City of Huntington Beach
Finance
Proposed Budget – FY 2011/12

Director of Finance

ADMINISTRATION
Administrative Assistant

ACCOUNTING SERVICES

Accounting Manager

GENERAL ACCOUNTING
Administrative Analyst Senior
Senior Accountant

ACCOUNTS PAYABLE & RECEIVABLE
Accounting Technician Supervisor
Accounting Technician II (2)

PAYROLL
Senior Payroll Technician
Administrative Assistant (.50)

BUDGET MANAGEMENT

Budget Manager

Administrative Analyst Senior (2)

CASHIERING & COLLECTIONS SERVICES

Deputy City Treasurer

Administrative Analyst Senior

CASHIERING
Accounting Technician Supervisor (2)
Accounting Technician Senior
Accounting Technician II

ACCOUNTS RECEIVABLE/ COLLECTIONS
Accounting Technician II

FISCAL SERVICES

Fiscal Services Manager

MUNICIPAL SERVICES
Senior Accounting Technician
Accounting Technician II (2)

BUSINESS LICENSE
Senior Accounting Technician
Accounting Technician II (2)
Field Service Representative

PROCUREMENT
Buyer (2)

REPROGRAPHICS

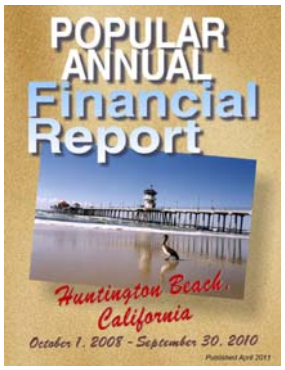
MAIL

Finance

The Finance Department, through its five divisions, assists with management of the City's diverse fiscal resources. The department accomplishes this task by providing budget guidance and preparation, purchasing and procurement expertise, accounting services, cashiering and collections service, water billing and business license customer service.

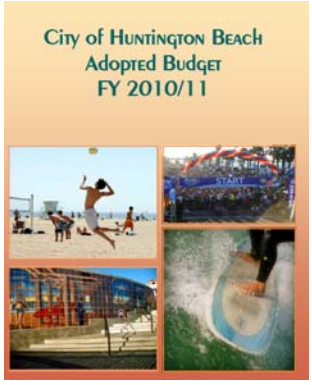
Administration Division

Finance Administration is responsible for the day-to-day operations of the Finance Department. The Director of Finance reviews operations to ensure compliance with federal, state, and local laws as well as City financial policies. Administration manages the annual operating and capital budgets, long-term financial plan, business enterprise system, citywide cost allocation study, fixed asset inventory, financial reporting, and annual audits.



Accounting Services Division

The Accounting Services Division consists of General Accounting, Accounts Payable and Receivable, and Payroll. General Accounting is responsible for maintaining a system of internal controls that preserves and safeguards the city's assets. Accounts Payable is responsible for the processing of all city obligations for purchased materials and services and preparing the Comprehensive Annual Financial Report (CAFR). Payroll is responsible for the processing of employee paychecks, tax reporting, and maintenance of all relevant records related to payroll.



