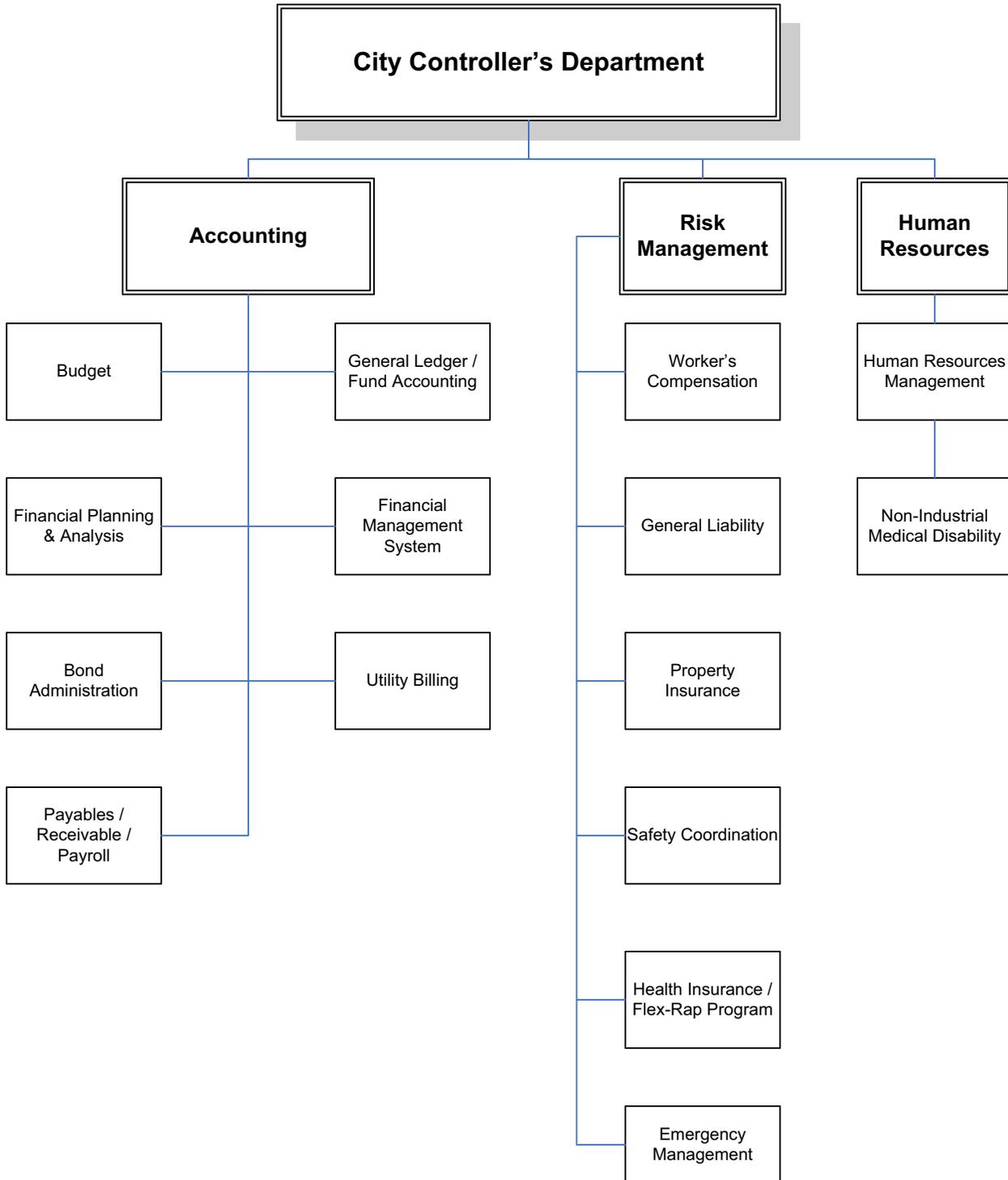


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City of Whittier

City Controller

- *Human Resources*
- *Emergency Management*
- *City Controller Administration*
- *Property Insurance*
- *Subventions & Grants - Administration*
- *Community Facilities Dist. 89-1*
- *Workers' Compensation*
- *General Liability*
- *Equipment Replacement*
- *Group Health Insurance*

