



*City of Huntington Beach
City Treasurer
Adopted Budget – FY 2008/09*

City Treasurer

ADMINISTRATION/
INVESTMENTS

Deputy City Treasurer
Budget Analyst Senior
Administrative Assistant

CASHIERING/
COLLECTIONS/
DISBURSEMENTS

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

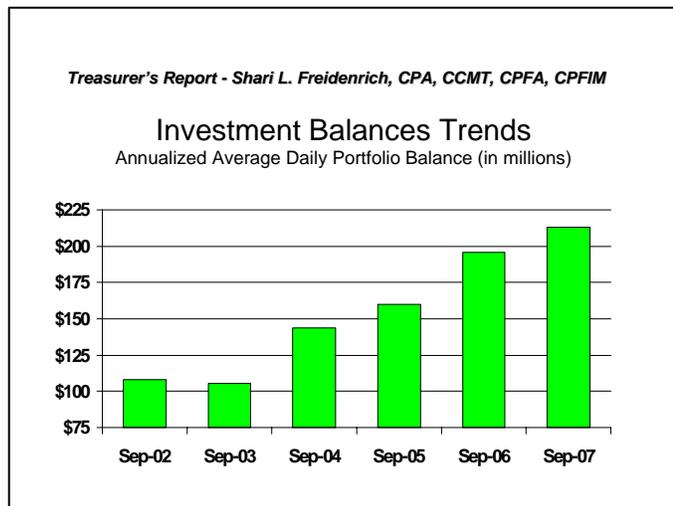
COLLECTIONS/DISBURSEMENTS
Accounting Technician Supervisor
Accounting Technician II



The City Treasurer is an elected department head serving a four-year term who is responsible to the electorate for overseeing the custody and safekeeping of all city funds. In addition, the City Treasurer is responsible for investing all of the City's funds, including bond investments as well as being responsible for cash management. The City Treasurer ensures the City's cash needs are met through prudent fiscal investment management.

Administration and Investment Division

The City Treasurer's Administration and Investments Division is responsible for the overall operation of the department. This division is responsible for prudently investing all of the City's funds, including bond funds and any funds of Joint Power Authorities for which the City is the administrator. This division annually prepares and updates the City's investment policy and prepares the monthly investment report presented to City Council. Investments are reviewed monthly for compliance with the City's approved Investment Policy. A main focus of this division is the cash management and prudent investment of funds to ensure the City maintains adequate liquidity to meet anticipated expenditures. In addition, the City Treasurer is the custodian for all bonds held by the City.



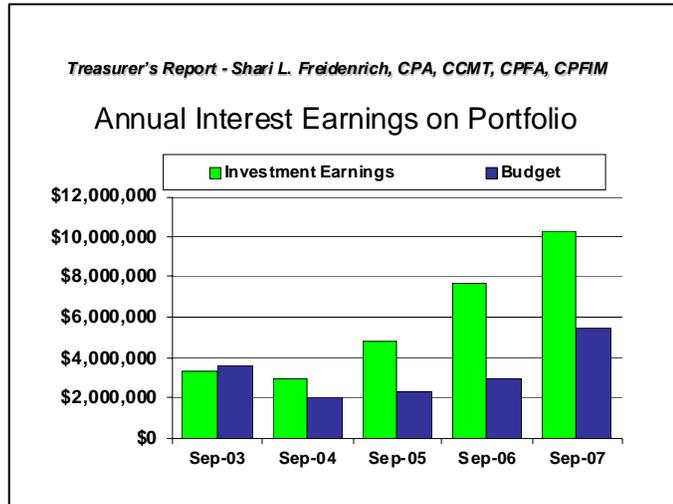
Cashiering, Collections, and Disbursements Division

The City Treasurer's Cashiering, Collections, and Disbursements Division is responsible for receiving on behalf of the City, all taxes, assessments, fees, and other revenues. This division processes and records all such revenue received at City Hall as well as several off-site locations. This division ensures this 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. Finally, the division processes all checks for the payment of goods and services approved in the City's financial system.



Administration and Investments Division

- Perform daily investment and cash management of pooled funds for the City, Redevelopment Agency, and other Joint Powers Authorities where the City is the administrator
- Invest other City funds such as bond investments and trust funds
- Prepare investment reports, track cash flow, analyze and monitor banking and other department costs, and attend City Council and Investment Advisory Board meetings
- Perform general office management, leadership, and supervision of entire department
- Maintain custody of all bonds held by the City and release when requirements are met



Cashiering, Collections, and Disbursements Division

- Process annually over \$18 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 \$8 million from over 25,000 invoices, follow up on delinquent accounts, and answer payment questions
- Open mail and process over 600,000 payments within 24 hours for over 50,000 municipal services customers in the amount of over \$55 million annually
- 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 \$800,000 for Business Improvement District assessments from three assessment areas
- Collect and process payments for oil taxes in the amount of approximately \$350,000



- Process 35,000 over-the-counter payments annually
- Provide overall supervision for Cashiering and Collections staff
- Print, sign, and release over 80,000 accounts payable, worker's compensation, and payroll checks, and electronic payments annually

The City's performance measure program is in its third year. As part of the process, departments can update objectives to better reflect the changing nature of their operations. Results for the past two fiscal years and those performance measures, which have changed from last fiscal year, are noted below.

