

# **FINANCE**

**Finance/Accounting**

**Purchasing**

**Printing Services**

**Community Facilities District – Debt Service**

**Community Facilities District – Maintenance**

**Azusa Public Finance Authority**

**Citywide**

**Employee Benefit**

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# **FINANCE DEPARTMENT**

## **PROGRAM COMMENTARY**

### **PROGRAM DESCRIPTION:**

The Finance Department is responsible for maintaining the financial system and records of the City consistent with highest professional standards in accordance with legal requirements and generally accepted accounting principles. Major services include financial reporting, budgeting, accounting, payroll, and control of City expenditures consistent with the annual budget and the direction of the City Council. In addition, the Finance division provides staff support to the City Treasurer, maintains the accounting records of all grants funded through various federal, state and local agencies, acts as trustee for all special assessment and bond transactions and provides centralized accounts payable and receivable processing and control.

### **STRATEGIC GOALS:**

- Assure completion and adoption of balanced annual City Budget by June 30.
- Oversee implementation of city-wide fee schedule and accompanying cost allocation plan.
- Prepare Comprehensive Annual Financial Report (CAFR) in compliance with audit standards.

### **FY 2013-14 PROGRAM HIGHLIGHTS:**

- Provide financial support and absorb accounting duties for Successor Agency.
- Implement payroll impacts from contracted Memorandum of Understandings (MOUs).
- Monitor inter-governmental budget impacts, especially at the State level.



**BUDGET UNIT:****1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
	<b><u>PERSONNEL</u></b>					
6003	Salaries/Regular	533,455	477,070	431,805	433,745	1,940
6006	Salaries/Temp & Part-Time	10,510	20,975	-	-	-
6012	Salaries/Comp-Time	950	610	-	-	-
6015	Salaries/Vacation	43,390	33,750	-	-	-
6024	Salaries/Sick Leave	11,380	18,005	-	-	-
6027	Salaries/Bereavement	1,050	-	-	-	-
6033	Overtime Pay/Premium	305	-	1,000	500	(500)
6045	Salaries/Education	385	615	-	-	-
6048	Salaries/Language Pay	5,625	5,075	5,025	4,200	(825)
6063	Salaries/Jury Duty	230	-	-	-	-
6069	Allowances/Vehicle	-	-	-	3,485	3,485
6075	Vacation Pay-Off	16,085	28,140	-	24,600	24,600
6078	Sick Leave Pay-Off	835	2,735	-	-	-
6101	PERS/Employee Contribution	41,910	39,175	30,810	30,890	80
6105	PERS/Employer Contribution	69,470	71,545	37,320	38,100	780
6109	PARS/Employer Contribution	13,020	7,425	3,625	5,205	1,580
6125	FICA/Employer Contrib/Med	9,925	9,435	7,580	7,660	80
6133	Retiree Health Premium Reimb	1,295	1,340	1,365	4,205	2,840
6140	Life Insurance Allocation	1,545	1,410	1,165	1,180	15
6155	Workers' Comp Allocation	24,275	22,540	17,475	17,655	180
6160	LTD Insurance Allocation	5,370	4,760	3,360	3,375	15
6165	Unemployment Allocation	635	590	525	530	5
6175	Benefits/Flex Plan	110,945	105,915	85,990	86,865	875
6180	Deferred Comp/Employer Paid	5,370	5,050	1,625	4,065	2,440
	<b>PERSONNEL SUBTOTAL</b>	<b>907,960</b>	<b>856,160</b>	<b>628,670</b>	<b>666,260</b>	<b>37,590</b>

**FINANCE - ACCOUNTING  
ACTIVITY DETAIL**

Account Number		Description	Cost
1045810000	6220	<b>Training</b> - Training for changes and updates related to accounting, accounts payable and payroll.	<b>\$500</b>
	6230	<b>Dues/Subscriptions</b> - Membership in the Government Finance Officers Association (GFOA) and the California Society of Municipal Finance Officers (CSMFO).	<b>\$700</b>
	6235	<b>Meeting/Conferences</b> - CSMFO Conference and attendance at CSMFO local chapter meetings.	<b>\$500</b>
	6315	<b>Auditing/ Accounting Services</b> - Contract audit service increase from CPA firm required to perform independent review of financial information; HDL statistical packet for annual audit.	<b>\$50,140</b>
	6493	<b>Outside Services &amp; Repairs</b> - Provides for Maximus SB-90 State mandated claims reimbursement, Iron Mountain document storage and CINTAS shredding services.	<b>\$14,500</b>
	6530	<b>Office Supplies</b> - Supplies such as binders, paper, tabs, toner for check printer, etc.	<b>\$4,800</b>
	6850	<b>Lease Payments</b> - Copy machine lease at Finance-Light and Water location and Neopost mailing machine costs shared equally with Business License division.	<b>\$3,500</b>

