

The Non-Departmental series of accounts are used to account for citywide expenditures (e.g., utilities, fuel, etc.), equipment leases and purchases, debt service payments, as well as projects funded from the Capital Improvement Reserve. The Finance Department manages the Non-Departmental accounts.

In addition, the City's Equipment Replacement Reserve is budgeted within Non-Departmental. In its third year, this reserve was established to support the purchase of future equipment needs so that the City's fleet of equipment, technology, and infrastructure remain up-to-date and in good working condition.





**Non-Departmental
Proposed 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 Proposed	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	18,954	61,857	71,648				
Salaries, Overtime	4,953	8	50				
Termination Pay Outs	1,701,124	2,272,517	2,372,485	2,100,000	2,100,000	2,625,000	25.00%
Benefits	205,047	241,656	178,913				
PERSONAL SERVICES	1,930,078	2,576,038	2,623,096	2,100,000	2,100,000	2,625,000	25.00%
OPERATING EXPENSES							
Utilities	4,897,017	4,636,454	5,288,215	5,100,000	5,100,000	5,255,000	3.04%
Equipment and Supplies	1,105,501	2,054,444	1,840,862	2,010,000	2,010,000	3,095,000	53.98%
Repairs and Maintenance	251,786	119,632	333,897	75,000	109,760		-100.00%
Professional Services	4,417	230,187	95,258	345,000	393,996	96,300	-72.09%
Other Contract Services	862,073	370,697	457,313	358,000	381,599	450,000	25.70%
Rental Expense	69,090	327,585	18,114	487,925	526,386	173,159	-64.51%
Claims Expense	268,750	56,788					
Payments to Other Governments	3,136,394	3,109,723	2,105,957	1,836,000	1,836,000	1,946,000	5.99%
Interdepartmental Charges	40,000	350,000					
Expense Allowances	2,378	3,099	2,611				
Other Expenses	-118,826	587,370	259,766				
OPERATING EXPENSES	10,518,580	11,845,979	10,401,993	10,211,925	10,357,741	11,015,459	7.87%
CAPITAL EXPENDITURES							
Improvements	96,801	3,496,954	1,116,123	544,620	2,873,152	1,254,000	130.25%
Equipment	627,061	2,880,299	1,898,045	5,627,970	6,738,767	5,810,618	3.25%
Vehicles	1,332,463	1,729,315	1,970,903	2,433,000	2,927,569	2,942,500	20.94%
Software - Capital	288,768	301,534	395,826	190,000	223,059		-100.00%
Capitalized PP&E Offset	-5,046,288	-8,316,083	-5,876,747				
CAPITAL EXPENDITURES	-2,701,195	92,019	-495,850	8,795,590	12,762,547	10,007,118	13.77%
NON-OPERATING EXPENSES							
Debt Service Expenses	21,833,561	19,153,739	16,770,779	21,276,775	21,291,475	11,306,500	-46.86%
Pass Through Payments							
Transfers to Other Funds	15,336,514	25,871,644	443,000		525,000		
Depreciation	11,043,849	16,592,787	14,011,114				
Loans Made	100,000						
NON-OPERATING EXPENSES	48,313,924	61,618,170	31,224,893	21,276,775	21,816,475	11,306,500	-46.86%
Grand Total(s)	58,061,387	76,132,206	43,754,132	42,384,290	47,036,763	34,954,077	-17.53%
General Fund	25,097,929	29,957,143	18,929,767	21,044,515	24,906,566	23,931,277	13.72%
Other Funds	32,963,458	46,175,063	24,824,365	21,339,775	21,892,797	11,022,800	-48.35%
Grand Total(s)	58,061,387	76,132,206	43,754,132	42,384,290	46,799,363	34,954,077	-17.53%
Personnel Summary	0.00	0.00	0.00	0.00	0.00	0.00	0.00



**Non-Departmental
Proposed 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 Proposed	Percent Change From Prior Year
Capital Improvement Projects							
PERSONAL SERVICES							
Salaries, Permanent		39,032	34,507				
Salaries, Overtime			50				
Benefits		13,447	11,766				
PERSONAL SERVICES		52,478	46,323				
OPERATING EXPENSES							
Equipment and Supplies		80,126	19,760				
Repairs and Maintenance		117,882	333,897		34,760		
Professional Services		228,835	86,787	300,000	335,674	80,000	-73.33%
Expense Allowances		16	39				
OPERATING EXPENSES		426,859	440,483	300,000	370,434	80,000	-73.33%
CAPITAL EXPENDITURES							
Improvements		3,490,745	1,016,122	475,000	2,794,640	1,254,000	164.00%
Equipment		1,234,078	228,944	47,000	47,000	450,500	858.51%
Software - Capital			3,862				
CAPITAL EXPENDITURES		4,724,822	1,248,927	522,000	2,841,640	1,704,500	226.53%
Capital Improvement Projects		5,204,159	1,735,733	822,000	3,212,074	1,784,500	117.09%

