



City of Huntington Beach
Finance
Adopted Budget – FY 2013/14

Director of Finance

ADMINISTRATION
Administrative Assistant

ACCOUNTING SERVICES

Accounting Manager

GENERAL ACCOUNTING
Administrative Analyst Senior
(1.50)
Senior Accountant

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

BUDGET MANAGEMENT

Budget Manager

Administrative Analyst Senior
(2)

PAYROLL
Payroll Specialist
Senior Payroll Technician
Senior Accounting Technician

CASHIERING &
COLLECTIONS SERVICES

Deputy City Treasurer

CASHIERING
Accounting Technician
Supervisor
Accounting Technician II

ACCOUNTS RECEIVABLE/
COLLECTIONS
Accounting Technician
Supervisor
Accounting Technician II
Administrative Assistant (0.50)

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

The Finance Department, through its five Divisions, provides critical oversight, monitoring and reporting functions for the City's complex financial resources. The department accomplishes this objective by providing budget oversight, monitoring and preparation; purchasing and procurement expertise; accounting and financial reporting services; cashing, accounts receivable and collections services; payroll and accounts payable services; and, utility billing and business license customer service.

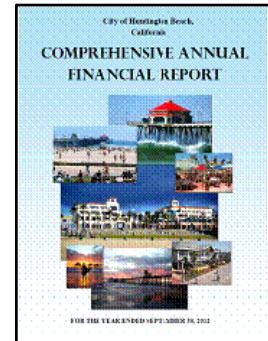
Administration Division



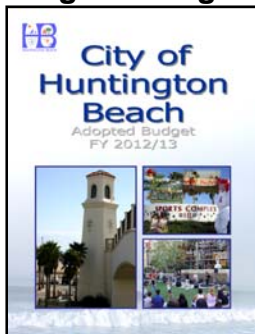
Finance Administration is responsible for the day-to-day operations of the Finance Department. The Director of Finance reviews operations to ensure compliance with federal, state, and local laws, as well as, City regulations and financial policies. Administration manages the annual operating and capital 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 Financial Reporting. 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. Financial Reporting prepares the Comprehensive Annual Financial Report (CAFR), annual bond disclosures, and other financial reports.



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 coordinates the development and preparation of the annual budget. Monthly revenue and expenditure reports are prepared and provided to City management and the City Council to assist with budget monitoring. Payroll is responsible for the processing of employee paychecks, tax reporting, retirement plan payments, and maintenance of all relevant records related to payroll.

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. Due to the significant technological improvements in how payments can be received and made, this Division is continually offering new services to customers and vendors. In addition, this Division processes and records all revenue received at City Hall, as well as, all City off-site locations. This Division also ensures revenue is deposited in a timely manner into the City’s financial depository accounts. Another important function of this Division is to ensure 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, placing a lien on property, filing 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 and electronic payments for the payment of goods and services approved in the budget and the City’s financial system.

Make a Payment



All payments must be made payable to the City of Huntington Beach.

All Payments made on-line are posted to your account on the following business day.

Utility ePay

No more checks, no more stamps! You can conveniently pay your city utility bill online or by phone at 1-877-309-4915 for no additional cost.

On-line payments through your financial institution. You may choose to pay using your bank’s on-line payment system. Payments should be made payable to the City of Huntington Beach and contain the complete account number on your statement. Payments that do not contain complete information may be rejected. With the recent bank mergers, please recheck to make sure your account number is accurate.

Pay by Credit Card

Pay by eCheck

Firedmed Membership ePay

No more check, no more stamps! You can conveniently pay your Firedmed Membership Annual Fee online or by phone at 1-877-309-4915 for no additional cost.

Pay by Credit Card

Pay by eCheck

Utility eBill

No more lost mail or misplacing your Utility bill! Sign up for our AutoPay program and register to receive your Municipal Services (Utility) Statements by e-mail.

Sign Up

Utility AutoPay

Have one less bill payment to worry about and sign up for AutoPay and your bank account will be debited every month for your total amount due.