City Controller's Organization Chart

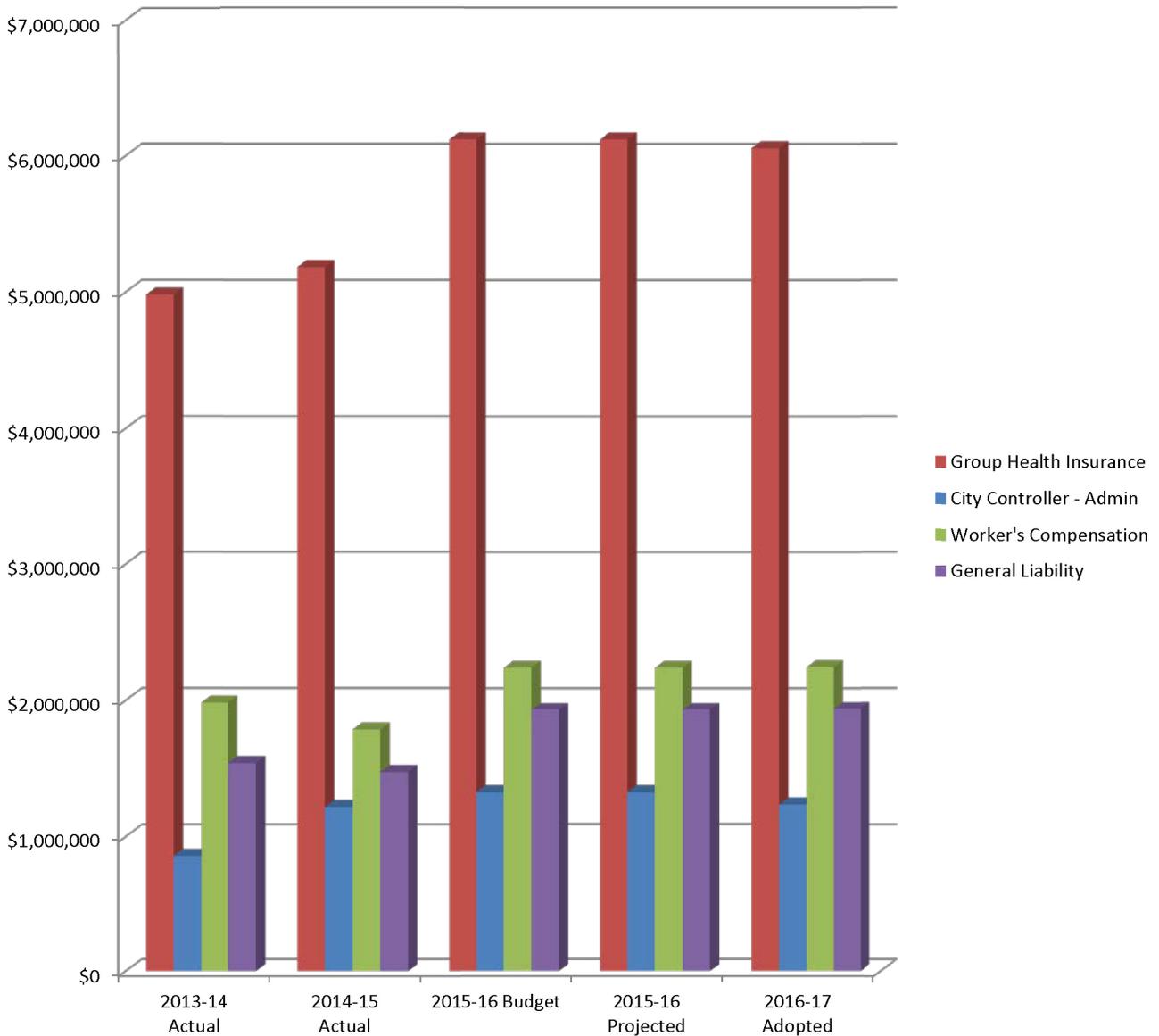




City of Whittier

City Controller's Department

Division/Cost Center	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
Group Health Insurance	\$ 4,982,608	\$ 5,185,263	\$ 6,123,500	\$ 6,123,500	\$ 6,058,836
City Controller - Admin	859,708	1,218,161	1,323,925	1,323,925	1,233,673
Worker's Compensation	1,985,704	1,787,279	2,241,478	2,241,478	2,246,859
General Liability	1,541,810	1,475,212	1,931,204	1,931,204	1,938,242



City of Whittier

Human Resources Administration

OVERVIEW

Human Resources is a Division of the City Controller's office and is responsible for providing comprehensive human resource services to assist City departments with personnel matters. Activities include recruitment and selection, training and development, and employee relations.

Recruitment and selection activities include attracting applicants, screening applications, developing and proctoring exams and administering the City's Equal Employment Opportunity/Diversity Program. Other related activities consist of establishing and administering employment eligibility lists and scheduling and reviewing pre-employment medical exams pursuant to the Americans with Disabilities Act and coordinating background checks. Employee training and development activities include assessing employee needs, providing programs to improve employee job knowledge and skills and coordinating the Customer Service and Employee Tuition Reimbursement Programs. Staff coordinates the federally mandated Random Drug and Alcohol Testing of employees operating commercial vehicles or equipment.

The Employee Relations Program promotes a climate to attract and retain qualified employees, encourage and/or reward employee achievements and apply personnel rules in a fair and consistent manner. Other responsibilities in this area include grievance resolution, assisting with the disciplinary processes, conducting employee exit interviews, labor negotiations, administration and interpretation of labor contracts, coordination of employee recognition programs and publication of the monthly employee newsletter.

Employee services include: new employee orientation and processing; administering the classification, salary and benefit plans; ensuring compliance with Federal and State Family and Medical Leave laws; review of unemployment insurance claims; coordinating Employee Assistance Programs; and coordinating and processing personnel actions for performance reviews and/or salary adjustments. In addition, Human Resources staff provides staff support to the City's Personnel Board.

KEY GOALS

- Administer the Memorandum of Understanding (MOU's) with employee groups
- Negotiate successor labor agreements
- Coordinate Customer Service and Continuous Quality Improvement Programs including updates to the Customer Service Directory
- Coordinate Employee Service Awards Programs
- Develop and coordinate the City's Employee Development and Training Program
- Promote efficiency, effectiveness and excellence in customer service

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Number of training sessions conducted	11	11	11	11
Number of recruitments resulting in hiring	14	18	29	20
Number of service retirements	14	8	11	12
Number of separations	17	20	30	20

