



2020 BUDGET PRESENTATION

HUMAN RESOURCES JULY 31, 2019

PowerPoint Presentation	1-4
Budget Summary Sheets	5-8
Fund 101- GENERAL FUND	5
Fund 711- SELF-FUNDED EMPLOYEE BENEFITS	6
Fund 713- UNEMPLOYMENT COMPENSATION	7
Fund 714- PARENTAL LEAVE FUND	8
Staffing Summary	9
Line Level Budget Detail	10



Common Council 2020 Budget Hearing #1

Human Resources

July 31, 2019



2020 Department Goals

- Develop/implement innovative programs to build positive workplace culture
 - Expand utilization of volunteer time off
 - Expand employee-friendly policies/initiatives, including vacation for new hires
- Expand training opportunities for employees
 - Increase employee education regarding health and wellness programs and opportunities
 - Increase employee education initiatives



2020 Budget Overview

Operations:

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Expenditures						
Salaries & Wages	-	-	-	373,580	373,580	0.0%
Fringe Benefits	-	-	-	144,079	144,079	0.0%
Professional Services	-	-	-	-	-	0.0%
Repairs & Maintenance	-	-	-	-	-	0.0%
Supplies	-	-	-	1,500	1,500	0.0%
Debt Service	-	-	-	-	-	0.0%
Other Expenses	-	-	-	12,500	12,500	0.0%
Transfers Out	-	-	-	-	-	0.0%
Other Interfund Allocations	-	-	-	85,627	85,627	0.0%
Operating Expenditures	-	-	-	617,286	617,286	0.0%

Note: 2020 is the first year that the Human Resources budget has been separated from the Administration & Finance budget. This decision was made to allow for better tracking of costs in both departments.



2020 Budget Overview

Self-Funded Employee Benefits, Unemployment Compensation & Parental Leave:

	2017 Actual	2018 Actual	2019 Budget (Original)	2020 Proposed Budget	Year Over Year Variance (\$)	Year Over Year Variance (%)
Revenue						
Other Revenue	17,857,771	18,672,512	12,709,536	16,258,461	3,548,925	27.9%
Interest Earnings	82,592	213,791	102,100	80,050	(22,050)	-21.6%
Total Revenue	17,940,362	18,886,303	12,811,636	16,338,511	3,526,875	27.5%
Expenditures						
Parental Leave	-	112,882	131,000	253,846	122,846	93.8%
Unemployment Comp	57,428	20,480	84,694	50,000	(34,694)	-41.0%
Clinic (Prof Svcs)	1,155,096	1,063,695	1,286,000	1,279,508	(6,492)	-0.5%
Wellness Pgm Supplies	116,001	83,295	146,100	89,100	(57,000)	-39.0%
Claims (Other Expenses)	13,479,185	15,055,355	15,200,300	17,119,105	1,918,805	12.6%
Transfers Out	-	413,714	-	-	-	0.0%
Other Interfund Allocations	3,708	-	-	-	-	0.0%
Operating Expenditures	14,811,418	16,749,420	16,848,094	18,791,559	1,943,465	11.5%
Operating Income	3,128,944	2,136,883	(4,036,458)	(2,453,048)		
Rev in Excess of Exp	3,128,944	2,136,883	(4,036,458)	(2,453,047)		



Operating Budget – Highlights & Changes

- **HR Operations:** Increase salary ordinance cap for HR Generalist-Senior (Public Safety Focus) by 6% (from \$63,672 to 67,492)
- **Health Insurance:** Health Insurance Medical Claims Costs projected to increase by ~17% from 2019 budget.
 - Per-employee Health Insurance assessment on departments increased 15.4% (from \$9,960 per employee to \$11,500 per employee). This is still lower than prior years' assessments.
 - Health Insurance fund expected to have cash balance of \$8.7 million at 1/1/2020 (nearly double reserve requirement). Therefore, gradual spend down is appropriate.



