



City of Huntington Beach
Finance
Proposed Budget – FY 2009/10

Director of Finance

ADMINISTRATION
 Administrative Assistant

ACCOUNTING SERVICES

BUDGET & RESEARCH

CENTRAL SERVICES

FISCAL SERVICES

Accounting Manager
 Administrative Analyst Senior

GENERAL ACCOUNTING
 Senior Accountant
 Accountant (3)

ACCOUNTS PAYABLE & RECEIVABLE
 Accounting Technician Supervisor
 Accounting Technician II (3)
 Accounting Technician I

PAYROLL
 Payroll Systems Analyst
 Senior Payroll Technician
 Payroll Technician

Budget Manager
 Administrative Analyst Senior (2)

Central Services Manager
 Administrative Analyst Senior

PROCUREMENT
 Buyer (2)

REPROGRAPHICS
 Senior Printing Services Technician (2)

MAIL

Fiscal Services Manager

MUNICIPAL SERVICES
 Senior Accounting Technician
 Accounting Technician II (2)

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

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, 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 is comprised of three separate, but integrated, functional areas. General Accounting is responsible for maintaining a system of internal controls, recording and maintaining the general ledger, and preserving and safeguarding City assets. Accounts Payable is responsible for processing all City obligations for purchased materials and services. Payroll oversees a citywide integrated workflow of employee information, time and attendance records, and biweekly payroll payments.



Budget and Research Division



The Budget and Research Division coordinates preparation of the City's annual budget and prepares monthly revenue and expenditure reports for review by executive management and City Council. This division assists the City Council and executive management in managing the City's resources by working with individual departments to forecast expenditures, as well as track and maintain accurate revenue projections. The division also develops and maintains the City's long-range financial projections and evaluates the fiscal impact of federal, state, and local legislative initiatives as well as judicial decisions affecting municipal operations.

Central Services Division

The Central Services Division is comprised of Procurement, Reprographics, and Mail operations. The division oversees procurement of goods and services; coordinates the competitive bidding process; maintains the list of qualified vendors; provides printing services to all City departments; and provides for the daily collection, sorting, metering, and delivery of interdepartmental, U.S. Postal Service mail, and special deliveries (FedEx, UPS, and overnight delivery). In addition, the division administers office supply orders, manages the procurement cards, leasing, equipment replacement, professional services, fuel management, and copy machine programs.



Fiscal Services Division



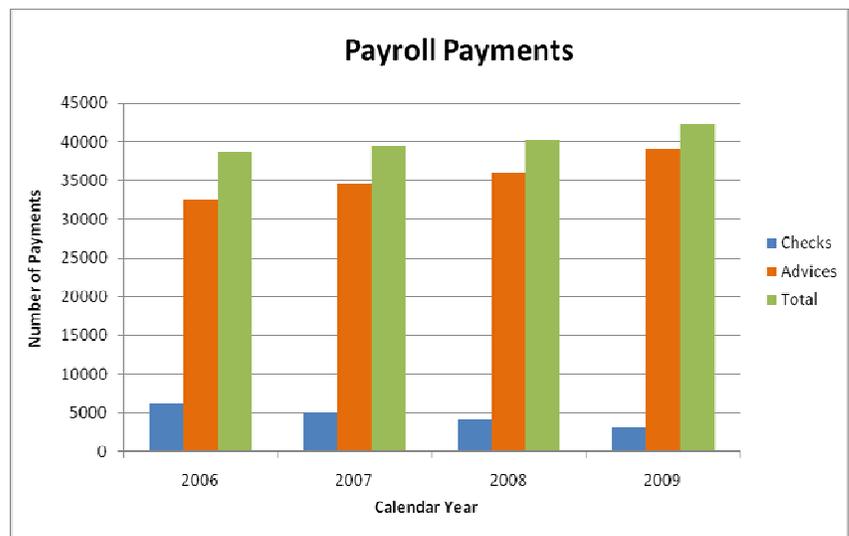
Comprised of Municipal Services and Business License, Fiscal Services processes all municipal services start-ups and disconnections (e.g., water, sewer, etc.), manages the municipal services billing statement and delinquent notification process, while providing assistance with statement related billing questions. The division also licenses all individuals and/or companies conducting business in the City in accordance with Huntington Beach Municipal Code and may issue permits on behalf of other City departments.