City of Whittier

Human Resources - Administration (100-25-171-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 211,636	\$ 211,205	\$ 245,129	\$ 245,129	\$ 254,656
Maintenance and Operations	187,708	185,360	162,010	162,010	161,965
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>399,344</u>	<u>396,565</u>	<u>407,139</u>	<u>407,139</u>	<u>416,621</u>
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 399,344</u>	<u>\$ 396,565</u>	<u>\$ 407,139</u>	<u>\$ 407,139</u>	<u>\$ 416,621</u>
Expenditures and Transfers-Out By Source					
General Fund	399,344	396,565	407,139	407,139	416,621
Total Expenditures and Transfers-Out	<u>\$ 399,344</u>	<u>\$ 396,565</u>	<u>\$ 407,139</u>	<u>\$ 407,139</u>	<u>\$ 416,621</u>
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ 159,241	\$ 160,780	\$ 190,147	\$ 190,147	\$ 197,157
Employee Benefits	52,395	50,425	54,982	54,982	57,499
Total Employee Services	<u>211,636</u>	<u>211,205</u>	<u>245,129</u>	<u>245,129</u>	<u>254,656</u>
Dues, Memberships, License and Publications	2,822	1,791	3,350	3,350	3,350
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	1,697	1,444	1,444	1,444	1,399
Professional Services	33,782	34,874	52,505	52,505	52,505
Utilities	-	-	-	-	-
Miscellaneous Services	118,723	118,509	77,787	77,787	77,787
Repairs and Maintenance	-	46	300	300	300
Materials and Supplies	29,222	27,467	24,644	24,644	24,644
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	1,462	1,229	1,980	1,980	1,980
Total Maintenance and Operations	<u>187,708</u>	<u>185,360</u>	<u>162,010</u>	<u>162,010</u>	<u>161,965</u>
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	<u>399,344</u>	<u>396,565</u>	<u>407,139</u>	<u>407,139</u>	<u>416,621</u>
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers-Out	<u>\$ 399,344</u>	<u>\$ 396,565</u>	<u>\$ 407,139</u>	<u>\$ 407,139</u>	<u>\$ 416,621</u>
Full Time Positions	2.0	2.0	2.0	2.0	2.0
Part Time Positions (Full Time Equivalent)	1.5	1.5	1.5	1.5	1.5
Total	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>	<u>3.5</u>

City of Whittier

Emergency Management

OVERVIEW

The City of Whittier's Emergency Management mission is to develop, organize, coordinate and lead the City toward effective preparation for, and efficient response to, emergencies and disasters with the primary focus on saving lives, reducing human suffering and minimizing the loss of property and public services.

The City's Emergency Management function is a division of the City Controller's Department and intends to accomplish this mission through the coordination and cooperation of various City departments, outside agencies, and volunteer organizations. This includes the Area E Disaster Management group, the County of Los Angeles, the State of California, the Federal Emergency Management Agency and other organizations that have a role in major emergency or disaster operations.



During a major emergency or disaster, response and recovery activities are coordinated from the City's Emergency Operations Center, under the command of the City Manager, through the City Controller's Risk and Emergency Management Division, with the assistance of various City staff to respond in a unified approach to any emergency or disaster.

KEY GOALS

- Coordinate National Incident Management System (NIMS) into the City's emergency plans and procedures
- Coordinate the preparation of intra-departmental disaster response plans, including annual facility evacuation drills
- Provide City employee training in disaster incident management and emergency operations
- Foster and participate in simulated disaster response exercises with other agencies in Los Angeles County
- Conduct radio drills with local schools, hospitals and HAM radio volunteers
- Coordinate regular meetings of the Whittier Community Disaster Preparedness Planning Committee, consisting of representatives from the City's community departments, local school districts, health department, utilities, hospitals, law enforcement and fire, and faith based and non-profit organizations
- Promote community awareness and self-sufficiency through the Community Emergency Response Team program and Amateur Radio Communications Volunteer Program

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Number of NIMS compliant employees	346	313	330	330
Total attendance for disaster training	39	44	48	48

City of Whittier

Emergency Management (100-25-172-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 10,528	\$ 8,991	\$ 19,030	\$ 19,030	\$ 19,030
Maintenance and Operations	38,135	53,657	38,534	38,534	38,533
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>48,663</u>	<u>62,648</u>	<u>57,564</u>	<u>57,564</u>	<u>57,563</u>
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 48,663</u>	<u>\$ 62,648</u>	<u>\$ 57,564</u>	<u>\$ 57,564</u>	<u>\$ 57,563</u>
Expenditures and Transfers-Out By Source					
General Fund	<u>48,663</u>	<u>62,648</u>	<u>57,564</u>	<u>57,564</u>	<u>57,563</u>
Total Expenditures and Transfers-Out	<u>\$ 48,663</u>	<u>\$ 62,648</u>	<u>\$ 57,564</u>	<u>\$ 57,564</u>	<u>\$ 57,563</u>
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ 15,329	\$ 13,826	\$ 23,712	\$ 23,712	\$ 23,712
Employee Benefits	<u>(4,801)</u>	<u>(4,835)</u>	<u>(4,682)</u>	<u>(4,682)</u>	<u>(4,682)</u>
Total Employee Services	10,528	8,991	19,030	19,030	19,030
Dues, Memberships, License and Publications	5,370	9,936	5,345	5,345	5,345
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	53	50	50	50	49
Professional Services	-	2,640	7,115	7,115	7,115
Utilities	-	-	301	301	301
Miscellaneous Services	12,792	13,167	11,036	11,036	11,036
Repairs and Maintenance	1,670	4,496	1,260	1,260	1,260
Materials and Supplies	18,045	22,209	11,802	11,802	11,802
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	<u>205</u>	<u>1,159</u>	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>
Total Maintenance and Operations	38,135	53,657	38,534	38,534	38,533
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	<u>48,663</u>	<u>62,648</u>	<u>57,564</u>	<u>57,564</u>	<u>57,563</u>
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers-Out	<u>\$ 48,663</u>	<u>\$ 62,648</u>	<u>\$ 57,564</u>	<u>\$ 57,564</u>	<u>\$ 57,563</u>
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>
Total	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>	<u>0.3</u>



