City of Huntington Beach
Finance
Adopted Budget – FY 2012/13

Director of Finance

ADMINISTRATION
Administrative Assistant

ACCOUNTING SERVICES

Accounting Manager

GENERAL ACCOUNTING
Administrative Analyst Senior
Senior Accountant

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

BUDGET MANAGEMENT

Budget Manager
Administrative Analyst Senior (2)

PAYROLL
Senior Payroll Technician
Accounting Technician Senior

CASHIERING & COLLECTIONS SERVICES

Deputy City Treasurer

Administrative Analyst Senior

CASHIERING
Accounting Technician Supervisor
Accounting Technician II

ACCOUNTS RECEIVABLE/ COLLECTIONS
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

Finance

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; cashiering, accounts receivable and collections services; payroll and accounts payable services; and, utility billing and business license customer service.

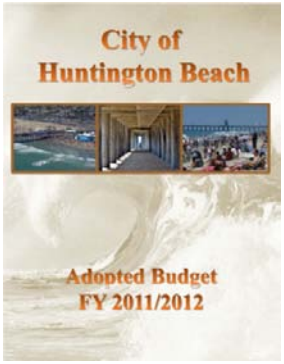
Administration Division

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; and Financial Reporting prepares the Comprehensive Annual Financial Report (CAFR), annual bond disclosures, and other financial reports.

Budget Management Division



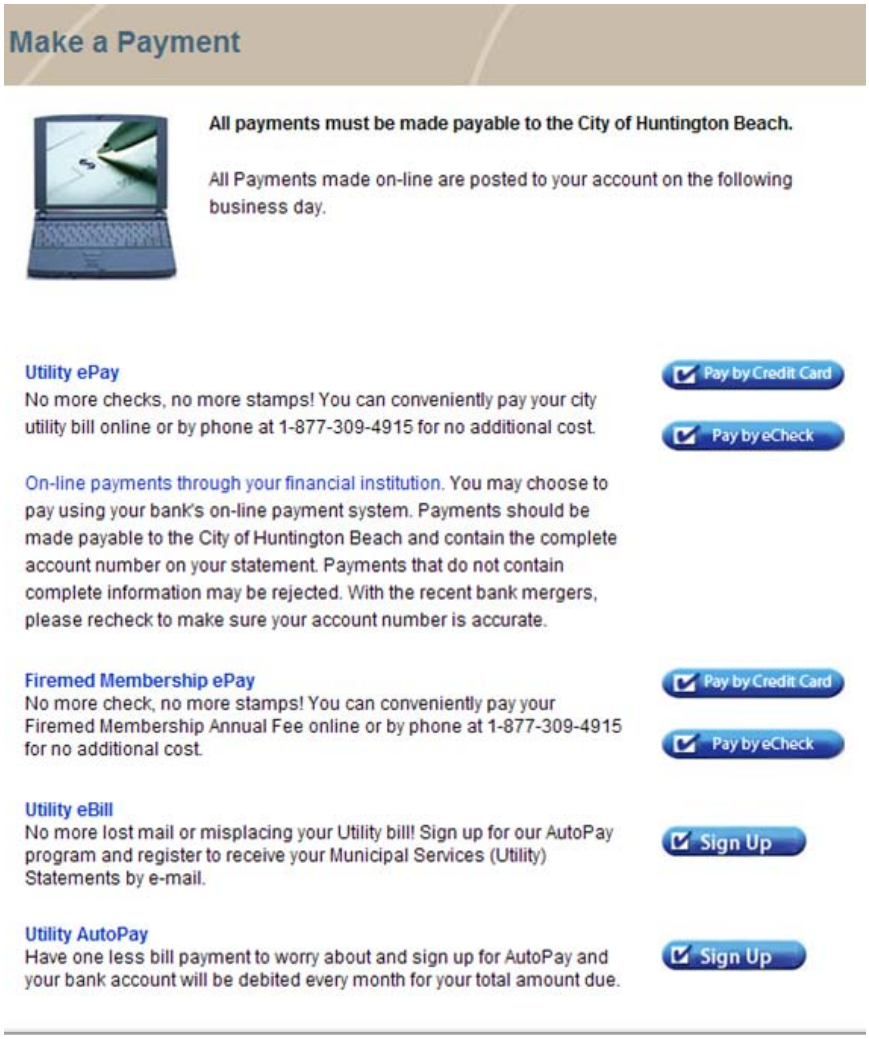
The Budget Management Division is responsible for assisting the City Council and Executive Management team in managing the City's resources, developing and maintaining the City's long-range financial projections, and evaluating the fiscal impact of legislative initiatives and judicial decisions effecting 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, several off-site locations. This Division also ensures revenue is deposited in a timely manner into the City's financial depository accounts. Another function in 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 for the payment of goods and services approved in the budget and the City's financial system.