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 Administration
- Prepare updates to the Cost Allocation Plan and Fee Study
- Support the meet and confer process

Accounting Services Division

- Prepare the Comprehensive Annual Financial Report, Popular Annual Financial Report, and Redevelopment Agency Financial Statements
- Understand and implement Memoranda of Understanding changes to the payroll system
- Prepare State Controller reports for City and component units
- Process 42,200 payroll advices and checks annually
- Produce and distribute approximately 1,900 W-2s annually
- Provide updates and training to departmental timekeepers
- Maintain the general ledger and various reconciliations
- Maintain and troubleshoot database calculations for time, attendance, and payroll
- 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 500 retirees
- Process retiree medical payments and subsidies according to required timelines
- Maintain records for and distribute 28,000 accounts receivable invoices within thirty days of rendering service



Budget and Research Division

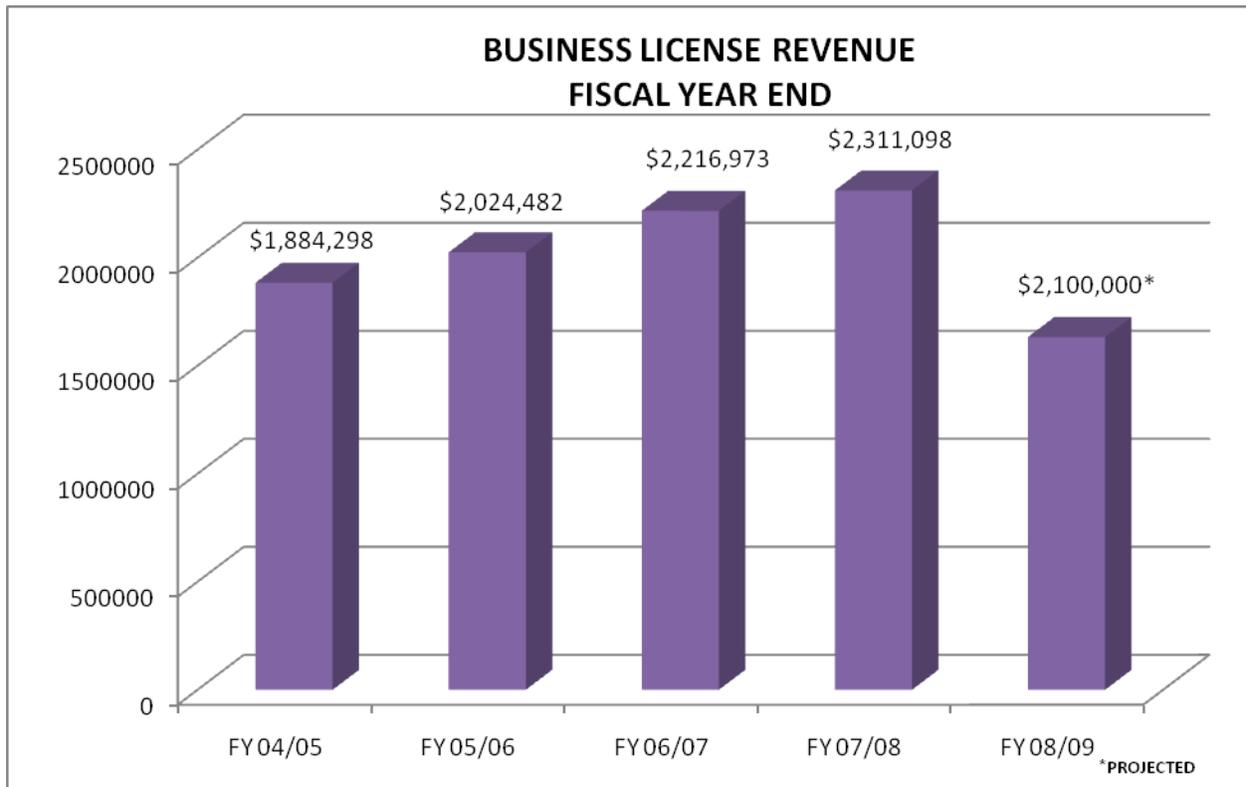
- Manage and coordinate the annual budget preparation process
- Maintain the budget manual and coordinate the budget development process with departments by preparing consolidated budget requests for review by the City Administrator
- Prepare monthly revenue and expenditure reports and projections
- Prepare research reports as directed
- Assist departments with budget reporting information from the accounting system
- Maintain the long-term financial plan

Central Services Division

- 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 8.4 million printing impressions per year
- Provide photocopier supplies and service to departments
- Process over one million pieces of mail (annually) by the end of the next business day

Fiscal Services Division

- Annually process approximately 8,000 water connections/disconnections
- 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
- Monitor nearly 300 Business Regulatory Permits (bingo, tattoo, firearms, and massage)
- Continue data matching with City and other governmental agencies to accurately discover businesses requiring a business license



Finance

Performance Measures

The City's performance measure program is in its fourth year. Results for the past two fiscal years in addition to goals and objectives for FY 2009/10 are presented below.

