

Administrative Services

Budget Unit	Program	2021 Proposed Budget
Administrative Services		\$ 940,863
100-40-400	Administrative Services Administration	\$ 940,863
Finance		\$ 2,049,662
100-41-405	Accounting	\$ 1,644,911
100-41-406	Business Licenses	\$ 404,751
Human Resources		\$ 4,431,444
100-44-412	Human Resources	\$ 1,228,043
642-44-414	Retiree Benefits	\$ 1,211,333
100-44-417	Insurance Administration	\$ 923,953
620-44-418	Workers Compensation Insurance	\$ 276,223
641-44-419	Short Term and Long Term Disability	\$ 171,837
641-44-420	Compensated Absences	\$ 620,055
Total		\$ 7,421,969

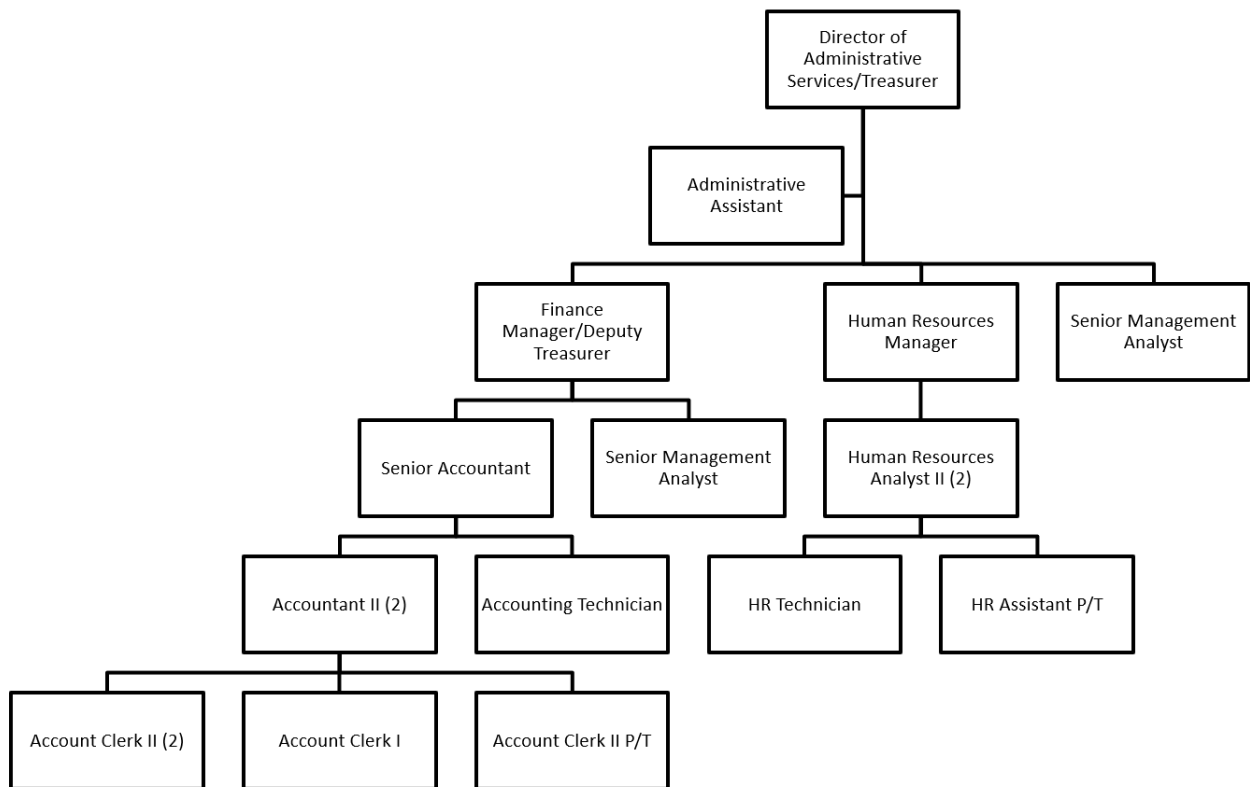
Department Overview

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ 4,156,788
Total Expenditures	\$ 7,421,969
Fund Balance	\$ (1,777,063)
General Fund Costs	\$ 1,488,118
% Funded by General Fund	20.1%
Total Staffing	15.90 FTE

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 2018 July-Jun	FY 2019 July-Jun	FY 2020 July-Dec	Ongoing Target
General fund balance as a % of budgeted appropriations	55%	70%	64%	35%
Credit Rating	AA+	AA+	AA+	AA+
Funding allocated to high priority services (Public Works, Community Development, Law Enforcement)	45%	48%	57%	63%
Actual revenue vs. budget (within x% budget)	4%	5%	41%	10%
Actual expenditures (% below budget)	13%	10%	46%	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.