Administration Division

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

Accounting Services Division

- Prepare the Comprehensive Annual Financial Report, Popular Annual Financial Report, and Redevelopment Agency Financial Statements
- Prepare the Annual Schedule of Financial Accounting (SEFA) for compliance with Federal Single Audit guidelines
- 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 monthly revenue and expenditure reports and projections
- Conduct budgetary analysis as needed
- Assist departments with budget monitoring and control
- Maintain the long-term financial plan
- 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

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 $2.2 million annually within 24 hours
- Collect and process payments of over $6 million annually for Transient Occupancy Taxes and over $760,000 for Business Improvement District assessments from three assessment areas
- Collect and process payments for oil taxes in the amount of approximately $480,000
- Process over 525,000 transactions at the 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

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)

Finance

Performance Measures

The City's performance measure program is in its seventh year. Results for the past two fiscal years in addition to goals and objectives for FY 2012/13 are presented below.

	FY 2010/11 ACTUAL	FY 2011/12 ACTUAL	FY 2012/13 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	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 a qualified (clean) audit opinion on the CAFR				Improve Long Term Financial Sustainability
Measure: Qualified (clean) audit opinion received	Yes	Yes	Yes	

FY 2011/12 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 2009/2010; this was the 25th consecutive year the City has received this prestigious award. Receipt of the award requires government entities to publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), conforming to the program, accounting, and legal standards

- The City earned the Government Finance Officers Association's Distinguished Budget Award for Fiscal Year 2010/2011. 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 2010/2011 CAFR by the independent accounting firm Macias Gini & O'Connell LLP

- The City received an unqualified (clean) audit opinion for the Fiscal Year 2010/2011 Federal Single Audit

FY 2012/13 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 2011/2012 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

- Continue to emphasize employee training and development in order to improve individual performance and improve employee morale

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Finance

Adopted Budget - FY 2012/13

Department Budget Summary

All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
All Funds							
PERSONAL SERVICES							
Salaries, Permanent	2,222,479	2,281,444	1,627,245	2,292,434	2,242,687	2,327,202	1.52%
Salaries, Temporary	18,259	14,921	25,648	32,000	32,000	72,000	125.00%
Salaries, Overtime	117		191				
Leave Payouts	52,614	58,658	24,988				
Benefits	1,460,320	1,542,147	1,624,474	2,093,847	2,072,274	2,127,628	1.61%
PERSONAL SERVICES	**3,753,789**	**3,897,169**	**3,302,546**	**4,418,281**	**4,346,961**	**4,526,830**	2.46%
OPERATING EXPENSES							
Equipment and Supplies	721,785	516,279	566,496	670,765	641,510	670,775	0.00%
Repairs and Maintenance	464	93,661	99,401	152,877	131,828	152,880	0.00%
Conferences and Training	8,941	6,795	2,184	7,678	7,678	7,670	-0.10%
Professional Services	311,752	267,307	207,998	318,025	401,141	254,645	-19.93%
Other Contract Services	206,913	300,742	314,545	613,896	781,991	477,895	-22.15%
Rental Expense	119,589						
Pension Payments	2,271,438	2,388,715	3,062,971	3,150,000	3,150,000	3,839,000	21.87%
Interdepartmental Charges		186,564	189,300	194,979	194,979	200,828	3.00%
Expense Allowances	2,723	6,023	5,562	11,700	11,700	11,700	0.00%
Other Expenses	5,567	307	(56)				
OPERATING EXPENSES	**3,649,172**	**3,766,393**	**4,448,400**	**5,119,920**	**5,320,827**	**5,615,393**	9.68%
CAPITAL EXPENDITURES							
Capital - Software	23,254	3,500					
CAPITAL EXPENDITURES	**23,254**	**3,500**					
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,277,512	8,044,324	48,428	48,428	48,428	90,667	87.22%
NON-OPERATING EXPENSES	**6,277,512**	**8,044,324**	**48,428**	**48,428**	**48,428**	**90,667**	87.22%
Grand Total(s)	**13,703,727**	**15,711,385**	**7,799,374**	**9,586,629**	**9,716,216**	**10,232,890**	**6.74%**
General Fund	10,685,108	10,560,473	3,422,722	5,014,722	5,105,309	4,954,395	-1.20%
Other Funds	3,018,619	5,150,912	4,376,652	4,571,907	4,610,907	5,278,495	15.45%
Grand Total(s)	**13,703,727**	**15,711,385**	**7,799,374**	**9,586,629**	**9,716,216**	**10,232,890**	**6.74%**