Operating Budget – Highlights & Changes

- Health Savings Account
 - The City is exploring the option of moving from a *Health Reimbursement Account* (HRA) to a *Health Savings Account* (HSA) for employees that participate in the high deductible health plan.
 - This change will have several benefits for employees and the City, including encouraging savings and providing an increased incentive to use healthcare dollars wisely.
- Parental Leave Fund – budget for 40 leaves taken for full 6 weeks.



Questions?

Fund 101 - General Fund Human Resources (0450)

Expenditures by Type	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance	%				
										2021	2022	2023	2024	2019-2020	Change
Personnel															
Salaries & Wages	-	-	-	-	373,580	380,980	388,528	396,223	404,074	373,580	-	-			
Health Insurance	-	-	-	-	69,662	73,862	78,062	82,862	87,662	69,662	-	-			
Fringe Benefits	-	-	-	-	74,417	75,914	77,443	79,004	80,596	74,417	-	-			
Total Personnel	-	-	-	-	517,659	530,756	544,033	558,089	572,332	517,659	-	-			
Supplies	-	-	-	-	1,500	1,500	1,500	1,500	1,500	1,500	-	-			
Services & Charges															
Professional Services	-	-	-	-	-	-	-	-	-	-	-	-			
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-	-			
Education & Training	-	-	-	-	3,200	3,200	3,200	3,200	3,200	3,200	-	-			
Travel	-	-	-	-	3,000	3,000	3,000	3,000	3,000	3,000	-	-			
Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-	-	-			
Other Interfund Allocation	-	-	-	-	85,627	99,239	100,904	103,159	104,894	85,627	-	-			
Debt Service															
Principal	-	-	-	-	-	-	-	-	-	-	-	-			
Interest & Fees	-	-	-	-	-	-	-	-	-	-	-	-			
Other Services & Charges	-	-	-	-	6,300	6,300	6,300	6,300	6,300	6,300	-	-			
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-			
Total Services & Charges	-	-	-	-	98,127	111,739	113,404	115,659	117,394	98,127	-	-			
Capital	-	-	-	-	-	-	-	-	-	-	-	-			
Total Expenditures	-	-	-	-	617,286	643,995	658,937	675,248	691,226	617,286	-	-			
Revenue															
Charges for Services	-	-	-	-	-	-	-	-	-	-	-	-			
Donations	-	-	-	-	-	-	-	-	-	-	-	-			
Other Income	-	-	-	-	-	-	-	-	-	-	-	-			
Total Revenue	-	-	-	-	-	-	-	-	-	-	-	-			