Budget Management Division

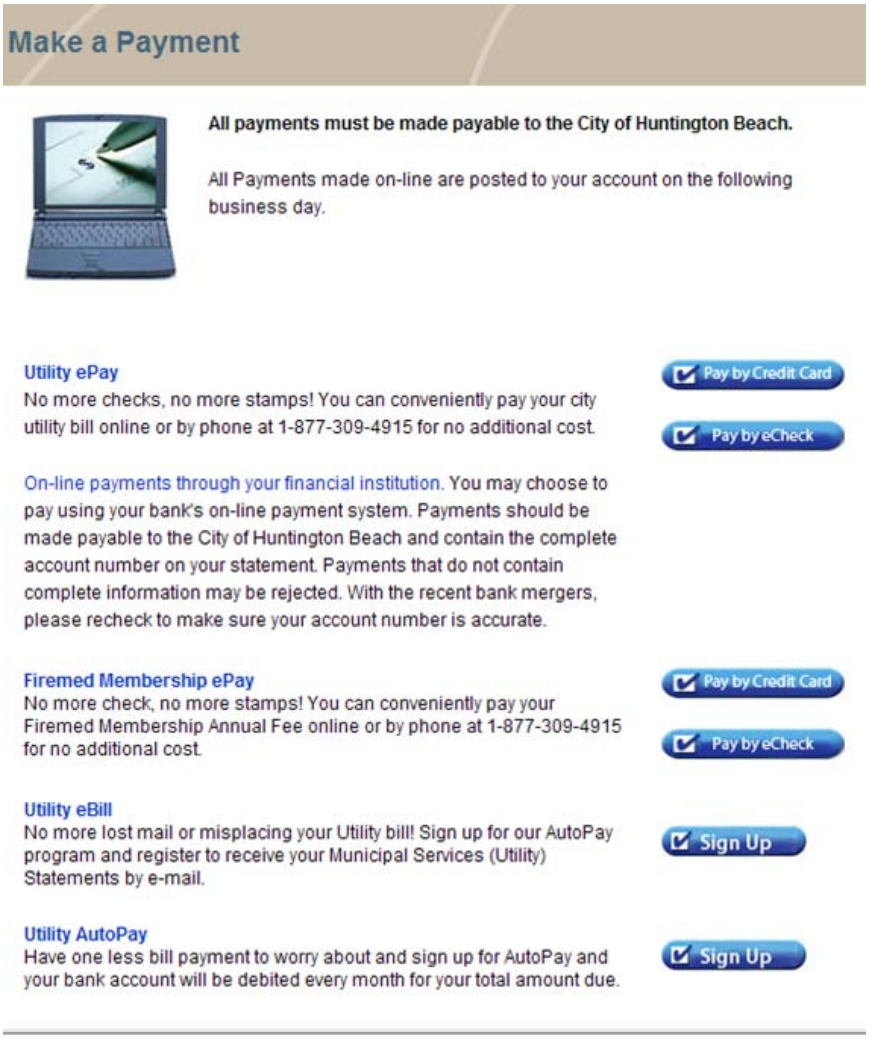
The Budget Management Division is responsible for assisting the City Council and executive management team in managing the city's resources, developing and maintaining the city's long-range financial projections, and evaluating the fiscal impact of legislative initiatives and judicial decisions effecting municipalities. Budget Management also coordinates the preparation of the annual budget and Payroll. Monthly revenue and expenditure reports are prepared and provided to city management and the City Council to assist with budget monitoring.

Fiscal Services Division

Comprised of Procurement, Municipal Services, and Business License, the Fiscal Services Division provides and/or coordinates the purchase of goods and services, coordinates the competitive bidding process, maintains the list of qualified vendors and processes all municipal services start-ups and disconnections (e.g., water, sewer, etc.). In addition, the division handles most billing questions on the municipal services statements that include water, refuse, sewer, and utility tax. The division also licenses all individuals or companies doing business in the city in accordance with the Huntington Beach Municipal Code, and may issue permits on behalf of other city departments. In addition, the division administers office supply orders, manages the procurement card, leasing, equipment replacement, professional services, fuel management and copy machine programs. Reprographics provides printing services to all city departments, and Mail operations provides for the daily collection, sorting, metering, and delivery of city interoffice, U.S. Postal Service mail and special deliveries (FedEx, UPS, and Overnight Delivery) for all city departments.

Cashiering & Collections Services Division

The Cashiering & Collections Services Division is responsible for receiving, depositing, and collecting on behalf of the City, all taxes, assessments, fees, and other revenues. Because of the significant technology changes in how payments can be received and made, this division continually is offering new services to customers and vendors. This division processes and records all revenue received at City Hall as well as several off-site locations. This division ensures revenue is deposited in a timely manner into the City's financial depository accounts. This division has responsibility for ensuring proper controls over cash and negotiable items as well as collection of all delinquent taxes and fees. This division is responsible for ensuring all revenues owed to the City are received and may use a variety of methods to collect these funds, including sending delinquent notices, making collection calls, liening property, making a claim in small claims court or sending uncollectible items to an outside collection agency. Finally, the division is responsible for disbursing all approved funds and processes all checks for the payment of goods and services approved in the budget and the City's financial system.