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

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

General Fund by Object Account

DEPARTMENT

Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
General Fund							
PERSONAL SERVICES							
Salaries, Permanent	2,222,479	2,281,444	1,627,245	2,292,434	2,242,687	2,327,202	1.52%
Salaries, Temporary	18,259	14,921	25,648	32,000	32,000	72,000	125.00%
Salaries, Overtime	117		191				
Leave Pay Outs	52,614	58,658	24,988				
Benefits	772,548	800,991	666,465	993,847	972,274	990,628	-0.32%
PERSONAL SERVICES	**3,066,017**	**3,156,012**	**2,344,537**	**3,318,281**	**3,246,961**	**3,389,830**	2.16%
OPERATING EXPENSES							
Equipment and Supplies	721,785	516,279	566,496	670,765	641,510	670,775	0.00%
Repairs and Maintenance	464	93,661	99,401	152,877	131,828	152,880	0.00%
Conferences and Training	8,822	6,775	2,184	7,678	7,678	7,670	-0.10%
Professional Services	311,752	203,107	165,503	239,525	283,641	243,645	1.72%
Other Contract Services	201,710	300,742	239,097	613,896	781,991	477,895	-22.15%
Rental Expense	119,589						
Expense Allowances	2,723	6,023	5,562	11,700	11,700	11,700	0.00%
Other Expenses	(93)	307	(56)				
OPERATING EXPENSES	**1,366,752**	**1,126,894**	**1,078,185**	**1,696,441**	**1,858,348**	**1,564,565**	-7.77%
CAPITAL EXPENDITURES							
Software - Capital	23,254	3,500					
CAPITAL EXPENDITURES	**23,254**	**3,500**					
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,229,084	6,274,067					
NON-OPERATING EXPENSES	**6,229,084**	**6,274,067**					
Total	**10,685,108**	**10,560,473**	**3,422,722**	**5,014,722**	**5,105,309**	**4,954,395**	**-1.20%**

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

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	140,502	234,334	233,467	257,783	257,783	291,546	13.10%
Salaries, Overtime	117						
Leave Payouts	4,498	4,413	7,539				
Benefits	36,359	53,945	82,262	99,785	99,785	107,431	7.66%
PERSONAL SERVICES	**181,476**	**292,691**	**323,268**	**357,569**	**357,569**	**398,977**	11.58%
OPERATING EXPENSES							
Equipment and Supplies	6,069	3,214	9,270	27,164	27,177	27,165	0.00%
Repairs and Maintenance				1,000	1,000	1,000	0.00%
Conferences and Training	660	2,197	1,425	7,178	7,178	7,170	-0.11%
Professional Services	104,500						
Expense Allowances	2,723	6,023	5,562	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	**113,952**	**11,434**	**16,257**	**41,342**	**41,355**	**41,335**	-0.02%
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,229,084	6,274,067					
NON-OPERATING EXPENSES	**6,229,084**	**6,274,067**					
Total	**6,524,512**	**6,578,192**	**339,525**	**398,911**	**398,924**	**440,312**	**10.38%**

Significant Changes

No significant changes have been adopted for the FY 2012/13 budget within the Administration Division.

