

# Administrative Services

Budget Unit	Program	2020 Adopted Budget
<b>Administrative Services</b>		<b>\$ 861,586</b>
100-40-400	Administrative Services Administration	\$ 861,586
<b>Finance</b>		<b>\$ 1,695,846</b>
100-41-405	Accounting	\$ 1,478,365
100-41-406	Business Licenses	\$ 217,481
<b>Human Resources</b>		<b>\$ 4,359,462</b>
100-44-412	Human Resources	\$ 1,340,837
642-44-414	Retiree Benefits	\$ 1,077,262
100-44-417	Insurance Administration	\$ 892,151
620-44-418	Workers Compensation Insurance	\$ 257,389
641-44-419	Short Term and Long Term Disability	\$ 159,134
641-44-420	Compensated Absences	\$ 632,689
<b>Total</b>		<b>\$ 6,916,894</b>

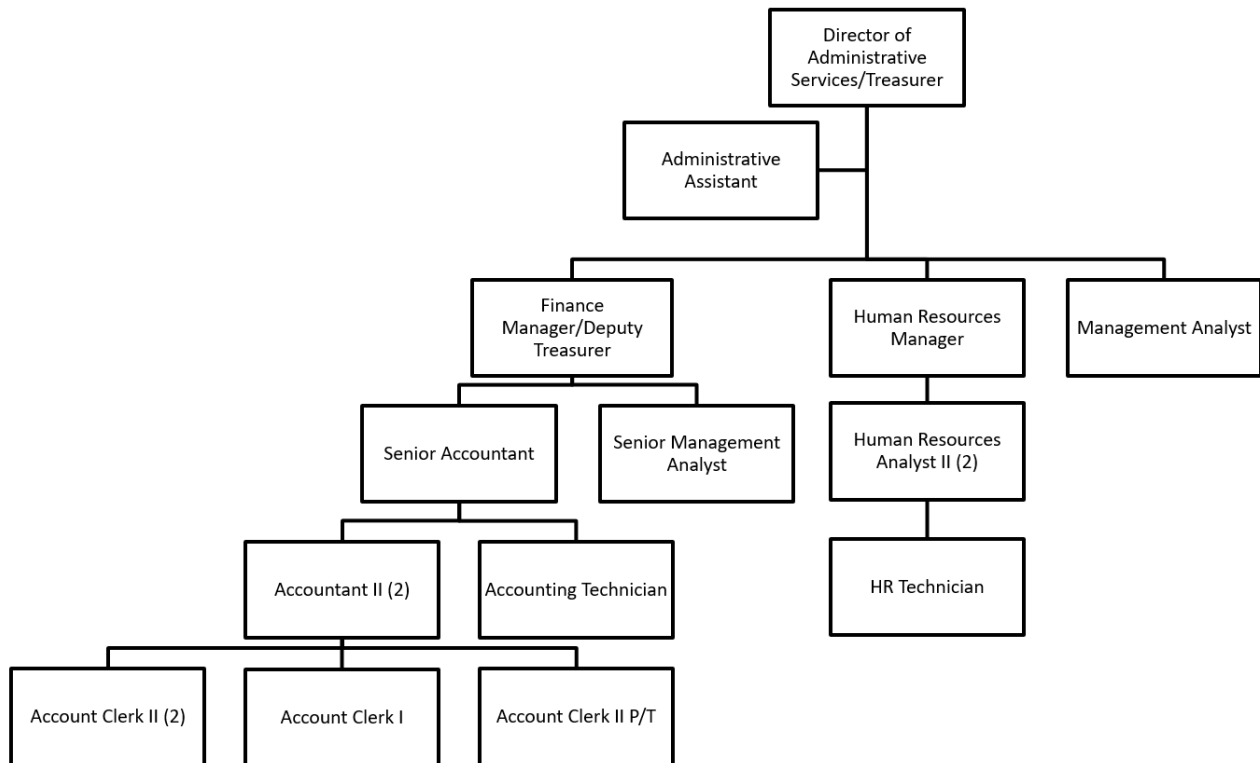
# Department Overview

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ 4,135,938
Total Expenditures	\$ 6,916,894
Fund Balance	\$ 1,847,178
General Fund Costs	\$ 4,628,134
% Funded by General Fund	66.9%
<b>Total Staffing</b>	<b>16.00 FTE</b>