Significant Changes

This division is used to record expenditures from the City's Capital Improvement Reserve (CIR). This is an annual appropriation based on a financial policy formula utilizing a portion of the General Fund balance. The funding does not come directly from annual revenues, but from available fund balance. For FY 2008/09, projects funded out of the CIR include: Central Library landscape (\$350,000), Central Library renovation (\$104,000), design of the Lake Street Fire Station (\$80,000), Lambert Park slope (\$200,000), fencing for the Ocean View Estates property (\$150,000), a paramedic reporting system (\$450,500), and construction of an eighth sports field at the Sports Complex (\$450,000).



**Non-Departmental
Proposed 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 Proposed	Percent Change From Prior Year
Citywide Expenses							
PERSONAL SERVICES							
Salaries, Permanent	18,954	22,747	35,952				
Salaries, Overtime	304	8					
Termination Pay Outs	1,701,124	2,272,517	2,372,485	2,100,000	2,100,000	2,625,000	25.00%
Benefits	205,047	228,176	166,666				
PERSONAL SERVICES	1,925,429	2,523,449	2,575,103	2,100,000	2,100,000	2,625,000	25.00%
OPERATING EXPENSES							
Utilities	4,897,017	4,636,454	5,288,215	5,100,000	5,100,000	5,255,000	3.04%
Equipment and Supplies	1,103,175	1,974,218	1,820,779	2,010,000	2,010,000	3,095,000	53.98%
Repairs and Maintenance	251,786	1,750					
Other Contract Services	738,759	348,031	359,267	340,000	363,599	450,000	32.35%
Rental Expense	5,784	-3,054	-70,917	300,000	300,474		-100.00%
Claims Expense	157,109	53,181					
Payments to Other Governments	76,336	2,484,664	2,105,957	1,836,000	1,836,000	1,946,000	5.99%
Expense Allowances	2,378	3,083	2,572				
Other Expenses	59,553	147,768	102,242				
OPERATING EXPENSES	7,291,897	9,646,096	9,608,115	9,586,000	9,610,073	10,746,000	12.10%
CAPITAL EXPENDITURES							
Improvements			100,000				
Equipment			10,818	2,500,000	2,311,000	2,500,000	0.00%
Vehicles			246,763		258,363		
CAPITAL EXPENDITURES			357,581	2,500,000	2,569,363	2,500,000	0.00%
NON-OPERATING EXPENSES							
Debt Service Expenses	298,526	121,743				300,000	
Transfers to Other Funds	11,378,580	7,192,455					
Loans Made	100,000						
NON-OPERATING EXPENSES	11,777,106	7,314,198				300,000	
Citywide Expenses	20,994,432	19,483,743	12,540,800	14,186,000	14,279,436	16,171,000	13.99%

Significant Changes

Termination Pay Outs is increasing due to the anticipated retirement of long-term employees as a result of the implementation of an enhanced retirement package approved by the City Council. Equipment and Supplies is increasing due to the anticipated continued rise in gasoline expenses. Proposed appropriations outlined under Other Contract Services consist of administrative fees paid to the County of Orange for administration of property taxes. These fees have gone up significantly due to the incorporation of in-lieu of Vehicle License Fee (VLF) monies into the administrative fee calculations. The decrease in Rental Expense is due to the shift of monies to Debt Service Expenses to more accurately account for the Sports Complex lease. The proposed FY 2008/09 budget will be the third year the Equipment Replacement Reserve has been funded. The \$2.5 million identified in Equipment represents the annual funding of this reserve.



**Non-Departmental
Proposed 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 Proposed	Percent Change From Prior Year
Equipment Replacement							
PERSONAL SERVICES							
Salaries, Overtime	4,648						
PERSONAL SERVICES	4,648						
OPERATING EXPENSES							
Equipment and Supplies	2,326	100	323				
Repairs and Maintenance				75,000	75,000		-100.00%
OPERATING EXPENSES	2,326	100	323	75,000	75,000		-100.00%
CAPITAL EXPENDITURES							
Improvements	96,801	6,208		69,620	78,512		-100.00%
Equipment	605,062	1,646,220	1,658,283	3,080,970	4,165,767	2,860,118	-7.17%
Vehicles	1,305,263	1,729,314	1,724,139	2,433,000	2,646,806	2,942,500	20.94%
Software - Capital		8,591	130,608				
CAPITAL EXPENDITURES	2,007,126	3,390,333	3,513,030	5,583,590	6,891,085	5,802,618	3.92%
NON-OPERATING EXPENSES							
Transfers to Other Funds		16,233					
NON-OPERATING EXPENSES		16,233					
Equipment Replacement	2,014,100	3,406,666	3,513,353	5,658,590	6,966,085	5,802,618	2.55%

Significant Changes

All General Fund equipment replacement purchases are funded in this division. Funding for equipment in FY 2008/09 reinforces the City's commitment to enhancing the City's fleet of vehicles and specialized equipment in addition to the appropriations designated for the equipment reserve. Types of equipment proposed for replacement in FY 2008/09 are: police vehicles, several pumps and engines (water and sewer operations), a new fire engine, a new fire truck, lifeguard towers, and a computer aided dispatch (CAD) system upgrade.