Sign Up

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 and negotiations processes with the employee associations

Accounting Services Division

- Prepare the Comprehensive Annual Financial Report and Popular Annual Financial Report
- Prepare the Annual Schedule of Financial Accounting (SEFA) for compliance with Federal Single Audit guidelines
- 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
- Process 1099's on an annual basis
- Maintain records for and distribute 30,000 accounts receivable invoices within thirty days of rendering service

Budget Management Division

- Manage and coordinate the annual budget development 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 revenue and expenditure reports and projections
- Conduct budgetary analysis as needed
- Assist departments with budget monitoring and control
- Maintain the long-term financial plan
- Understand and implement Memoranda of Understanding changes to the payroll system
- Process over 34,000 payroll advices and checks annually
- Produce and distribute approximately 1,700 W-2s annually
- Provide updates and training to departmental timekeepers
- Maintain and troubleshoot database calculations for time, attendance, and payroll
- Analyze federal, state and local legislation that impacts the City's finances
- Analyze and review fiscal impact of potential and proposed MOU changes
- Review and analyze Citywide fees and propose changes accordingly

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
- Process over 1,000,000 pieces of mail (annually)

Cashiering & Collections Services Division

- Automate the receipt of over 315,000 payments by customers for City utility charges representing approximately 50 percent of total utility transactions
- Process over \$10 million of revenue annually at City Hall from permits and fees
- Process over \$15 million of revenue annually for off-site locations including parking meter 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 answering payment questions
- Open mail and process almost 600,000 payments annually by customers within 24 hours
- Process payments on business licenses of \$2.3 million annually within 24 hours
- Collect and process payments of over \$7 million annually for Transient Occupancy Taxes and over \$1.4 million for Business Improvement District assessments from three assessment areas
- Collect and process payments for oil taxes in the amount of approximately \$550,000
- Process over 525,000 transactions at the City Hall counter's cashiering stations annually
- Print, sign, and release 50,000 accounts payable, and payroll checks or electronic payments annually
- Monitor and process monthly banking fees and negotiate banking contracts and services

Finance

Performance Measures

The City's performance measure program is in its eighth year. Results for the past two fiscal years in addition to goals and objectives for FY 2013/14 are presented below.

	FY 2011/12 ACTUAL	FY 2012/13 ACTUAL	FY 2013/14 BUDGET	Strategic Plan Goal
Goal:				
1. Prepare the Comprehensive Annual Financial Report (CAFR) and complete the Federal Schedule of Financial Expenditures (SEFA) for the Federal Single Audit within six months and nine months of fiscal year-end, respectively.				Improve Long Term Financial Sustainability
Measure:				
CAFR prepared within six months of fiscal year-end (one month extension was granted by GFOA in FY 2011/12 due to the RDA Dissolution)	Yes	Yes	Yes	
SEFA prepared within nine months of fiscal year-end	Yes	Yes	Yes	
Goal:				
2. Achieve CAFR Certificate of Excellence in Financial Reporting.				Improve Long Term Financial Sustainability
Measure:				
Certificate of Excellence awarded	Yes	Yes	Yes	
Goal:				
3. Achieve Government Finance Officers Association (GFOA) Excellence in Budgeting Award.				Improve Long Term Financial Sustainability
Measure:				
GFOA Excellence in Budgeting Award achieved	Yes	Yes	Yes	
Goal:				
4. Receive unqualified (clean) audit opinion on the CAFR.				Improve Long Term Financial Sustainability
Measure:				
Unqualified (clean) audit opinion received	Yes	Yes	Yes	

FY 2012/13 Accomplishments

- 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 2011/2012; this was the 26th consecutive year the City has received this prestigious award and 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 earned the Government Finance Officers Association’s Distinguished Budget Award for Fiscal Year 2012/2013, 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 City received an unqualified (clean) audit opinion for the Fiscal Year 2011/2012 CAFR by the independent accounting firm Macias Gini & O’Connell LLP
- The City received an unqualified (clean) audit opinion for the Fiscal Year 2011/2012 Federal Single Audit