**BUDGET UNIT:**

**1045810000 FINANCE - ACCOUNTING**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b>OPERATIONS</b>						
6220	Training Schools	1,210	690	500	500	-
6230	Dues & Subscriptions	865	765	700	700	-
6235	Meetings & Conferences	820	1,640	500	500	-
6240	Mileage Reimbursement	185	105	150	50	(100)
6315	Accounting/Auditing Services	42,470	49,990	50,140	50,140	-
6399	Professional Services/Other	100	-	-	-	-
6493	Outside Services & Repairs	15,740	15,525	14,500	14,500	-
6503	Books	100	-	-	-	-
6504	Computer Software/Licensing	290	-	300	300	-
6518	Postage	50	125	50	50	-
6521	Messenger Service	65	60	50	50	-
6527	Supplies/Computer/Small	-	225	-	-	-
6530	Office Supplies	4,290	4,605	4,800	4,800	-
6536	Supplies/Reprographics	-	15	-	-	-
6539	Printing, Binding & Duplicating	1,355	1,405	1,500	1,500	-
6563	Supplies/Special	215	1,005	200	200	-
6850	Lease Payments	2,460	1,430	3,500	3,500	-
6915	Utilities/Telephone	895	385	600	600	-
<b>OPERATIONS SUBTOTAL</b>		<b>71,110</b>	<b>77,970</b>	<b>77,490</b>	<b>77,390</b>	<b>(100)</b>
<b>GENERAL FUND TOTAL:</b>		<b>979,070</b>	<b>934,130</b>	<b>706,160</b>	<b>743,650</b>	<b>37,490</b>

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# FINANCE DEPARTMENT PURCHASING DIVISION PROGRAM COMMENTARY

## **PROGRAM DESCRIPTION:**

The Purchasing division of the Administrative Services Department is responsible for providing centralized City-wide purchasing and warehousing. This division coordinates the procurement of all equipment, supplies and services in accordance with the Municipal Code, using integrity and prudence in obtaining the lowest cost commensurate with the quality required.

## **STRATEGIC GOALS:**

- Overhaul and simplification of the City's purchasing and payment processes.

## **FY 2013-14 PROGRAM HIGHLIGHTS:**

- Expand and administer the City's purchasing card program to improve operating efficiency and reduce costs.
- Evaluation of City's warehousing operations and review of alternatives.
- Adopt revised Purchasing Policies and Procedures in accordance with Amended Ordinance.

**Budget Division: FINANCE - PURCHASING**

**Full Time Positions**

**Part Time Positions**

<b>Position Title</b>	<b>FY 12-13 Revised Allocation</b>	<b>FY 13-14 Adopted Allocation</b>	<b>FY 12-13 Revised Salary</b>	<b>FY 13-14 Adopted Salary</b>	<b>Position Title</b>	<b>FY 12-13 Revised Allocation</b>	<b>FY 13-14 Adopted Allocation</b>	<b>FY 12-13 Revised Salary</b>	<b>FY 13-14 Adopted Salary</b>
Purchasing Officer	1.00	1.00	\$69,580	\$69,580					
Store Keeper	1.00	1.00	59,030	59,030					
<b>TOTAL</b>	2.00	2.00	\$128,610	\$128,610	<b>TOTAL</b>	0	0	\$0	\$0