## Organization

Kristina Alfaro, Director of Administrative Services



## Performance Measures

### Finance Division

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

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

Performance Measure	FY 2017 July-Jun	FY 2018 July-Jun	FY 2019 July-Dec	Ongoing Target
General fund balance as a % of budgeted appropriations	53%	55%	45%	35%
Credit Rating	AA+	AA+	AA+	AA+
Funding allocated to high priority services (Public Works, Community Development, Law Enforcement)	49%	45%	55%	63%
Actual revenue vs. budget (within x% budget)	24%	4%	43%	10%
Actual expenditures (% below budget)	14%	13%	60%	5%

### Human Resources Division

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

Benefit: The agency supports a professional and engaged workforce offering diverse and quality community services.

<b>Performance Measure</b>	<b>FY 2017 July-June</b>	<b>FY 2018 July-June</b>	<b>FY 2019 July-Dec</b>	<b>Ongoing Target</b>
# of Worker's Compensation Cases	12	16	4	0
Total Recordable Injury Rate YTD	5.2%	6.4%	1.6%	0%
% absenteeism (% of total annual work hours)	2.3%	4%	2%	2%
% turnover rate	9.06%	6%	4%	1%
% employee satisfaction	N/A	N/A	N/A	100%
% employee participation in wellness activities	63%	63%	53%	75%
Average # of applications received per recruitment	76	40	54	50
Recruitment timeline - # days from hiring request to offer letter	81	82	70	60
# of employees using the Telework program	17	15	14	17
% utilization of full-service employee portal	100%	100%	100%	100%

## **Workload Indicators**

### **Finance Division**

<b>Workload Indicator</b>	<b>FY 2017 July-June</b>	<b>FY 2018 July-June</b>	<b>FY 2019 July-Dec</b>
# of vendor checks processed	8,257	6,793	3,521
# of payroll checks processed	10,145	10,387	5,277
# of business license applications	4,380	1,294	593
# of business license renewals	3,500	3,034	1,136
# of journal entries posted	2,300	2,830	2,134
# of purchase orders approved	562	597	365
# of receipts processed	10,136	9,766	4,357

## Human Resources Division

<b>Workload Indicator</b>	<b>FY 2017 July-June</b>	<b>FY 2018 July-June</b>	<b>FY 2019 July-Dec</b>
# of regular recruitments	22	21	8
# of regular new hires	28	26	8
# of temporary new hires	79	101	32
# of personnel payroll changes	876	702	388
# of full-time employee exits processed	24	21	11
# of mandated training classes offered*	8	7	5
# of employees participating in the wellness program	109	111	88

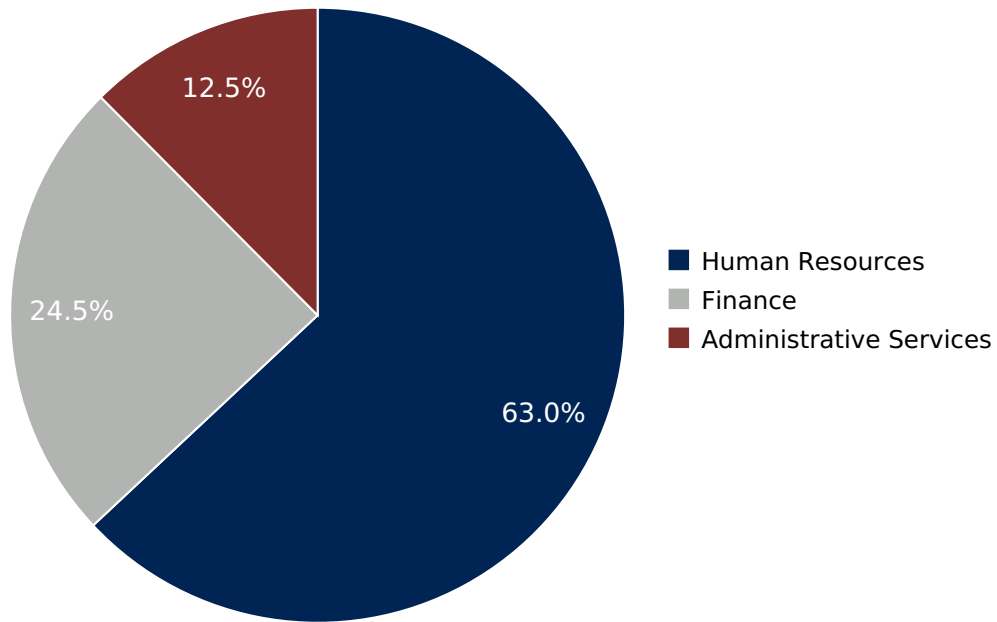
\* some trainings mandated every other year, however not on the same annual schedule