FY 2013/14 Goals

- Pursue additional revenue opportunities to increase General Fund resources for core services
- Work with departments to control costs and ensure a balanced Fiscal Year 2013/2014 Budget
- Create strategic alliances internally to eliminate unnecessary and duplicative work processes to increase productivity and reduce costs
- Continue working with statewide organizations and advocates to protect local funding from additional State raids
- Identify additional creative ways to assist local businesses in relocating to Huntington Beach or maintaining their business in Huntington Beach
- Pursue innovative technology for efficiency and customer convenience to replace and enhance antiquated systems and processes
- Implement new on-line payment portal and auto debit program
- Continue to emphasize employee training and development in order to improve individual performance and improve employee morale
- Perform transient occupancy tax, lease revenue, and utility user tax audits to ensure compliance of businesses in remitting taxes and lease revenue to the City

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Finance
Adopted Budget - FY 2013/14
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
All Funds							
PERSONAL SERVICES							
Salaries, Permanent	2,281,444	1,627,245	2,043,501	2,327,202	2,162,559	2,385,919	2.52%
Salaries, Temporary	14,921	25,648	52,353	72,000	72,000	85,530	18.79%
Salaries, Overtime		191	20				
Leave Payouts	58,658	24,988	77,889				
Benefits	1,542,147	1,624,474	1,803,672	2,127,628	2,089,112	3,388,738	59.27%
PERSONAL SERVICES	3,897,169	3,302,546	3,977,434	4,526,830	4,323,670	5,860,187	29.45%
OPERATING EXPENSES							
Equipment and Supplies	516,279	566,496	594,722	670,775	741,524	575,363	-14.22%
Repairs and Maintenance	93,661	99,401	117,635	152,880	17,880	112,937	-26.13%
Conferences and Training	6,795	2,184	6,882	7,670	7,670	14,365	87.29%
Professional Services	267,307	207,998	127,034	254,645	299,322	234,500	-7.91%
Other Contract Services	300,742	314,545	728,085	477,895	847,804	704,575	47.43%
Pension Payments	2,388,715	3,062,971	3,110,812	3,839,000	3,843,198	4,539,000	18.23%
Interdepartmental Charges	186,564	189,300	194,979	200,828	200,828	206,853	3.00%
Expense Allowances	6,023	5,562	11,400	11,700	11,700	11,700	0.00%
Other Expenses	307	(56)	(65)				
OPERATING EXPENSES	3,766,393	4,448,400	4,891,484	5,615,393	5,969,926	6,399,293	13.96%
CAPITAL EXPENDITURES							
Capital - Software	3,500						
CAPITAL EXPENDITURES	3,500						
NON-OPERATING EXPENSES							
Transfers to Other Funds	8,044,324	48,428	48,428	90,667	90,667	100,000	10.29%
NON-OPERATING EXPENSES	8,044,324	48,428	48,428	90,667	90,667	100,000	10.29%
Grand Total(s)	15,711,385	7,799,374	8,917,347	10,232,890	10,384,263	12,359,480	20.78%
General Fund	10,560,473	3,422,722	4,572,707	4,954,395	5,098,840	5,169,127	4.33%
Other Funds	5,150,912	4,376,652	4,344,640	5,278,495	5,285,423	7,190,353	36.22%
Grand Total(s)	15,711,385	7,799,374	8,917,347	10,232,890	10,384,263	12,359,480	20.78%
Personnel Summary	34.00	23.00	29.50	29.50	29.50	30.00	0.50