City of Whittier

City Controller

OVERVIEW

The Controller's Office is charged with the administration of the City's financial affairs, human resource functions, risk management responsibilities and emergency management operations. In fulfilling this mission, the Controller's Office performs a variety of functions which include the provision of staff support to the City Manager involving analysis and implementation of the City's annual operating budget and general accounting system, the maintenance and administration of the risk management and emergency management programs and human resource duties for the City, the Whittier Redevelopment Successor Agency, Whittier Utility Authority, Whittier Public Financing Authority, Whittier Housing Authority and several special districts.

The Controller's Office also provides support in various areas including the projection and analysis of compensation and benefits costs for labor negotiations; processing and reviewing unemployment insurance claims; administration of employee benefits programs; coordinating deferred compensation and PERS retirement programs; managing disaster preparedness and emergency operations; and coordinating the safety committee program and accident review committee.

The Controller's Office oversees the City's long range financial planning, financing of capital needs, including bond financings, and reviewing fiscal impact of Council actions. Currently, the Controller's Office administers the City's six (6) outstanding bonds, including the preparation of annual disclosure reports on new bonds issued since 1995.

Accounting functions performed by the department include general ledger maintenance, bi-weekly payroll processing, deferred compensation, weekly accounts payable processing, accounts receivable billing and maintenance, expense reimbursements, mobile equipment billings, maintenance of the City's capital asset and inventory listings, maintenance of the utility billing system and financial administration of the HUD's Community Development Block Grant (CDBG) and HOME programs. The office also coordinates the annual financial audit, prepares financial statements and compiles an audit report for the Wildlife Corridor Conservation Authority (WCCA).

In addition, the Controller's Office provides independent, technical analysis and advice on a broad range of management issues and problems aimed at monitoring the propriety of expenditures, evaluating internal controls, assessing efficiency and effectiveness of program objectives and analyzing and recommending changes in management systems procedures. Also, the Controller's Office is responsible for purchasing administration, the disbursement of monies, the preparation of various required financial reports, the supervision of the City's inventory of property, and management of the City's various audit engagements.

The City is known for its high quality of management and its sound fiscal practices.

City of Whittier

City Controller

KEY GOALS

- Provide excellent customer service to the public as well as other City departments or employees
- Provide fiscal planning and forecasting
- Facilitate and monitor departmental budget preparation
- Monitor financial activity
- Ensure the fiscal integrity of City operations and ensure compliance with guidelines and regulations
- Administer outstanding bonds and related debt
- Ensure the proper recording of accounting transactions
- Prepare accurate financial reports
- Maintain sound and efficient property, workers' compensation and liability risk management procedures and coverage's
- Provide effective administration of the City's employee benefits program, including group health and life insurance, Flex-RAP, deferred compensation, PERS retirement system and COBRA mandates
- Remain knowledgeable and informed in the areas of accounting, financial practices and related legislation

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Projected
Number of budget excellence awards received since Fiscal Year 2011-12	3	4	5	6
Number of budget adjustments processed	15	19	19	20
Number of Certificate of Achievement awards received since 1988	25	26	27	28

City of Whittier

City Controller - Administration (100-25-251-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 813,846	\$ 813,436	\$ 963,361	\$ 963,361	\$ 1,002,638
Maintenance and Operations	(7,627,766)	404,725	360,564	360,564	231,035
Loan Adjustment	7,627,766	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	813,846	1,218,161	1,323,925	1,323,925	1,233,673
Transfers-Out	45,862	-	-	-	-
Total Expenditures and Transfers-Out	\$ <u>859,708</u>	\$ <u>1,218,161</u>	\$ <u>1,323,925</u>	\$ <u>1,323,925</u>	\$ <u>1,233,673</u>
Expenditures and Transfers-Out By Source					
General Fund	859,708	1,218,161	1,323,925	1,323,925	1,233,673
Total Expenditures and Transfers-Out	\$ <u>859,708</u>	\$ <u>1,218,161</u>	\$ <u>1,323,925</u>	\$ <u>1,323,925</u>	\$ <u>1,233,673</u>
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ 786,919	\$ 793,644	\$ 861,676	\$ 861,676	\$ 912,618
Employee Benefits	26,927	19,792	101,685	101,685	90,020
Total Employee Services	813,846	813,436	963,361	963,361	1,002,638
Dues, Memberships, License and Publications	2,324	2,063	1,955	1,955	1,955
Rentals	-	-	-	-	-
Taxes and Assessments	135	125	-	-	-
Insurance	7,930	3,634	8,634	8,634	5,505
Professional Services	168,316	174,770	200,100	200,100	200,100
Utilities	32,962	46,595	24,100	24,100	24,100
Miscellaneous Services	2,796	2,304	8,100	8,100	8,100
Repairs and Maintenance	54,502	56,136	39,130	39,130	39,130
Materials and Supplies	24,534	21,799	30,285	30,285	30,285
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	(8,013,454)	12,070	8,260	8,260	(118,140)
Total Maintenance and Operations	(7,719,955)	319,496	320,564	320,564	191,035
Capital Outlay	-	32,442	-	-	-
Transfers-Out	45,862	-	-	-	-
Total Operating Expenditures/Transfers	(6,860,247)	1,165,374	1,283,925	1,283,925	1,193,673
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	92,189	85,229	40,000	40,000	40,000
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	92,189	85,229	40,000	40,000	40,000
Total Expenditures and Transfers-Out	\$ <u>(6,768,058)</u>	\$ <u>1,250,603</u>	\$ <u>1,323,925</u>	\$ <u>1,323,925</u>	\$ <u>1,233,673</u>
Full Time Positions					
	12.0	11.0	11.0	11.0	11.0
Part Time Positions (Full Time Equivalent)	0.8	0.8	1.5	1.5	1.5
Total	<u>12.8</u>	<u>11.8</u>	<u>12.5</u>	<u>12.5</u>	<u>12.5</u>

