879
501.510 - Workers Compensation	5,840	5,844	9,867	9,867
501.511 - Vision Insurance	739	913	885	1,035
501.516 - Hra City Contribution	3,035	9,053	9,654	11,477
10 - Employee benefits Total	146,566	188,672	222,215	242,400
15 - Materials				
600.601 - General Office Supplies	7,945	7,436	8,581	8,581
600.602 - Printing and Duplication	0	0	54	3,500
600.606 - Software	273	0	273	273
600.608 - Small Tools and Equipment	822	0	822	822
600.613 - General Supplies	449	3,065	609	609
600.618 - Utilities and Phone	0	0	1,599	1,599
600.629 - Conference and Meeting	194	2,802	775	20,000
600.632 - Mileage Reimbursement	49	72	162	162
600.642 - Telephone and Data Services	1,714	1,260	0	625
15 - Materials Total	11,445	14,635	12,875	36,171
20 - Contract services				
700.701 - Training and Instruction	305	4,444	711	711
700.702 - General Service Agreement	55,132	138,519	76,004	50,000
700.703 - Maintenance of Equipment	895	2,962	754	754
700.707 - Bank Charges	0	127	0	0

20 - Contract services Total	56,332	146,051	77,469	51,465
25 - Cost allocation				
800.802 - IT Reimbursement	50,347	51,060	51,064	80,620
800.803 - City Channel Reimb	22,358	16,272	16,276	0
800.804 - Web Site Reimbursement	5,305	7,764	7,768	0
800.823 - Strategic Support CAP				488,406
25 - Cost allocation Total	78,010	75,096	75,108	569,026
31 - Special projects				
900.906 - Financial Software	180,693	465,715	0	0
31 - Special projects Total	180,693	465,715	0	0
35 - Contingencies				
719.705 - Contingencies	0	0	9,034	7,228
35 - Contingencies Total	0	0	9,034	7,228
405 Accounting Total	864,787	1,402,766	894,134	1,474,158



FISCAL GENERAL SERVICES

Finance

**ADMINISTRATIVE SERVICES-
FINANCE-
BUSINESS LICENSING**

Budget Unit 100-41-406
Internal Service Fund

BUDGET AT A GLANCE

Total Revenue	\$	-
Total Expenditures		206,973
Fund Balance		-
	General Fund Costs	\$ 206,973
Total Staffing		0.55
	% Funded by General Fund	100.0%

PROGRAM OVERVIEW

Monitor business licensing activity for compliance with the City Municipal Code and applicable state law.

SERVICE OBJECTIVES

- Issue business licenses to entities conducting business within the city limits of Cupertino.
- Collect appropriate business license fees.
- Monitor compliance with the Business License Tax Code and provide useful information related to business activity to City departments.
- Identify non-compliant business activity.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$206,973 be approved for the Business License Budget. This represents an increase of \$92,015 over the FY 2015-16 Final Adopted Budget. The increase is attributed changes to the City’s Cost Allocation Plan (CAP) as part of a study conducted by Matrix late in the 2015-2016 Fiscal Year.

This budget is funded from a \$206,973 contribution from the General Fund.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Business Licenses

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Employee Compensation	35,454	58,510	69,724	39,952
Employee Benefits	15,738	22,036	34,241	19,570
Materials	1,522	564	1,022	6,022
Contract Services	4,818	3,122	4,196	34,196
Cost Allocation	3,776	5,256	5,253	106,815
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	522	418
TOTAL EXPENDITURES	\$ 61,308	\$ 89,488	\$ 114,958	\$ 206,973
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 61,308	\$ 89,488	\$ 114,958	\$ 206,973

STAFFING

Total current authorized positions – .1.10

Removal of a limited term Account Clerk position.