Administration Division

- Provide policy direction, vision, and leadership enabling the department to achieve its goals while complying with federal, state, local, and other requirements
- Oversee and coordinate long-term financial plan
- Promote sound fiscal policies and protect local revenues
- Ensure competent use of financial, human, and material resources
- Prepare and distribute monthly and quarterly financial reports to City Council and City Manager
- Prepare updates to the Cost Allocation Plan and Fee Study as needed
- Support the meet and confer process

Accounting Services Division

- Prepare the Comprehensive Annual Financial Report, Popular Annual Financial Report, and Redevelopment Agency Financial Statements
- Prepare the Annual Schedule of Financial Accounting (SEFA) for compliance with Federal Single Audit guidelines
- Understand and implement Memoranda of Understanding changes to the payroll system
- Prepare State Controller reports for City and component units
- Maintain the general ledger and various reconciliations
- Process 35,000 accounts payable invoices within thirty days of receipt and achieve less than one percent of voided checks
- Maintain accounts payable records and respond to departmental and vendor inquiries
- Process supplemental retirement payments to over 600 retirees
- Process retiree medical payments and subsidies according to required timelines
- Maintain records for and distribute 30,000 accounts receivable invoices within thirty days of rendering service
- Process over 1,000,000 pieces of mail (annually)
- Process 34,172 payroll advices and checks annually
- Produce and distribute approximately 1,703 W-2s annually
- Provide updates and training to departmental timekeepers
- Maintain and troubleshoot database calculations for time, attendance, and payroll

Budget Management Division

- Manage and coordinate the annual budget preparation process
- Maintain the budget manual and coordinate the budget development process with departments by preparing consolidated budget requests for review by the City Manager
- Prepare monthly revenue and expenditure reports and projections
- Conduct budgetary analysis as needed
- Assist departments with budget monitoring and control
- Maintain the long-term financial plan

Cashiering & Collections Services Division

- Automated the receipt of over 315,000 payments by customers for City utility charges representing approximately 50% of the total utility transactions
- Process annually over $10 million of revenue at City Hall from permits, and fees
- Process annually over $15 million of revenue for off-site locations including parking meters revenue and recreation fees, and deposit funds daily in the bank
- Process and collect miscellaneous receivables of over $16 million from over 44,000 invoices, follow up on delinquent accounts, and answer payment questions
- Open mail and process almost 600,000 payments annually by customers within 24 hours
- Collect and process payments on business licenses of $2.2 million annually within 24 hours
- Collect and process payments of over $6 million for Transient Occupancy Taxes and over $760,000 for Business Improvement District assessments from three assessment areas
- Collect and process payments for oil taxes in the amount of approximately $480,000
- Process over 525,000 transactions at the counter cashiering stations annually
- Provide overall supervision for Cashiering and Collections staff
- Print, sign, and release 50,000 accounts payable, worker's compensation, and payroll checks or electronic payments annually

Fiscal Services Division

- Provide billing services for 56,000 accounts for water, sewer, and trash/recycling services
- Manage the delivery of the Municipal Services billing statement
- Provide quality customer service to both internal and external customers
- Maintain approximately 21,000 business license records
- Annually issue over 3,200 new business licenses
- Annually issue and process over 18,000 renewal notices and 8,900 second and final notices
- Annually respond to over 33,000 customer inquiries
- Continue data matching with City and other governmental agencies to accurately discover businesses requiring a business license
- Oversee and provide guidance to departments in the procurement of goods and services to ensure compliance with City Municipal Codes and Administrative Regulations
- Process over 8,000 purchase requisitions within a nine-day turnaround period
- Manage on-going procurement programs including the procurement card and lease programs

Finance

Performance Measures

The City's performance measure program is in its sixth year. Results for the past two fiscal years in addition to goals and objectives for FY 2011/12 are presented below.

	FY 2009/10 ACTUAL	FY 2010/11 ACTUAL	FY 2011/12 BUDGET	Strategic Plan Goal
Goal: 1. Prepare the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR) within six months of fiscal year-end.				Maintain Financial Viability and Our Reserves
Measure: CAFR prepared within six months of fiscal year-end	Yes	Yes	Yes	
PAFR prepared within six months of fiscal year-end	Yes	Yes	Yes	
Goal: 2. Achieve CAFR Certificate for Excellence in Financial Report				Maintain Financial Viability and Our Reserves
Measure: Certificate for Excellence achieved	Yes	Yes	Yes	
Goal: 3. Achieve Government Finance Officers Association (GFOA) budget excellence rating.				Maintain Financial Viability and Our Reserves
Measure: GFOA budget excellent rating achieved	Yes	Yes	Yes	
Goal: 4. Receive a qualified (clean) opinion on the CAFR				Improve Internal and External Communication
Measure: Qualified (clean) opinion received	Yes	Yes	Yes	

FY 2010/11 Accomplishments

- The City earned the Government Finance Officers Association's Distinguished Budget Award for Fiscal Year 2009/2010, in order to receive the award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device