Fund 711 - Self-Funded Employee Benefits

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	80,179	209,508	250,000	135,739	77,960	47,488	15,601	-	-	(172,040)	-69%
Other Income	17,857,771	18,508,861	13,118,654	6,710,743	15,993,663	16,783,718	17,574,774	18,471,852	19,369,970	2,875,009	22%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	17,937,949	18,718,369	13,368,654	6,846,481	16,071,623	16,831,206	17,590,375	18,471,852	19,369,970	2,702,969	20%
Expenditures by Dept											
Employee Benefits	13,663,858	15,753,366	15,442,986	8,390,414	17,378,405	18,188,850	19,038,852	19,930,374	20,865,478	1,935,419	13%
Employee Wellness Clinic	1,084,223	862,693	1,180,000	757,556	1,104,308	1,128,594	1,153,266	1,178,331	1,203,798	(75,692)	-6%
Total Expenditures	14,748,082	16,616,059	16,622,986	9,147,970	18,482,713	19,317,444	20,192,118	21,108,705	22,069,276	1,859,727	11%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	-	-	-	-	-	-	-	-	-	-
Supplies	116,001	83,295	146,686	94,384	89,100	89,200	89,300	89,400	89,500	(57,586)	-39%
Services & Charges											
Professional Services	1,152,896	1,063,695	1,295,217	797,742	1,274,508	1,298,794	1,323,466	1,348,531	1,373,998	(20,709)	-2%
Printing & Advertising	-	-	-	-	-	-	-	-	-	-	-
Education & Training	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-
Insurance	13,474,879	15,044,882	15,169,600	8,247,939	17,117,605	17,927,950	18,777,852	19,669,274	20,604,278	1,948,005	13%
Other Services & Charges	4,306	10,473	11,483	7,906	1,500	1,500	1,500	1,500	1,500	(9,983)	-87%
Transfers Out	-	413,714	-	-	-	-	-	-	-	-	-
Total Services & Charges	14,632,081	16,532,764	16,476,300	9,053,587	18,393,613	19,228,244	20,102,818	21,019,305	21,979,776	1,917,313	12%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	14,748,082	16,616,059	16,622,986	9,147,970	18,482,713	19,317,444	20,192,118	21,108,705	22,069,276	1,859,727	11%
Net Surplus / (Deficit)	3,189,867	2,102,310	(3,254,332)	(2,301,489)	(2,411,090)	(2,486,238)	(2,601,743)	(2,636,853)	(2,699,306)		
Beginning Cash Balance	6,719,046	9,935,961	12,026,307	-	8,771,975	6,360,885	3,874,647	1,272,904	(1,363,949)	Cash Reserve	
Cash Adjustments	27,047	(11,964)	-	-	-	-	-	-	-	25% of Annual expenditures	
Ending Cash Balance	9,935,961	12,026,307	8,771,975	-	6,360,885	3,874,647	1,272,904	(1,363,949)	(4,063,255)		
Cash Reserves Target	3,687,020	4,154,015	4,155,747	-	4,620,678	4,829,361	5,048,030	5,277,176	5,517,319		
Fund Purpose:	This fund accounts for insurance and claims relating to employees, including medical, dental, life, flex spending, etc.										

Fund 713 - Unemployment Compensation

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	2,413	3,816	3,400	2,345	1,176	788	589	589	796	(2,224)	-65%
Other Income	-	-	-	-	7,356	22,545	38,202	54,384	71,139	7,356	-
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,413	3,816	3,400	2,345	8,532	23,333	38,791	54,973	71,935	5,132	151%
Expenditures by Type											
Personnel											
Salaries & Wages	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	57,428	20,480	60,000	23,228	50,000	50,000	50,000	50,000	50,000	(10,000)	-17%
Total Personnel	57,428	20,480	60,000	23,228	50,000	50,000	50,000	50,000	50,000	(10,000)	-17%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	2,200	-	10,000	2,400	5,000	5,000	5,000	5,000	5,000	(5,000)	-50%
Other Interfund Allocation	3,708	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	5,908	-	10,000	2,400	5,000	5,000	5,000	5,000	5,000	(5,000)	-50%
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	63,336	20,480	70,000	25,628	55,000	55,000	55,000	55,000	55,000	(15,000)	-21%
Net Surplus / (Deficit)	(60,923)	(16,664)	(66,600)	(23,283)	(46,468)	(31,667)	(16,209)	(27)	16,935		
Beginning Cash Balance	286,049	225,977	209,023		142,423	95,954	64,288	48,079	48,052	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	852	(291)	-		-	-	-	-			
Ending Cash Balance	225,977	209,023	142,423		95,954	64,288	48,079	48,052	64,987		
Cash Reserves Target	15,834	5,120	17,500		13,750	13,750	13,750	13,750	13,750		

Fund Purpose:

This fund was established in 2011 to account for unemployment claims and outplacement services paid. All unemployment claims and outplacement services for all departments are paid through this fund.