Total recommended authorized positions – .55

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
406 Business Licenses				
05 - Employee compensation				
500.501 - Salaries Full Time	35,114	47,991	69,301	39,727
500.502 - Salaries Part Time	146	10,519	0	0
500.505 - Overtime	194	0	0	0
500.507 - Taxable Life Premium		0	423	225
500.510 - Employee Agency Serv				0
05 - Employee compensation Total	35,454	58,510	69,724	39,952
10 - Employee benefits				
501.500 - Retirement System	8,873	12,000	18,266	10,789
501.502 - Pers 1959 Surv Empr	26	25	9	0
501.505 - Health Insurance	4,132	5,413	9,425	4,741
501.506 - Dental Insurance	468	686	1,033	527
501.507 - Medicare	515	988	995	573
501.508 - Life Insurance	287	397	527	312
501.509 - Long Term Disability	203	327	487	281
501.510 - Workers Compensation	648	648	1,150	1,150
501.511 - Vision Insurance	89	131	197	99
501.516 - Hra City Contribution	498	1,422	2,152	1,098
10 - Employee benefits Total	15,738	22,036	34,241	19,570
15 - Materials				
600.601 - General Office Supplies	665	0	222	222
600.604 - Postage	0	0	0	0
600.618 - Utilities and Phone	0	0	800	800
600.629 - Conference and Meeting	0	0	0	0
600.642 - Telephone and Data Services	857	564	0	5,000
15 - Materials Total	1,522	564	1,022	6,022
20 - Contract services				
700.701 - Training and Instruction	0	0	0	0
700.702 - General Service Agreement			0	30,000
700.703 - Maintenance of Equipment	90	106	90	90
700.707 - Bank Charges	4,729	3,016	4,106	4,106
20 - Contract services Total	4,818	3,122	4,196	34,196
25 - Cost allocation				
800.802 - IT Reimbursement	3,187	4,560	4,559	7,711
800.804 - Web Site Reimbursement	589	696	694	0
800.805 - CC CAP Allocation				3,349
800.806 - CM CAP Allocation				854
800.813 - Admin Serv CAP Allocation				69,895
800.814 - Finance CAP Alloc				7,788
800.815 - Human resources CAP Alloc				8,003
800.820 - Grounds Maintenance CAP				753
800.821 - Building Maintenance CAP				8,462
25 - Cost allocation Total	3,776	5,256	5,253	106,815
35 - Contingencies				
719.705 - Contingencies	0	0	522	418
35 - Contingencies Total	0	0	522	418
406 Business Licenses Total	61,308	89,488	114,958	206,973



FISCAL GENERAL SERVICES

Legislative/Administrative

**ADMINISTRATIVE SERVICES-
 HUMAN RESOURCES-
 PERSONNEL**

Budget Unit 100-44-412
 General Fund

BUDGET AT A GLANCE	
Total Revenue	\$ 1,071,105
Total Expenditures	1,385,824
Fund Balance	-
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	General Fund Costs \$ 314,719
Total Staffing	3.15
% Funded by General Fund	22.7%

PROGRAM OVERVIEW

The Human Resources Division is responsible for the administration of a full range of human resource, employee benefit and labor relations programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee development, benefits and retirement. In addition, Human Resources administer risk management, safety and wellness programs, and a self-insured workers' compensation program. Funding for retiree medical insurance is also covered in the Human Resources budget.

SERVICE OBJECTIVES

- Provide for a working environment where respect for the individual is encouraged and safeguarded.
- Provide timely personnel services to departments and divisions in a fair, objective, and equitable manner.
- Enter into agreements with employee groups concerning terms and conditions of employment.
- Provide an employee development program addressing immediate and long-term training needs.
- Provide departments a listing of qualified persons for employment consideration within sixty days of an authorized vacant position.
- Ensure equal employment opportunities.
- Administer classification plan.
- Administer employee benefits.
- Provide personnel services consistent with the operational needs of the user department.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$1,385,824 be approved for the Human Resources Budget. This represents an increase of \$545,132 over the FY 2015-16 Final Adopted Budget. The increase is attributed changes to the City's Cost Allocation Plan (CAP) as part of a study conducted by Matrix late in the 2015-2016 Fiscal Year.

