

# Administrative Services

Budget Unit	Program	2021 Adopted Budget
<b>Administrative Services</b>		<b>\$ 887,383</b>
100-40-400	Administrative Services Administration	\$ 887,383
<b>Finance</b>		<b>\$ 2,009,336</b>
100-41-405	Accounting	\$ 1,601,238
100-41-406	Business Licenses	\$ 408,098
<b>Human Resources</b>		<b>\$ 4,338,297</b>
100-44-412	Human Resources	\$ 1,134,896
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
<b>Total</b>		<b>\$ 7,235,016</b>

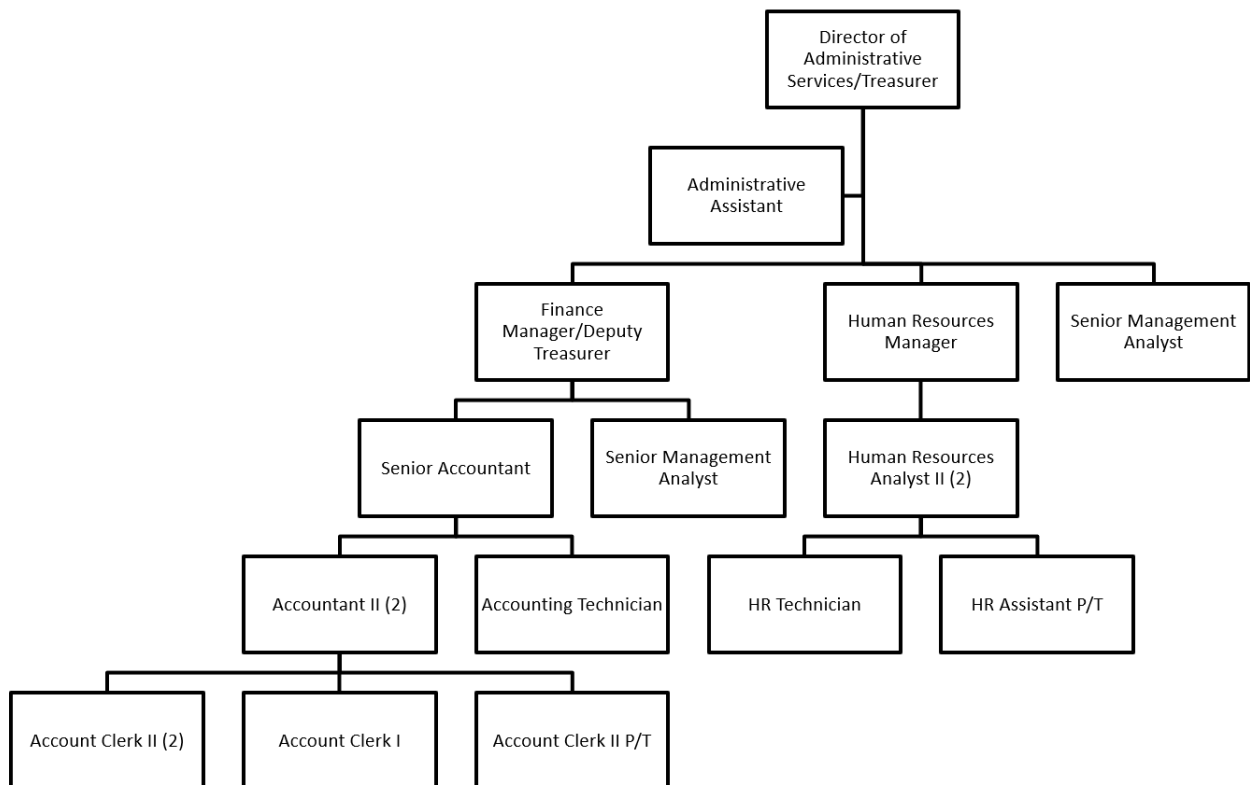
# Department Overview

## Budget at a Glance

	2021 Adopted Budget
Total Revenues	\$ 4,156,788
Total Expenditures	\$ 7,235,016
Fund Balance	\$ (1,794,063)
General Fund Costs	\$ 1,284,165
% Funded by General Fund	17.7%
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.