**BUDGET UNIT:****1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
	<b>PERSONNEL</b>					
6003	Salaries/Regular	159,485	172,855	128,610	128,610	-
6006	Salaries/Temp & Part-Time	29,480	27,785	-	-	-
6012	Salaries/Comp-Time	-	270	-	-	-
6015	Salaries/Vacation	12,985	11,415	-	-	-
6024	Salaries/Sick Leave	8,530	5,480	-	-	-
6027	Salaries/Bereavement	830	-	-	-	-
6033	Overtime Pay/Premium	-	65	1,000	-	(1,000)
6075	Vacation Pay-Off	2,370	4,015	7,125	-	(7,125)
6078	Sick Leave Pay-Off	4,305	-	-	-	-
6101	PERS/Employee Contribution	15,215	15,665	9,270	9,060	(210)
6105	PERS/Employer Contribution	25,240	28,365	17,120	17,610	490
6109	PARS/Employer Contribution	2,715	2,905	2,905	4,615	1,710
6125	FICA/Employer Contrib/Med	2,595	2,670	2,440	2,365	(75)
6133	Retiree Health Premium Reimb	1,315	1,355	1,380	2,795	1,415
6140	Life Insurance Allocation	495	515	345	340	(5)
6155	Workers' Comp Allocation	8,625	8,885	5,285	5,145	(140)
6160	LTD Insurance Allocation	1,365	1,430	1,020	1,000	(20)
6165	Unemployment Allocation	240	245	165	165	-
6175	Benefits/Flex Plan	48,555	51,000	35,725	34,440	(1,285)
6180	Deferred Comp/Employer Paid	540	540	45	-	(45)
	<b>PERSONNEL SUBTOTAL</b>	<b>324,885</b>	<b>335,460</b>	<b>212,435</b>	<b>206,145</b>	<b>(6,290)</b>

**FINANCE - PURCHASING  
ACTIVITY DETAIL**

Account Number		Description	Cost
1045830000	6230	<u>Dues/Subscriptions</u> - Membership dues to professional purchasing organizations: California Association of Public Purchasing Officers (CAPPO) and Los Angeles Metro Public Purchasing Agents Cooperative (LAMPPAC)	<b>\$200</b>
	6493	<u>Outside Services &amp; Repairs</u> - Equipment repairs and services	<b>\$300</b>
	6551	<u>Fuel &amp; Oil</u> - Gasoline and oil for Central Stores delivery vehicle	<b>\$1,500</b>
	6825	<u>Maint &amp; Repair/Vehicle</u> - Anticipated vehicle repairs for Central Stores delivery vehicle	<b>\$1,250</b>

**BUDGET UNIT:****1045830000 FINANCE - PURCHASING**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b>OPERATIONS</b>						
6201	Uniforms & Laundry	1,855	1,060	1,600	650	(950)
6220	Training Schools	130	-	-	-	-
6230	Dues & Subscriptions	375	180	300	200	(100)
6235	Meetings & Conferences	325	120	-	-	-
6240	Mileage Reimbursement	-	20	-	-	-
6493	Outside Services & Repairs	-	-	250	300	50
6518	Postage	-	5	-	-	-
6530	Office Supplies	1,060	555	750	500	(250)
6536	Supplies/Reprographics	-	-	50	50	-
6539	Printing, Binding & Duplicating	290	415	100	100	-
6551	Fuel and Oil	2,465	2,555	1,500	1,500	-
6554	Supplies/Custodial & Cleaning	-	275	300	300	-
6560	Repair Parts	20	-	-	-	-
6563	Supplies/Special	825	445	750	500	(250)
6572	Office Furniture & Equipment	175	-	200	200	-
6815	Maint & Repair/Bldgs	-	100	-	-	-
6825	Maint & Repair / Vehicle	45	140	500	1,250	750
6835	Maint & Repair/Equipment	240	-	1,010	500	(510)
6915	Utilities/Telephone	1,765	965	1,000	900	(100)
<b>OPERATIONS SUBTOTAL</b>		<b>9,570</b>	<b>6,835</b>	<b>8,310</b>	<b>6,950</b>	<b>(1,360)</b>
<b>GENERAL FUND TOTAL:</b>		<b>334,455</b>	<b>342,295</b>	<b>220,745</b>	<b>213,095</b>	<b>(7,650)</b>

**FINANCE - PRINTING SERVICES  
ACTIVITY DETAIL**

Account Number		Description	Cost
1045950000	6536	<u>Supplies/Reprographics</u> - Paper for copiers and printers in City Hall and Finance	<b>\$8,000</b>
	6563	<u>Supplies/Special</u> - Toners, special parts for copiers, etc.	<b>\$2,700</b>