This budget is funded from \$1,071,105 in estimated department revenue resulting from charges to user departments as part of the Cost Allocation Plan (CAP) and a \$314,719 contribution from the General Fund.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Human Resources

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	167,853	162,429	162,605	1,071,105
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ 167,853	\$ 162,429	\$ 162,605	\$ 1,071,105
<u>Expenditures</u>				
Employee Compensation	263,573	271,162	353,777	364,441
Employee Benefits	148,743	221,392	193,789	153,255
Materials	56,848	51,278	54,810	46,153
Contract Services	82,728	108,588	168,520	153,620
Cost Allocation	44,636	55,680	55,673	657,056
Capital Outlay	7,444	-	-	-
Special Projects	12,206	199	-	-
Appropriations for Contingency	-	-	14,123	11,299
TOTAL EXPENDITURES	\$ 616,178	\$ 708,299	\$ 840,692	\$ 1,385,824
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 448,325	\$ 545,869	\$ 678,087	\$ 314,719

STAFFING

Total current authorized positions – 3.15

There are no recommend changes to the current staffing level.

Total recommended authorized positions – 3.15

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
412 Human Resources				
05 - Employee compensation				
500.501 - Salaries Full Time	262,642	269,714	348,483	359,050
500.502 - Salaries Part Time	0	115	0	2,000
500.503 - Excess Med Pay	931	451	1,903	0
500.505 - Overtime	0	124	0	0
500.506 - Car Allowance	0	83	1,800	1,800
500.507 - Taxable Life Premium		0	1,591	1,591
500.509 - Internet Allowance		0	0	0
500.510 - Employee Agency Serv	0	0	0	0
500.512 - Vacancy Salary Savings	0	676	0	0
05 - Employee compensation Total	263,573	271,162	353,777	364,441
10 - Employee benefits				
501.500 - Retirement System	71,809	68,615	98,959	97,902
501.502 - Pers 1959 Surv Empr	8,706	9,600	7,579	0
501.504 - Employee Benefits	0	0	0	0
501.505 - Health Insurance	24,324	22,489	27,220	27,676
501.506 - Dental Insurance	2,541	2,761	3,012	3,015
501.507 - Medicare	2,588	2,585	5,003	5,181
501.508 - Life Insurance	1,105	39,232	2,051	2,183
501.509 - Long Term Disability	1,308	27,291	2,363	2,456
501.510 - Workers Compensation	3,828	3,828	7,988	7,988
501.511 - Vision Insurance	641	13,469	565	567
501.512 - Employee Asst Program	7,943	7,354	7,445	0
501.513 - Rec Bucks	22,133	20,137	25,443	0
501.516 - Hra City Contribution	1,816	4,030	6,161	6,287
10 - Employee benefits Total	148,743	221,392	193,789	153,255
15 - Materials				
600.601 - General Office Supplies	32,466	19,790	29,218	29,218
600.602 - Printing and Duplication	0	690	54	100
600.605 - Meeting Expenses	0	18	40	640
600.608 - Small Tools and Equipment	1,704	0	1,704	2,000
600.613 - General Supplies	16,670	16,790	19,135	9,135
600.618 - Utilities and Phone	0	0	1,599	0
600.620 - Gas Service		0	0	0
600.629 - Conference and Meeting	3,969	12,324	2,855	2,855
600.632 - Mileage Reimbursement	325	537	205	205
600.642 - Telephone and Data Services	1,714	1,128	0	2,000
15 - Materials Total	56,848	51,278	54,810	46,153
20 - Contract services				
700.701 - Training and Instruction	11,440	4,530	8,892	18,992
700.702 - General Service Agreement	60,530	90,208	150,000	125,000
700.703 - Maintenance of Equipment	661	731	626	626
700.704 - Insurance Fees, Claims, Premiums	10,098	13,119	9,002	9,002
20 - Contract services Total	82,728	108,588	168,520	153,620
25 - Cost allocation				
800.802 - IT Reimbursement	18,801	34,200	34,195	76,666
800.803 - City Channel Reimb	22,358	16,272	16,276	0
800.804 - Web Site Reimbursement	3,477	5,208	5,202	0
800.823 - Strategic Support CAP				580,390