<b>Performance Measure</b>	<b>FY 2018 July-Jun</b>	<b>FY 2019 July-Jun</b>	<b>FY 2020 July-Dec</b>	<b>Ongoing Target</b>
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.

<b>Performance Measure</b>	<b>FY 2018 July-June</b>	<b>FY 2019 July-June</b>	<b>FY 2020 July-Dec</b>	<b>Ongoing Target</b>
# 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

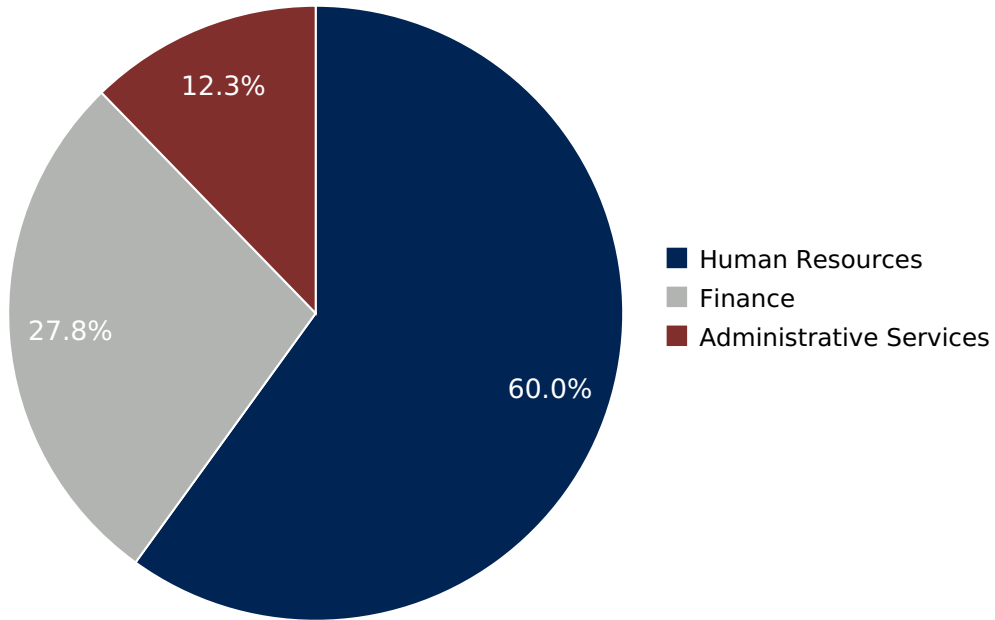
Workload Indicator	FY 2018 July-June	FY 2019 July-June	FY 2020 July-Dec
# of regular recruitments	21	21	14
# of regular new hires	26	16	7
# of temporary new hires	101	105	19
# of personnel payroll changes	702	938	547
# of full-time employee exits processed	21	21	9
# of mandated training classes offered*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