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund by Object Account

DEPARTMENT

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
General Fund							
PERSONAL SERVICES							
Salaries, Permanent	2,281,444	1,627,245	2,043,501	2,327,202	2,162,559	2,385,919	2.52%
Salaries, Temporary	14,921	25,648	52,353	72,000	72,000	85,530	18.79%
Salaries, Overtime		191	20				
Leave Pay Outs	58,658	24,988	77,889				
Benefits	800,991	666,465	915,700	990,628	952,112	1,176,738	18.79%
PERSONAL SERVICES	3,156,012	2,344,537	3,089,463	3,389,830	3,186,670	3,648,187	7.62%
OPERATING EXPENSES							
Equipment and Supplies	516,279	566,496	594,722	670,775	741,524	575,363	-14.22%
Repairs and Maintenance	93,661	99,401	117,635	152,880	17,880	112,937	-26.13%
Conferences and Training	6,775	2,184	6,882	7,670	7,670	14,365	87.29%
Professional Services	203,107	165,503	92,764	243,645	285,592	180,000	-26.12%
Other Contract Services	300,742	239,097	659,906	477,895	847,804	626,575	31.11%
Expense Allowances	6,023	5,562	11,400	11,700	11,700	11,700	0.00%
Other Expenses	307	(56)	(65)				
OPERATING EXPENSES	1,126,894	1,078,185	1,483,244	1,564,565	1,912,170	1,520,940	-2.79%
CAPITAL EXPENDITURES							
Software - Capital	3,500						
CAPITAL EXPENDITURES	3,500						
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,274,067						
NON-OPERATING EXPENSES	6,274,067						
Total	10,560,473	3,422,722	4,572,707	4,954,395	5,098,840	5,169,127	4.33%
Personnel Summary	34.00	23.00	29.50	29.50	29.50	30.00	0.50

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	234,334	233,467	250,839	291,546	234,546	285,754	-1.99%
Salaries, Temporary							
Leave Payouts	4,413	7,539	5,276				
Benefits	53,945	82,262	98,610	107,431	87,602	128,805	19.90%
PERSONAL SERVICES	292,691	323,268	354,725	398,977	322,148	414,559	3.91%
OPERATING EXPENSES							
Equipment and Supplies	3,214	9,270	18,069	27,165	27,165	21,300	-21.59%
Repairs and Maintenance			1,848	1,000	1,000	4,000	300.00%
Conferences and Training	2,197	1,425	4,800	7,170	7,170	5,865	-18.20%
Professional Services			225				
Other Contract Services			64		79,000		
Expense Allowances	6,023	5,562	6,000	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	11,434	16,257	31,006	41,335	120,335	37,165	-10.09%
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,274,067						
NON-OPERATING EXPENSES	6,274,067						
Total	6,578,192	339,525	385,731	440,312	442,483	451,724	2.59%

Significant Changes

No significant changes are included in the FY 2013/14 Adopted Budget.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	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	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Total	3.00	2.00	2.00	2.00	2.00	2.00	0.00

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Accounting Services							
PERSONAL SERVICES							
Salaries, Permanent	686,756	497,118	496,243	473,973	473,973	516,400	8.95%
Salaries, Temporary	7,863						
Leave Payouts	24,193	6,730	24,899				
Benefits	252,626	217,478	222,248	197,709	202,918	256,126	29.55%
PERSONAL SERVICES	971,437	721,326	743,391	671,682	676,891	772,526	15.01%
OPERATING EXPENSES							
Equipment and Supplies	7,077	318,739	2,706	280,850	69,980	8,000	-97.15%
Repairs and Maintenance		92,011	33,628	134,680	(320)		-100.00%
Conferences and Training	1,424	393	1,972			5,000	100.00%
Professional Services	203,107	165,503	77,510	243,645	285,592	140,000	-42.54%
Other Contract Services	425	122,370	23,547	125,730	7,730		-100.00%
OPERATING EXPENSES	212,034	699,016	139,363	784,905	362,982	153,000	-80.51%
Total	1,183,471	1,420,341	882,754	1,456,587	1,039,873	925,526	-36.46%