Performance Measure	FY 2018 July-June	FY 2019 July-June	FY 2020 July-Dec	Ongoing Target
# of Worker's Compensation Cases	16	12	10	0
Total Recordable Injury Rate YTD	6.4%	4.6%	3.8%	0%
% absenteeism (% of total annual work hours)	4%	2%	2%	2%
% turnover rate	6%	7%	3%	1%
% employee satisfaction	N/A	N/A	N/A	100%
% employee participation in wellness activities	63%	63%	47%	75%
Average # of applications received per recruitment	40	37	43	50
Recruitment timeline - # days from hiring request to offer letter	82	68	83	60
# of employees using the Telework program	15	16	14	17
% utilization of full-service employee portal	100%	100%	100%	100%

Workload Indicators

Finance Division

Workload Indicator	FY 2018 July-June	FY 2019 July-June	FY 2020 July-Dec
# of vendor checks processed	6,793	6,536	2,953
# of payroll checks processed	10,387	10,301	5,401
# of business license applications	1,294	1,154	516
# of business license renewals	3,034	2,893	1,153
# of journal entries posted	2,830	4,521	2,279
# of purchase orders approved	597	600	340
# of receipts processed	9,766	13,913	9,496

Human Resources Division

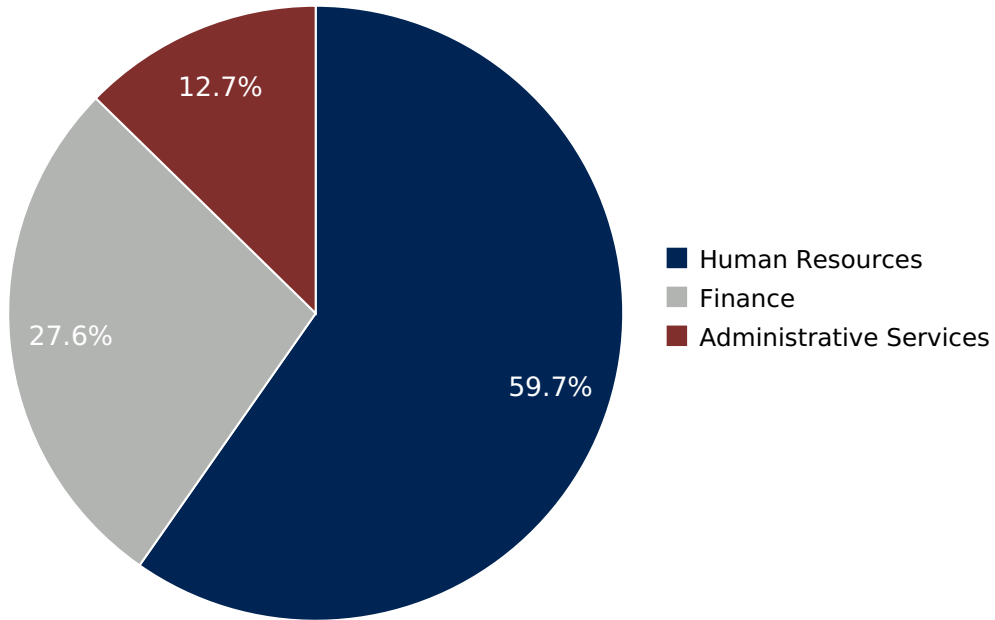
Workload Indicator	FY 2018 July-June	FY 2019 July-June	FY 2020 July-Dec
# of regular recruitments	21	21	14
# of regular new hires	26	16	7
# of temporary new hires	101	105	19
# of personnel payroll changes	702	938	547
# of full-time employee exits processed	21	21	9
# of mandated training classes offered*	7	1	-
# of employees participating in the wellness program	111	119	86