25 - Cost allocation Total	44,636	55,680	55,673	657,056
30 - Capital outlays				
900.905 - Facility Improvements	7,444	0	0	0
30 - Capital outlays Total	7,444	0	0	0
31 - Special projects				
900.906 - Financial Software	12,206	199	0	0
31 - Special projects Total	12,206	199	0	0
35 - Contingencies				
719.705 - Contingencies	0	0	14,123	11,299
35 - Contingencies Total	0	0	14,123	11,299
412 Human Resources Total	616,178	708,299	840,692	1,385,824



FISCAL GENERAL SERVICES

Legislative/Administrative

**ADMINISTRATIVE SERVICES-
HUMAN RESOURCES-
RETIREE MEDICAL LIABILITY**

Budget Unit 642-44-414
Internal Service Fund

BUDGET AT A GLANCE		
Total Revenue	\$	-
Total Expenditures		931,335
Fund Balance		(931,335)
	General Fund Costs \$	-
Total Staffing		-
	% Funded by General Fund	0.0%

PROGRAM OVERVIEW

Provides administration of the City’s Other Post Employment Benefits (OPEB).

SERVICE OBJECTIVES

Provide investment oversight and appropriate funding for the City’s retiree medical liability. The City established a trust account with Public Agency Retirement Services (PARS) that will fund the future liability. Annual contributions from the City are deposited into the trust and invested in a portfolio of equity, bond, and money market funds.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$931,335 be approved for the Retiree Medical Liability Budget. This represents a decrease of \$69,160 over the FY 2015-16 Final Adopted Budget. The decrease is based on actuary estimates.

This budget is funded from \$931,335 use of retained earnings.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Retiree Medical

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Employee Compensation	-	-	-	-
Employee Benefits	2,048,732	1,298,785	995,000	920,000
Materials	-	-	-	-
Contract Services	6,485	-	5,495	5,495
Cost Allocation	-	-	-	5,840
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	-	-
TOTAL EXPENDITURES	\$ 2,055,217	\$ 1,298,785	\$ 1,000,495	\$ 931,335
Fund Balance (Use of)	-	-	-	(931,335)
General Fund Costs	\$ 2,055,217	\$ 1,298,785	\$ 1,000,495	\$ -

STAFFING

There is no staffing associated with this budget.

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
414 HR Retiree Benefits				
10 - Employee benefits				
501.514 - Retirees Health Insurance	779,967	802,056	495,000	820,000
501.515 - Retiree Health Long Term	1,268,765	496,729	500,000	100,000
10 - Employee benefits Total	2,048,732	1,298,785	995,000	920,000
20 - Contract services				
700.702 - General Service Agreement	6,485	-	5,495	5,495
20 - Contract services Total	6,485	-	5,495	5,495
25 - Cost allocation				
800.805 - CC CAP Allocation				3,969
800.806 - CM CAP Allocation				1,192
800.814 - Finance CAP Allocation				679
25 - Cost allocation Total				5,840
414 HR Retiree Benefits Total	2,055,217	1,298,785	1,000,495	931,335



FISCAL GENERAL SERVICES

Legislative/Administrative

ADMINISTRATIVE SERVICES-
HUMAN RESOURCES-
INSURANCE ADMINISTRATION
 Budget Unit 100-44-417
 General Fund

BUDGET AT A GLANCE	
Total Revenue	\$ 870,307
Total Expenditures	870,307
Fund Balance	-
	General Fund Costs \$ -
Total Staffing	0.15
% Funded by General Fund	0.0%

PROGRAM OVERVIEW

Manages Risk Management safety programs and self-insured Workers' Compensation and General Liability Programs.