**BUDGET UNIT:****1045950000 FINANCE - PRINTING**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
	<b>OPERATIONS</b>					
6536	Supplies/Reprographics	7,855	6,180	8,500	8,000	(500)
6563	Supplies/Special	2,650	2,610	2,900	2,700	(200)
	<b>OPERATIONS SUBTOTAL</b>	<b>10,505</b>	<b>8,790</b>	<b>11,400</b>	<b>10,700</b>	<b>(700)</b>
	<b>GENERAL FUND TOTAL:</b>	<b>10,505</b>	<b>8,790</b>	<b>11,400</b>	<b>10,700</b>	<b>(700)</b>

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# FINANCE DEPARTMENT CFD/APFA DEBT SERVICE PROGRAM COMMENTARY

## **PROGRAM DESCRIPTION:**

The Community Facilities District (CFD) and Azusa Public Financing Authority (APFA) budget divisions of the Administrative Services Department reflect the special district and debt management responsibilities of the Department. The annual budget for the administrative activities of the established Mountain Cove and the Rosedale CFDs, as well as the administrative and debt service requirements of the APFA, are included in this division. For the Rosedale CFD, the annual costs of the maintenance portion of the CFD are included as well. Maintenance costs for the Rosedale CFD will grow to include several contracts required to maintain various aspects of the Rosedale development, such as park and landscape maintenance.

## **STRATEGIC GOALS:**

- Prepare and administer contracts for CFD maintenance services
- Ensure compliance with Rosedale Development Agreement and CFD requirements
- Develop cost accounting/recovery processes for Rosedale related activities
- Prepare and disseminate all required disclosure reports in a timely manner

**FINANCE - CFD DEBT SERVICE  
ACTIVITY DETAIL**

Account Number	Description	Cost
6370000000 / 65000000xx	<b>6315</b> <u>Accounting/Auditing Service</u> - Provides for annual audited financial reports for each CFD by outside independent auditor.	<b>\$4,100</b>
	<b>6320</b> <u>Fiscal Agent Fees</u> - Provides for annual charges from Wells Fargo for Fiscal Agent services per bond indentures.	<b>\$10,000</b>
	<b>6345</b> <u>Program Consultants</u> - Provides for the services of Special District Financing & Administration and David Taussig to assist staff in administering district , calculating and collecting special taxes	<b>\$23,500</b>
	<b>6399</b> <u>Professional Services/Other</u> - Provides for legal and financial assistance and continuing disclosure services provided by Urban Futures under contract	<b>\$8,500</b>
	<b>6423</b> <u>Administrative Allocation</u> - Allocated cost for staff time necessary to administer Mountain Cove CFD, transferred to General Fund ; Rosedale in CFD Maintenance	<b>\$35,000</b>
	<b>7001</b> <u>Interest Expense</u> - Interest payments on the two CFD Bond issues	<b>\$2,763,005</b>
	<b>7005</b> <u>Principal Payment</u> - Principle payments on the two CFD Bond issues	<b>\$590,000</b>

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

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b><u>OPERATIONS</u></b>						
<b>ROSEDALE CFD</b>						
6310	Engineering	27,490	891,100	-	-	-
6315	Accounting/Auditing Service	-	-	2,000	2,000	-
6320	Fiscal Agent Fees	-	750	8,000	8,000	-
6345	Program Consultants	12,750	-	20,000	20,000	-
6399	Professional Services/Other	-	-	4,500	4,500	-
6423	Administrative Allocation	2,000	2,000	-	-	-
7001	Interest Expense	2,570,608	2,555,910	2,545,985	2,357,000	(188,985)
7005	Principal Payment	225,000	1,217,000	360,000	425,000	65,000
	SUBTOTAL	2,837,848	4,666,760	2,940,485	2,816,500	(123,985)
<b>MOUNTAIN COVE CFD</b>						
6315	Accounting/Auditing Services	-	-	2,100	2,100	-
6320	Fiscal Agent Fees	-	-	2,000	2,000	-
6345	Program Consultants	5,955	4,685	3,500	3,500	-
6399	Professional Services/Other	-	825	4,000	4,000	-
6423	Administrative Allocation	35,000	35,000	35,000	35,000	-
6611	Bond Issue Expense	-	106,200	-	-	-
6612	Bond Call Premium	-	86,000	-	-	-
7001	Interest Expense	510,995	512,380	462,235	406,005	(56,230)
7005	Principal Payment	80,000	8,695,000	95,000	165,000	70,000
7009	Bank Service Charge	2,000	-	2,000	2,000	-
	SUBTOTAL	633,950	9,440,090	605,835	619,605	13,770
<b>CFD DEBT SERVICE TOTAL:</b>		<b>3,471,798</b>	<b>14,106,850</b>	<b>3,546,320</b>	<b>3,436,105</b>	<b>(110,215)</b>