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

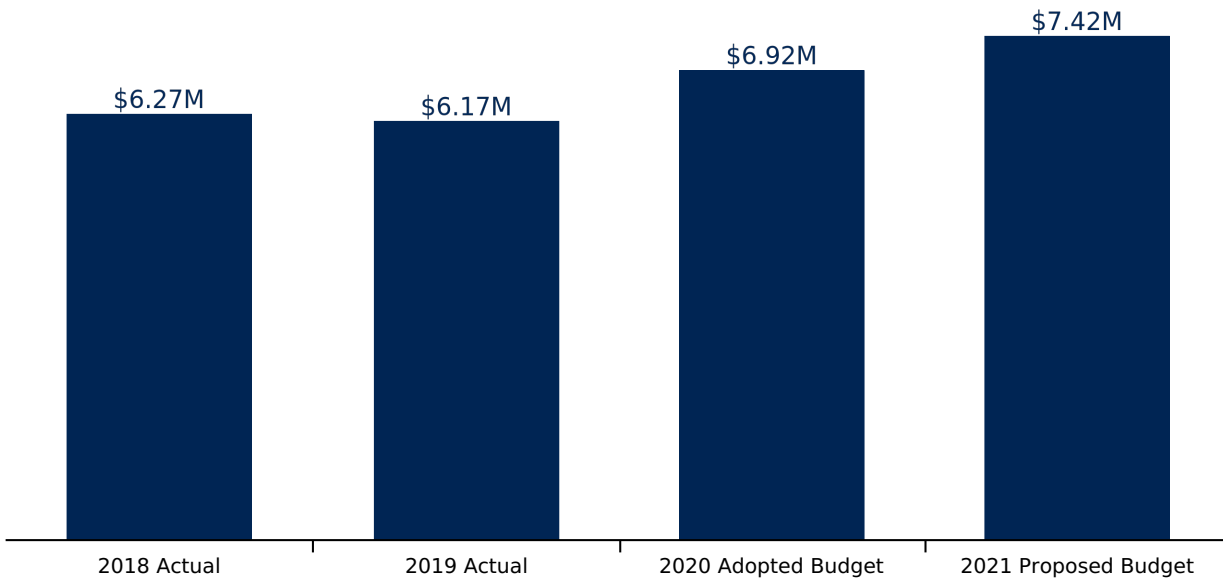
Proposed Budget

It is recommended that City Council approve a budget of \$7,421,969 for the Administrative Services department. This represents an increase of \$505,075 (7.3%) from the FY 2019-20 Adopted Budget.

Proposed 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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 3,322,468	\$ 3,324,380	\$ 4,133,645	\$ 4,156,788
Miscellaneous Revenue	\$ 22,178	\$ 60,999	\$ 2,293	\$ -
Total Revenues	\$ 3,344,646	\$ 3,385,379	\$ 4,135,938	\$ 4,156,788
Expenditures				
Employee Compensation	\$ 1,480,663	\$ 1,759,429	\$ 1,984,355	\$ 2,150,761
Employee Benefits	\$ 1,738,589	\$ 1,865,631	\$ 1,857,420	\$ 2,179,568
Materials	\$ 155,416	\$ 140,482	\$ 290,702	\$ 300,925
Contract Services	\$ 2,620,686	\$ 2,104,076	\$ 2,340,001	\$ 2,374,960
Cost Allocation	\$ 277,742	\$ 299,513	\$ 266,331	\$ 341,705
Contingencies	\$ -	\$ -	\$ 178,085	\$ 74,050
Total Expenditures	\$ 6,273,096	\$ 6,169,131	\$ 6,916,894	\$ 7,421,969
Fund Balance	\$ 1,947,697	\$ 105,210	\$ 1,847,178	\$ (1,777,063)
General Fund Costs	\$ 4,876,147	\$ 2,888,963	\$ 4,628,134	\$ 1,488,118

Staffing

Total current positions - 16.00 FTE

Total proposed positions - 15.90 FTE

Administrative Services Administration

Budget Unit 100-40-400

General Fund - Administrative Services - Administrative Services Administration

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ 185,799
Total Expenditures	\$ 940,863
Fund Balance	\$ -
General Fund Costs	\$ 755,064
% Funded by General Fund	80.3%
Total Staffing	3.75 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