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 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	1.00	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**	**3.00**	**2.00**	**2.00**	**2.00**	**2.00**	**0.00**

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Accounting Services							
PERSONAL SERVICES							
Salaries, Permanent	861,475	686,756	497,118	567,139	567,139	473,973	-16.43%
Salaries, Temporary	9,699	7,863					
Leave Payouts	32,598	24,193	6,730				
Benefits	305,374	252,626	217,478	242,652	242,652	197,709	-18.52%
PERSONAL SERVICES	**1,209,147**	**971,437**	**721,326**	**809,792**	**809,792**	**671,682**	-17.05%
OPERATING EXPENSES							
Equipment and Supplies	7,806	7,077	318,739	280,850	548	280,850	0.00%
Repairs and Maintenance			92,011	134,677	33,628	134,680	0.00%
Conferences and Training	4,271	1,424	393				
Professional Services	207,306	203,107	165,503	239,525	270,064	243,645	1.72%
Other Contract Services	850	425	122,370	125,739	32,779	125,730	-0.01%
OPERATING EXPENSES	**220,234**	**212,034**	**699,016**	**780,791**	**337,019**	**784,905**	0.53%
Total	**1,429,381**	**1,183,471**	**1,420,341**	**1,590,583**	**1,146,811**	**1,456,587**	**-8.42%**

Significant Changes

Within the Accounting Division a contract for UUT auditing services has been eliminated and back filled with allocations for other auditing services for lease, concession, and TOT revenue. Within the Accounting Services Division the Senior Payroll Technician has been shifted into the Budget Management Division consistent with standard finance practices.

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Change from Prior Year
Accounting Manager	1.00	1.00	0.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	1.00	1.00	2.00	1.00	1.00	1.00	0.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Accountant	3.00	3.00	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	3.00	2.00	2.00	2.00	2.00	0.00
Accounting Technician I	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Payroll Analyst	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	1.00	0.00	0.00	1.00	**1.00**	**0.00**	**(1.00)**
Payroll Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.00	0.00	**0.50**	**0.00**	0.00	0.00
Total	**14.00**	**11.00**	**7.00**	**7.50**	**7.00**	**6.00**	**(1.00)**

Finance

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Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Budget Management							
PERSONAL SERVICES							
Salaries, Permanent	276,152	450,063	205,699	280,107	280,107	423,556	51.21%
Leave Payouts		4,568	3,066				
Benefits	83,440	138,680	81,261	108,514	108,514	181,763	67.50%
PERSONAL SERVICES	**359,592**	**593,311**	**290,026**	**388,621**	**388,621**	**605,319**	55.76%
OPERATING EXPENSES							
Equipment and Supplies	3,029	2,199	418				
Repairs and Maintenance	1,167	2,916	(225)				
OPERATING EXPENSES	**4,195**	**5,115**	**193**				
Total	**363,788**	**598,426**	**290,219**	**388,621**	**388,621**	**605,319**	**55.76%**

Significant Changes

A Senior Payroll Technician and a Senior Accounting Technician have been shifted into the Budget Management Division from Accounting Services and Cashiering and Collections consistent with standard finance practices.

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 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
Senior Payroll Analyst	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	0.00	1.00	1.00	0.00	**0.00**	**1.00**	**1.00**
Senior Accounting Technician	0.00	0.00	0.00	0.00	**0.00**	**1.00**	**1.00**
Payroll Technician	0.00	1.00	0.00	0.00	0.00	0.00	0.00
Total	**3.00**	**6.00**	**4.00**	**3.00**	**3.00**	**5.00**	**2.00**

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Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	456,351	394,542	1,426				
Salaries, Temporary			1,536				
Leave Payouts	4,127	9,684					
Benefits	147,126	136,190	443				
PERSONAL SERVICES	**607,604**	**540,417**	**3,405**				
OPERATING EXPENSES							
Equipment and Supplies	501,271	291,159	17,731				
Repairs and Maintenance	464	93,661	5,825				
Conferences and Training	1,747	155					
Professional Services	(54)						
Other Contract Services	67,975	164,138					
Rental Expense	119,589						
Other expense		419					
OPERATING EXPENSES	**690,992**	**549,532**	**23,556**				
Total	**1,298,595**	**1,089,949**	**26,961**	**0**	**0**	**0**	**0.00%**