**FINANCE - APFA DEBT SERVICE  
ACTIVITY DETAIL**

Account Number		Description	Cost
715000000/ 716000000	6610	<b>Bond Administration</b> - Cost of Trustee services and continuing disclosure services for two bond issues	<b>\$9,625</b>
	7001	<b>Interest Expense</b> - Interest payments on two City Bond issues	<b>\$2,748,430</b>
	7005	<b>Principal Payments</b> - Principle payments on two City Bond issues	<b>\$575,000</b>

**BUDGET UNIT:****VARIOUS****FINANCE - APFA DEBT SERVICE**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b><u>OPERATIONS</u></b>						
<b>APFA-DEBT SERVICE/2003 CIP COPS</b>						
6610	Bond Administration	4,625	2,000	4,625	4,625	-
7001	Interest Expense	134,560	127,590	119,650	111,040	(8,610)
7005	Principal Payments	225,000	230,000	240,000	245,000	5,000
	SUBTOTAL	364,185	359,590	364,275	360,665	(3,610)
<b>APFA-DEBT SERVICE/2006 WATER CIP BONDS</b>						
6610	Bond Administration	-	-	5,000	5,000	-
7001	Interest Expense	2,675,090	2,662,990	2,650,390	2,637,390	(13,000)
7005	Principal Payments	295,000	310,000	320,000	330,000	10,000
7099	Miscellaneous	-	26,565	-	-	-
	SUBTOTAL	2,970,090	2,999,555	2,975,390	2,972,390	(3,000)
	<b>OPERATIONS SUBTOTAL</b>	<b>3,334,275</b>	<b>3,359,145</b>	<b>3,339,665</b>	<b>3,333,055</b>	<b>(6,610)</b>
<b>APFA DEBT SERVICE FUND TOTAL:</b>		<b>3,334,275</b>	<b>3,359,145</b>	<b>3,339,665</b>	<b>3,333,055</b>	<b>(6,610)</b>
<b>Funding:</b>						
	Transfer From General Fund	(364,185)	(359,590)	(364,275)	(360,665)	(3,610)
	Transfer From Light and Water	(2,970,090)	(2,999,555)	(2,975,390)	(2,972,390)	(3,000)
	<b>Total Funding</b>	<b>(3,334,275)</b>	<b>(3,359,145)</b>	<b>(3,339,665)</b>	<b>(3,333,055)</b>	<b>(6,610)</b>