Proposed Budget

It is recommended that City Council approve a budget of \$940,863 for the Administrative Services Administration program. This represents an increase of \$79,277 (9.2%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in negotiated salary and benefits offset by a decrease in cost allocation resulting from a change in methodology.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 67,900	\$ 52,182	\$ 69,263	\$ 185,799
Miscellaneous Revenue	\$ -	\$ 51,504	\$ 2,293	\$ -
Total Revenues	\$ 67,900	\$ 103,686	\$ 71,556	\$ 185,799
Expenditures				
Employee Compensation	\$ 417,410	\$ 586,160	\$ 503,097	\$ 576,540
Employee Benefits	\$ 179,213	\$ 242,161	\$ 221,239	\$ 260,866
Materials	\$ 67,560	\$ 48,002	\$ 93,817	\$ 97,316
Contract Services	\$ 50,855	\$ 14,179	\$ 3,500	\$ 3,618
Cost Allocation	\$ 55,459	\$ 47,985	\$ 35,067	\$ -
Contingencies	\$ -	\$ -	\$ 4,866	\$ 2,523
Total Expenditures	\$ 770,497	\$ 938,487	\$ 861,586	\$ 940,863
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 702,597	\$ 834,801	\$ 790,030	\$ 755,064

Staffing

Total current positions - 3.80 FTE

Total proposed positions - 3.75 FTE

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

Accounting

Budget Unit 100-41-405

General Fund - Finance - Accounting

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ 2,114,792
Total Expenditures	\$ 1,644,911
Fund Balance	\$ -
General Fund Costs	\$ (469,881)
% Funded by General Fund	-28.6%
Total Staffing	6.85 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.

Proposed Budget

It is recommended that City Council approve a budget of \$1,644,911 for the Accounting program. This represents an increase of \$166,546 (11.3%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in negotiated salary and benefits and contract services for internal audit offset by a decrease in cost allocation as a result of a change in methodology.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 906,996	\$ 1,197,426	\$ 1,673,028	\$ 2,114,792
Miscellaneous Revenue	\$ 7,977	\$ 9,495	\$ -	\$ -
Total Revenues	\$ 914,973	\$ 1,206,921	\$ 1,673,028	\$ 2,114,792
Expenditures				
Employee Compensation	\$ 564,178	\$ 631,541	\$ 742,506	\$ 848,090
Employee Benefits	\$ 232,070	\$ 282,102	\$ 312,458	\$ 377,014
Materials	\$ 29,587	\$ 35,726	\$ 37,322	\$ 38,537
Contract Services	\$ 833,287	\$ 260,518	\$ 312,220	\$ 368,470
Cost Allocation	\$ 80,321	\$ 80,706	\$ 58,882	\$ -
Contingencies	\$ -	\$ -	\$ 14,977	\$ 12,800
Total Expenditures	\$ 1,739,443	\$ 1,290,593	\$ 1,478,365	\$ 1,644,911
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 824,469	\$ 83,672	\$ (194,663)	\$ (469,881)

Staffing

Total current positions - 6.90 FTE

Total proposed positions - 6.85 FTE

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

Business Licenses

Budget Unit 100-41-406

General Fund - Finance - Business Licenses

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 404,751
Fund Balance	\$ -
General Fund Costs	\$ 404,751
% 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.

Proposed Budget

It is recommended that City Council approve a budget of \$404,751 for the Business Licenses program. This represents an increase of \$187,270 (86.1%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in cost allocation resulting from a change in methodology.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Compensation	\$ 54,515	\$ 75,264	\$ 80,383	\$ 93,138
Employee Benefits	\$ 24,387	\$ 37,305	\$ 42,069	\$ 59,579
Materials	\$ 905	\$ 416	\$ -	\$ -
Contract Services	\$ 6,271	\$ 6,508	\$ -	\$ -
Cost Allocation	\$ 99,764	\$ 75,257	\$ 95,029	\$ 252,034
Total Expenditures	\$ 185,842	\$ 194,750	\$ 217,481	\$ 404,751
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 185,842	\$ 194,750	\$ 217,481	\$ 404,751

Staffing

Total current positions - 1.10 FTE

Total proposed positions - 1.10 FTE

There are no changes to the current level of staffing.