Significant Changes

Changes in the Accounting Division reflect the realignment of funding between expenditure categories and among all of the department's divisions to reflect actual spending. The Accounting Division's budget contains funding for audit, actuarial, and financial reporting services. The budget also reflects a 0.50 full time equivalent increase to assist with critical projects including the ongoing dissolution of Redevelopment, IRS compliance, budget monitoring, financial reporting, cash flow monitoring, and other essential regulatory functions. The operating budget has been decreased by a commensurate amount for a net neutral fiscal impact.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
Accounting Manager	1.00	0.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	1.00	2.00	1.00	1.00	1.00	1.50	0.50
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accountant	3.00	0.00	0.00	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	2.00	2.00	2.00	2.00	2.00	0.00
Accounting Technician I	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	0.00	0.00	1.00	0.00	0.00	0.00	0.00
Total	11.00	7.00	7.00	6.00	6.00	6.50	0.50

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Budget Management							
PERSONAL SERVICES							
Salaries, Permanent	450,063	205,699	207,521	423,556	368,076	451,550	6.61%
Leave Payouts	4,568	3,066	9,798				
Benefits	138,680	81,261	88,121	181,763	166,004	200,093	10.08%
PERSONAL SERVICES	593,311	290,026	305,440	605,319	534,080	651,643	7.65%
OPERATING EXPENSES							
Equipment and Supplies	2,199	418					
Conferences and Training	2,916	(225)					
Professional Services						40,000	100.00%
Other Contract Services					75,580		
OPERATING EXPENSES	5,115	193			75,580	40,000	100.00%
Total	598,426	290,219	305,440	605,319	609,660	691,643	14.26%

Significant Changes

The Budget Management Division's budget has been realigned to contain funding of \$40,000 related to the City's sales tax and property tax auditing and consulting services (\$20,000 each), transferred in from the Accounting Services Division. In addition, the budget exchanges a vacant Senior Administrative Analyst position (in the Cashiering and Collections Division) with a Payroll Specialist. This position will oversee all payroll operations and ensure compliance with new and ever-evolving PERS, PEPR, IRS, Affordable Care Act, and other legal and regulatory requirements. As this position is being funded by the elimination of a vacant Senior Administrative Analyst position, it is fiscally neutral.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
Budget Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Payroll Specialist	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Payroll Technician	1.00	1.00	0.00	1.00	1.00	1.00	0.00
Senior Accounting Technician	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Senior Payroll Analyst	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Payroll Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.00	4.00	3.00	5.00	5.00	6.00	1.00

Finance
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Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	394,542	1,426					
Salaries, Temporary		1,536					
Leave Payouts	9,684						
Benefits	136,190	443					
PERSONAL SERVICES	540,417	3,405					
OPERATING EXPENSES							
Equipment and Supplies	291,159	17,731					
Repairs and Maintenance	93,661	5,825					
Conferences and Training	155						
Other Contract Services	164,138						
Other Expenses	419						
OPERATING EXPENSES	549,531	23,556					
Total	1,089,949	26,961					

Significant Changes

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

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
Purchasing & Central Services Mgr	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Buyer	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Printing Services Tech	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.00	0.00	0.00	0.00	0.00	0.00	0.00

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Fiscal Services							
PERSONAL SERVICES							
Salaries, Permanent	515,749	689,535	700,625	710,310	710,310	709,841	-0.07%
Salaries, Temporary	7,057	24,111					
Salaries, Overtime		191					
Leave Payouts	15,800	7,652	20,588				
Benefits	219,550	285,021	324,820	318,449	327,131	380,784	19.57%
PERSONAL SERVICES	758,157	1,006,512	1,046,033	1,028,758	1,037,441	1,090,625	6.01%
OPERATING EXPENSES							
Equipment and Supplies	212,630	218,355	567,210	327,340	608,190	536,063	63.76%
Repairs and Maintenance		1,498	75,123			93,937	100.00%
Conferences and Training	83	591	110			1,000	100.00%
Other Contract Services	136,178	116,726	263,273	105,775	365,562	285,000	169.44%
Other Expenses	(112)	(56)	(124)				
OPERATING EXPENSES	348,779	337,115	905,593	433,115	973,752	916,000	111.49%
CAPITAL EXPENDITURES							
Software - Capital	3,500						
CAPITAL EXPENDITURES	3,500						
Total	1,110,436	1,343,627	1,951,626	1,461,873	2,011,192	2,006,625	37.26%