**BUDGET UNIT:**

**VARIOUS**

**FINANCE - CFD MAINT-ROSEDALE**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b>PERSONNEL</b>						
<b>ROSEDALE CFD - ADMINISTRATION</b>						
6003	Salaries/Regular	49,800	58,420	80,210	54,040	(26,170)
6006	Salaries/Temp & Part-Time	-	4,825	-	-	-
6015	Salaries/Vacation	2,730	1,630	-	-	-
6024	Salaries/Sick Leave	255	540	-	-	-
6027	Salaries/Bereavement	240	-	-	-	-
6045	Salaries/Education Incentive	-	300	-	-	-
6063	Salaries/Jury Duty	115	-	-	-	-
6069	Allowance/Vehicle	-	265	1,620	1,865	245
6070	Allowance/Telephone	-	65	300	150	(150)
6101	PERS/Employee Contribution	3,730	4,255	5,670	3,845	(1,825)
6105	PERS/Employer Contribution	6,185	8,435	6,995	4,730	(2,265)
6109	PARS/Employer Contribution	2,470	2,930	5,025	2,510	(2,515)
6125	FICA/Employer Contrib/Med	860	1,185	1,285	895	(390)
6140	Life Insurance Allocation	130	155	215	150	(65)
6155	Workers' Comp Allocation	2,125	2,700	3,220	2,245	(975)
6160	LTD Insurance Allocation	605	665	625	420	(205)
6165	Unemployment Allocation	55	70	85	60	(25)
6175	Benefits/Flex Plan	6,950	7,025	8,075	5,655	(2,420)
6180	Deferred Comp/Employer Paid	485	825	4,250	625	(3,625)
	<b>SUBTOTAL</b>	<b>76,735</b>	<b>94,290</b>	<b>117,575</b>	<b>77,190</b>	<b>(40,385)</b>
<b>ROSEDALE CFD - RANCHO PARK MAINTENANCE</b>						
6003	Salaries/Full-Time	205	4,690	-	26,280	26,280
6006	Salaries/Temp & Part-Time	8,545	6,470	8,820	8,940	120
6033	OT/Premium	-	220	-	-	-
6048	Salaries/Language Pay	-	60	-	-	-
6101	PERS/Employee Contribution	605	795	675	2,555	1,880
6105	PERS/Employer Contribution	1,005	1,420	825	3,135	2,310
6109	PARS/Employer Contribution	-	-	-	1,945	1,945
6125	FICA/Employer Contrib/Med	125	160	125	130	5
6140	Life Insurance Allocation	-	15	-	70	70
6155	Workers' Comp Allocation	350	455	355	1,410	1,055
6160	LTD Insurance Allocation	-	35	-	205	205

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

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
6165	Unemployment Allocation	10	10	5	40	35
6175	Benefits/Flex Plan	-	1,390	-	4,635	4,635
6180	Deferred Comp/Employer Paid	-	50	-	540	540
	SUBTOTAL	10,845	15,770	10,805	49,885	39,080
	<b>PERSONNEL SUBTOTAL</b>	<b>87,580</b>	<b>110,060</b>	<b>128,380</b>	<b>127,075</b>	<b>(1,305)</b>

**FINANCE - CFD MAINTENANCE  
ACTIVITY DETAIL**

Account Number		Description	Cost
3725420000 / 3745810143	6345	<b><u>Program Consultants</u></b> - Provides for consulting services relating to calculation and collection of annual maintenance taxes. Services provided under contract by Special District Financing & Administration	<b>\$5,000</b>
	6399	<b><u>Professional Services/Other</u></b> - Provides for the services of appraisors, attorney's financial and operational consultants as necessary to manage CFD related matters	<b>\$20,000</b>
	6423	<b><u>Administrative Allocation</u></b> - Provides for general administrative overhead related to Rosedale CFD programs and operations. Funds are transferred to General Fund	<b>\$35,000</b>
	6493	<b><u>Outside Services &amp; Repairs</u></b> - Provides for contract maintenance of Rosedale CFD parks and grounds	<b>\$102,400</b>
	6554	<b><u>Supplies/Custodial &amp; Cleaning</u></b> - Provides for contract maintenance of buildings and restrooms	<b>\$5,000</b>
	6560	<b><u>Repair Parts</u></b> - Provides for cost of replacement parts and materials for CFD parks, facilities and grounds	<b>\$3,750</b>