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 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Change from Prior Year
Purchasing & Central Services Mgr	1.00	1.00					
Administrative Analyst Senior	1.00	1.00					
Buyer	2.00	2.00					
Senior Printing Services Tech	2.00	2.00					
Total	**6.00**	**6.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Fiscal Services							
PERSONAL SERVICES							
Salaries, Permanent	487,998	515,749	689,535	708,353	708,353	710,310	0.28%
Salaries, Temporary	8,559	7,057	24,111				
Salaries, Overtime			191				
Leave Payouts	11,391	15,800	7,652				
Benefits	200,249	219,550	285,021	331,728	331,728	318,449	-4.00%
PERSONAL SERVICES	**708,197**	**758,157**	**1,006,512**	**1,040,081**	**1,040,081**	**1,028,759**	-1.09%
OPERATING EXPENSES							
Equipment and Supplies	203,610	212,630	218,355	327,331	578,365	327,340	0.00%
Repairs and Maintenance			1,498		80,000		
Conferences and Training	977	83	591				
Other Contract Services	132,885	136,178	116,726	145,775	349,087	105,775	-27.44%
Other Expenses	(93)	(112)	(56)				
OPERATING EXPENSES	**337,379**	**348,779**	**337,115**	**473,106**	**1,007,452**	**433,115**	-8.45%
CAPITAL EXPENDITURES							
Software - Capital	23,254	3,500					
CAPITAL EXPENDITURES	**23,254**	**3,500**					
Total	**1,068,831**	**1,110,436**	**1,343,627**	**1,513,187**	**2,047,533**	**1,461,873**	**-3.39%**

Significant Changes

Other Contract Services has been reduced by 27% percent in order to allocate money needed in other divisions within the Finance Department.

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 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	0.00	2.00	2.00	2.00	2.00	0.00
Total	**8.00**	**8.00**	**10.00**	**10.00**	**10.00**	**10.00**	**0.00**

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Cashiering & Collections							
PERSONAL SERVICES							
Salaries, Permanent				479,051	429,304	427,818	-10.69%
Salaries, Temporary				32,000	32,000	72,000	125.00%
Benefits				211,167	189,594	185,277	-12.26%
PERSONAL SERVICES				**722,218**	**650,898**	**685,095**	-5.14%
OPERATING EXPENSES							
Equipment and Supplies			1,982	35,420	35,420	35,420	0.00%
Repairs and Maintenance			67	17,200	17,200	17,200	0.00%
Conferences and Training				500	500	500	0.00%
Professional Services					13,577		
Other Contract Services				342,382	400,125	246,390	-28.04%
Expense Allowances				5,700	5,700	5,700	0.00%
OPERATING EXPENSES			**2,049**	**401,202**	**472,522**	**305,210**	-23.93%
Total	**0**	**0**	**2,049**	**1,123,420**	**1,123,420**	**990,305**	**-11.85%**

Significant Changes

With the re-organization of FTE's in the Finance Department, more part-time staff is necessary to assist in front counter services. This equates to the $40,000 increase in Temporary Salaries for FY 2012/13. The reduction in Other Contract Services is due to credit card bill pay expenses associated with water utility billing which historically has been expensed out of the General Fund under this division and will now be directly billed to the Water Fund. In regards to personnel, a Senior Accounting Technician has been shifted to the Budget Management Division to assist with payroll duties. In FY 2010/11 the Cashiering, Collections, and Disbursements Division was transferred to the Finance Department. Historical Data is kept under the City Treasurer's Office budget.

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Change from Prior Year
Deputy City Treasurer	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Administrative Analyst Senior	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	0.00	**0.00**	**0.50**	0.50	0.00
Accounting Technician Supervisor	0.00	0.00	0.00	2.00	2.00	2.00	0.00
Senior Accounting Technician	0.00	0.00	0.00	1.00	**1.00**	**0.00**	**(1.00)**
Accounting Technician II*	0.00	0.00	0.00	2.00	2.00	2.00	0.00
**0.75 FTE funded by the Public Works Department but reflected here*							
Total	**0.00**	**0.00**	**0.00**	**7.00**	**7.50**	**6.50**	**(1.00)**