City of Whittier

Property Insurance

OVERVIEW

The City participates in a property insurance program through California Insurance Pool Authority (CIPA) for pooled property insurance. Policy provisions, coverage, exposures and valuations are reviewed at least annually for appropriateness and accuracy.

The City also purchases special coverage for boiler and machinery, fiduciary liability, faithful performance and pollution. Earthquake and flood coverage varies each year depending on the market.

The City works through brokers to ensure that coverage for these exposures are placed with admitted California carriers if possible, and that the City acquires broad coverage at the lowest possible cost.



KEY GOALS

- Secure coverage to preserve the City's broad range of property and assets protection at minimum cost
- Accurately value the City's real and personal property to ensure adequate coverage
- Review and update property and equipment listing to reflect additions, deletions or upgraded properties and ensure maximum coverage

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Number of property loss reported	2	0	0	0
Total loss	\$40,330	\$0	\$0	\$0

City of Whittier

Property Insurance (100-25-272-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	261,444	232,064	275,083	275,083	257,425
Capital Outlay	-	-	-	-	-
Total Expenditures	261,444	232,064	275,083	275,083	257,425
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 261,444	\$ 232,064	\$ 275,083	\$ 275,083	\$ 257,425
Expenditures and Transfers-Out By Source					
General Fund	261,444	232,064	275,083	275,083	257,425
Total Expenditures and Transfers-Out	\$ 261,444	\$ 232,064	\$ 275,083	\$ 275,083	\$ 257,425
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Total Employee Services	-	-	-	-	-
Dues, Memberships, License and Publications	-	-	-	-	-
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	261,444	232,064	275,083	275,083	257,425
Professional Services	-	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Materials and Supplies	-	-	-	-	-
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	-	-	-	-	-
Total Maintenance and Operations	261,444	232,064	275,083	275,083	257,425
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	261,444	232,064	275,083	275,083	257,425
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 261,444	\$ 232,064	\$ 275,083	\$ 275,083	\$ 257,425
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

City of Whittier

Subventions and Grants (268)

OVERVIEW

This fund is used to account for various Federal, State, County and other organizational grants awarded to the City which mandate segregated accounting or have special reporting requirements.

The fund is divided into the following budget codes that are managed by the respective departments:

268-21-950-903/921	Subventions and Grants – Library
268-22-950-922	Subventions and Grants – Parks
268-23-950-923	Subventions and Grants – Community Services
268-30-950-930	Subventions and Grants – Public Works
268-40-950-940	Subventions and Grants – Police

KEY GOALS

- Maintain accurate accounting records for all grants received
- Prepare timely financial reports as required by the granting agencies

City of Whittier

Subventions and Grants (268)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	854,613	597,197	90,967	462,023	101,564
Capital Outlay	-	-	-	-	-
Total Expenditures	854,613	597,197	90,967	462,023	101,564
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 854,613</u>	<u>\$ 597,197</u>	<u>\$ 90,967</u>	<u>\$ 462,023</u>	<u>\$ 101,564</u>
Expenditures and Transfers-Out By Source					
Subventions and Grants Fund	854,613	597,197	90,967	462,023	101,564
Total Expenditures and Transfers-Out	<u>\$ 854,613</u>	<u>\$ 597,197</u>	<u>\$ 90,967</u>	<u>\$ 462,023</u>	<u>\$ 101,564</u>
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Total Employee Services	-	-	-	-	-
Dues, Memberships, License and Publications	-	-	-	-	-
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	-	-	-	-	-
Professional Services	-	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Materials and Supplies	-	-	-	-	-
City Charges	-	-	-	-	-
Grants	854,613	597,197	90,697	462,023	101,564
Mobile Equipment Rental	-	-	-	-	-
Other	-	-	-	-	-
Total Maintenance and Operations	854,613	597,197	90,967	462,023	101,564
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	<u>854,613</u>	<u>597,197</u>	<u>90,967</u>	<u>462,023</u>	<u>101,564</u>
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 854,613</u>	<u>\$ 597,197</u>	<u>\$ 90,967</u>	<u>\$ 462,023</u>	<u>\$ 101,564</u>
Full Time Positions	0	0	0	0	0
Part Time Positions (Full Time Equivalent)	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

City of Whittier

Community Facilities District 1989-1

OVERVIEW

The City of Whittier formed a Community Facilities District in 1989 to assist in financing public improvements within the Whittier Boulevard Redevelopment Project Area's Whittier Marketplace Project. The formation of the Community Facilities District allowed the City to issue tax-exempt bonds in the gross amount of \$5,095,000 for the Whittier Marketplace, with a maturity date of September 1, 2019. These bonds were refunded in August 1998 for \$5,470,000 with the new bond maturity date of September 1, 2024.

The debt service on the bonds is paid by a special assessment on the property tax bills of property owners within the Community Facilities District boundaries.