## Adopted Budget

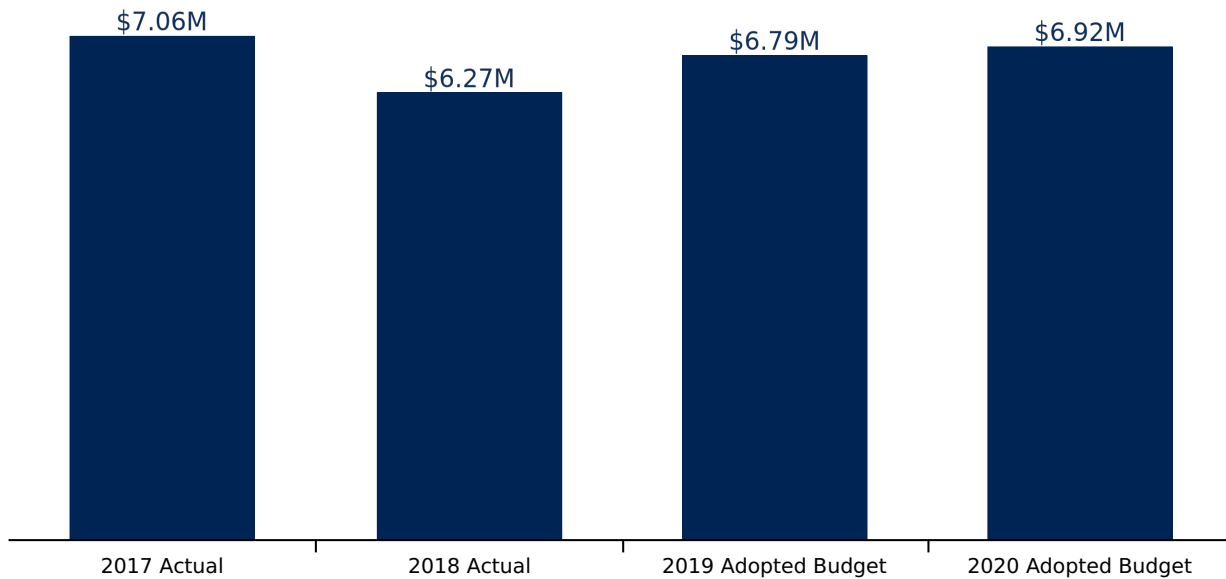
On June 18, 2019, City Council approved a budget of \$6,916,894 for the Administrative Services department. This represents an increase of \$124,638 (1.8%) from the FY 2018-19 Adopted Budget.

The increase is due to the addition of one full-time Accounting Technician position and an increase in contract services as a result of a new internal audit function and the outsourcing of the City's investment management. This is offset by a reduction of class and compensation study and expenses for chief negotiator, decrease in claims costs for Workers' Compensation trending lower in most recent years.