	<i>FY 2006/07 ACTUAL</i>	<i>FY 2007/08 ACTUAL</i>	<i>FY 2008/09 BUDGET</i>	Strategic Plan Goal
Objective: 1. Provide investment report to City Council within 30 days of the end of each fiscal year quarter.				Financial
Measure: # of investment reports provided to City Council within 30 days of quarter end	4	4	4	
Objective: 2. Submit investment policy to City Council in the first quarter of each fiscal year.				Financial
Measure: Investment policy submitted in first quarter of each fiscal year	Yes	Yes	Yes	
Objective: 3. Hold a joint study session to review the Investment Advisory Board (IAB) annual report with the City Council and the IAB within three months of fiscal year end.				Engaging the Community
Measure: Joint study session held within three months of fiscal year end to review IAB annual report	Yes	Yes	Yes	
Objective: 4. Escheat unclaimed funds each fiscal year within nine months of the prior fiscal year-end.				City Services
Measure: Unclaimed funds escheated within nine months of fiscal year end	Yes	Yes	Yes	
Objective: 5. Increase usage of "AutoPay" by 25% over previous fiscal year.				City Services
Measure: % increase in usage of "AutoPay"	N/A	130%	25%	
Objective: (NEW for FY 2008/09) 6. Increase usage of electronic payments by ten percent over the previous fiscal year.				City Services
Measure: % increase in usage of "Electronic Payments"	N/A	N/A	10%	



City Treasurer
Adopted Budget - FY 2008/09
Department Budget Summary
All Funds by Object Account



DEPARTMENT

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	874,334	638,874	544,727	637,840	626,840	726,186	13.85%
Salaries, Temporary	240	59,203	35,127	66,000	26,000	52,000	-21.21%
Salaries, Overtime	6,597	3,977	2,359	5,000	5,000	2,700	-46.00%
Benefits	294,813	251,929	200,992	236,386	236,385	260,243	10.09%
PERSONAL SERVICES	1,175,984	953,983	783,205	945,226	894,225	1,041,129	10.15%
OPERATING EXPENSES							
Utilities	620		-25				
Equipment and Supplies	185,409	196,272	53,201	35,800	44,340	47,626	33.03%
Repairs and Maintenance	19,599	67,482	19,272	28,000	28,000	27,450	-1.96%
Conferences and Training	4,536	17,893	7,006	19,500	29,039	14,260	-26.87%
Professional Services	-349,301	9,100	34,035		4,896		
Other Contract Services	155,701	195,464	148,544	273,000	299,107	237,995	-12.82%
Expense Allowances	5,885	6,588	11,285	11,400	11,400	11,400	0.00%
Other Expenses	-186	-382	-138				
OPERATING EXPENSES	22,263	492,417	273,180	367,700	416,782	338,731	-7.88%
CAPITAL EXPENDITURES							
Equipment				16,000	43,697		-100.00%
Software - Capital						129,000	
CAPITAL EXPENDITURES				16,000	43,697	129,000	706.25%
Grand Total(s)	1,198,247	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860	13.54%
General Fund	1,547,002	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860	13.54%
Other Funds	-348,755						
Grand Total(s)	1,198,247	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860	13.54%
Personnel Summary	16.00	10.00	10.00	10.00	10.00	10.00	0.00



City Treasurer
Adopted Budget - FY 2008/09
Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
Administration / Investments							
PERSONAL SERVICES							
Salaries, Permanent	660,177	485,082	300,068	329,129	329,129	421,399	28.03%
Salaries, Temporary	240	24,335	253	26,000		10,000	-61.54%
Salaries, Overtime	5,303	1,824	496	2,000	2,000	700	-65.00%
Benefits	217,866	183,286	94,020	105,044	105,044	129,940	23.70%
PERSONAL SERVICES	883,586	694,527	394,837	462,173	436,173	562,039	21.61%
OPERATING EXPENSES							
Utilities	620		-25				
Equipment and Supplies	27,029	53,155	31,490	10,400	11,669	9,570	-7.98%
Repairs and Maintenance	8,987	11,590	10,647	10,000	10,000	9,250	-7.50%
Conferences and Training	3,980	14,098	5,672	10,500	14,350	9,760	-7.05%
Professional Services	-267	9,100					
Other Contract Services	34,786	52,439	2,418			5,200	
Expense Allowances	5,885	6,588	11,285	11,400	11,400	11,400	0.00%
Other Expenses	-184	-382	-302				
OPERATING EXPENSES	80,836	146,588	61,185	42,300	47,419	45,180	6.81%
Administration / Investments	964,422	841,115	456,022	504,473	483,592	607,219	20.37%

Significant Changes

Personal Services are increasing due to Memoranda of Understanding as well as the removal of less attrition in FY 2008/09 compared to previous fiscal years due to the department's maintenance of staffing levels. Operating Expense increases are primarily due to the addition of \$5,200 in Other Contract Services for expected temporary, contract staffing needs.