KEY GOALS

- Provide a means of financing public improvements within the district

City of Whittier

Community Facilities District 1989-1 (586-25-999-205)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<i>SUMMARY</i>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	419,000	415,934	417,173	417,583	413,570
Capital Outlay	-	-	-	-	-
Total Expenditures	419,000	415,934	417,173	417,583	413,570
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 419,000	\$ 415,934	\$ 417,173	\$ 417,583	\$ 413,570
Expenditures and Transfers-Out By Source					
Community Facilities District 1989-1 Fund	419,000	415,934	417,173	417,583	413,570
Total Expenditures and Transfers-Out	\$ 419,000	\$ 415,934	\$ 417,173	\$ 417,583	\$ 413,570
<i>DETAIL</i>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Total Employee Services	-	-	-	-	-
Dues, Memberships, License and Publications	-	-	-	-	-
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	-	-	-	-	-
Professional Services	4,000	5,565	5,170	5,170	5,820
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Materials and Supplies	-	-	-	-	-
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	-	-	-	-	-
Total Maintenance and Operations	4,000	5,565	5,170	5,170	5,820
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	4,000	5,565	5,170	5,170	5,820
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	415,000	410,369	412,003	412,413	407,750
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	415,000	410,369	412,003	412,413	407,750
Total Expenditures and Transfers-Out	\$ 419,000	\$ 415,934	\$ 417,173	\$ 417,583	\$ 413,570
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

City of Whittier

Workers' Compensation

OVERVIEW

The Controller's Office administers a self-insured worker's compensation program in accordance with State worker's compensation law. California statutes guarantee certain benefits to employees who are injured or become ill as a result of their jobs. Benefit levels are set by State statutes.

The City contracts with a third-party administrator, Keenan & Associates, who is responsible for claims management and serves as a liaison between the City, the injured employee and the State worker's compensation system.

An excess worker's compensation insurance policy is maintained for catastrophic claims in excess of the self-insured retention of \$500,000 through a pool-purchased program sponsored by the California State Association of Counties - Excess Insurance Authority (CSAC-EIA). CSAC-EIA is a risk management joint-powers authority formed to provide municipalities with an alternative to the rising costs of insurance in the private sector insurance market.

Other responsibilities of this division include compliance with worker's compensation legislation and OSHA (Occupational Safety and Health Administration) regulations regarding repetitive motion injuries, evaluation of workstations, assist departments with safety or ergonomic concerns, coordination of safety related workshops and training and coordination of the employee safety/accident review committee. The Employee Safety Program strives to protect and conserve resources, in terms of both the employee and City assets, through employee safety awareness and training, as well as identification and elimination of workplace hazards.

KEY GOALS

- Maintain sufficient operating reserve to provide for administrative and claim payments and outstanding liabilities
- Control rising workers' compensation costs through a comprehensive safety program, including employee training and an aggressive case closure posture
- Reduce total number of calendar days missed from work due to job related injuries thru the implementation of a Return to Work Program
- Manage third party administrator claims processing for efficient and timely claim handling
- Communicate effectively with City departments, third party administrators and claimants
- Coordinate with CSAC-EIA to affect change in legislation regarding workers' compensation, i.e. medical reporting and other workers' compensation programs

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Number of Worker's Compensation claims filed	69	78	66	66
Number of calendar days missed from work due to work-related injuries	949	292	771	771

City of Whittier

Workers' Compensation (720-25-261-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 52,348	\$ 36,241	\$ 55,742	\$ 55,742	\$ 58,544
Maintenance and Operations	1,933,356	1,751,038	2,185,736	2,185,736	2,188,315
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>1,985,704</u>	<u>1,787,279</u>	<u>2,241,478</u>	<u>2,241,478</u>	<u>2,246,859</u>
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 1,985,704</u>	<u>\$ 1,787,279</u>	<u>\$ 2,241,478</u>	<u>\$ 2,241,478</u>	<u>\$ 2,246,859</u>
Expenditures and Transfers-Out By Source					
Workers' Compensation Fund	1,985,704	1,787,279	2,241,478	2,241,478	2,246,859
Total Expenditures and Transfers-Out	<u>\$ 1,985,704</u>	<u>\$ 1,787,279</u>	<u>\$ 2,241,478</u>	<u>\$ 2,241,478</u>	<u>\$ 2,246,859</u>
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ 19,205	\$ 3,044	\$ 21,709	\$ 21,709	\$ 21,709
Employee Benefits	33,143	33,197	34,033	34,033	36,835
Total Employee Services	<u>52,348</u>	<u>36,241</u>	<u>55,742</u>	<u>55,742</u>	<u>58,544</u>
Dues, Memberships, License and Publications	400	609	685	685	685
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	1,634,801	1,480,539	1,884,896	1,884,896	1,884,717
Professional Services	147,438	118,989	143,570	143,570	143,570
Utilities	-	-	-	-	-
Miscellaneous Services	4,400	4,000	4,710	4,710	4,710
Repairs and Maintenance	433	372	530	530	530
Materials and Supplies	1,717	3,202	2,820	2,820	2,820
City Charges	135,486	136,976	137,935	137,935	140,693
Mobile Equipment Rental	-	-	-	-	-
Other	8,681	6,351	10,590	10,590	10,590
Total Maintenance and Operations	<u>1,933,356</u>	<u>1,751,038</u>	<u>2,185,736</u>	<u>2,185,736</u>	<u>2,188,315</u>
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	<u>1,985,704</u>	<u>1,787,279</u>	<u>2,241,478</u>	<u>2,241,478</u>	<u>2,246,859</u>
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures and Transfers-Out	<u>\$ 1,985,704</u>	<u>\$ 1,787,279</u>	<u>\$ 2,241,478</u>	<u>\$ 2,241,478</u>	<u>\$ 2,246,859</u>
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.5	0.5	0.5	0.5	0.5
Total	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>

City of Whittier

General Liability

OVERVIEW

The Controller's Office administers a self-insured general liability program with a self-insured retention of \$500,000 per occurrence. The City is a member of the California Insurance Pool Authority (CIPA), a joint powers authority of 13 California cities, which provides coverage in excess of the \$500,000 retention to \$43 million per occurrence.