## Adopted Expenditures by Division



## Department Expenditure History



## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 3,563,702	\$ 3,322,468	\$ 3,295,912	\$ 4,133,645
Miscellaneous Revenue	\$ 3,488	\$ 22,178	\$ 9,000	\$ 2,293
<b>Total Revenues</b>	<b>\$ 3,567,190</b>	<b>\$ 3,344,646</b>	<b>\$ 3,304,912</b>	<b>\$ 4,135,938</b>
<b>Expenditures</b>				
Employee Compensation	\$ 1,336,351	\$ 1,480,663	\$ 1,758,713	\$ 1,984,355
Employee Benefits	\$ 1,734,874	\$ 1,738,589	\$ 1,951,996	\$ 1,857,420
Materials	\$ 148,459	\$ 155,416	\$ 130,274	\$ 290,702
Contract Services	\$ 2,139,135	\$ 2,620,686	\$ 2,519,543	\$ 2,340,001
Cost Allocation	\$ 1,689,699	\$ 277,742	\$ 299,513	\$ 266,331
Capital Outlays	\$ 8,783	\$ -	\$ -	\$ -
Special Projects	\$ 7,505	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ 132,217	\$ 178,085
<b>Total Expenditures</b>	<b>\$ 7,064,806</b>	<b>\$ 6,273,096</b>	<b>\$ 6,792,256</b>	<b>\$ 6,916,894</b>
<b>Fund Balance</b>	<b>\$ (1,842,791)</b>	<b>\$ 1,947,697</b>	<b>\$ (134,569)</b>	<b>\$ 1,847,178</b>
<b>General Fund Costs</b>	<b>\$ 1,654,826</b>	<b>\$ 4,876,147</b>	<b>\$ 3,352,775</b>	<b>\$ 4,628,134</b>

## Staffing

Total current authorized positions - 15.00 FTE

Total recommended positions - 16.00 FTE

# Administrative Services Administration

Budget Unit 100-40-400

General Fund - Administrative Services - Administrative Services Administration

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ 71,556
Total Expenditures	\$ 861,586
Fund Balance	\$ -
General Fund Costs	\$ 790,030
% Funded by General Fund	91.7%
Total Staffing	3.80 FTE

## Program Overview

The Administrative Services Administration program oversees and coordinates the Human Resources/Risk Management, Finance, Budget, and Treasury divisions. Staff support is provided to the Fiscal Strategic and Audit Committees, as well as the Santa Clara County Leadership Academy.

## 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.
- Manage the City's Contract for Law Enforcement Services with the Santa Clara County Sheriff's Office.
- Manage the City's budget process.
- Provide staff support to the Santa Clara County Leadership Academy

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$861,586 for the Administrative Services Administration program. This represents a decrease of \$104,549 (-10.8%) from the FY 2018-19 Adopted Budget.

The decrease is due to a more accurate reflection of prior year actuals in contract services, as well as reallocation of staff time to better reflect time spent. Additionally, the Santa Clara County Leadership Academy has been moved from the Parks & Recreation Department to the Administrative Services Department.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:



<b>Category</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2020 Adopted Budget</b>
<b>Revenues</b>				
Charges for Services	\$ 266,505	\$ 67,900	\$ 49,347	\$ 69,263
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 2,293
<b>Total Revenues</b>	<b>\$ 266,505</b>	<b>\$ 67,900</b>	<b>\$ 49,347</b>	<b>\$ 71,556</b>
<b>Expenditures</b>				
Employee Compensation	\$ 336,640	\$ 417,410	\$ 547,116	\$ 503,097
Employee Benefits	\$ 139,709	\$ 179,213	\$ 251,438	\$ 221,239
Materials	\$ 50,196	\$ 67,560	\$ 31,924	\$ 93,817
Contract Services	\$ 42,252	\$ 50,855	\$ 81,977	\$ 3,500
Cost Allocation	\$ 327,462	\$ 55,459	\$ 47,985	\$ 35,067
Capital Outlays	\$ 8,783	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ 5,695	\$ 4,866
<b>Total Expenditures</b>	<b>\$ 905,042</b>	<b>\$ 770,497</b>	<b>\$ 966,135</b>	<b>\$ 861,586</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 638,536</b>	<b>\$ 702,597</b>	<b>\$ 916,788</b>	<b>\$ 790,030</b>

## Staffing

Total current authorized positions - 4.80 FTE

Staff time has been reallocated to another division to better reflect actual time spent in these programs.