Fund 714 - Parental Leave Fund

Fund Type	Internal Service Funds				Control	City Funds					
	2017 Actual	2018 Actual	2019 Amended Budget	06/30/19 Actual	2020 Proposed Budget	Forecast				Budget Variance 2019-2020	% Change
						2021	2022	2023	2024		
Revenue											
Interest Earnings	-	467	1,150	544	914	976	1,029	1,074	1,110	(236)	-21%
Other Income	-	163,651	173,346	79,630	257,443	263,026	267,417	271,920	276,651	84,097	49%
Transfers In	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	-	164,118	174,496	80,174	258,357	264,002	268,446	272,994	277,761	83,861	48%
Expenditures by Type											
Personnel											
Salaries & Wages	-	112,882	155,694	100,524	253,846	258,923	264,101	269,383	274,771	98,152	63%
Fringe Benefits	-	-	-	-	-	-	-	-	-	-	-
Total Personnel	-	112,882	155,694	100,524	253,846	258,923	264,101	269,383	274,771	98,152	63%
Supplies	-	-	-	-	-	-	-	-	-	-	-
Services & Charges											
Professional Services	-	-	-	-	-	-	-	-	-	-	-
Other Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-
Total Services & Charges	-	-	-	-	-	-	-	-	-	-	-
Capital	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	-	112,882	155,694	100,524	253,846	258,923	264,101	269,383	274,771	98,152	63%
Net Surplus / (Deficit)	-	51,237	18,802	(20,350)	4,511	5,079	4,345	3,611	2,990		
Beginning Cash Balance	-	-	51,251	70,053	70,053	74,563	79,642	83,987	87,597	Cash Reserve 25% of Annual expenditures	
Cash Adjustments	-	14	-	-	-	-	-	-	-		
Ending Cash Balance	-	51,251	70,053	74,563	74,563	79,642	83,987	87,597	90,587		
Cash Reserves Target	-	28,220	38,924	63,462	63,462	64,731	66,025	67,346	68,693		

2020 Proposed Staffing Summary

City of South Bend

Fund	Department	Position	Status	FTE	2019 Salary Cap	Proposed % Increase	2020 Salary Cap
101-0450	Human Resources	Administrative Assistant II	NB	1	\$ 42,448	2.0%	\$ 43,297
101-0450	Human Resources	Deputy Director of Human Resources	NB	1	\$ 78,030	2.0%	\$ 79,591
101-0450	Human Resources	Director of Human Resources	NB	1	\$ 91,898	2.0%	\$ 93,736
101-0450	Human Resources	HR Generalist - Senior (Public Safety Focus)	NB	1	\$ 63,672	6.0%	\$ 67,492
101-0450	Human Resources	Human Resources Generalist/Benefits Coordinator	NB	1	\$ 42,448	2.0%	\$ 43,297
101-0450	Human Resources	Manager - Benefits	NB	1	\$ 60,655	2.0%	\$ 61,868
				Total FTES	6		