- The Department was once again an honored recipient of the "Certificate of Achievement for Excellence in Financial Reporting" also bestowed by the Government Finance Officers Association for Fiscal Year 2008/2009, this was the 24th consecutive year the City has received this prestigious award. Receipt of the award requires government entities to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), conforming to the program, accounting, and legal standards

- The City received a qualified (clean) audit opinion for the Fiscal Year 2009/2010 CAFR by the independent accounting firm Macias Gini & O'Connell LLP

- The City received a qualified (clean) audit opinion for the Fiscal Year 2009/2010 Federal Single Audit

- In May 2010, the department created a Local Vendor Preference Program in which local businesses now receive a five percent local vendor preference in any bid or proposal submitted to the City where the vendor must possess a valid City of Huntington Beach business license

- The Department successfully negotiated a new consolidated contract for reprographics, mail, and copier management services saving the City approximately $100,000 annually

- Successfully transitioned the Cashier's, Collections, and Disbursements division from the City Treasurer's Office to the Finance Department, consistent with City Council goals

FY 2011/12 Goals

- Pursuing additional revenue opportunities to increase General Fund resources for core services

- Working with departments to control costs and ensure a balanced Fiscal Year 2011/2012 Budget

- Continue working with statewide organizations and advocates to protect local funding from additional State raid.

- Identify additional creative ways to assist local businesses in relocating to Huntington Beach or maintaining their business in Huntington Beach

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	2,327,940	2,222,479	2,281,444	2,225,677	1,794,364	2,292,434	3.00%
Salaries, Temporary	25,132	18,259	14,921			32,000	
Salaries, Overtime	1,289	117					
Leave Payouts	718	52,614	58,658				
Benefits	1,579,992	1,460,320	1,542,147	1,658,068	1,587,625	2,093,847	26.28%
PERSONAL SERVICES	**3,935,070**	**3,753,789**	**3,897,169**	**3,883,745**	**3,381,989**	**4,418,281**	13.76%
OPERATING EXPENSES							
Utilities							
Equipment and Supplies	730,850	721,785	516,279	635,345	654,807	670,765	5.57%
Repairs and Maintenance		464	93,661	135,677	141,177	152,877	12.68%
Conferences and Training	32,388	8,941	6,795	17,178	17,178	7,678	-55.30%
Professional Services	427,612	311,752	267,307	257,025	314,780	318,025	23.73%
Other Contract Services	278,849	206,913	300,742	280,018	338,211	613,896	119.23%
Rental Expense	122,781	119,589					
Pension Payments	1,969,924	2,271,438	2,388,715	2,950,000	2,950,000	3,150,000	6.78%
Interdepartmental Charges			186,564	189,300	189,300	194,979	3.00%
Expense Allowances	4,124	2,723	6,023	6,000	6,000	11,700	95.00%
Other Expenses	(118)	5,567	307				
OPERATING EXPENSES		**3,649,172**	**3,766,392**	**4,470,543**	**4,611,453**	**5,119,920**	14.53%
CAPITAL EXPENDITURES							
Equipment	11,937						
Capital - Software		23,254	3,500				
CAPITAL EXPENDITURES	**11,937**	**23,254**	**3,500**				
NON-OPERATING EXPENSES							
Debt Service Expenses							
Transfers to Other Funds	7,064,519	6,277,512	8,044,324	48,428	48,428	48,428	0.00%
NON-OPERATING EXPENSES	**7,064,519**	**6,277,512**	**8,044,324**	**48,428**	**48,428**	**48,428**	0.00%
Grand Total(s)	**11,011,526**	**13,703,727**	**15,711,385**	**8,402,716**	**8,041,869**	**9,586,629**	14.09%
General Fund	11,808,094	10,685,107	10,560,474	4,320,488	3,959,640	5,014,722	16.07%
Other Funds	2,769,841	3,018,620	5,150,912	4,082,228	4,082,228	4,571,907	12.00%
Grand Total(s)	**14,577,935**	**13,703,727**	**15,711,386**	**8,402,716**	**8,041,868**	**9,586,629**	14.09%

Personnel Summary	**33.00**	**34.00**	**34.00**	**23.00**	**29.50**	**29.50**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund by Object Account