Significant Changes

Changes in the Fiscal Services Division reflect the realignment of funding between expenditure categories and among all of the department's divisions to reflect actual spending. The Fiscal Services Division's budget contains funding for citywide paper supplies and reprographics, utility billing processing, printing, and mailing services.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	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	2.00	2.00	2.00	2.00	2.00	0.00
Total	8.00	10.00	10.00	10.00	10.00	10.00	0.00

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Cashiering & Collections Services							
PERSONAL SERVICES							
Salaries, Permanent			388,272	427,818	375,655	422,374	-1.27%
Salaries, Temporary			52,353	72,000	72,000	85,530	18.79%
Salaries, Overtime			20				
Leave Payouts			17,327				
Benefits			181,901	185,277	168,456	210,931	13.85%
PERSONAL SERVICES			639,873	685,095	616,111	718,834	4.92%
OPERATING EXPENSES							
Equipment and Supplies		1,982	6,737	35,420	36,189	10,000	-71.77%
Repairs and Maintenance		67	7,036	17,200	17,200	15,000	-12.79%
Conferences and Training				500	500	2,500	400.00%
Professional Services			15,029				
Other Contract Services			373,022	246,390	319,932	341,575	38.63%
Expense Allowances			5,400	5,700	5,700	5,700	0.00%
Other Expenses			59				
OPERATING EXPENSES		2,049	407,282	305,210	379,521	374,775	22.79%
Total		2,049	1,047,155	990,305	995,632	1,093,609	10.43%

Significant Changes

Changes in the Cashiering and Collections Services Division reflect the realignment of funding between expenditure categories and among all of the department's divisions to reflect actual spending. The Cashiering and Collections Services Division's budget contains funding for contract services related to parking citation processing fees and credit card fees. The budget also reflects a \$16,575 increase in other contract services to cover the increased cost of credit card processing fees. An additional \$13,530 is included in the budget for temporary salaries to help address increased workload demands. In FY 2010/11, the Cashiering and Collections Services Division was transferred to the Finance Department. Historical data is kept under the City Treasurer's budget for prior years.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
Deputy City Treasurer		0.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior		0.00	1.00	1.00	1.00	0.00	(1.00)
Administrative Assistant		0.00	0.50	0.50	0.50	0.50	0.00
Accounting Technician Supervisor		0.00	2.00	2.00	2.00	2.00	0.00
Senior Accounting Technician		0.00	1.00	0.00	0.00	0.00	0.00
Accounting Technician II*		0.00	2.00	2.00	2.00	2.00	0.00
<i>*0.75 FTE funded by the Public Works Department but reflected here</i>							
Total		0.00	7.50	6.50	6.50	5.50	(1.00)

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
Other Funds by Object Account

OTHER FUNDS

Expenditure Object Account	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
Retiree Insurance Fund (702), Retirement Supplement (703), Mello Roos (406)							
PERSONAL SERVICES							
Benefits	741,156	958,009	887,972	1,137,000	1,137,000	2,212,000	94.55%
PERSONAL SERVICES	741,156	958,009	887,972	1,137,000	1,137,000	2,212,000	94.55%
OPERATING EXPENSES							
Conferences and Training	20						
Professional Services	64,200	42,495	34,270	11,000	13,730	54,500	395.45%
Other Contract Services		75,448	68,179			78,000	100.00%
Pension Payments	2,388,715	3,062,971	3,110,812	3,839,000	3,843,198	4,539,000	18.23%
Interdepartmental Charges	186,564	189,300	194,979	200,828	200,828	206,853	3.00%
OPERATING EXPENSES	2,639,499	3,370,215	3,408,240	4,050,828	4,057,756	4,878,353	20.43%
NON-OPERATING EXPENSES							
Transfers to Other Funds	1,770,257	48,428	48,428	90,667	90,667	100,000	10.29%
NON-OPERATING EXPENSES	1,770,257	48,428	48,428	90,667	90,667	100,000	10.29%
Total	5,150,912	4,376,652	4,344,640	5,278,495	5,285,423	7,190,353	36.22%

Significant Changes

The budget reflects retiree medical and retiree supplemental pension 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 valuations. The change from prior year is in accordance with the most recent actuarial valuations and also includes funding for actual plan administration and trustee costs. The budget also increases funding in both plans to expedite the payment of unfunded liabilities. Specifically, in the case of the retiree medical fund, the unfunded liability will be paid off in ten years with this funding plan versus the original twenty five year funding methodology.