	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	Strategic Plan Goal
Goal:				
1. Prepare the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR) within five months of fiscal year-end.				Maintain and Enhance Our Financial Reserves
Measure:				
CAFR prepared within five months of fiscal year-end	Yes	Yes	Yes	
PAFR prepared within five months of fiscal year-end	Yes	Yes	Yes	
Goal:				
2. Complete 98% of print request work orders within five business days.				Improve Internal and External Communication
Measure:				
% print request work orders completed within five business days	98%	98%	98%	
Goal:				
3. Process 100% of purchase requisitions within a nine-day turnaround.				Maintain and Enhance Our Financial Reserves
Measure:				
% of purchase requisitions processed within a nine-day period	100%	100%	100%	
Goal:				
4. Achieve Government Finance Officers Association (GFOA) budget excellence rating.				Maintain and Enhance Our Financial Reserves
Measure:				
GFOA budget excellent rating achieved	Yes	Yes	Yes	
Goal:				
5. Respond to 90% of citizen inquiries within 24 hours and resolve issue within seven business days 75% of the time.				Improve Internal and External Communication
Measure:				
% of citizen inquiries responded to within 24 hours	100%	100%	100%	
% of citizen inquiries resolved within seven business days	100%	100%	100%	



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
All Funds by Object Account



DEPARTMENT

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	1,721,121	2,296,084	2,327,940	2,362,786	2,276,731	2,206,227	-6.63%
Salaries, Temporary	13,347	18,954	25,132	28,000	13,737	55,337	97.63%
Salaries, Overtime	1,088	1,210	1,289	2,000	1,000		-100.00%
Leave Payouts			718				
Benefits	1,533,724	1,589,012	1,579,992	1,786,635	1,728,662	1,606,786	-10.07%
PERSONAL SERVICES	3,269,280	3,905,260	3,935,071	4,179,421	4,020,130	3,868,350	-7.44%
OPERATING EXPENSES							
Utilities	24	225					
Equipment and Supplies	468,549	628,477	730,850	703,253	635,579	635,345	-9.66%
Repairs and Maintenance	1,245	16,445		4,030	5,933	135,677	3266.67%
Conferences and Training	18,532	27,503	32,388	33,200	11,272	17,178	-48.26%
Professional Services	295,852	295,682	427,612	370,025	393,567	257,026	-30.54%
Other Contract Services	81,115	182,441	278,731	299,216	300,861	280,018	-6.42%
Rental Expense	110,070	56,007	122,781	126,100	126,100		-100.00%
Pension Payments	1,810,309	1,845,381	1,969,924	2,296,000	2,296,000	2,742,000	19.43%
Payments to Other Governments	150						
Expense Allowances	5,525	5,816	4,124	3,000	3,000	6,000	100.00%
OPERATING EXPENSES	2,791,371	3,057,977	3,566,410	3,834,824	3,772,312	4,073,244	6.22%
CAPITAL EXPENDITURES							
Equipment			11,937		33,000		
CAPITAL EXPENDITURES			11,937		33,000		
NON-OPERATING EXPENSES							
Debt Service Expenses	-36,341						
Transfers to Other Funds		7,011,695	7,064,519	6,598,428	6,586,326	6,543,428	-0.83%
NON-OPERATING EXPENSES	-36,341	7,011,695	7,064,519	6,598,428	6,586,326	6,543,428	-0.83%
Grand Total(s)	6,024,310	13,974,932	14,577,937	14,612,673	14,411,768	14,485,022	-0.87%
General Fund	3,310,605	11,362,741	11,808,096	11,371,745	11,166,368	10,857,094	-4.53%
Other Funds	2,713,705	2,612,191	2,769,841	3,240,928	3,245,400	3,627,928	11.94%
Grand Total(s)	6,024,310	13,974,932	14,577,937	14,612,673	14,411,768	14,485,022	-0.87%
Personnel Summary	31.00	33.00	33.00	33.00	33.00	33.00	0.00



