

Non-Departmental

**NON-DEPARTMENTAL
BUDGET NARRATIVE
Fiscal Year 2021-22**

2021-22 TOTAL BUDGET: \$3,087,630

FUNCTIONS/OBJECTIVES:

The Non-Departmental activities include accounting for Insurance, PERS Replacement Benefits, transfers to Police Funds, 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. Transfers to Police Funds in this activity accounts for money designated to cover expenditures exceeding anticipated revenue. Debt service payments are for the Lease Revenue Bonds that were issued for the construction of Fire Station #61. Lastly, 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 2021-22

APPROPRIATION ALLOCATION

ACTIVITY NUMBER	ACTIVITY TITLE	SALARY & BENEFITS	MAINTENANCE & OPERATIONS	EQUIPMENT	TOTAL
196200	OTHER INSURANCE (11)	932,000	890,000	-	1,822,000
196201	REPLACEMENT BENEFIT FUND (11)	110,000	-	-	110,000
196308	TRANSFERS TO POLICE FUNDS (11)	-	61,500	-	61,500
196312	DEBT SERVICE (11)	-	756,630	-	756,630
196313	PENSION PREFUNDING TRUST (11)	315,000	-	-	315,000
196202	OTHER INSURANCE (24)	-	22,500	-	22,500
TOTAL APPROPRIATIONS		1,357,000	1,730,630	-	3,087,630

RESOURCE ALLOCATION

FUND NUMBER	FUND TITLE	TOTAL
11	GENERAL FUND	3,065,130
24	STATE GAS TAX FUND	22,500
TOTAL RESOURCES		3,087,630

CITY OF BUENA PARK
MUNICIPAL BUDGET DETAIL

FUNCTION			DEPARTMENT TITLE			
GENERAL GOVERNMENT SERVICES			NON-DEPARTMENTAL			
OBJECT CODE	EXPENDITURE CLASSIFICATION	2019-20 AMENDED BUDGET	2019-20 ACTUAL	2020-21 AMENDED BUDGET	2021-22 DEPARTMENT REQUESTED	2021-22 CITY COUNCIL APPROVED
	SALARY & BENEFITS					
5165	UNEMPLOYMENT INSURANCE	50,000	22,830	40,000	100,000	100,000
5170	MEDICAL INSURANCE	832,000	658,617	832,000	832,000	832,000
5182	PERS REPLACEMENT BENEFIT	90,000	80,679	90,000	90,000	90,000
5187	PERS SURVIVOR BENEFIT	-	17,118	-	20,000	20,000
5191	PREFUNDING PENSION LIABILITY	1,000,000	-	290,000	315,000	315,000
	SALARY & BENEFITS TOTAL	1,972,000	779,244	1,252,000	1,357,000	1,357,000
	MAINTENANCE & OPERATIONS					
6240	PROF/CONTRACTUAL SERVICE	4,530	6,960	4,530	4,530	4,530
6753	PRINCIPAL PAYMENTS	480,200	480,200	490,200	400,000	400,000
6792	INTEREST EXPENSE	382,960	383,326	369,600	352,100	352,100
6798	TRANSFER OUT	1,284,410	1,452,402	972,060	974,000	974,000
	MAINTENANCE & OPERATIONS TOTAL	2,152,100	2,322,888	1,836,390	1,730,630	1,730,630

CITY OF BUENA PARK
 PROFESSIONAL & CONTRACTUAL SERVICES DETAIL (6240)
 FY 2021-22

Department: **NON-DEPARTMENTAL**

Fund/ Activity	Description/Justification	FY 19-20 Actual	FY 20-21 Approved	FY 21-22 Proposed	FY 21-22 Approved
TOTAL DEPARTMENT		\$ 6,960	\$ 4,530	\$ 4,530	\$ 4,530
11-196312	<u>Debt Service</u>				
	• PFA 2017 LRB - Trustee Fees	5,710	3,280	3,280	3,280
	• PFA 2017 LRB - Continuing Disclosure Annual Reports	1,250	1,250	1,250	1,250
	SUB-TOTAL	<u>6,960</u>	<u>4,530</u>	<u>4,530</u>	<u>4,530</u>