DEPARTMENT SUMMARY

Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
General Fund							
PERSONAL SERVICES							
Salaries, Permanent	2,327,940	2,222,479	2,281,444	2,225,677	1,794,364	2,292,434	3.00%
Salaries, Temporary	25,132	18,259	14,921			32,000	
Salaries, Overtime	1,289	117					
Leave Pay Outs	718	52,614	58,658				
Benefits	855,001	772,548	800,991	781,068	710,625	993,847	27.24%
PERSONAL SERVICES	**3,210,079**	**3,066,017**	**3,156,012**	**3,006,745**	**2,504,988**	**3,318,281**	10.36%
OPERATING EXPENSES							
Utilities							
Equipment and Supplies	730,850	721,785	516,279	635,345	654,807	670,765	5.57%
Repairs and Maintenance		464	93,661	135,677	141,177	152,877	12.68%
Conferences and Training	32,388	8,822	6,775	17,178	17,178	7,678	-55.30%
Professional Services	406,312	311,752	203,107	239,525	297,280	239,525	
Other Contract Services	273,650	201,710	300,742	280,018	338,211	613,896	119.23%
Rental Expense	122,781	119,589					
Expense Allowances	4,124	2,723	6,023	6,000	6,000	11,700	95.00%
Other Expenses	(118)	(93)	307				
OPERATING EXPENSES	**1,569,987**	**1,366,752**	**1,126,894**	**1,313,743**	**1,454,652**	**1,696,441**	29.13%
CAPITAL EXPENDITURES							
Equipment	11,937						
Software - Capital		23,254	3,500				
CAPITAL EXPENDITURES	**11,937**	**23,254**	**3,500**				
NON-OPERATING EXPENSES							
Transfers to Other Funds	7,016,091	6,229,084	6,274,067				
NON-OPERATING EXPENSES	**7,016,091**	**6,229,084**	**6,274,067**				
Finance	**11,808,094**	**10,685,108**	**10,560,473**	**4,320,488**	**3,959,641**	**5,014,722**	16.07%

Personnel Summary	**33.00**	**34.00**	**33.00**	**23.00**	**29.50**	**29.50**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	271,029	140,502	234,334	242,770	242,770	257,783	6.18%
Salaries, Overtime	15	117					
Leave Payouts		4,498	4,413				
Benefits	90,793	36,359	53,945	76,897	76,897	99,785	29.76%
PERSONAL SERVICES	**361,837**	**181,476**	**292,691**	**319,666**	**319,666**	**357,568**	11.86%
OPERATING EXPENSES							
Equipment and Supplies	33,289	6,069	3,214	27,164	30,664	27,164	0.00%
Repairs and Maintenance				1,000	1,000	1,000	0.00%
Conferences and Training	1,996	660	2,197	17,178	17,178	7,178	-58.21%
Professional Services	157,137	104,500					
Expense Allowances	4,124	2,723	6,023	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	**196,545**	**113,952**	**11,434**	**51,342**	**54,842**	**41,342**	-19.48%
NON-OPERATING EXPENSES							
Transfers to Other Funds	7,016,091	6,229,084	6,274,067				
NON-OPERATING EXPENSES	**7,016,091**	**6,229,084**	**6,274,067**				
Total	**7,574,473**	**6,524,512**	**6,578,192**	**371,008**	**374,508**	**398,910**	7.52%

Significant Changes

As part of budget reductions, the conferences and training budget has been reduced by $10,000.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**3.00**	**3.00**	**3.00**	**2.00**	**2.00**	**2.00**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Accounting Services							
PERSONAL SERVICES							
Salaries, Permanent	979,064	861,475	686,756	849,286	522,026	567,139	-33.22%
Salaries, Temporary	8,977	9,699	7,863				
Salaries, Overtime	643						
Leave Payouts	369	32,598	24,193				
Benefits	349,251	305,374	252,626	301,891	246,347	242,652	-19.62%
PERSONAL SERVICES	**1,338,304**	**1,209,147**	**971,437**	**1,151,177**	**768,372**	**809,791**	-29.66%
OPERATING EXPENSES							
Equipment and Supplies	68,116	7,806	7,077	280,850	280,834	280,850	0.00%
Repairs and Maintenance				134,677	134,677	134,677	0.00%
Conferences and Training	17,390	4,271	1,424				
Professional Services	246,351	207,306	203,107	239,525	297,280	239,525	0.00%
Other Contract Services	1,207	850	425	130,018	130,018	125,739	-3.29%
Expense Allowances							
Other Expenses	20						
OPERATING EXPENSES	**333,084**	**220,234**	**212,034**	**785,070**	**842,809**	**780,791**	-0.54%
Total	**1,671,387**	**1,429,381**	**1,183,471**	**1,936,247**	**1,611,181**	**1,590,583**	-17.85%

