

Non-Departmental

**NON-DEPARTMENTAL
BUDGET NARRATIVE
Fiscal Year 2020-21**

2020-21 TOTAL BUDGET: \$3,088,390

FUNCTIONS/OBJECTIVES:

The Non-Departmental activities include accounting for Insurance, PERS Replacement Benefits, Transfers to Police Funds, OCTA Loan, Debt Service, and Pension Prefunding Trust.

The Insurance function in this activity handles unemployment and medical insurance. The PERS Replacement Benefit covers Retiree Benefits affected by Section 415 of the Internal Revenue Code. The Transfers to Police Funds in this activity accounts for money designated to cover expenditures exceeding anticipated revenue. The Orange County Transportation Authority (OCTA) Loan is for the purchase of parcels along the I-5 freeway. Debt service payments are for the Lease Revenue Bonds that were issued for the construction of Fire Station #61. The Pension Prefunding Trust will be used to meet obligations for future pension costs.

CITY OF BUENA PARK
APPROPRIATION SUMMARY

FUNCTION GENERAL GOVERNMENT SERVICES	DEPARTMENT TITLE NON-DEPARTMENTAL
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FISCAL YEAR 2020-21

APPROPRIATION ALLOCATION

ACTIVITY NUMBER	ACTIVITY TITLE	SALARY & BENEFITS	MAINTENANCE & OPERATIONS	EQUIPMENT	TOTAL
196200	OTHER INSURANCE (11)	872,000	890,000	-	1,762,000
196201	REPLACEMENT BENEFIT FUND (11)	90,000	-	-	90,000
196308	TRANSFERS TO POLICE FUNDS (11)	-	59,560	-	59,560
196311	OCTA LOAN (11)	-	107,300	-	107,300
196312	DEBT SERVICE (11)	-	757,030	-	757,030
196313	PENSION PREFUNDING TRUST (11)	290,000	-	-	290,000
196202	OTHER INSURANCE (24)	-	22,500	-	22,500
TOTAL APPROPRIATIONS		1,252,000	1,836,390	-	3,088,390

RESOURCE ALLOCATION

FUND NUMBER	FUND TITLE	TOTAL
11	GENERAL FUND	3,065,890
24	STATE GAS TAX FUND	22,500
TOTAL RESOURCES		3,088,390

CITY OF BUENA PARK
MUNICIPAL BUDGET DETAIL

FUNCTION		DEPARTMENT TITLE				
GENERAL GOVERNMENT SERVICES		NON-DEPARTMENTAL				
OBJECT CODE	EXPENDITURE CLASSIFICATION	2018-19 AMENDED BUDGET	2018-19 ACTUAL	2019-20 AMENDED BUDGET	2020-21 DEPARTMENT REQUESTED	2020-21 CITY COUNCIL APPROVED
SALARY & BENEFITS						
5165	UNEMPLOYMENT INSURANCE	50,000	6,304	50,000	40,000	40,000
5170	MEDICAL INSURANCE	832,000	777,856	832,000	832,000	832,000
5182	PERS REPLACEMENT BENEFIT	90,000	81,319	90,000	90,000	90,000
5187	PERS SURVIVOR BENEFIT	-	17,984	-	-	-
5191	PREFUNDING PENSION LIABILITY	-	-	1,000,000	290,000	290,000
SALARY & BENEFITS TOTAL		972,000	883,463	1,972,000	1,252,000	1,252,000
MAINTENANCE & OPERATIONS						
6240	PROF/CONTRACTUAL SERVICE	-	-	4,530	4,530	4,530
6753	PRINCIPAL PAYMENTS	2,104,220	2,114,603	480,200	490,200	490,200
6792	INTEREST EXPENSE	51,310	431,376	382,960	369,600	369,600
6798	TRANSFER OUT	1,591,820	1,037,107	1,284,410	972,060	972,060
MAINTENANCE & OPERATIONS TOTAL		3,747,350	3,583,086	2,152,100	1,836,390	1,836,390

CITY OF BUENA PARK
PROFESSIONAL & CONTRACTUAL SERVICES DETAIL (6240)
FY 2020-21

Department: **NON-DEPARTMENTAL**

Fund/ Activity	Description/Justification	FY 18-19 Actual	FY 19-20 Budget	FY 20-21 Proposed	FY 20-21 Approved
TOTAL DEPARTMENT		\$ -	\$ 4,530	\$ 4,530	4,530
11-196312	<u>Debt Service</u>				
	• PFA 2017 LRB - Trustee Fees	-	3,280	3,280	3,280
	• PFA 2017 LRB - Continuing Disclosure Annual Reports	-	1,250	1,250	1,250
	SUB-TOTAL	-	4,530	4,530	4,530