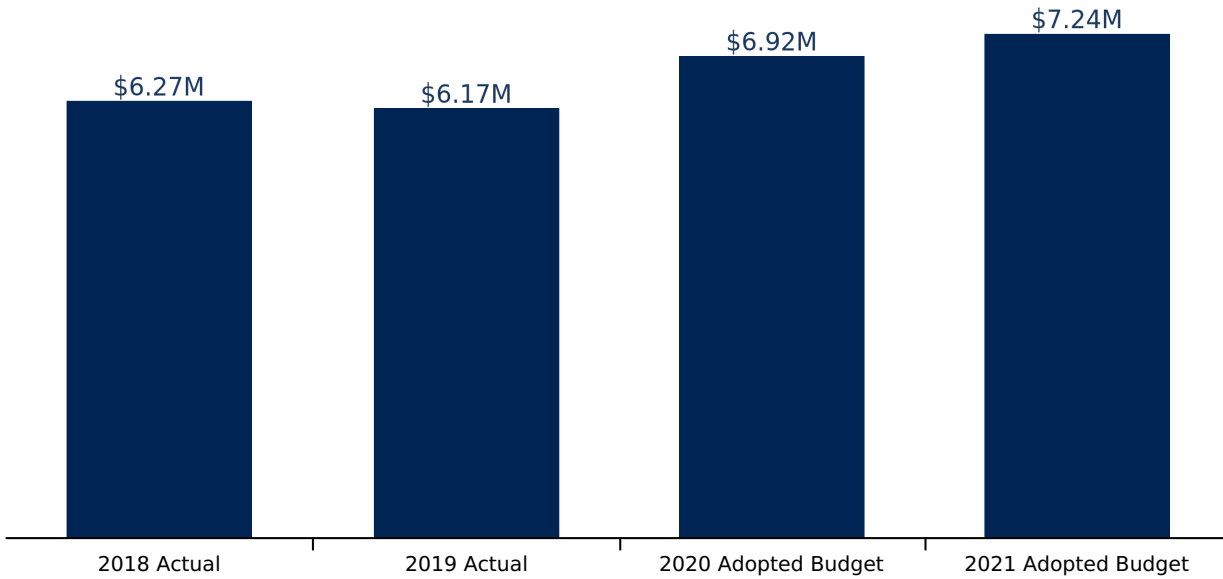
## Adopted Budget

On June 16, 2020, City Council approved a budget of \$7,235,016 for the Administrative Services department. This represents an increase of \$318,122 (4.6%) from the FY 2019-20 Adopted Budget.

## 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	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 3,322,468	\$ 3,324,380	\$ 4,133,645	\$ 4,156,788
Miscellaneous Revenue	\$ 22,178	\$ 60,999	\$ 2,293	\$ -
<b>Total Revenues</b>	<b>\$ 3,344,646</b>	<b>\$ 3,385,379</b>	<b>\$ 4,135,938</b>	<b>\$ 4,156,788</b>
<b>Expenditures</b>				
Employee Compensation	\$ 1,480,663	\$ 1,759,429	\$ 1,984,355	\$ 2,129,859
Employee Benefits	\$ 1,738,589	\$ 1,865,631	\$ 1,857,420	\$ 2,181,294
Materials	\$ 155,416	\$ 140,482	\$ 290,702	\$ 160,639
Contract Services	\$ 2,620,686	\$ 2,104,076	\$ 2,340,001	\$ 2,360,978
Cost Allocation	\$ 277,742	\$ 299,513	\$ 266,331	\$ 341,705
Contingencies	\$ -	\$ -	\$ 178,085	\$ 60,541
<b>Total Expenditures</b>	<b>\$ 6,273,096</b>	<b>\$ 6,169,131</b>	<b>\$ 6,916,894</b>	<b>\$ 7,235,016</b>
<b>Fund Balance</b>	<b>\$ 1,947,697</b>	<b>\$ 105,210</b>	<b>\$ 1,847,178</b>	<b>\$ (1,794,063)</b>
<b>General Fund Costs</b>	<b>\$ 4,876,147</b>	<b>\$ 2,888,963</b>	<b>\$ 4,628,134</b>	<b>\$ 1,284,165</b>

## 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

	<b>2021 Adopted Budget</b>
Total Revenues	\$ 185,799
Total Expenditures	\$ 887,383
Fund Balance	\$ -
General Fund Costs	\$ 701,584
% Funded by General Fund	79.1%
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

## Adopted Budget

On June 16, 2020, City Council approved a budget of \$887,383 for the Administrative Services Administration program. This represents an increase of \$25,797 (3.0%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in negotiated salary and benefits. This is offset by decreases in materials and contingencies, as well as 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 Adopted Budget for the current fiscal year:



Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 67,900	\$ 52,182	\$ 69,263	\$ 185,799
Miscellaneous Revenue	\$ -	\$ 51,504	\$ 2,293	\$ -
<b>Total Revenues</b>	<b>\$ 67,900</b>	<b>\$ 103,686</b>	<b>\$ 71,556</b>	<b>\$ 185,799</b>
<b>Expenditures</b>				
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	\$ 45,140
Contract Services	\$ 50,855	\$ 14,179	\$ 3,500	\$ 3,618
Cost Allocation	\$ 55,459	\$ 47,985	\$ 35,067	\$ -
Contingencies	\$ -	\$ -	\$ 4,866	\$ 1,219
<b>Total Expenditures</b>	<b>\$ 770,497</b>	<b>\$ 938,487</b>	<b>\$ 861,586</b>	<b>\$ 887,383</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 702,597</b>	<b>\$ 834,801</b>	<b>\$ 790,030</b>	<b>\$ 701,584</b>

## 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 Adopted Budget
Total Revenues	\$ 2,114,792
Total Expenditures	\$ 1,601,238
Fund Balance	\$ -
General Fund Costs	\$ (513,554)
% Funded by General Fund	-32.1%
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.