Significant Changes

A Senior Administrative Analyst position has been re-classified into an Accounting Manager position to better reflect the duties associated with that position. Also in personnel, an Accounting Technician I has been eliminated to provide funding for an Accounting Technician Supervisor in the Cashiering & Collections Services division. The Senior Payroll Technician has moved to this division from the Budget Management division. As part of operating budget reductions, Other Contract Services has been reduced by $4,279. The Administrative Assistant wil be spilt with the City Treasurer's Office.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Accounting Manager	1.00	1.00	1.00	0.00	**0.00**	**1.00**	**1.00**
Principal Accountant	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	0.00	1.00	1.00	2.00	**2.00**	**1.00**	**(1.00)**
Senior Accountant	5.00	1.00	1.00	1.00	1.00	1.00	0.00
Accountant	0.00	3.00	3.00	0.00	0.00	0.00	0.00
Accounting Technician Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	3.00	3.00	3.00	2.00	2.00	2.00	0.00
Accounting Technician I	0.00	1.00	1.00	1.00	**1.00**	**0.00**	**(1.00)**
Senior Payroll Analyst	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	1.00	1.00	0.00	**0.00**	**1.00**	1.00	0.00
Payroll Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	**0.00**	**0.50**	0.50	0.00
Total	**14.00**	**14.00**	**11.00**	**7.00**	**8.50**	**7.50**	**(1.00)**

Finance

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Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Budget Management							
PERSONAL SERVICES							
Salaries, Permanent	138,707	276,152	450,063	445,316	341,263	280,107	-37.10%
Leave Payouts			4,568				
Benefits	40,542	83,440	138,680	134,500	119,601	108,514	-19.32%
PERSONAL SERVICES	**179,249**	**359,593**	**593,311**	**579,816**	**460,864**	**388,621**	-32.98%
OPERATING EXPENSES							
Equipment and Supplies	2,912	3,029	2,199				
Repairs and Maintenance							
Conferences and Training	4,107	1,167	2,916				
Professional Services							
Other Contract Services	500						
OPERATING EXPENSES	**7,519**	**4,196**	**5,115**				
Total	**186,768**	**363,789**	**598,426**	**579,816**	**460,864**	**388,621**	-32.98%

Significant Changes

The Senior Payroll Technician has moved to the Accounting Services, consistant with standard finance practices.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Budget Manager	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Budget Analyst Senior	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior*	0.00	2.00	2.00	2.00	2.00	2.00	0.00
Administrative Analyst	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Payroll Analyst	0.00	0.00	1.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	0.00	0.00	1.00	**1.00**	**0.00**	0.00	0.00
Payroll Technician	0.00	0.00	1.00	0.00	0.00	0.00	0.00
** 0.25 FTE funded by the Economic Development Department but reflected here*							
Total	**2.00**	**3.00**	**6.00**	**4.00**	**3.00**	**3.00**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	439,991	456,351	394,542				
Leave Payouts	174	4,127	9,684				
Benefits	149,872	147,126	136,190				
PERSONAL SERVICES	**590,037**	**607,604**	**540,417**				
OPERATING EXPENSES							
Equipment and Supplies	429,053	501,271	291,159		18,862		
Repairs and Maintenance		464	93,661		5,500		
Conferences and Training	4,998	1,747	155				
Professional Services	2,824	(54)					
Other Contract Services	133,185	67,975	164,138				
Rental Expense	122,781	119,589					
Other expense			419				
OPERATING EXPENSES	**692,840**	**690,992**	**549,532**		**24,362**		
CAPITAL EXPENDITURES							
Equipment	11,937						
CAPITAL EXPENDITURES	**11,937**						
Total	**1,294,813**	**1,298,595**	**1,089,949**		**24,362**		