**Non-Departmental
Proposed 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 Proposed	Percent Change From Prior Year
Leases							
OPERATING EXPENSES							
Equipment and Supplies							
Rental Expense	63,306	330,639	89,031	187,925	225,912	173,159	-7.86%
OPERATING EXPENSES	63,306	330,639	89,031	187,925	225,912	173,159	-7.86%
CAPITAL EXPENDITURES							
Equipment	22,000						
Vehicles	27,200						
Software - Capital	288,768	292,942	261,356	190,000	223,059		-100.00%
CAPITAL EXPENDITURES	337,967	292,942	261,356	190,000	223,059		-100.00%
NON-OPERATING EXPENSES							
Debt Service Expenses	1,688,124	1,238,993	789,494				
NON-OPERATING EXPENSES	1,688,124	1,238,993	789,494				
Leases	2,089,397	1,862,574	1,139,881	377,925	448,971	173,159	-54.18%

Significant Changes

Rental Expense includes citywide copier leases, including those in the print shop, as well as other leases managed by the Central Services Division within the Finance Department. The decrease in this account is due to the conclusion of a multiyear lease for citywide computers originating in previous fiscal years. The decrease in Software-Capital is due to the shifting of funds from Non-Departmental to the Information Services Department to account for Microsoft Licenses.



**Non-Departmental
Proposed Budget - FY 2008/09
Department Budget Summary
Other Funds by Object Account**



OTHER FUNDS

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 Proposed	Percent Change From Prior Year
Debt Service & Transfers							
PERSONAL SERVICES							
Salaries, Permanent		79	1,189				
Benefits		33	481				
PERSONAL SERVICES		112	1,670				
OPERATING EXPENSES							
Professional Services	4,417	1,353	8,471	45,000	58,322	16,300	-63.78%
Other Contract Services	123,313	22,666	98,045	18,000	18,000		-100.00%
Claims Expense	111,640	3,607					
Payments to Other Governments	3,060,058	625,058					
Interdepartmental Charges	40,000	350,000					
Other Expenses	-178,379	439,601	157,525				
OPERATING EXPENSES	3,161,050	1,442,286	264,041	63,000	76,322	16,300	-74.13%
CAPITAL EXPENDITURES							
Capitalized PP&E Offset	-5,046,288	-8,316,083	-5,876,747				
CAPITAL EXPENDITURES	-5,046,288	-8,316,083	-5,876,747				
NON-OPERATING EXPENSES							
Debt Service Expenses	19,846,911	17,793,004	15,981,285	21,276,775	21,291,475	11,006,500	-48.27%
Transfers to Other Funds	3,957,934	18,662,956	443,000		525,000		
Depreciation	11,043,849	16,592,787	14,011,114				
NON-OPERATING EXPENSES	34,848,694	53,048,746	30,435,399	21,276,775	21,816,475	11,006,500	-48.27%
Non-Departmental	32,963,456	46,175,061	24,824,363	21,339,775	21,892,797	11,022,800	-48.35%

Significant Changes

Professional Services allows for auditing services related to the Huntington Beach Public Financing Authority (HBPFA). Debt Service Expenses are decreasing due to the transfer of some of these costs to the Economic Development Department to more accurately account for Redevelopment Agency expenses.