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

Other Funds by Object Account

OTHER FUNDS

Expenditure Object Account	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
Retiree Insurance Fund (702), Retirement Supplement (703), Mello Roos (406)							
PERSONAL SERVICES							
Benefits	687,772	741,156	958,009	1,100,000	1,100,000	1,137,000	3.36%
PERSONAL SERVICES	**687,772**	**741,156**	**958,009**	**1,100,000**	**1,100,000**	**1,137,000**	3.36%
OPERATING EXPENSES							
Conferences and Training	119	20					
Professional Services		64,200	42,495	78,500	117,500	11,000	-85.99%
Other Contract Services	5,203		75,448				
Pension Payments	2,271,438	2,388,715	3,062,971	3,150,000	3,150,000	3,839,000	21.87%
Interdepartmental Charges		186,564	189,300	194,979	194,979	200,828	3.00%
Other Expenses	5,660						
OPERATING EXPENSES	**2,282,420**	**2,639,499**	**3,370,215**	**3,423,479**	**3,462,479**	**4,050,828**	18.32%
NON-OPERATING EXPENSES							
Transfers to Other Funds	48,428	1,770,257	48,428	48,428	48,428	90,667	87.22%
NON-OPERATING EXPENSES	**48,428**	**1,770,257**	**48,428**	**48,428**	**48,428**	**90,667**	87.22%
Total	**3,018,619**	**5,150,912**	**4,376,652**	**4,571,907**	**4,610,907**	**5,278,495**	**15.45%**

Significant Changes

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

Permanent Personnel	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Change from Prior Year
Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Revenue Summary	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Change from Prior Year
00702 Retiree Insurance Fund	770,330	2,033,339	945,202	1,526,000	1,526,000	1,250,700	(275,300)
00703 Retirement Supplement	4,176,805	5,972,488	2,919,605	3,678,000	3,678,000	4,222,900	544,900
Total	**4,947,135**	**8,005,827**	**3,864,807**	**5,204,000**	**5,204,000**	**5,473,600**	**269,600**

Finance

Adopted Budget - FY 2012/13

Department Budget Summary

All Funds by Business Unit

BUSINESS UNITS

Division / Business Unit	FY 2008/09 Actual	FY 2009/10 Actual	FY 2010/11 Actual	FY 2011/12 Adopted	FY 2011/12 Revised	FY 2012/13 Adopted	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035201 Finance Administration	295,428	304,125	339,525	398,911	398,924	440,312	10.38%
10035999 General Fund - Transfer	6,229,084	6,274,067					
ADM Administration	**6,524,512**	**6,578,192**	**339,525**	**398,911**	**398,924**	**440,312**	10.38%
ATG Accounting Services							
10035205 Accounting Svcs	1,429,381	1,183,471	1,420,341	1,590,583	1,146,811	1,456,587	-8.42%
ATG Accounting Services	**1,429,381**	**1,183,471**	**1,420,341**	**1,590,583**	**1,146,811**	**1,456,587**	-8.42%
BGT Budget Management							
10035204 Budget Management	363,788	598,426	290,219	388,621	388,621	605,319	55.76%
BGT Budget, Payroll, & Analysis	**363,788**	**598,426**	**290,219**	**388,621**	**388,621**	**605,319**	55.76%
CRS Central Services							
10035207 Central Services	1,298,595	1,089,949	26,961				
CRS Central Services	**1,298,595**	**1,089,949**	**26,961**				
CSC Cashiering & Collections							
10035209 Cashiering/Collections			2,049	1,123,420	1,123,420	990,305	-11.85%
FMT Financial Management			**2,049**	**1,123,420**	**1,123,420**	**990,305**	-11.85%
FS Fiscal Services							
10035206 Fiscal Services	1,068,831	1,110,436	1,343,627	1,513,187	2,047,533	1,461,873	-3.39%
FS Fiscal Services	**1,068,831**	**1,110,436**	**1,343,627**	**1,513,187**	**2,047,533**	**1,461,873**	-3.39%
Other Funds							
40635201 Finance Mello Roos				5,000	4,000	5,000	0.00%
40680999 Mello Roos - Trfs/Debt Service	48,428	48,428	48,428	48,428	48,428	90,667	87.22%
70235202 Retirement Med Suppl	698,754	806,624	1,024,943	1,169,170	1,194,170	1,184,375	1.30%
70335203 Retirement Supplement	2,271,438	2,574,031	3,303,280	3,349,309	3,364,309	3,998,453	19.38%
70735999 Judgement Oblig Transfer		1,721,829					
Other Funds	**3,018,619**	**5,150,912**	**4,376,652**	**4,571,907**	**4,610,907**	**5,278,495**	15.45%
General Fund	10,685,108	10,560,473	3,422,722	5,014,722	5,105,309	4,954,395	-1.20%
Other Funds	3,018,619	5,150,912	4,376,652	4,571,907	4,610,907	5,278,495	15.45%
Grand Total(s)	**13,703,727**	**15,711,385**	**7,799,374**	**9,586,629**	**9,716,216**	**10,232,890**	**6.74%**