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	280,032	301,553	271,028	149,632	149,632	240,081	60.45%
Salaries, Temporary	450						
Salaries, Overtime	287		15				
Benefits	92,800	100,952	90,793	53,647	53,648	52,828	-1.53%
PERSONAL SERVICES	373,569	402,505	361,836	203,279	203,280	292,909	44.09%
OPERATING EXPENSES							
Utilities	23						
Equipment and Supplies	7,918	8,853	33,289	7,592	4,593	6,571	-13.45%
Repairs and Maintenance	1,245			1,000	1,000	1,000	0.00%
Conferences and Training	2,878	1,665	1,996	3,000	1,900	3,000	0.00%
Professional Services			157,137	113,000	135,500		-100.00%
Expense Allowances	5,525	5,816	4,124	3,000	3,000	6,000	100.00%
OPERATING EXPENSES	17,589	16,334	196,546	127,592	145,993	16,571	-87.01%
NON-OPERATING EXPENSES							
Transfers to Other Funds		6,963,267	7,016,091	6,550,000	6,537,898	6,495,000	-0.84%
NON-OPERATING EXPENSES		6,963,267	7,016,091	6,550,000	6,537,898	6,495,000	-0.84%
Administration	391,158	7,382,106	7,574,473	6,880,871	6,887,171	6,804,480	-1.11%

Significant Changes

Permanent Salaries have increased as the Director of Finance position has been filled. Benefits have decreased as a result of adjusting and redistributing the cost of workers' compensation, retiree medical, and retiree supplemental benefits on a citywide basis. Equipment and Supplies have decreased as a result of cost saving measures due to current economic conditions. Professional Services is no longer needed as this amount was used to fund a consultant until the new Director of Finance position was filled.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
Finance Director	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Director of Finance	0.00	0.00	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 2009/10
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Accounting Services							
PERSONAL SERVICES							
Salaries, Permanent	772,782	945,007	979,064	984,493	905,718	766,586	-22.13%
Salaries, Temporary	12,897	18,954	8,977	10,000	5,205	45,087	350.87%
Salaries, Overtime	646	281	643	1,000	1,000		-100.00%
Leave Payouts			369				
Benefits	289,696	355,466	349,251	369,418	312,693	275,405	-25.45%
PERSONAL SERVICES	1,076,021	1,319,708	1,338,304	1,364,911	1,224,616	1,087,078	-20.36%
OPERATING EXPENSES							
Equipment and Supplies	6,164	13,752	68,116	26,741	5,250	18,212	-31.89%
Conferences and Training	15,093	17,742	17,390	20,000	4,500	5,000	-75.00%
Professional Services	198,360	220,584	246,351	239,525	240,567	239,524	0.00%
Other Contract Services	7,841	10,261	1,227	7,000	7,000	7,000	0.00%
OPERATING EXPENSES	227,458	262,339	333,084	293,266	257,317	269,736	-8.02%
Accounting Services	1,303,479	1,582,047	1,671,388	1,658,177	1,481,933	1,356,814	-18.17%

Significant Changes

The decrease in Permanent Salaries and Benefits is due to anticipated vacancies coupled with a proposed reorganization. Temporary Salaries are proposed to increase in order to fund contract labor to assist with the reorganization. Equipment and Supplies and Conferences and Training have been reduced as a result of streamlining operations and to reduce expenditures due to current economic conditions.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
Accounting Manager	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Principal Accountant	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Senior Accountant	5.00	5.00	5.00	1.00	1.00	1.00	0.00
Accountant	0.00	0.00	0.00	3.00	3.00	3.00	0.00
Administrative Aide	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting Technician Supervisor	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Senior Accounting Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Accounting Technician II	3.00	3.00	3.00	3.00	3.00	3.00	0.00
Accounting Technician I	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Senior Payroll Analyst	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Senior Payroll Technician	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Payroll Technician	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Total	12.00	14.00	14.00	14.00	14.00	14.00	0.00



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Budget and Research							
PERSONAL SERVICES							
Salaries, Permanent	150,322	169,634	138,707	270,309	270,309	293,366	8.53%
Benefits	46,075	52,869	40,542	85,147	85,147	94,427	10.90%
PERSONAL SERVICES	196,397	222,503	179,249	355,456	355,456	387,793	9.10%
OPERATING EXPENSES							
Equipment and Supplies	3,419	2,675	2,912	2,748	2,896	2,381	-13.36%
Repairs and Maintenance		13,500					
Conferences and Training	135		4,107	2,500	1,300	2,500	0.00%
Other Contract Services	727	2,151	500				
OPERATING EXPENSES	4,281	18,326	7,519	5,248	4,196	4,881	-6.99%
Budget and Research	200,678	240,829	186,768	360,704	359,652	392,674	8.86%