Significant Changes

This division has been closed and the continuing operations have been moved to Accounting Services and Fiscal Services divisions. The prior data is shown here for comparison purposes.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Purchasing & Central Services Mgr	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Buyer	2.00	2.00	2.00	0.00	0.00	0.00	0.00
Senior Printing Services Tech	1.00	2.00	2.00	0.00	0.00	0.00	0.00
Printing Services Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	**6.00**	**6.00**	**6.00**	**0.00**	**0.00**	**0.00**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Fiscal Services							
PERSONAL SERVICES							
Salaries, Permanent	499,149	487,998	515,749	688,306	688,306	708,353	2.91%
Salaries, Temporary	16,155	8,559	7,057				
Salaries, Overtime	631						
Leave Payouts	175	11,391	15,800				
Benefits	224,543	200,249	219,550	267,780	267,780	331,728	23.88%
PERSONAL SERVICES	**740,653**	**708,197**	**758,156**	**956,086**	**956,086**	**1,040,081**	8.79%
OPERATING EXPENSES							
Utilities							
Equipment and Supplies	197,481	203,610	212,630	327,331	324,446	327,331	0.00%
Conferences and Training	3,897	977	83				
Other Contract Services	138,759	132,885	136,178	150,000	208,193	145,775	-2.82%
Other Expenses	(138)	(93)	(112)				
OPERATING EXPENSES	**339,999**	**337,379**	**348,779**	**477,331**	**532,639**	**473,106**	-0.89%
CAPITAL EXPENDITURES							
Software - Capital		23,254	3,500				
CAPITAL EXPENDITURES		**23,254**	**3,500**				
Total	**1,080,652**	**1,068,830**	**1,110,435**	**1,433,417**	**1,488,725**	**1,513,187**	5.57%

Significant Changes

As part of operating budget reductions, Other Contract Services has been reduced by $4,225.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Fiscal Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Senior Accounting Technician	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Field Service Representative	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	4.00	4.00	4.00	4.00	4.00	4.00	0.00
Buyer	0.00	0.00	0.00	2.00	2.00	2.00	0.00
Total	**8.00**	**8.00**	**8.00**	**10.00**	**10.00**	**10.00**	**0.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Cashiering & Collections							
PERSONAL SERVICES							
Salaries, Permanent						479,051	
Salaries, Temporary						32,000	
Salaries, Overtime							
Leave Payouts							
Benefits						211,167	
PERSONAL SERVICES						**722,218**	
OPERATING EXPENSES							
Equipment and Supplies						35,420	
Repairs and Maintenance						17,200	
Conferences and Training						500	
Professional Services						342,382	
Expense Allowance						5,700	
Other Expenses							
OPERATING EXPENSES						**401,202**	
CAPITAL EXPENDITURES							
Equipment							
Software - Capital							
CAPITAL EXPENDITURES							
Total						**1,123,420**	

Significant Changes

In FY 2010/11 the Cashiering, Collections, and Disbursements division was transferred to the Finance Department. Historical Data is kept under the City Treasurer's Office budget. In addition, the Deputy City Treasurer and Administrative Analyst Senior position have also moved to this division from the City Treasurer's Administration division. Personnel also reflects the conversion of an Accounting Technician I from the Accounting Services division to an Accounting Technician Supervisor. This will allow for the Finance Department to reduce their temporary staffing contract by a commensurate amount for a net neutral effect.

Permanent Personnel	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Change from Prior Year
Deputy City Treasurer	0.00	0.00	0.00	**0.00**	**1.00**	1.00	0.00
Budget Analyst Senior	0.00	0.00	0.00	**0.00**	**1.00**	1.00	0.00
Accounting Technician Supervisor	0.00	0.00	0.00	**0.00**	**1.00**	**2.00**	**1.00**
Senior Accounting Technician	0.00	0.00	0.00	**0.00**	**1.00**	1.00	0.00
Accounting Technician II*	0.00	0.00	0.00	**0.00**	**2.00**	2.00	0.00
**0.75 FTE funded by the Public Works Department but reflected here*							
Total	**0.00**	**0.00**	**0.00**	**0.00**	**6.00**	**7.00**	**1.00**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

Other Funds by Object Account

OTHER FUNDS

Expenditure Object Account	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
Retiree Insurance Fund (702), Retirement Supplement (703), Mello Roos (406)							
PERSONAL SERVICES							
Benefits	724,990	687,772	741,156	877,000	877,000	1,100,000	25.43%
PERSONAL SERVICES	**724,990**	**687,772**	**741,156**	**877,000**	**877,000**	**1,100,000**	25.43%
OPERATING EXPENSES							
Equipment and Supplies							
Conferences and Training		119	20				
Professional Services	21,300		64,200	17,500	17,500	78,500	348.57%
Other Contract Services	5,199	5,203					
Pension Payments	1,969,924	2,271,438	2,388,715	2,950,000	2,950,000	3,150,000	6.78%
Interdepartmental Charges			186,564	189,300	189,300	194,979	
Other Expenses		5,660					
OPERATING EXPENSES	**1,996,423**	**2,282,420**	**2,639,499**	**3,156,800**	**3,156,800**	**3,423,479**	8.45%
NON-OPERATING EXPENSES							
Transfers to Other Funds	48,428	48,428	1,770,257	48,428	48,428	48,428	0.00%
NON-OPERATING EXPENSES	**48,428**	**48,428**	**1,770,257**	**48,428**	**48,428**	**48,428**	0.00%
Total	**2,769,841**	**3,018,619**	**5,150,912**	**4,082,228**	**4,082,228**	**4,571,907**	12.00%