**BUDGET UNIT:**

**VARIOUS**

**FINANCE - CFD MAINT-ROSEDALE**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b><u>OPERATIONS</u></b>						
<b>ROSEDALE CFD - ADMINISTRATION</b>						
6301	Legal Fees	700	5,740	-	1,000	1,000
6315	Accounting/Auditing Service	-	-	-	-	-
6320	Fiscal Agent Fees	-	-	-	-	-
6345	Program Consultants	-	-	2,500	-	(2,500)
6399	Professional Services/Other	420	15,970	20,000	20,000	-
6423	Administrative Allocation	35,000	35,000	35,000	35,000	-
6610	Bond Administration	1,250	-	2,000	2,000	-
	SUBTOTAL	37,370	56,710	59,500	58,000	(1,500)
<b>ROSEDALE CFD - RANCHO PARK MAINTENANCE</b>						
6493	Outside Services & Repairs	20,845	22,210	52,670	52,670	-
6554	Supplies/Custodial & Cleaning	530	1,525	2,500	2,500	-
6560	Repair Parts	230	525	2,500	2,500	-
6563	Supplies/Special	170	620	-	-	-
6566	Small Tools	-	65	-	-	-
	SUBTOTAL	21,775	24,945	57,670	57,670	-
<b>ROSEDALE CFD - PROMENADE PARK MAINTENANCE</b>						
6493	Outside Services/Repair	17,095	22,485	3,940	3,940	-
	SUBTOTAL	17,095	22,485	3,940	3,940	-
<b>ROSEDALE CFD - PALM DRIVE AND MEDIAN PARKWAY MAINTENANCE</b>						
6493	Outside Services/Repair	-	-	12,800	12,000	(800)
	SUBTOTAL	-	-	12,800	12,000	(800)
<b>ROSEDALE CFD - CITRUS GROVE PARK MAINTENANCE</b>						
6493	Outside Services/Repair	-	-	4,380	4,380	-
	SUBTOTAL	-	-	4,380	4,380	-
<b>ROSEDALE CFD - ALISAL PARK MAINTENANCE</b>						
6493	Outside Services/Repair	-	-	12,460	12,460	-
6554	Supplies/Custodial	-	-	2,780	1,500	(1,280)

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

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
6560	Repair Parts	-	-	8,500	3,000	(5,500)
	SUBTOTAL	-	-	23,740	16,960	(6,780)
<b>ROSEDALE CFD - RIDGEVIEW PARK MAINTENANCE</b>						
6493	Outside Services/Repair	-	-	10,950	10,950	-
6554	Supplies/Custodial	-	-	1,780	1,000	(780)
6560	Repair Parts	-	-	1,500	750	(750)
	SUBTOTAL	-	-	14,230	12,700	(1,530)
<b>ROSEDALE CFD SIERRA MADRE WALKING TRAIL MAINTENANCE</b>						
6493	Outside Services/Repair	-	-	9,000	6,000	(3,000)
	SUBTOTAL	-	-	9,000	6,000	(3,000)
<b>OPERATIONS SUBTOTAL</b>		<b>76,240</b>	<b>104,140</b>	<b>185,260</b>	<b>171,650</b>	<b>(13,610)</b>
<b><u>TRANSFERS OUT</u></b>						
<b>ROSEDALE CFD - ADMINISTRATION</b>						
5950	Transfer To Other Funds	-	150,285	286,410	292,485	6,075
	SUBTOTAL	-	150,285	286,410	292,485	6,075
<b>TRANSFERS OUT SUBTOTAL</b>		<b>-</b>	<b>150,285</b>	<b>286,410</b>	<b>292,485</b>	<b>6,075</b>
<b>ROSEDALE CFD-2005-1 FUND TOTAL:</b>		<b>163,820</b>	<b>364,485</b>	<b>600,050</b>	<b>591,210</b>	<b>(8,840)</b>

## **CITYWIDE PROGRAM COMMENTARY**

### **PROGRAM DESCRIPTION:**

The Citywide budget division of the Finance Department is utilized to provide for General Fund expenditures that apply to all Departments. The following expenses are funded through this program: retirement medical, early retirement programs, insurance premiums, vehicle maintenance services, information technology services, and other administrative expenses that are levied on the City as a whole.

### **STRATEGIC GOALS:**

- Determine efficiency of pooled services to provide cost savings.

### **PROGRAM HIGHLIGHTS:**

- A portion of the costs of Citywide programs are offset from the Enterprise funds in proportion to the benefits received by the related Enterprise.