Total recommended positions - 3.80 FTE

# Accounting

Budget Unit 100-41-405

General Fund - Finance - Accounting

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ 1,673,028
Total Expenditures	\$ 1,478,365
Fund Balance	\$ -
General Fund Costs	\$ (194,663)
% Funded by General Fund	-13.2%
Total Staffing	6.90 FTE

## Program Overview

The Finance Division oversees all financial accounting and treasury functions for the City. Accurate and timely maintenance of all City financial records, including financial reporting, 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 the City's two investment policies, manages 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.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$1,478,365 for the Accounting program. This represents an increase of \$183,434 (14.2%) from the FY 2018-19 Adopted Budget.

Employee compensation and benefits are increasing due to the addition of one full-time Accounting Technician position. The Accounting Technician position will ensure segregation of duties and internal control activities exist and are performed appropriately and timely. Contract services is increasing as a result of a new internal audit function as well as the outsourcing of the City's investment management.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 1,156,570	\$ 906,996	\$ 1,197,427	\$ 1,673,028
Miscellaneous Revenue	\$ -	\$ 7,977	\$ 9,000	\$ -
<b>Total Revenues</b>	<b>\$ 1,156,570</b>	<b>\$ 914,973</b>	<b>\$ 1,206,427</b>	<b>\$ 1,673,028</b>
<b>Expenditures</b>				
Employee Compensation	\$ 541,522	\$ 564,178	\$ 667,528	\$ 742,506
Employee Benefits	\$ 231,570	\$ 232,070	\$ 293,358	\$ 312,458
Materials	\$ 23,839	\$ 29,587	\$ 36,171	\$ 37,322
Contract Services	\$ 324,623	\$ 833,287	\$ 205,104	\$ 312,220
Cost Allocation	\$ 569,026	\$ 80,321	\$ 80,706	\$ 58,882
Special Projects	\$ 7,505	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ 12,064	\$ 14,977
<b>Total Expenditures</b>	<b>\$ 1,698,085</b>	<b>\$ 1,739,443</b>	<b>\$ 1,294,931</b>	<b>\$ 1,478,365</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 541,515</b>	<b>\$ 824,469</b>	<b>\$ 88,504</b>	<b>\$ (194,663)</b>

## Staffing

Total current authorized positions - 5.90 FTE

The increase in staffing is due to the addition of one full-time Accounting Technician position.

Total recommended positions - 6.90 FTE

# Business Licenses

Budget Unit 100-41-406

General Fund - Finance - Business Licenses

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 217,481
Fund Balance	\$ -
General Fund Costs	\$ 217,481
% Funded by General Fund	100.0%
Total Staffing	1.10 FTE

## Program Overview

The Business Licenses program monitors 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.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$217,481 for the Business Licenses program. This represents an increase of \$28,297 (15.0%) from the FY 2018-19 Adopted Budget.

Salary and benefits have increased due to a re-organization of 0.5 FTE positions from Finance to Business Licenses for purposes of more accurately reflecting staff resources.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Employee Compensation	\$ 41,361	\$ 54,515	\$ 48,757	\$ 80,383
Employee Benefits	\$ 20,451	\$ 24,387	\$ 22,941	\$ 42,069
Materials	\$ 1,026	\$ 905	\$ 6,022	\$ -
Contract Services	\$ 87,866	\$ 6,271	\$ 34,196	\$ -
Cost Allocation	\$ 106,815	\$ 99,764	\$ 75,257	\$ 95,029
Contingencies	\$ -	\$ -	\$ 2,011	\$ -
<b>Total Expenditures</b>	<b>\$ 257,519</b>	<b>\$ 185,842</b>	<b>\$ 189,184</b>	<b>\$ 217,481</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 257,519</b>	<b>\$ 185,842</b>	<b>\$ 189,184</b>	<b>\$ 217,481</b>

## Staffing

Total current authorized positions - 1.10 FTE

There are no changes to the current level of staffing.