## Adopted Budget

On June 16, 2020, City Council approved a budget of \$1,601,238 for the Accounting program. This represents an increase of \$122,873 (8.3%) 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. This is offset by decreases in materials and contingencies, as well as a decrease in cost allocation due to 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 Adopted Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 906,996	\$ 1,197,426	\$ 1,673,028	\$ 2,114,792
Miscellaneous Revenue	\$ 7,977	\$ 9,495	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 914,973</b>	<b>\$ 1,206,921</b>	<b>\$ 1,673,028</b>	<b>\$ 2,114,792</b>
<b>Expenditures</b>				
Employee Compensation	\$ 564,178	\$ 631,541	\$ 742,506	\$ 824,704
Employee Benefits	\$ 232,070	\$ 282,102	\$ 312,458	\$ 377,877
Materials	\$ 29,587	\$ 35,726	\$ 37,322	\$ 22,903
Contract Services	\$ 833,287	\$ 260,518	\$ 312,220	\$ 368,470
Cost Allocation	\$ 80,321	\$ 80,706	\$ 58,882	\$ -
Contingencies	\$ -	\$ -	\$ 14,977	\$ 7,284
<b>Total Expenditures</b>	<b>\$ 1,739,443</b>	<b>\$ 1,290,593</b>	<b>\$ 1,478,365</b>	<b>\$ 1,601,238</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 824,469</b>	<b>\$ 83,672</b>	<b>\$ (194,663)</b>	<b>\$ (513,554)</b>

## 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 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 408,098
Fund Balance	\$ -
General Fund Costs	\$ 408,098
% 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 16, 2020, City Council approved a budget of \$408,098 for the Business Licenses program. This represents an increase of \$190,617 (87.6%) from the FY 2019-20 Adopted Budget.

The increase is primarily due to an increase in cost allocation resulting from a change in methodology. The increase in salaries and benefits is due to negotiated increases.

## 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>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2021 Adopted Budget</b>
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
Employee Compensation	\$ 54,515	\$ 75,264	\$ 80,383	\$ 95,622
Employee Benefits	\$ 24,387	\$ 37,305	\$ 42,069	\$ 60,442
Materials	\$ 905	\$ 416	\$ -	\$ -
Contract Services	\$ 6,271	\$ 6,508	\$ -	\$ -
Cost Allocation	\$ 99,764	\$ 75,257	\$ 95,029	\$ 252,034
<b>Total Expenditures</b>	<b>\$ 185,842</b>	<b>\$ 194,750</b>	<b>\$ 217,481</b>	<b>\$ 408,098</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 185,842</b>	<b>\$ 194,750</b>	<b>\$ 217,481</b>	<b>\$ 408,098</b>

## **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

	<b>2021 Adopted Budget</b>
Total Revenues	\$ 1,609,812
Total Expenditures	\$ 1,134,896
Fund Balance	\$ -
General Fund Costs	\$ (474,916)
% Funded by General Fund	-41.8%
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 16, 2020, City Council approved a budget of \$1,134,896 for the Human Resources program. This represents a decrease of \$205,941 (-15.4%) from the FY 2019-20 Adopted Budget.