Non-Departmental Proposed 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 Proposed	Percent Change From Prior Year
NON Non-Departmental							
CIP Capital Improvement Proj							
10040304 Capital Purchase - Bldg & Safety		19,022	344,482		20,073		
10040306 Capital Purchase - City Clerk			25,590				
10040307 Capital Purchase - Comm Svcs		220,140				450,000	
10040308 Capital Purchase - Econ Dev			4,326		325,674	150,000	
10040309 Capital Purchase - Fire			12,320	47,000	210,795	530,500	1028.72%
10040310 Capital Purchase - Library Svcs		31,285	451,839		66,653	104,000	
10040311 Capital Purchase - Info Svcs		270,938			261,477		
10040313 Capital Purchase - Police				50,000	50,000		-100.00%
10040314 Capital Purchase - Public Works		4,662,774	893,314	725,000	2,277,402	550,000	-24.14%
10040315 Capital Purchase - City Treasurer			3,862				
CIP Capital Improvement Proj		5,204,159	1,735,733	822,000	3,212,074	1,784,500	117.09%
CW City-Wide Expenses							
10040101 Non-Departmental	20,994,432	19,483,743	12,540,800	14,186,000	14,279,436	16,171,000	13.99%
CW City-Wide Expenses	20,994,432	19,483,743	12,540,800	14,186,000	14,279,436	16,171,000	13.99%
EQ Equipment Replacement							
10040201 Equip Purchase-Administration			323				
10040207 Equip Replacement-CMS	335,919	493,038	294,078	483,620	549,364	698,000	44.33%
10040209 Equip Replacement -Fire		1,053,454	578,353	780,000	780,000	1,678,300	115.17%
10040210 Equip Replacement-Library			55,319	209,000	297,821		-100.00%
10040211 Equip Replacement - IS	395,746	92,449	62,538	668,970	635,911	214,118	-67.99%
10040213 Equip Replacement Police	770,706	407,981	616,004	734,000	734,000	1,008,200	37.36%
10040214 Equip Replacement-Pwks	511,729	1,359,745	1,906,738	2,779,000	3,964,990	2,204,000	-20.69%
10040215 Equip Replace-City Treasurer				4,000	4,000		-100.00%
EQ Equipment Replacement	2,014,100	3,406,667	3,513,353	5,658,590	6,966,086	5,802,618	2.55%
LS Leases							
10040102 City Wide Leases	2,089,397	1,862,574	1,139,881	377,925	448,970	173,159	-54.18%
LS Leases	2,089,397	1,862,574	1,139,881	377,925	448,970	173,159	-54.18%
Other Funds							
10340101 Donations-Non-Department	24,905						
20540101 Non-Departmental	244,813	255,525					
20740101 Non-Departmental	900,000	936,979					
21040101 Non-Departmental		14,403					
30140101 Non-Departmental	2,746,670	22,200					
30540101 Non-Departmental		8,583,640	2				
30640101 Administration	19,079	112	1,670				
40140101 HBPFA 1997	858,918	858,918	853,815	288,000	289,500	250,000	-13.19%
40140102 HBPFA 2000A	1,516,936	1,442,479	1,446,753	1,444,000	1,444,000	1,450,000	0.42%
40140103 HBPFA 2001A	1,986,479	1,990,935	1,985,873	1,987,000	1,989,750	1,993,500	0.33%
40140104 HBPFA 2001B	2,620,959	2,619,285	2,618,409	2,621,000	2,625,750	2,626,000	0.19%
40240101 Non Departmental	67,175						
40540101 Dbt Svc Grand Coast CFD	1,243,841	1,242,988	1,247,841	1,246,775	1,246,775	1,237,100	-0.78%
40640101 Non-Departmental	229,645	235,166	183,921	178,000	192,072	184,500	3.65%
40740101 Non-Departmental	12,202,708	15,456,320	4,482,430	10,306,350	10,306,350		-100.00%
40840101 Dbt Svc McDonnell CFD	313,569	316,625	320,397	330,000	332,200	330,100	0.03%
40940101 Non-Departmental			1,674				
41040101 Debt Svc Bella Terra	1,376,868	2,318,215	2,254,204	1,813,650	2,338,650	1,811,600	-0.11%
50240101 Non-Departmental	-145,543	435,190	-651,060				
50440101 Non-Departmental	2,049	5,838	2,039				



**Non-Departmental
Proposed Budget - FY 2008/09
Department Budget Summary
All Funds by Business Unit**



BUSINESS UNITS

Division / Business Unit	FY 2004/05	FY 2005/06	FY 2006/07	FY 2007/08	FY 2007/08	FY 2008/09	Percent Change From Prior Year
	Actual	Actual	Actual	Adopted	Revised	Proposed	
50640101 Non-Departmental	-3,222,835	-8,176,066	-4,771,009				
50740101 Non-Departmental	-1,639,957	5,129	-10,028				
65040101 Non-Departmental	10,787,671	16,430,489	13,683,197				
65340101 Non-Departmental	37,798	33,323	38,751				
70740101 2004 Judgment Obligation	791,710	1,147,370	1,135,486	1,125,000	1,127,750	1,140,000	1.33%
Other Funds	32,963,458	46,175,063	24,824,365	21,339,775	21,892,797	11,022,800	-48.35%
General Fund	25,097,929	29,957,143	18,929,767	21,044,515	24,906,566	23,931,277	13.72%
Other Funds	32,963,458	46,175,063	24,824,365	21,339,775	21,892,797	11,022,800	-48.35%
Grand Total(s)	58,061,387	76,132,206	43,754,132	42,384,290	46,799,363	34,954,077	-17.53%

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