SERVICE OBJECTIVES

- Satisfy statutory regulations regarding Workers' Compensation and employee safety.
- Promotes work environment that emphasizes safe work practices.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$870,307 be approved for the Insurance Administration Budget. This represents an increase of \$329,610 over the FY 2015-16 Final Adopted Budget. The increase is attributed primarily to increases in potential claims costs.

This budget is funded from \$870,307 in estimated department revenue resulting from charges to user departments.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Insurance Administration

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	870,307
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 870,307
<u>Expenditures</u>				
Employee Compensation	13,237	14,615	14,993	15,468
Employee Benefits	5,456	5,869	7,091	7,099
Materials	4	-	4	4
Contract Services	453,174	646,063	470,030	808,030
Cost Allocation	1,133	1,572	1,576	2,103
Capital Outlay	-	-	47,003	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	-	37,603
TOTAL EXPENDITURES	\$ 473,005	\$ 668,119	\$ 540,697	\$ 870,307
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 473,005	\$ 668,119	\$ 540,697	\$ -

STAFFING

Total current authorized positions – .15

There are no recommended changes to the current level of staffing.

Total recommended authorized positions – .15

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
417 Insurance Administration				
05 - Employee compensation				
500.501 - Salaries Full Time	13,237	14,603	14,910	15,384
500.503 - Excess Med Pay		6	0	0
500.505 - Overtime	0	7	0	0
500.507 - Taxable Life Premium		0	83	84
500.510 - Employee Agency Serv				0
05 - Employee compensation Total	13,237	14,615	14,993	15,468
10 - Employee benefits				
501.500 - Retirement System	3,412	3,714	4,234	4,194
501.502 - Pers 1959 Surv Empr	8	3	3	0
501.504 - Employee Benefits	0	0	0	0
501.505 - Health Insurance	1,273	1,233	1,300	1,323
501.506 - Dental Insurance	144	145	143	144
501.507 - Medicare	122	139	214	221
501.508 - Life Insurance	100	105	97	105
501.509 - Long Term Disability	75	87	102	107
501.510 - Workers Compensation	195	192	678	678
501.511 - Vision Insurance	27	27	27	27
501.516 - Hra City Contribution	100	225	293	300
10 - Employee benefits Total	5,456	5,869	7,091	7,099
15 - Materials				
600.601 - General Office Supplies	4	0	4	4
600.632 - Mileage Reimbursement			0	0
15 - Materials Total	4	0	4	4
20 - Contract services				
700.703 - Maintenance of Equipment	30	14	30	30
700.704 - Insurance Fees, Claims, Premiums	453,144	646,048	470,000	808,000
20 - Contract services Total	453,174	646,063	470,030	808,030
25 - Cost allocation				
800.802 - IT Reimbursement	956	1,368	1,368	2,103
800.804 - Web Site Reimbursement	177	204	208	0
25 - Cost allocation Total	1,133	1,572	1,576	2,103
35 - Contingencies				
719.705 - Contingencies	0	0	47,003	37,603
35 - Contingencies Total	0	0	47,003	37,603
417 Insurance Administration Total	473,005	668,119	540,697	870,307

City of Cupertino

Fiscal Year 2016-2017

FISCAL GENERAL SERVICES

Legislative/Administrative



CUPERTINO

ADMINISTRATIVE SERVICES- WORKERS' COMPENSATION INSURANCE

Budget Unit 620- 44-418

Internal Service Fund

BUDGET AT A GLANCE

Total Revenue	\$	500,732
Total Expenditures		500,732
Fund Balance		-
<hr/>		
	General Fund Costs	\$ -
Total Staffing		0.20
	% Funded by General Fund	0.0%

PROGRAM OVERVIEW

Provides oversight of our Workers' Compensation program, including claims, proactive Risk Management, return to work accommodations and excess workers compensation insurance.

SERVICE OBJECTIVES

- Monitor costs associated with claims.
- Analyze and implement proactive measures to curtail costs.
- Implement a return to work policy.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$500,732 be approved for the Workers Compensation Insurance program. This represents a decrease of \$218,633 over the FY 2015-16 Final Adopted Budget. The decrease is primarily driven by decreased workers' compensation costs.