**CITYWIDE  
ACTIVITY DETAIL**

Account Number		Description	Cost
1090000000	6108	<b><u>PARS Administration Fees</u></b> - Administration costs for four Public Agency Retirement System (PARS) programs offered by the City	<b>\$42,000</b>
	6133	<b><u>Retiree Health Premium</u></b> - Annual premium paid for retiree health benefits through CALPERS.	<b>\$452,705</b>
	6199	<b><u>Benefits/ Other</u></b> - Cost for PARS early retirement program.	<b>\$90,000</b>
	6399	<b><u>Professional Services/ Other</u></b> - Cost for maintenance and fencing of land.	<b>\$16,540</b>
	6670	<b><u>IT Allocation</u></b> - General Fund contribution for costs of Citywide information technology program. Balance paid by Light and Water Funds.	<b>\$886,030</b>
	6760	<b><u>Insurance Allocation</u></b> - General Fund portion of Citywide property and liability insurance costs.	<b>\$757,890</b>
	6823	<b><u>Lease/Vehicles</u></b> - General Fund portion of leased fleet vehicles.	<b>\$30,000</b>
	6825	<b><u>Maint &amp; Repair/Vehicle</u></b> - General Fund portion of maintenance costs for City-owned and leased vehicles.	<b>\$20,000</b>
	7001	<b><u>Interest Expense</u></b> - Interest on loans from Electric and Price Family	<b>\$600,360</b>
	7070	<b><u>Property Tax Administration</u></b> - Annual payment to County of LA for property Tax administration.	<b>\$55,000</b>

**BUDGET UNIT:****1090000000 CITYWIDE**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
<b><u>PERSONNEL</u></b>						
6003	Salary - Area D	97,265	73,600	100,000	100,000	-
6108	PARS Administration Fees	52,500	30,000	42,000	42,000	-
6133	Retiree Health Premium Reimb	303,670	344,995	480,975	452,705	(28,270)
6199	Benefits/Other	-	-	90,000	90,000	-
<b>PERSONNEL SUBTOTAL</b>		<b>453,435</b>	<b>448,595</b>	<b>712,975</b>	<b>684,705</b>	<b>(28,270)</b>
<b><u>OPERATIONS</u></b>						
6399	Professional Services/Other	21,470	1,300	33,150	16,540	(16,610)
6530	Office Supplies	90	300	-	-	-
6539	Printing, Binding, Duplicating	4,195	2,635	-	-	-
6670	IT Allocation	1,417,935	1,458,060	1,223,575	886,030	(337,545)
6760	Insurance Allocation	500,000	500,000	671,520	757,890	86,370
6823	Lease/Vehicles	-	-	18,000	30,000	12,000
6825	Maint & Repair/Vehicle	-	-	30,000	20,000	(10,000)
6827	Garage Allocation	130,160	99,820	-	-	-
7001	Interest Expense	16,860	15,360	600,360	600,360	-
7055	Uncollectible Accounts	1,215	-	-	-	-
7056	Forgivable Loan	261,555	-	-	-	-
7070	Property Tax Administration	135,095	126,255	52,430	55,000	2,570
<b>OPERATIONS SUBTOTAL</b>		<b>2,488,575</b>	<b>2,205,030</b>	<b>2,629,035</b>	<b>2,365,820</b>	<b>(263,215)</b>
<b><u>TRANSFERS OUT</u></b>						
5950	Transfer To Other Funds	4,435,430	3,946,850	4,071,530	4,191,515	119,985
5951	Transfer To APFA	364,085	359,495	364,275	360,665	(3,610)
<b>TRANSFERS OUT SUBTOTAL</b>		<b>4,799,515</b>	<b>4,306,345</b>	<b>4,435,805</b>	<b>4,552,180</b>	<b>116,375</b>
<b>CITY-WIDE TOTAL</b>		<b>7,741,525</b>	<b>6,959,970</b>	<b>7,777,815</b>	<b>7,602,705</b>	<b>(175,110)</b>

**FINANCE - EMPLOYEE BENEFIT FUND  
ACTIVITY DETAIL**

Account Number		Description	Cost
419000000	6133	<u>Deferred Comp/Employer Paid</u> - Retiree annuity	\$45,525



**BUDGET UNIT:****419000000 FINANCE - EMPLOYEE BENEFIT FUND**

Acct. #	DESCRIPTION	ACTUAL 10-11	ACTUAL 11-12	REVISED 12-13	ADOPTED 13-14	VARIANCE
	<b><u>PERSONNEL</u></b>					
6133	Deferred Comp/Employer Paid	23,635	24,200	24,195	45,525	21,330
	<b>PERSONNEL SUBTOTAL</b>	<b>23,635</b>	<b>24,200</b>	<b>24,195</b>	<b>45,525</b>	<b>21,330</b>
	<b>EMPLOYEE BENEFIT FUND TOTAL</b>	<b>23,635</b>	<b>24,200</b>	<b>24,195</b>	<b>45,525</b>	<b>21,330</b>

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