Human Resources

Budget Unit 100-44-412

General Fund - Human Resources - Human Resources

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ 1,609,812
Total Expenditures	\$ 1,228,043
Fund Balance	\$ -
General Fund Costs	\$ (381,769)
% Funded by General Fund	-31.1%
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.

Proposed Budget

It is recommended that City Council approve a budget of \$1,228,043 for the Human Resources program. This represents a decrease of \$112,794 (-8.4%) from the FY 2019-20 Adopted Budget.

The decrease in salary is due to a reduction in part-time staffing. The decrease in contract services is due to the end of the HR office space lease. The decrease in cost allocation is due to a change in allocation methodology.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 708,224	\$ 788,243	\$ 959,351	\$ 1,609,812
Miscellaneous Revenue	\$ 14,201	\$ -	\$ -	\$ -
Total Revenues	\$ 722,425	\$ 788,243	\$ 959,351	\$ 1,609,812
Expenditures				
Employee Compensation	\$ 398,729	\$ 436,100	\$ 616,234	\$ 585,422
Employee Benefits	\$ 222,405	\$ 214,096	\$ 262,695	\$ 280,114
Materials	\$ 57,355	\$ 56,335	\$ 159,563	\$ 165,072
Contract Services	\$ 286,428	\$ 389,069	\$ 240,962	\$ 184,176
Cost Allocation	\$ 18,646	\$ 57,838	\$ 42,307	\$ -
Contingencies	\$ -	\$ -	\$ 19,076	\$ 13,259
Total Expenditures	\$ 983,563	\$ 1,153,438	\$ 1,340,837	\$ 1,228,043
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 261,139	\$ 365,195	\$ 381,486	\$ (381,769)

Staffing

Total current positions - 3.85 FTE

Total proposed positions - 3.85 FTE

There are no changes to the current level of staffing.

Retiree Benefits

Budget Unit 642-44-414

Retiree Medical - Human Resources - Retiree Benefits

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 1,211,333
Fund Balance	\$ (1,168,333)
General Fund Costs	\$ 43,000
% Funded by General Fund	3.5%
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.

Proposed Budget

It is recommended that City Council approve a budget of \$1,211,333 for the Retiree Benefits program. This represents an increase of \$134,071 (12.4%) from the FY 2019-20 Adopted Budget.

The increase is due to increased retiree benefit 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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Employee Benefits	\$ 1,059,248	\$ 1,075,908	\$ 1,000,000	\$ 1,179,851
Contract Services	\$ -	\$ -	\$ 20,000	\$ 20,000
Cost Allocation	\$ 5,525	\$ 5,745	\$ 6,262	\$ 10,982
Contingencies	\$ -	\$ -	\$ 51,000	\$ 500
Total Expenditures	\$ 1,064,773	\$ 1,081,653	\$ 1,077,262	\$ 1,211,333
Fund Balance	\$ 1,303,711	\$ 49,821	\$ 1,314,738	\$ (1,168,333)
General Fund Costs	\$ 2,368,484	\$ 1,131,474	\$ 2,392,000	\$ 43,000

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

Insurance Administration

Budget Unit 100-44-417

General Fund - Human Resources - Insurance Administration

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 923,953
Fund Balance	\$ -
General Fund Costs	\$ 923,953
% Funded by General Fund	100.0%
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.

Proposed Budget

It is recommended that City Council approve a budget of \$923,953 for the Insurance Administration program. This represents an increase of \$31,802 (3.6%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in cost allocation resulting from a change in methodology.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 718,110	\$ 788,243	\$ 959,351	\$ -
Total Revenues	\$ 718,110	\$ 788,243	\$ 959,351	\$ -
Expenditures				
Employee Compensation	\$ 17,488	\$ 11,054	\$ 17,310	\$ 19,372
Employee Benefits	\$ 7,759	\$ 5,186	\$ 8,327	\$ 9,623
Materials	\$ 9	\$ 3	\$ -	\$ -
Contract Services	\$ 715,994	\$ 593,373	\$ 817,833	\$ 827,910
Cost Allocation	\$ 956	\$ 10,698	\$ 7,789	\$ 46,350
Contingencies	\$ -	\$ -	\$ 40,892	\$ 20,698
Total Expenditures	\$ 742,206	\$ 620,314	\$ 892,151	\$ 923,953
Fund Balance	\$ -	\$ -	\$ -	\$ -
General Fund Costs	\$ 24,096	\$ (167,929)	\$ (67,200)	\$ 923,953

Staffing

Total current positions - 0.15 FTE

Total proposed positions - 0.15 FTE

There are no changes to the current level of staffing.