2020 Proposed Budget - Line-Level Detail

City of South Bend

ACCOUNT	DESCRIPTION	DEPARTMENT	CATEGORY NAME	2017 ACTUAL	2018 ACTUAL	2019 ORIGINAL BUDGET	2019 AMENDED BUDGET	6/30/2019 ACTUAL	2020 PROPOSED BUDGET	2021 FORECAST	2022 FORECAST	2023 FORECAST	2024 FORECAST
101-0450-415.10-01	SALARIED WAGES	Human Resources	Salaries & Wages	-	-	-	-	-	369,944	377,344	384,892	392,587	400,438
101-0450-415.10-03	SEASONAL & INTERNS	Human Resources	Salaries & Wages	-	-	-	-	-	3,636	3,636	3,636	3,636	3,636
101-0450-415.10-09	PERMANENT PART-TIME	Human Resources	Salaries & Wages	-	-	-	-	-	-	-	-	-	-
101-0450-415.11-01	FICA - REGULAR	Human Resources	Fringe Benefits	-	-	-	-	-	28,730	29,296	29,873	30,463	31,062
101-0450-415.11-04	PERF - REGULAR	Human Resources	Fringe Benefits	-	-	-	-	-	41,655	42,483	43,328	44,192	45,071
101-0450-415.11-07	UNEMPLOYMENT COMP	Human Resources	Fringe Benefits	-	-	-	-	-	37	113	193	275	360
101-0450-415.11-08	HEALTH INSURANCE	Human Resources	Fringe Benefits	-	-	-	-	-	69,662	90,662	93,662	99,662	105,662
101-0450-415.11-09	LIFE INSURANCE	Human Resources	Fringe Benefits	-	-	-	-	-	720	720	720	720	720
101-0450-415.11-24	CELL PHONE ALLOWANCE	Human Resources	Fringe Benefits	-	-	-	-	-	1,980	1,980	1,980	1,980	1,980
101-0450-415.11-29	PARENTAL LEAVE	Human Resources	Fringe Benefits	-	-	-	-	-	1,295	1,698	1,733	1,767	1,803
101-0450-415.21-02	PRINT SHOP	Human Resources	Supplies	-	-	-	-	-	1,500	1,500	1,500	1,500	1,500
101-0450-415.31-73	PRINT SHOP ALLOCATION	Human Resources	Other Interfund Allocations	-	-	-	-	-	6,310	5,728	5,621	5,740	5,859
101-0450-415.31-76	IT ALLOCATION	Human Resources	Other Interfund Allocations	-	-	-	-	-	78,135	100,328	99,391	99,603	99,969
101-0450-415.31-78	LIABILITY INSURANCE ALLOC	Human Resources	Other Interfund Allocations	-	-	-	-	-	1,182	1,326	1,353	1,380	1,408
101-0450-415.32-03	TRAVEL	Human Resources	Travel	-	-	-	-	-	3,000	3,000	3,000	3,000	3,000
101-0450-415.39-11	DUES & MEMBERSHIPS	Human Resources	Other Services & Charges	-	-	-	-	-	300	300	300	300	300
101-0450-415.39-70	EDUCATION & TRAINING	Human Resources	Education & Training	-	-	-	-	-	3,200	3,200	3,200	3,200	3,200
101-0450-415.39-89	MISC CHARGES & SVCS	Human Resources	Other Services & Charges	-	-	-	-	-	6,000	6,000	6,000	6,000	6,000
711-0401-671.21-02	PRINT SHOP	Human Resources	Supplies	2	-	100	100	-	100	100	100	100	100
711-0401-671.22-25	WELLNESS PROGRAM SUPPLIES	Human Resources	Supplies	1,739	8,469	2,000	2,586	798	4,000	2,000	2,000	2,000	2,000
711-0401-671.31-06	OTHER PROFESSIONAL SVCS	Human Resources	Professional Services	158,432	258,355	197,000	216,217	108,127	227,200	197,000	197,000	197,000	197,000
711-0401-671.31-08	WELLNESS PROGRAM SERVICES	Human Resources	Professional Services	24,500	17,472	43,000	43,000	8,840	28,000	43,000	43,000	43,000	43,000
711-0401-671.32-02	POSTAGE	Human Resources	Other Services & Charges	1,612	1,096	1,500	1,500	184	1,500	1,500	1,500	1,500	1,500
711-0401-671.34-05	LIFE	Human Resources	Insurance	181,725	170,815	200,000	200,000	90,790	204,000	208,080	212,242	216,487	216,487
711-0401-671.34-06	LONG TERM DISABILITY	Human Resources	Insurance	84,612	113,804	120,000	120,000	50,768	122,400	124,848	127,345	129,892	129,892
711-0401-671.34-13	EMPLOYEE ASSISTANCE PROG.	Human Resources	Insurance	47,107	50,275	58,000	58,000	25,401	59,160	60,343	61,550	62,781	62,781