The City contracts with a third-party administrator, Keenan & Associates, to investigate and adjust claims and coordinate defense of property damage and personal injury claims. The City provides information to the third-party administrator to aid in the investigation and authorizes settlements.

The program includes identification of exposures through accident reporting and investigation, defensive driving programs, contract review for proper insurance and indemnification clauses, assistance to defense attorneys in preparation of cases and liability advice to City departments.

KEY GOALS

- Maintain a sufficient reserve to operate the program and fund claims
- Maintain effective communications between City departments, third party administrators, claimants and CIPA
- Control rising liability costs through a comprehensive safety program, an aggressive case closure position, as well as administering the handling of smaller claims to help control costs
- Monitor third party administrator claims processing for efficient and timely claims handling
- Maintain litigation management program and ensure that all attorneys are in compliance with the program's guidelines
- Participate in CIPA committees to stay informed of new concepts, novelties and other efforts utilized to control costs

PERFORMANCE MEASURES

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Projected
Number of General Liability claims filed	117	112	93	93
Number of vehicle accidents involving City Employees	14	9	16	16

City of Whittier

General Liability (730-25-262-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<i>SUMMARY</i>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 73,826	\$ 79,057	\$ 94,304	\$ 94,304	\$ 98,917
Maintenance and Operations	869,984	1,396,155	1,836,900	1,836,900	1,839,325
Capital Outlay	-	-	-	-	-
Total Expenditures	943,810	1,475,212	1,931,204	1,931,204	1,938,242
Transfers-Out	598,000	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 1,541,810</u>	<u>\$ 1,475,212</u>	<u>\$ 1,931,204</u>	<u>\$ 1,931,204</u>	<u>\$ 1,938,242</u>
Expenditures and Transfers-Out By Source					
General Liability Fund	1,541,810	1,475,212	1,931,204	1,931,204	1,938,242
Total Expenditures and Transfers-Out	<u>\$ 1,541,810</u>	<u>\$ 1,475,212</u>	<u>\$ 1,931,204</u>	<u>\$ 1,931,204</u>	<u>\$ 1,938,242</u>
<i>DETAIL</i>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ 4,482	\$ 17,231	\$ 17,231	\$ 17,231
Employee Benefits	73,826	74,575	77,073	77,073	81,686
Total Employee Services	73,826	79,057	94,304	94,304	98,917
Dues, Memberships, License and Publications	193	-	470	470	470
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	763,463	1,289,463	1,700,672	1,700,672	1,700,672
Professional Services	-	-	22,484	22,484	22,484
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	1,510	1,510	1,510
Repairs and Maintenance	365	372	530	530	530
Materials and Supplies	395	714	1,745	1,745	1,745
City Charges	104,393	105,541	106,280	106,280	108,406
Mobile Equipment Rental	-	-	1,939	1,939	2,238
Other	1,175	65	1,270	1,270	1,270
Total Maintenance and Operations	869,984	1,396,155	1,836,900	1,836,900	1,839,325
Capital Outlay	-	-	-	-	-
Transfers-Out	598,000	-	-	-	-
Total Operating Expenditures/Transfers	<u>1,541,810</u>	<u>1,475,212</u>	<u>1,931,204</u>	<u>1,931,204</u>	<u>1,938,242</u>
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	-	-	-	-	-
Total Expenditures and Transfers-Out	<u>\$ 1,541,810</u>	<u>\$ 1,475,212</u>	<u>\$ 1,931,204</u>	<u>\$ 1,931,204</u>	<u>\$ 1,938,242</u>
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.4	0.4	0.4	0.4	0.4
Total	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>	<u>0.4</u>

City of Whittier

Equipment Replacement

OVERVIEW

The Equipment Replacement Fund is the cost center used to account for the operations, maintenance, and replacement of major equipment (e.g. copiers, mobile radios, computer system, phone system, etc). The acquisition of new equipment in excess of \$20,000 is budgeted in the Capital Outlay General Fund (635), while new equipment costing less than \$20,000 is budgeted in the respective budget code of each department.

In addition, beginning in Fiscal Year 1995-96, a reserve for major equipment was established with contributions from the Capital Outlay General Fund. The fund is used as a sinking fund for major equipment replacement. The Five-Year Capital Improvement Summary provides a listing of equipment and the amount of funding approved for the current fiscal year, if any, and includes estimated funding requirements for the next five-year period.