Significant Changes

Permanent Salaries have increased due to regular step increases and the hiring of the Budget Manager. Benefits have increased as a result of adjusting and redistributing the cost of workers' compensation, retiree medical, and retiree supplemental benefits on a citywide basis. Equipment and Supplies has been reduced as a result of streamlining operations and to reduce expenditures due to current economic conditions.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
Budget Manager	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Budget Analyst Senior	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	0.00	1.00	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
Total	2.00	2.00	2.00	3.00	3.00	3.00	0.00



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	341,940	410,641	439,991	452,564	452,564	392,788	-13.21%
Leave Payouts			174				
Benefits	117,222	144,352	149,872	159,932	159,932	135,506	-15.27%
PERSONAL SERVICES	459,162	554,993	590,037	612,496	612,496	528,294	-13.75%
OPERATING EXPENSES							
Equipment and Supplies	388,268	378,486	429,053	435,922	439,119	401,231	-7.96%
Repairs and Maintenance		2,945		3,030	4,933	134,677	4344.79%
Conferences and Training	259	4,689	4,998	4,700	2,272	3,500	-25.53%
Professional Services	63,491	75,096	2,824				
Other Contract Services	37,241	44,241	133,185	142,534	142,534	123,018	-13.69%
Rental Expense	110,070	56,007	122,781	126,100	126,100		-100.00%
OPERATING EXPENSES	599,329	561,464	692,841	712,286	714,958	662,426	-7.00%
CAPITAL EXPENDITURES							
Equipment			11,937				
CAPITAL EXPENDITURES			11,937				
Central Services	1,058,491	1,116,457	1,294,815	1,324,782	1,327,454	1,190,720	-10.12%

Significant Changes

The decrease in Permanent Salaries and Benefits is due to anticipated vacancies coupled with a proposed reorganization. Equipment and Supplies, Conferences and Training, and Other Contract Services have been reduced as a result of streamlining operations to address lower revenues due to current economic conditions. Repairs and Maintenance has been increased due to reclassifying citywide copier maintenance from Rental Expense.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
Purchasing & Central Services Mgr	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Buyer	2.00	2.00	2.00	2.00	2.00	2.00	0.00
Senior Printing Services Tech	1.00	1.00	2.00	2.00	2.00	2.00	0.00
Printing Services Technician	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Total	6.00	6.00	6.00	6.00	6.00	6.00	0.00



Finance
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General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Fiscal Services							
PERSONAL SERVICES							
Salaries, Permanent	176,045	469,251	499,149	505,787	498,507	513,407	1.51%
Salaries, Temporary			16,155	18,000	8,532	10,250	-43.06%
Salaries, Overtime	154	930	631	1,000			-100.00%
Leave Payouts			175				
Benefits	82,196	218,554	224,543	239,491	233,771	228,621	-4.54%
PERSONAL SERVICES	258,395	688,735	740,653	764,278	740,810	752,278	-1.57%
OPERATING EXPENSES							
Utilities		225					
Equipment and Supplies	62,782	224,363	197,481	230,250	183,721	206,950	-10.12%
Conferences and Training	167	2,191	3,897	3,000	1,300	3,178	5.93%
Other Contract Services	35,455	125,788	138,621	149,683	151,327	150,000	0.21%
OPERATING EXPENSES	98,404	352,567	339,999	382,933	336,348	360,128	-5.96%
CAPITAL EXPENDITURES							
Software - Capital					33,000		
CAPITAL EXPENDITURES					33,000		
Fiscal Services	356,799	1,041,302	1,080,652	1,147,211	1,110,158	1,112,406	-3.03%

Significant Changes

Benefits have decreased as a result of adjusting and redistributing the cost of workers' compensation, retiree medical, and retiree supplemental benefits on a citywide basis. Equipment and Supplies has been reduced as a result of streamlining operations to reduce expenditures due to current economic conditions.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 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
Total	8.00	8.00	8.00	8.00	8.00	8.00	0.00



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
Other Funds by Object Account