711-0401-671.34-14	VISION PLAN	Human Resources	Insurance	148,387	183,668	215,000	215,000	65,057	225,750	223,686	228,160	232,723	232,723
711-0401-671.34-15	DENTAL PLAN	Human Resources	Insurance	503,507	502,238	505,000	505,000	231,992	530,250	525,402	535,910	546,628	546,628
711-0401-671.34-16	FLEX CLAIMS	Human Resources	Insurance	131,645	257,131	300,000	300,000	160,764	300,000	312,120	318,362	324,729	324,729
711-0401-671.34-17	MEDICAL CLAIMS	Human Resources	Insurance	8,617,831	9,784,737	9,500,000	9,500,000	4,662,236	11,383,273	9,883,800	10,081,476	10,283,106	10,283,106
711-0401-671.34-18	CLAIMS ADMINISTRATION	Human Resources	Insurance	651,802	801,676	650,000	650,000	356,114	663,000	676,260	689,785	703,581	703,581
711-0401-671.34-22	PRIOR YR. FLEX	Human Resources	Insurance	109,103	-	63,000	63,000	1,676	-	65,545	66,856	68,193	68,193
711-0401-671.34-23	SH/TM DISABILITY	Human Resources	Insurance	48,466	57,207	75,300	75,300	22,642	76,806	78,342	79,909	81,507	81,507
711-0401-671.34-24	DEPENDENT CARE	Human Resources	Insurance	23,957	55,404	65,000	62,801	24,872	66,300	67,626	68,979	70,359	70,359
711-0401-671.34-25	PRIOR YEAR DEPENDENT CARE	Human Resources	Insurance	19,934	-	-	2,199	2,199	-	-	-	-	-
711-0401-671.34-26	SPECIFIC STOP LOSS PREML	Human Resources	Insurance	603,504	610,829	718,300	718,300	277,438	732,666	747,319	762,265	777,510	777,510
711-0401-671.34-32	DRUG CLAIMS	Human Resources	Insurance	2,303,300	2,457,099	2,700,000	2,700,000	1,157,703	2,754,000	2,809,080	2,865,262	2,922,567	2,922,567
711-0401-671.39-01	REFNDS,AWARDS,INDEMNITIES	Human Resources	Other Services & Charges	1,944	1,062	-	-	-	-	-	-	-	-
711-0401-671.39-10	SUBSCRIPTIONS	Human Resources	Other Services & Charges	750	-	-	-	-	-	-	-	-	-
711-0401-671.39-39	BANK FEES	Human Resources	Other Services & Charges	-	10	-	-	-	-	-	-	-	-
711-0401-671.39-70	EDUCATION & TRAINING	Human Resources	Education & Training	-	-	-	-	-	-	-	-	-	-
711-0401-671.39-89	MISC CHARGES & SVCS	Human Resources	Other Services & Charges	-	8,305	29,200	9,983	7,698	-	29,200	29,200	29,200	29,200
711-0401-671.50-02	INTERFUND TRANSFER OUT	Human Resources	Transfers Out	-	413,714	-	-	-	-	-	-	-	-
711-0425-671.22-24	OTHER OPERATING SUPPLIES	Human Resources	Supplies	114,260	74,825	144,000	144,000	93,179	85,000	144,000	144,000	144,000	144,000
711-0425-671.31-06	OTHER PROFESSIONAL SVCS	Human Resources	Professional Services	969,964	787,868	1,036,000	1,036,000	439,933	1,019,308	1,077,854	1,099,411	1,121,399	1,121,399
713-0401-671.11-07	UNEMPLOYMENT COMP	Human Resources	Fringe Benefits	57,428	20,480	60,000	60,000	20,832	50,000	50,000	50,000	50,000	50,000
713-0401-671.31-25	OUTPLACEMENT SERVICES	Human Resources	Professional Services	2,200	-	10,000	10,000	2,400	5,000	5,000	5,000	5,000	5,000
713-0401-671.31-70	ADM FEE ALLOCATION	Human Resources	Other Interfund Allocations	3,708	-	-	-	-	-	-	-	-	-
714-0000-671.10-01	SALARIED WAGES	Human Resources	Salaries & Wages	-	112,882	65,500	155,694	81,039	253,846	258,923	264,101	269,383	274,771
714-0000-671.10-02	TEAMSTER WAGES	Human Resources	Salaries & Wages	-	-	65,500	-	-	-	-	-	-	-
714-0000-671.11-01	FICA - REGULAR	Human Resources	Fringe Benefits	-	-	10,022	-	-	-	-	-	-	-
714-0000-671.11-04	PERF - REGULAR	Human Resources	Fringe Benefits	-	-	14,672	-	-	-	-	-	-	-