This budget is funded from \$500,732 in charges to other departments.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Workers' Compensation

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	500,732
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 500,732
<u>Expenditures</u>				
Employee Compensation	19,875	23,428	22,523	22,636
Employee Benefits	7,915	8,596	9,745	9,532
Materials	4	-	-	-
Contract Services	337,312	308,904	620,833	400,780
Cost Allocation	3,591	4,200	4,181	18,117
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	62,083	49,667
TOTAL EXPENDITURES	\$ 368,697	\$ 345,128	\$ 719,365	\$ 500,732
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 368,697	\$ 345,128	\$ 719,365	\$ -

STAFFING

Total current authorized positions – .20

There are no recommended changes to the current level of staffing.

Total recommended authorized positions – .20

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
418 Workers Compensation Insurance				
05 - Employee compensation				
500.501 - Salaries Full Time	19,875	23,422	22,439	22,552
500.503 - Excess Med Pay		6	0	0
500.505 - Overtime	0	0	0	0
500.507 - Taxable Life Premium		0	84	84
500.510 - Employee Agency Serv				0
05 - Employee compensation Total	19,875	23,428	22,523	22,636
10 - Employee benefits				
501.500 - Retirement System	5,152	5,609	6,372	6,149
501.502 - Pers 1959 Surv Empr	11	4	4	0
501.504 - Employee Benefits	0	0	0	0
501.505 - Health Insurance	1,604	1,566	1,685	1,685
501.506 - Dental Insurance	187	193	191	192
501.507 - Medicare	217	244	322	325
501.508 - Life Insurance	143	150	139	139
501.509 - Long Term Disability	106	124	153	155
501.510 - Workers Compensation	259	264	452	452
501.511 - Vision Insurance	36	37	36	36
501.516 - Hra City Contribution	199	406	391	399
10 - Employee benefits Total	7,915	8,596	9,745	9,532
15 - Materials				
600.601 - General Office Supplies	4	0	0	0
600.632 - Mileage Reimbursement			0	0
15 - Materials Total	4	0	0	0
20 - Contract services				
700.702 - General Service Agreement	0	0	750	750
700.703 - Maintenance of Equipment	30	35	30	30
700.704 - Insurance Fees, Claims, Premiums	337,282	308,869	620,053	400,000
20 - Contract services Total	337,312	308,904	620,833	400,780
25 - Cost allocation				
800.802 - IT Reimbursement	1,275	1,824	1,824	2,804
800.804 - Web Site Reimbursement	236	276	277	0
800.805 - CC CAP Allocation				3,380
800.806 - CM CAP Allocation	404	408	404	987
800.807 - ENV Affairs CAP Alloc	128	132	128	0
800.808 - ECON Dev CAP Alloc	98	96	98	0
800.813 - Admin Serv CAP Allocation	308	312	308	0
800.814 - Finance CAP Alloc	584	588	584	7,816
800.815 - Human resources CAP Alloc	558	564	558	1,455
800.820 - Grounds Maintenance CAP				137
800.821 - Building Maintenance CAP				1,538
25 - Cost allocation Total	3,591	4,200	4,181	18,117
35 - Contingencies				
719.705 - Contingencies	0	0	62,083	49,667
35 - Contingencies Total	0	0	62,083	49,667
418 Workers Compensation Insurance Total	368,697	345,128	719,365	500,732

City of Cupertino

Fiscal Year 2016-2017

FISCAL GENERAL SERVICES

Legislative/Administrative



ADMINISTRATIVE SERVICES- LONG TERM DISABILITY

Budget Unit 641-44-419

Internal Service Fund

BUDGET AT A GLANCE

Total Revenue	\$	83,875
Total Expenditures		83,875
Fund Balance		-
<hr/>		
	General Fund Costs	\$ -
Total Staffing		-
	% Funded by General Fund	0.0%

PROGRAM OVERVIEW

Oversee claims and premiums associated with long term disability.