Permanent Personnel	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Change from Prior Year
City Treasurer	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Deputy City Treasurer MEO	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Deputy City Treasurer NA	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Budget Analyst Senior	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Administrative Analyst	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Accounting Technician	3.00	1.00	0.00	0.00	0.00	0.00	0.00
Field Service Representative	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
Accounting Technician II	4.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	11.00	5.00	4.00	4.00	4.00	4.00	0.00



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Department Budget Summary
General Fund Division by Object Account



DIVISION

Expenditure Object Account	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
Cashiering / Collections / Disbursements							
PERSONAL SERVICES							
Salaries, Permanent	214,157	153,792	244,659	308,712	297,712	304,787	-1.27%
Salaries, Temporary		34,868	34,874	40,000	26,000	42,000	5.00%
Salaries, Overtime	1,294	2,153	1,863	3,000	3,000	2,000	-33.33%
Benefits	76,946	68,643	106,972	131,341	131,341	130,302	-0.79%
PERSONAL SERVICES	292,397	259,456	388,368	483,053	458,053	479,089	-0.82%
OPERATING EXPENSES							
Equipment and Supplies	158,102	143,117	21,712	25,400	32,671	38,057	49.83%
Repairs and Maintenance	10,612	55,892	8,625	18,000	18,000	18,200	1.11%
Conferences and Training	556	3,795	1,334	9,000	14,688	4,500	-50.00%
Professional Services			34,034		4,896		
Other Contract Services	120,915	143,025	146,125	273,000	299,107	232,795	-14.73%
Other Expenses	-2		165				
OPERATING EXPENSES	290,183	345,829	211,995	325,400	369,362	293,552	-9.79%
CAPITAL EXPENDITURES							
Equipment				16,000	43,697		-100.00%
Software - Capital						129,000	
CAPITAL EXPENDITURES				16,000	43,697	129,000	706.25%
Cashiering/Collections/Disb.	582,580	605,285	600,363	824,453	871,112	901,641	9.36%

Significant Changes

Permanent Salaries are decreasing due to the budgeting of higher than realized salary increases in FY 2007/08. Negotiated salary increases were lower than initially assumed as a result of effective bargaining with employee groups. This decrease is offset by the reclassification of two positions in this division: an Accounting Technician II to an Accounting Technician Senior, and an Accounting Technician Senior to an Accounting Technician Supervisor. Capital Expenditures include an upgrade, and additional module for the Bottomline software (\$49,000), and new cashiering software (\$80,000) to facilitate processing an increased volume of transactions.

Permanent Personnel	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Change from Prior Year
Accounting Technician Supervisor	1.00	1.00	1.00	1.00	1.00	2.00	1.00
Senior Accounting Technician	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Accounting Technician II	4.00	4.00	4.00	4.00	4.00	3.00	(1.00)
Total	5.00	5.00	6.00	6.00	6.00	6.00	0.00



City Treasurer
Adopted Budget - FY 2008/09
Department Budget Summary
All Funds by Business Unit



BUSINESS UNITS

Division / Business Unit	FY 2004/05 Actual	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Adopted	FY 2007/08 Revised	FY 2008/09 Adopted	Percent Change From Prior Year
TRE City Treasurer							
ADM Administration/Investments							
10025101 Administration/Investments	675,554	668,342	456,022	504,473	483,592	607,219	20.37%
10025301 Business Licensing	288,868	172,773					
ADM Administration/Investments	964,422	841,115	456,022	504,473	483,592	607,219	20.37%
MUN Cashiering/Collections/Disb							
10025201 Cashiering/Collections	582,580	605,285	600,363	824,453	871,112	901,641	9.36%
MUN Cashiering/Collections/Disb	582,580	605,285	600,363	824,453	871,112	901,641	9.36%
Other Funds							
30126001 Cash Receipts System		279					
70925101 BID - Hotel/Motel	-349,034						
Other Funds	-348,755						
General Fund	1,547,002	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860	13.54%
Other Funds	-348,755						
Grand Total(s)	1,198,247	1,446,400	1,056,385	1,328,926	1,354,704	1,508,860	13.54%