KEY GOALS

- Maintain and reserve funds for equipment replacement
- Provide for future equipment replacements when needed

Performance Measures

Measure	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Projected	FY 2016-17 Projected
Reserve fund balance for equipment replacement	\$902,937	\$1,004,764	\$1,173,062	\$1,384,897

City of Whittier

Equipment Replacement (770)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<i>SUMMARY</i>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance and Operations	66,385	101,773	65,000	68,475	65,000
Capital Outlay	-	18,446	133,200	207,347	133,200
Total Expenditures	66,385	120,219	198,200	275,822	198,200
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 66,385	\$ 120,219	\$ 198,200	\$ 275,822	\$ 198,200
Expenditures and Transfers-Out By Source					
General Fund	66,385	120,219	198,200	275,822	198,200
Total Expenditures and Transfers-Out	\$ 66,385	\$ 120,219	\$ 198,200	\$ 275,822	\$ 198,200
<i>DETAIL</i>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Total Employee Services	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	-	-	-	-	-
Professional Services	-	-	-	-	-
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Repairs and Maintenance	66,385	101,773	65,000	68,475	65,000
Materials and Supplies	-	-	-	-	-
City Charges	-	-	-	-	-
Mobile Equipment Rental	-	-	-	-	-
Other	-	-	-	-	-
Total Maintenance and Operations	66,385	101,773	65,000	68,475	65,000
Capital Outlay	-	18,446	120,000	207,347	120,000
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	66,385	120,219	185,000	275,822	185,000
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	13,200	-	13,200
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	-	-	13,200	-	13,200
Total Expenditures and Transfers-Out	\$ 66,385	\$ 120,219	\$ 198,200	\$ 275,822	\$ 198,200
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

City of Whittier

Group Health Insurance

OVERVIEW

The Group Health Insurance Fund is comprised of the City's contribution toward the cost of group health and life insurance plans, employee payroll premium deductions, retiree premium payments, payments by former employees for continued health insurance coverage pursuant to the Consolidated Omnibus Budget Reconciliation Act (COBRA) and the costs to administer the City's health insurance programs.

The Controller's Office coordinates the Employee Health Benefits Advisory Committee and prepares insurance information for employees, retirees and former employees under COBRA. They coordinate the annual insurance and Flex-Rap (IRC 125) open enrollment process and the Employee Health Promotion program. The division manages the day-to-day administration of the City's group insurance plans, including Health Insurance Portability and Accountability Act (HIPAA) medical privacy compliance.

Various City departmental budgets are charged for the portion of the health insurance premiums paid by the City, Flex-RAP administration and Employee Assistance Program (EAP). Administrative charges for COBRA participants and interest earnings are designated to fund the health insurance program's administrative costs, as well as changes in employee enrollment.

KEY GOALS

- Coordinate the Employee Health Promotion program to mitigate group medical insurance claims and corresponding premium increases, increase employee productivity, reduce lost time, enhance employee morale and self-esteem
- Effectively manage the annual insurance renewal process, day-to-day administration of the group insurance and related programs
- Monitor compliance with Federal regulations such as COBRA, State and Federal Family and Medical Leave Acts and HIPAA

PERFORMANCE MEASURES

Measure	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17
	Actual	Actual	Actual	Projected
Loss claim ratio (PPO plans only)	80.45	76.19	80.61	80.61
Number of employees on PPO	152	139	132	132
Number of employees on HMO	148	137	126	126

City of Whittier

Group Health Insurance (780-25-173-000)

	2013-14 Actual	2014-15 Actual	2015-16 Budget	2015-16 Projected	2016-17 Adopted
<u>SUMMARY</u>					
Expenditures and Transfers-Out By Type					
Employee Services	\$ 10,534	\$ 10,534	\$ 9,774	\$ 9,774	\$ 9,774
Maintenance and Operations	4,972,074	5,174,729	6,113,726	6,113,726	6,049,062
Capital Outlay	-	-	-	-	-
Total Expenditures	4,982,608	5,185,263	6,123,500	6,123,500	6,058,836
Transfers-Out	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 4,982,608	\$ 5,185,263	\$ 6,123,500	\$ 6,123,500	\$ 6,058,836
Expenditures and Transfers-Out By Source					
Group Health Insurance Fund	4,982,608	5,185,263	6,123,500	6,123,500	6,058,836
Total Expenditures and Transfers-Out	\$ 4,982,608	\$ 5,185,263	\$ 6,123,500	\$ 6,123,500	\$ 6,058,836
<u>DETAIL</u>					
Operating Expenditures and Transfers-Out					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	10,534	10,534	9,774	9,774	9,774
Total Employee Services	10,534	10,534	9,774	9,774	9,774
Dues, Memberships, License and Publications	-	-	-	-	-
Rentals	-	-	-	-	-
Taxes and Assessments	-	-	-	-	-
Insurance	4,943,597	5,147,876	6,080,875	6,080,875	6,015,776
Professional Services	7,120	5,277	10,762	10,762	10,762
Utilities	-	-	-	-	-
Miscellaneous Services	-	-	-	-	-
Repairs and Maintenance	-	-	-	-	-
Materials and Supplies	23	8	270	270	270
City Charges	21,334	21,568	21,719	21,719	22,154
Mobile Equipment Rental	-	-	-	-	-
Other	-	-	100	100	100
Total Maintenance and Operations	4,972,074	5,174,729	6,113,726	6,113,726	6,049,062
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Operating Expenditures/Transfers	4,982,608	5,185,263	6,123,500	6,123,500	6,058,836
Non-Operating Expenditures and Transfers-Out					
Employee Services	-	-	-	-	-
Maintenance and Operations	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Transfers-Out	-	-	-	-	-
Total Non-Operating Expenditures/Transfers	-	-	-	-	-
Total Expenditures and Transfers-Out	\$ 4,982,608	\$ 5,185,263	\$ 6,123,500	\$ 6,123,500	\$ 6,058,836
Full Time Positions	0.0	0.0	0.0	0.0	0.0
Part Time Positions (Full Time Equivalent)	0.0	0.0	0.0	0.0	0.0
Total	0.0	0.0	0.0	0.0	0.0