Total recommended positions - 1.10 FTE

# Human Resources

Budget Unit 100-44-412

General Fund - Human Resources - Human Resources

## Budget at a Glance

	<b>2020 Adopted Budget</b>
Total Revenues	\$ 959,351
Total Expenditures	\$ 1,340,837
Fund Balance	\$ -
General Fund Costs	\$ 381,486
% Funded by General Fund	28.5%
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Total Staffing	3.85 FTE

## Program Overview

The Human Resources Division is responsible for the administration of human resource, employee benefits, and labor relation programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee training and development, benefits, and retirement. In addition, Human Resources administers 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 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.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$1,340,837 for the Human Resources program. This represents an increase of \$139,412 (11.6%) from the FY 2018-19 Adopted Budget.

The increase is due to a reallocation of staff and the double fill of the City's Human Resources Manager position. As part of the FY 2018-19 First Quarter Financial Report the City Council approved double filling the HR Manager position for six months. After an unsuccessful recruitment in early 2019, the department will

relaunch the recruitment mid fiscal year. Also included in this budget is the launch of the City's "BEST" (Building Employee Skills through Training) program, which includes succession development, assessment and development of home-grown talent, and training and professional development opportunities for staff. Additionally, Human Resources will be responsible for administering citywide employee events such as Years of Service Awards and Holiday event. These events were previously administered by the City Manager's Office.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 2,140,627	\$ 708,224	\$ 788,243	\$ 959,351
Miscellaneous Revenue	\$ 500	\$ 14,201	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,141,127</b>	<b>\$ 722,425</b>	<b>\$ 788,243</b>	<b>\$ 959,351</b>
<b>Expenditures</b>				
Employee Compensation	\$ 376,686	\$ 398,729	\$ 453,609	\$ 616,234
Employee Benefits	\$ 181,240	\$ 222,405	\$ 249,068	\$ 262,695
Materials	\$ 73,377	\$ 57,355	\$ 56,153	\$ 159,563
Contract Services	\$ 234,705	\$ 286,428	\$ 363,761	\$ 240,962
Cost Allocation	\$ 657,056	\$ 18,646	\$ 57,838	\$ 42,307
Contingencies	\$ -	\$ -	\$ 20,996	\$ 19,076
<b>Total Expenditures</b>	<b>\$ 1,523,064</b>	<b>\$ 983,563</b>	<b>\$ 1,201,425</b>	<b>\$ 1,340,837</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ (618,062)</b>	<b>\$ 261,139</b>	<b>\$ 413,182</b>	<b>\$ 381,486</b>

## Staffing

Total current authorized positions - 2.95 FTE

Staff time is being reallocated to better reflect actual time spent in this program.

Total recommended positions - 3.85 FTE

# Retiree Benefits

Budget Unit 642-44-414

Retiree Medical - Human Resources - Retiree Benefits

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 1,077,262
Fund Balance	\$ 1,314,738
General Fund Costs	\$ 2,392,000
% Funded by General Fund	222.0%
Total Staffing	0.00 FTE

## Program Overview

The Retiree Benefits program administers 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.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$1,077,262 for the Retiree Benefits program. This represents a decrease of \$50,743 (-4.5%) from the FY 2018-19 Adopted Budget.

This budget remains relatively unchanged from last fiscal year.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:



Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Employee Benefits	\$ 1,104,232	\$ 1,059,248	\$ 1,116,765	\$ 1,000,000
Contract Services	\$ -	\$ -	\$ 5,495	\$ 20,000
Cost Allocation	\$ 5,840	\$ 5,525	\$ 5,745	\$ 6,262
Contingencies	\$ -	\$ -	\$ -	\$ 51,000
<b>Total Expenditures</b>	<b>\$ 1,110,072</b>	<b>\$ 1,064,773</b>	<b>\$ 1,128,005</b>	<b>\$ 1,077,262</b>
<b>Fund Balance</b>	<b>\$ (1,110,072)</b>	<b>\$ 1,303,711</b>	<b>\$ 3,469</b>	<b>\$ 1,314,738</b>
<b>General Fund Costs</b>	<b>\$ -</b>	<b>\$ 2,368,484</b>	<b>\$ 1,131,474</b>	<b>\$ 2,392,000</b>

## Staffing

Total current authorized positions - 0.00 FTE

There is no staffing associated with this program.