OTHER FUNDS

Expenditure Object Account	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
Retiree Insurance Fund (702), Retirement Supplement (703), Mello Roos (406)							
PERSONAL SERVICES							
Benefits	905,737	716,819	724,990	879,000	883,472	820,000	-6.71%
PERSONAL SERVICES	905,737	716,819	724,990	879,000	883,472	820,000	-6.71%
OPERATING EXPENSES							
Equipment and Supplies		348					
Conferences and Training		1,215					
Professional Services	34,000		21,300	17,500	17,500	17,500	0.00%
Other Contract Services			5,199				
Pension Payments	1,810,309	1,845,381	1,969,924	2,296,000	2,296,000	2,742,000	19.43%
OPERATING EXPENSES	1,844,309	1,846,944	1,996,423	2,313,500	2,313,500	2,759,500	19.28%
NON-OPERATING EXPENSES							
Transfers to Other Funds	-36,341	48,428	48,428	48,428	48,428	48,428	0.00%
NON-OPERATING EXPENSES	-36,341	48,428	48,428	48,428	48,428	48,428	0.00%
Finance	2,713,705	2,612,191	2,769,841	3,240,928	3,245,400	3,627,928	11.94%

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, also in accordance with employee contracts. Funding for Benefits and Pension Payments comes from payroll transfers based on actuarial studies. The change from prior year is in accordance with recent actuarial studies.

Permanent Personnel	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
							0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Summary	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Change from Prior Year
00702 Retiree Insurance Fund	1,234,990	2,960,892	1,201,423	2,675,000	2,675,000	839,000	-1,836,000
00703 Retirement Supplement	5,681,415	7,243,014	4,992,471	4,850,000	4,850,000	4,568,000	-282,000
Total	6,916,405	10,203,906	6,193,894	7,525,000	7,525,000	5,407,000	-2,118,000



Finance
Proposed Budget - FY 2009/10
Department Budget Summary
All Funds by Business Unit



BUSINESS UNITS

Division / Business Unit	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Adopted	FY 2008/09 Revised	FY 2009/10 Proposed	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035201 Finance Administration	391,158	418,837	558,382	330,871	349,272	309,479	-6.47%
10035999 General Fund - Finance Trfs		6,963,267	7,016,091	6,550,000	6,537,898	6,495,000	-0.84%
ADM Administration	391,158	7,382,104	7,574,473	6,880,871	6,887,170	6,804,479	-1.11%
ATG Accounting Services							
10035202 General Accounting	779,040	25					
10035203 AP/AR	491,689						
10035205 Accounting Svcs	32,750	1,582,025	1,619,289	1,658,177	1,481,933	1,356,815	-18.17%
10035208 Audits			52,100				
ATG Accounting Services	1,303,479	1,582,050	1,671,389	1,658,177	1,481,933	1,356,815	-18.17%
BGT Budget and Research							
10035204 Budget and Research	200,678	240,829	186,769	360,704	359,653	392,674	8.86%
BGT Budget and Research	200,678	240,829	186,769	360,704	359,653	392,674	8.86%
CRS Central Services							
10035207 Central Services	19,544	1,108,364	1,294,216	1,324,782	1,327,454	1,190,720	-10.12%
10035401 Procurement	351,643	4,125	-48				
10035402 Reprographics	375,931	3,967	645				
10035403 Mail	311,373						
CRS Central Services	1,058,491	1,116,456	1,294,813	1,324,782	1,327,454	1,190,720	-10.12%
FS Fiscal Services							
10035206 Fiscal Services	356,799	1,041,302	1,080,652	1,147,211	1,110,158	1,112,406	-3.03%
FS Fiscal Services	356,799	1,041,302	1,080,652	1,147,211	1,110,158	1,112,406	-3.03%
Other Funds							
40680999 Mello Roos - Econ Dev Trfs		48,428	48,428	48,428	48,428	48,428	0.00%
70135201 BID - Auto	-36,341						
70235202 Retirement Med Suppl	905,737	717,484	747,489	891,500	895,972	832,500	-6.62%
70335203 Retirement Supplement	1,844,309	1,846,279	1,973,924	2,301,000	2,301,000	2,747,000	19.38%
Other Funds	2,713,705	2,612,191	2,769,841	3,240,928	3,245,400	3,627,928	11.94%
General Fund	3,310,605	11,362,741	11,808,096	11,371,745	11,166,368	10,857,094	-4.53%
Other Funds	2,713,705	2,612,191	2,769,841	3,240,928	3,245,400	3,627,928	11.94%
Grand Total(s)	6,024,310	13,974,932	14,577,937	14,612,673	14,411,768	14,485,022	-0.87%

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