Workers Compensation Insurance

Budget Unit 620-44-418

Workers' Compensation - Human Resources - Workers Compensation Insurance

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ 246,385
Total Expenditures	\$ 276,223
Fund Balance	\$ (29,838)
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.

Proposed Budget

It is recommended that City Council approve a budget of \$276,223 for the Workers Compensation Insurance program. This represents an increase of \$18,834 (7.3%) from the FY 2019-20 Adopted Budget.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Charges for Services	\$ 921,238	\$ 498,286	\$ 472,652	\$ 246,385
Total Revenues	\$ 921,238	\$ 498,286	\$ 472,652	\$ 246,385
Expenditures				
Employee Compensation	\$ 28,343	\$ 19,310	\$ 24,825	\$ 28,199
Employee Benefits	\$ 13,507	\$ 8,873	\$ 10,632	\$ 12,521
Contract Services	\$ 300,538	\$ 235,169	\$ 195,486	\$ 205,786
Cost Allocation	\$ 13,442	\$ 16,896	\$ 16,672	\$ 24,572
Contingencies	\$ -	\$ -	\$ 9,774	\$ 5,145
Total Expenditures	\$ 355,830	\$ 280,248	\$ 257,389	\$ 276,223
Fund Balance	\$ 565,408	\$ 218,037	\$ 215,263	\$ (29,838)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

Total current positions - 0.20 FTE

Total proposed positions - 0.20 FTE

There are no changes to the current level of staffing.

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

	2021 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 171,837
Fund Balance	\$ (171,837)
General Fund Costs	\$ -
% Funded by General Fund	0.0%
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

Proposed Budget

It is recommended that City Council approve a budget of \$171,837 for the Short Term and Long Term Disability program. This represents an increase of \$12,703 (8.0%) from the FY 2019-20 Adopted Budget.

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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ 151,893	\$ 156,540	\$ 150,000	\$ 165,000
Cost Allocation	\$ 615	\$ 1,616	\$ 1,634	\$ 2,712
Contingencies	\$ -	\$ -	\$ 7,500	\$ 4,125
Total Expenditures	\$ 152,508	\$ 158,156	\$ 159,134	\$ 171,837
Fund Balance	\$ (152,508)	\$ (158,156)	\$ (159,134)	\$ (171,837)
General Fund Costs	\$ -	\$ -	\$ -	\$ -

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

Compensated Absences

Budget Unit 641-44-420

Compensated Absence/LTD - Human Resources - Compensated Absences

Budget at a Glance

	2021 Proposed Budget
Total Revenues	\$ -
Total Expenditures	\$ 620,055
Fund Balance	\$ (407,055)
General Fund Costs	\$ 213,000
% Funded by General Fund	34.4%
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.

Proposed Budget

It is recommended that City Council approve a budget of \$620,055 for the Compensated Absences program. This represents a decrease of \$12,634 (-2.0%) from the FY 2019-20 Adopted Budget.

This budget is relatively unchanged since 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 Proposed Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Proposed Budget
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Contract Services	\$ 275,420	\$ 448,720	\$ 600,000	\$ 600,000
Cost Allocation	\$ 3,014	\$ 2,772	\$ 2,689	\$ 5,055
Contingencies	\$ -	\$ -	\$ 30,000	\$ 15,000
Total Expenditures	\$ 278,434	\$ 451,492	\$ 632,689	\$ 620,055
Fund Balance	\$ 231,086	\$ (4,492)	\$ 476,311	\$ (407,055)
General Fund Costs	\$ 509,520	\$ 447,000	\$ 1,109,000	\$ 213,000

Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

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