Permanent Personnel	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Summary	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Change from Prior Year
00100 General Fund	186,564	189,300	194,979	200,828	200,828	206,853	6,025
00406 Debt Svc Mello Roos	133,558	104,914	221,777	224,235	224,235	105,000	(119,235)
00702 Retiree Insurance Fund	2,033,339	945,202	3,251,831	1,250,700	1,250,700	2,262,500	1,011,800
00703 Retirement Supplement	5,972,488	2,919,605	8,068,591	4,222,900	4,222,900	4,616,000	393,100
Total	8,325,950	4,159,021	11,737,179	5,898,663	5,898,663	7,190,353	1,291,690

Finance
Adopted Budget - FY 2013/14
Department Budget Summary
All Funds by Business Unit

BUSINESS UNITS

Division / Business Unit	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Actual	FY 2012/13 Adopted	FY 2012/13 Revised	FY 2013/14 Adopted	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035101 Administrative Services						90,127	100.00%
10035201 Finance Administration	304,125	339,525	385,731	440,312	442,483	361,597	-17.88%
10035999 General Fund - Transfer	6,274,067						
ADM Administration	6,578,192	339,525	385,731	440,312	442,483	451,724	2.59%
ATG Accounting Services							
10035205 Accounting Services	1,183,471	1,420,341	882,754	1,456,587	1,039,873	925,526	-36.46%
ATG Accounting Services	1,183,471	1,420,341	882,754	1,456,587	1,039,873	925,526	-36.46%
BGT Budget Management							
10035204 Budget Management	598,426	290,219	305,440	605,319	609,660	691,643	14.26%
BGT Budget, Payroll, & Analysis	598,426	290,219	305,440	605,319	609,660	691,643	14.26%
CRS Central Services							
10035207 Central Services	1,089,949	26,961					
CRS Central Services	1,089,949	26,961					
CSC Cashiering & Collections							
10035209 Cashiering/Collections		2,049	1,047,155	990,305	995,632	1,093,609	10.43%
FMT Financial Management		2,049	1,047,155	990,305	995,632	1,093,609	10.43%
FS Fiscal Services							
10035206 Fiscal Services	1,110,436	1,343,627	1,951,626	1,461,873	2,011,192	2,006,625	37.26%
FS Fiscal Services	1,110,436	1,343,627	1,951,626	1,461,873	2,011,192	2,006,625	37.26%
Other Funds							
40635201 Finance Mello Roos				5,000	5,000	5,000	0.00%
40680999 Mello Roos - Trfs/Debt Svc	48,428	48,428	48,428	90,667	90,667	100,000	10.29%
70235202 Retirement Med Supplement	806,624	1,024,943	963,411	1,184,375	1,187,060	2,305,116	94.63%
70335203 Retirement Supplement	2,574,031	3,303,280	3,332,801	3,998,453	4,002,696	4,780,237	19.55%
70735999 Judgement Oblig Transfer	1,721,829						
Other Funds	5,150,912	4,376,652	4,344,640	5,278,495	5,285,423	7,190,353	36.22%
General Fund	10,560,473	3,422,722	4,572,707	4,954,395	5,098,840	5,169,127	4.33%
Other Funds	5,150,912	4,376,652	4,344,640	5,278,495	5,285,423	7,190,353	36.22%
Grand Total(s)	15,711,385	7,799,374	8,917,347	10,232,890	10,384,263	12,359,480	20.78%