Total recommended positions - 0.00 FTE

# Insurance Administration

Budget Unit 100-44-417

General Fund - Human Resources - Insurance Administration

## Budget at a Glance

	<b>2020 Adopted Budget</b>
Total Revenues	\$ 959,351
Total Expenditures	\$ 892,151
Fund Balance	\$ -
General Fund Costs	\$ (67,200)
% Funded by General Fund	-7.5%
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Total Staffing	0.15 FTE

## Program Overview

The Insurance Administration program 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.
- Promote work environment that emphasizes safe work practices.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$892,151 for the Insurance Administration program. This represents a decrease of \$62,735 (-6.6%) from the FY 2018-19 Adopted Budget.

This budget remains relatively unchanged from last fiscal year.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

<b>Category</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2020 Adopted Budget</b>
<b>Revenues</b>				
Charges for Services	\$ -	\$ 718,110	\$ 788,243	\$ 959,351
Miscellaneous Revenue	\$ 2,988	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 2,988</b>	<b>\$ 718,110</b>	<b>\$ 788,243</b>	<b>\$ 959,351</b>
<b>Expenditures</b>				
Employee Compensation	\$ 16,575	\$ 17,488	\$ 17,133	\$ 17,310
Employee Benefits	\$ 7,629	\$ 7,759	\$ 8,059	\$ 8,327
Materials	\$ 8	\$ 9	\$ 4	\$ -
Contract Services	\$ 660,798	\$ 715,994	\$ 875,230	\$ 817,833
Cost Allocation	\$ 2,103	\$ 956	\$ 10,698	\$ 7,789
Contingencies	\$ -	\$ -	\$ 43,762	\$ 40,892
<b>Total Expenditures</b>	<b>\$ 687,113</b>	<b>\$ 742,206</b>	<b>\$ 954,886</b>	<b>\$ 892,151</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 684,126</b>	<b>\$ 24,096</b>	<b>\$ 166,643</b>	<b>\$ (67,200)</b>

## Staffing

Total current authorized positions - 0.10 FTE

Staff time is being reallocated to reflect actual time spent in this program.

Total recommended positions - 0.15 FTE

# Workers Compensation Insurance

Budget Unit 620-44-418

Workers' Compensation - Human Resources - Workers Compensation Insurance

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ 472,652
Total Expenditures	\$ 257,389
Fund Balance	\$ 215,263
General Fund Costs	\$ -
% Funded by General Fund	0.0%
Total Staffing	0.20 FTE

## Program Overview

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

## Service Objectives

- Manage employee personal injuries and illnesses and provide proactive risk management for disability avoidance.
- Monitor costs associated with claims.
- Analyze and implement proactive measures to curtail costs.
- Implement a return to work policy.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$257,389 for the Workers Compensation Insurance program. This represents a decrease of \$215,263 (-45.5%) from the FY 2018-19 Adopted Budget.

This decrease is due to better reflect prior year actual costs.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

<b>Category</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Adopted Budget</b>	<b>2020 Adopted Budget</b>
<b>Revenues</b>				
Charges for Services	\$ -	\$ 921,238	\$ 472,652	\$ 472,652
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 921,238</b>	<b>\$ 472,652</b>	<b>\$ 472,652</b>
<b>Expenditures</b>				
Employee Compensation	\$ 23,567	\$ 28,343	\$ 24,570	\$ 24,825
Employee Benefits	\$ 50,043	\$ 13,507	\$ 10,367	\$ 10,632
Materials	\$ 13	\$ -	\$ -	\$ -
Contract Services	\$ 388,768	\$ 300,538	\$ 400,780	\$ 195,486
Cost Allocation	\$ 18,117	\$ 13,442	\$ 16,896	\$ 16,672
Contingencies	\$ -	\$ -	\$ 20,039	\$ 9,774
<b>Total Expenditures</b>	<b>\$ 480,508</b>	<b>\$ 355,830</b>	<b>\$ 472,652</b>	<b>\$ 257,389</b>
<b>Fund Balance</b>	<b>\$ (479,316)</b>	<b>\$ 565,408</b>	<b>\$ -</b>	<b>\$ 215,263</b>
<b>General Fund Costs</b>	<b>\$ 1,192</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Staffing