SERVICE OBJECTIVES

- Monitor employee injuries and provide proactive risk management for disability avoidance.
- Obtain and manage insurance policy.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$83,875 be approved for the Long Term Disability Budget. This represents a decrease of \$935 under the FY 2015-16 Final Adopted Budget. The decrease is attributed primarily to a decrease in contingency funding.

This budget is funded from \$83,875 in estimated department revenue.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Long Term Disability

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adopted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	83,875
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 83,875
<u>Expenditures</u>				
Employee Compensation	-	-	-	-
Employee Benefits	-	-	-	-
Materials	-	-	-	-
Contract Services	67,793	51,384	77,100	77,100
Cost Allocation	-	-	-	607
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	7,710	6,168
TOTAL EXPENDITURES	\$ 67,793	\$ 51,384	\$ 84,810	\$ 83,875
Fund Balance (Use of)	-	-	-	-
General Fund Costs	\$ 67,793	\$ 51,384	\$ 84,810	\$ -

STAFFING

There is no staffing associated with this program.

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
419 Long Term Disability				
20 - Contract services				
700.704 - Insurance Fees, Claims, Premiums	67,793	51,384	77,100	77,100
20 - Contract services Total	67,793	51,384	77,100	77,100
25 - Cost allocation				
800.805 - CC CAP Allocation				336
800.806 - CM CAP Allocation				101
800.814 - Finance CAP Allocation				170
25 - Cost allocation Total				607
35 - Contingencies				
719.705 - Contingencies	-	-	7,710	6,168
35 - Contingencies Total	-	-	7,710	6,168
419 Long Term Disability Total	67,793	51,384	84,810	83,875

City of Cupertino

Fiscal Year 2016-2017

FISCAL GENERAL SERVICES

Legislative/Administrative



CUPERTINO

ADMINISTRATIVE SERVICES- COMPENSATED ABSENCES

Budget Unit 641-44-420

Internal Service Fund

BUDGET AT A GLANCE

Total Revenue	\$	-
Total Expenditures		434,673
Fund Balance		(284,673)
	General Fund Costs	\$ 150,000
Total Staffing		-
	% Funded by General Fund	34.5%

PROGRAM OVERVIEW

Provide for payment of liabilities associated with employees retiring or leaving service.

SERVICE OBJECTIVES

- Properly account and disburse benefits as set forth in the employee contracts.

FINAL ADOPTED BUDGET

On June 6, 2016, City Council approved a budget of \$434,673 be approved for the Compensated Absences Budget. This represents a \$5,327 decrease under the FY 2015-16 Final Adopted Budget. The decrease is primarily due to a decrease in contingency funding.

This budget is funded from a \$150,000 contribution from the General Fund and the use of \$284,673 in retained earnings.

The following table details revenue, total expenditures, changes in fund balance and General Fund costs by category for the two prior fiscal years, and the Final Adopted Budget for the current and prior Fiscal Years:

Administrative Services - Compensated Absences

Category	2013-2014	2014-2015	2015-2016	2016-2017
	Actual	Actual	Final Adopted Budget	Final Adpoted Budget
<u>Revenue</u>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Interdepartmental Revenue	-	-	-	-
TOTAL REVENUE	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Employee Compensation	-	-	-	-
Employee Benefits	-	-	-	-
Materials	-	-	-	-
Contract Services	161,784	246,486	400,000	400,000
Cost Allocation	-	-	-	2,673
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Appropriations for Contingency	-	-	40,000	32,000
TOTAL EXPENDITURES	\$ 161,784	\$ 246,486	\$ 440,000	\$ 434,673
Fund Balance (Use of)	-	-	-	(284,673)
General Fund Costs	\$ 161,784	\$ 246,486	\$ 440,000	\$ 150,000

STAFFING

There is no staffing associated with this program.