Significant Changes

Benefits are expended for retiree medical costs in accordance with employee contracts. Pension payments represent the City's contribution toward employee retirement costs. Funding for benefit and pension payments comes from payroll transfers based on actuarial studies. The change from the prior year is in accordance with recent actuarial studies.

Permanent Personnel	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2008/09	FY 2011/12	Change from
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Revenue Summary	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11	FY 2010/11	FY 2011/12	Change from
00702 Retiree Insurance Fund	1,201,423	770,330	2,033,339	1,052,000	1,052,000	1,526,000	45%
00703 Retirement Supplement	4,992,471	4,176,805	5,972,488	3,957,085	3,957,085	3,678,000	-7.00%
Total	**6,193,894**	**4,947,135**	**8,005,827**	**5,009,085**	**5,009,085**	**5,204,000**	**4.00%**

Finance

Proposed Budget - FY 2011/12

Department Budget Summary

All Funds by Business Unit

BUSINESS UNITS

Division / Business Unit	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Adopted	FY 2010/11 Revised	FY 2011/12 Proposed	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035201 Finance Administration	558,382	295,428	304,125	371,008	374,508	398,911	7.52%
10035999 General Fund - FIN Trfs	7,016,091	6,229,084	6,274,067				
ADM Administration	**7,574,473**	**6,524,512**	**6,578,192**	**371,008**	**374,508**	**398,911**	7.52%
ATG Accounting Services							
10035202 General Accounting							
10035205 Accounting Svcs	1,619,287	1,429,381	1,183,471	1,936,247	1,611,181	1,590,583	-17.85%
10035208 Audits	52,100						
ATG Accounting Services	**1,671,387**	**1,429,381**	**1,183,471**	**1,936,247**	**1,611,181**	**1,590,583**	-17.85%
BGT Budget Management							
10035204 Budget Management	186,769	363,788	598,426	579,816	460,864	388,621	-32.98%
BGT Budget, Payroll, & Analysis	**186,769**	**363,788**	**598,426**	**579,816**	**460,864**	**388,621**	-32.98%
CRS Central Services							
10035207 Central Services	1,294,216	1,298,595	1,089,949		24,362		
10035401 Procurement	(48)						
10035402 Reprographics	645						
CRS Central Services	**1,294,813**	**1,298,595**	**1,089,949**		**24,362**		
CSC Cashiering & Collections							
10035209 Cashiering/Collections						1,123,420	
FMT Financial Management						**1,123,420**	
FS Fiscal Services							
10035206 Fiscal Services	1,080,652	1,068,831	1,110,436	1,433,417	1,488,725	1,513,187	5.57%
FS Fiscal Services	**1,080,652**	**1,068,831**	**1,110,436**	**1,433,417**	**1,488,725**	**1,513,187**	5.57%
Other Funds							
40680999 Mello Roos - Trfs/Debt Se	48,428	48,428	48,428	48,428	48,428	53,428	10.32%
70235202 Retirement Med Suppl	747,489	698,754	806,624	928,500	928,500	1,169,170	25.92%
70335203 Retirement Supplement	1,973,924	2,271,438	2,574,031	3,105,300	3,105,300	3,349,309	7.86%
70735999 Judgment Oblig Trans			1,721,829				
Other Funds	**2,769,841**	**3,018,620**	**5,150,912**	**4,082,228**	**4,082,228**	**4,571,907**	12.00%
General Fund	11,808,094	10,685,107	10,560,474	4,320,488	3,959,640	5,014,722	16.07%
Other Funds	2,769,841	3,018,620	5,150,912	4,082,228	4,082,228	4,571,907	12.00%
Grand Total(s)	**14,577,935**	**13,703,727**	**15,711,386**	**8,402,716**	**8,041,868**	**9,586,629**	14.09%

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