Total current authorized positions - 0.15 FTE

Staff time is being reallocated to better reflect actual time spent in this program.

Total recommended positions - 0.20 FTE

# Short Term and Long Term Disability

Budget Unit 641-44-419

Compensated Absence/LTD - Human Resources - Short Term and Long Term Disability

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 159,134
Fund Balance	\$ (159,134)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
<hr/>	
Total Staffing	0.00 FTE

## Program Overview

This program oversees claims and premiums associated with Long and Short Term Disability.

## Service Objectives

- Obtain and manage insurance policies
- Negotiate rates
- Coordination of claims

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$159,134 for the Short Term and Long Term Disability program. This represents a decrease of \$3,132 (-1.9%) from the FY 2018-19 Adopted Budget.

This budget remains relatively unchanged from last fiscal year.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:

Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Contract Services	\$ 128,812	\$ 151,893	\$ 153,000	\$ 150,000
Cost Allocation	\$ 607	\$ 615	\$ 1,616	\$ 1,634
Contingencies	\$ -	\$ -	\$ 7,650	\$ 7,500
<b>Total Expenditures</b>	<b>\$ 129,419</b>	<b>\$ 152,508</b>	<b>\$ 162,266</b>	<b>\$ 159,134</b>
<b>Fund Balance</b>	<b>\$ (129,419)</b>	<b>\$ (152,508)</b>	<b>\$ (162,266)</b>	<b>\$ (159,134)</b>
<b>General Fund Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Staffing

Total current authorized positions - 0.00 FTE

There is no staffing associated with this program.

Total recommended positions - 0.00 FTE

# Compensated Absences

Budget Unit 641-44-420

Compensated Absence/LTD - Human Resources - Compensated Absences

## Budget at a Glance

	2020 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 632,689
Fund Balance	\$ 476,311
General Fund Costs	\$ 1,109,000
% Funded by General Fund	175.3%
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Total Staffing	0.00 FTE

## Program Overview

This program provides 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.

## Adopted Budget

On June 18, 2019, City Council approved a budget of \$632,689 for the Compensated Absences program. This represents an increase of \$209,917 (49.7%) from the FY 2018-19 Adopted Budget.

This budget is set on an annual basis by taking total leave hours with a cash value and assuming half of those costs.

## Revenues and Expenditures

The following table details revenues, expenditures, changes in fund balance and General Fund costs by category for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year:



Category	2017 Actual	2018 Actual	2019 Adopted Budget	2020 Adopted Budget
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Contract Services	\$ 271,311	\$ 275,420	\$ 400,000	\$ 600,000
Cost Allocation	\$ 2,673	\$ 3,014	\$ 2,772	\$ 2,689
Contingencies	\$ -	\$ -	\$ 20,000	\$ 30,000
<b>Total Expenditures</b>	<b>\$ 273,984</b>	<b>\$ 278,434</b>	<b>\$ 422,772</b>	<b>\$ 632,689</b>
<b>Fund Balance</b>	<b>\$ (123,984)</b>	<b>\$ 231,086</b>	<b>\$ 24,228</b>	<b>\$ 476,311</b>
<b>General Fund Costs</b>	<b>\$ 150,000</b>	<b>\$ 509,520</b>	<b>\$ 447,000</b>	<b>\$ 1,109,000</b>

## Staffing

Total current authorized positions - 0.00 FTE

There is no staffing associated with this program.

Total recommended positions - 0.00 FTE

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