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
420 Compensated Absence				
20 - Contract services				
700.704 - Insurance Fees, Claims, Premiums	161,784	246,486	400,000	400,000
20 - Contract services Total	161,784	246,486	400,000	400,000
25 - Cost allocation				
800.805 - CC CAP Allocation				1,746
800.806 - CM CAP Allocation				524
800.814 - Finance CAP Alloc				403
25 - Cost allocation Total				2,673
35 - Contingencies				
719.705 - Contingencies	-	-	40,000	32,000
35 - Contingencies Total	-	-	40,000	32,000
420 Compensated Absence Total	161,784	246,486	440,000	434,673

City of Cupertino
Fiscal Year 2016-2017



FISCAL GENERAL SERVICES
Other General

ADMINISTRATIVE SERVICES-
INFORMATION TECHNOLOGY

Budget Unit 610-46-422
General Fund

In Fiscal Year 2013-14 this program was transferred to the Public Affairs Division. This program remains part of this department in order to maintain historical data. Once all prior year data as listed in the table below is \$0, this program will be removed.

4 YEAR PROGRAM DETAIL AT THE ACCOUNT LEVEL

The following report details actual expenditures and budgeted appropriations over a 4 year period at the account level.

	FY14 ACTUALS	FY15 ACTUALS	FY16 FINAL BUDGET	FY17 FINAL BUDGET
46 Information Technology				
422 Information Management				
05 - Employee compensation				
500.501 - Salaries Full Time	0	0	0	0
500.502 - Salaries Part Time	1,954	0	0	0
500.503 - Excess Med Pay	31	0	0	0
500.505 - Overtime	0	0	0	0
500.510 - Employee Agency Serv		0		
05 - Employee compensation Total	1,985	0	0	0
10 - Employee benefits				
501.500 - Retirement System	8	0	0	0
501.502 - Pers 1959 Surv Empr	0	0	0	0
501.504 - Employee Benefits	0	0	0	0
501.505 - Health Insurance	2	0	0	0
501.506 - Dental Insurance	0	0	0	0
501.507 - Medicare	54	0	0	0
501.508 - Life Insurance	0	0	0	0
501.509 - Long Term Disability	0	0	0	0
501.510 - Workers Compensation	0	0	0	0
501.511 - Vision Insurance	0	0	0	0
10 - Employee benefits Total	65	0	0	0
15 - Materials				
600.601 - General Office Supplies	0	0	0	0

600.602 - Printing and Duplication	0	0	0	0
600.606 - Software	0	0	0	0
600.618 - Utilities and Phone	0	0	0	0
600.629 - Conference and Meeting	0	0	0	0
600.632 - Mileage Reimbursement	0	0	0	0
600.642 - Telephone and Data Services	-2,472	0	0	0
15 - Materials Total	-2,472	0	0	0
20 - Contract services				
700.702 - General Service Agreement	0	0	0	0
700.703 - Maintenance of Equipment	0	0	0	0
700.705 - Law Enforcement Services		0		
20 - Contract services Total	0	0	0	0
25 - Cost allocation				
800.802 - IT Reimbursement	0	0	0	0
800.804 - Web Site Reimbursement	0	0	0	0
800.806 - CM CAP Allocation	0	0	0	0
800.807 - ENV Affairs CAP Alloc	0	0	0	0
800.808 - ECON Dev CAP Alloc	0	0	0	0
800.813 - Admin Serv CAP Allocation	0	0	0	0
800.814 - Finance CAP Alloc	0	0	0	0
800.815 - Human resources CAP Alloc	0	0	0	0
25 - Cost allocation Total	0	0	0	0
30 - Capital outlays				
900.905 - Facility Improvements	0	0	0	0
30 - Capital outlays Total	0	0	0	0
31 - Special projects				
900.945 - Fixed Asset Acquisition	-49,357	0	0	0
31 - Special projects Total	-49,357	0	0	0
35 - Contingencies				
719.705 - Contingencies	0	0	0	0
35 - Contingencies Total	0	0	0	0
50 - Other financing uses				
800.904 - Depreciation Expenses	2,397	0	0	0
50 - Other financing uses Total	2,397	0	0	0
422 Information Management Total	-47,382	0	0	0