The decrease is due to decreases in compensation, materials, contract services, cost allocation, and contingencies. The decrease in compensation 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 Adopted Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 708,224	\$ 788,243	\$ 959,351	\$ 1,609,812
Miscellaneous Revenue	\$ 14,201	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 722,425</b>	<b>\$ 788,243</b>	<b>\$ 959,351</b>	<b>\$ 1,609,812</b>
<b>Expenditures</b>				
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	\$ 92,596
Contract Services	\$ 286,428	\$ 389,069	\$ 240,962	\$ 170,194
Cost Allocation	\$ 18,646	\$ 57,838	\$ 42,307	\$ -
Contingencies	\$ -	\$ -	\$ 19,076	\$ 6,570
<b>Total Expenditures</b>	<b>\$ 983,563</b>	<b>\$ 1,153,438</b>	<b>\$ 1,340,837</b>	<b>\$ 1,134,896</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 261,139</b>	<b>\$ 365,195</b>	<b>\$ 381,486</b>	<b>\$ (474,916)</b>

## 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 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 1,211,333
Fund Balance	\$ (1,165,333)
General Fund Costs	\$ 46,000
% Funded by General Fund	3.8%
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 16, 2020, City Council approved 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 Adopted Budget for the current fiscal year:



<b>Category</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2021 Adopted Budget</b>
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>\$ 1,064,773</b>	<b>\$ 1,081,653</b>	<b>\$ 1,077,262</b>	<b>\$ 1,211,333</b>
<b>Fund Balance</b>	<b>\$ 1,303,711</b>	<b>\$ 49,821</b>	<b>\$ 1,314,738</b>	<b>\$ (1,165,333)</b>
<b>General Fund Costs</b>	<b>\$ 2,368,484</b>	<b>\$ 1,131,474</b>	<b>\$ 2,392,000</b>	<b>\$ 46,000</b>

## **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

	<b>2021 Adopted Budget</b>
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.

## Adopted Budget

On June 16, 2020, City Council approved 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 Adopted Budget for the current fiscal year:

Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
Charges for Services	\$ 718,110	\$ 788,243	\$ 959,351	\$ -
<b>Total Revenues</b>	<b>\$ 718,110</b>	<b>\$ 788,243</b>	<b>\$ 959,351</b>	<b>\$ -</b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>\$ 742,206</b>	<b>\$ 620,314</b>	<b>\$ 892,151</b>	<b>\$ 923,953</b>
<b>Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Costs</b>	<b>\$ 24,096</b>	<b>\$ (167,929)</b>	<b>\$ (67,200)</b>	<b>\$ 923,953</b>

## 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

	<b>2021 Adopted Budget</b>
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.

## Adopted Budget

On June 16, 2020, City Council approved 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.

The increase is due to an increase in Worker's Compensation 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>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Adopted Budget</b>	<b>2021 Adopted Budget</b>
<b>Revenues</b>				
Charges for Services	\$ 921,238	\$ 498,286	\$ 472,652	\$ 246,385
<b>Total Revenues</b>	<b>\$ 921,238</b>	<b>\$ 498,286</b>	<b>\$ 472,652</b>	<b>\$ 246,385</b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>\$ 355,830</b>	<b>\$ 280,248</b>	<b>\$ 257,389</b>	<b>\$ 276,223</b>
<b>Fund Balance</b>	<b>\$ 565,408</b>	<b>\$ 218,037</b>	<b>\$ 215,263</b>	<b>\$ (29,838)</b>
<b>General Fund Costs</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## **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

	<b>2021 Adopted Budget</b>
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

## Adopted Budget

On June 16, 2020, City Council approved 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.

The increase is due to an increase in contract services.

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

## 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 Adopted Budget
Total Revenues	\$ -
Total Expenditures	\$ 620,055
Fund Balance	\$ (427,055)
General Fund Costs	\$ 193,000
% Funded by General Fund	31.1%
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 16, 2020, City Council approved 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 Adopted Budget for the current fiscal year:



Category	2018 Actual	2019 Actual	2020 Adopted Budget	2021 Adopted Budget
<b>Revenues</b>				
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>\$ 278,434</b>	<b>\$ 451,492</b>	<b>\$ 632,689</b>	<b>\$ 620,055</b>
<b>Fund Balance</b>	<b>\$ 231,086</b>	<b>\$ (4,492)</b>	<b>\$ 476,311</b>	<b>\$ (427,055)</b>
<b>General Fund Costs</b>	<b>\$ 509,520</b>	<b>\$ 447,000</b>	<b>\$ 1,109,000</b>	<b>\$ 193,000</b>

## Staffing

Total current positions - 0.00 FTE

Total proposed positions - 0.00 FTE

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