



City of Huntington Beach
Finance
Proposed Budget – FY 2010/11

Director of Finance

ADMINISTRATION
Administrative Assistant

ACCOUNTING SERVICES

Accounting Manager
Administrative Analyst Senior (2)
GENERAL ACCOUNTING
Senior Accountant
Accountant
Accounting Technician I
ACCOUNTS PAYABLE &
RECEIVABLE
Accounting Technician
Supervisor
Accounting Technician II (2)
REPROGRAPHICS
Senior Printer Services
Technician (2)
Mail

BUDGET, PAYROLL, &
ANALYSIS

Budget Manager
Administrative Analyst Senior (2)
PAYROLL
Payroll Systems Analyst
Senior Payroll Technician
Payroll Technician

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)

The Finance Department, through its four 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 General Accounting, Accounts Payable, Reprographics, and Mail operations. 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. Reprographics provides printing services to all City departments. Mail provides for the daily collection, sorting, metering, and delivery of interdepartmental, U.S. Postal Service mail, and special or overnight deliveries.



Budget, Payroll, and Analysis Division



The Budget, Payroll, and Analysis Division coordinates preparation of the City's annual budget and manages the citywide payroll function. This division 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. This division 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. The division also oversees a citywide integrated workflow of employee information, time and attendance records, and biweekly payroll payments.

Fiscal Services Division

Comprised of Municipal Services, Business License, and Procurement, 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. The division oversees procurement of goods and services; coordinates the competitive bidding process; maintains the list of qualified vendors; In addition, the division administers office supply orders, manages the procurement cards, leasing, equipment replacement, professional services, fuel management, and copy machine programs.



Administration Division

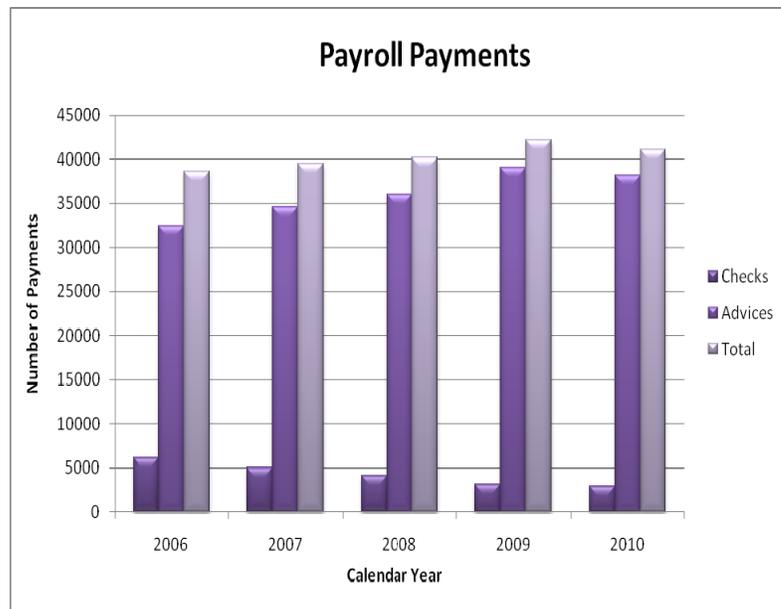
- Provide policy direction, vision, and leadership enabling the department to achieve its goals while complying with federal, state, local, and other requirements
- Oversee and coordinate long-term financial plan
- Promote sound fiscal policies and protect local revenues
- Ensure competent use of financial, 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
- 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 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
- Process over 8.4 million printing impressions per year
- Process over one million pieces of mail (annually) by the end of the next business day

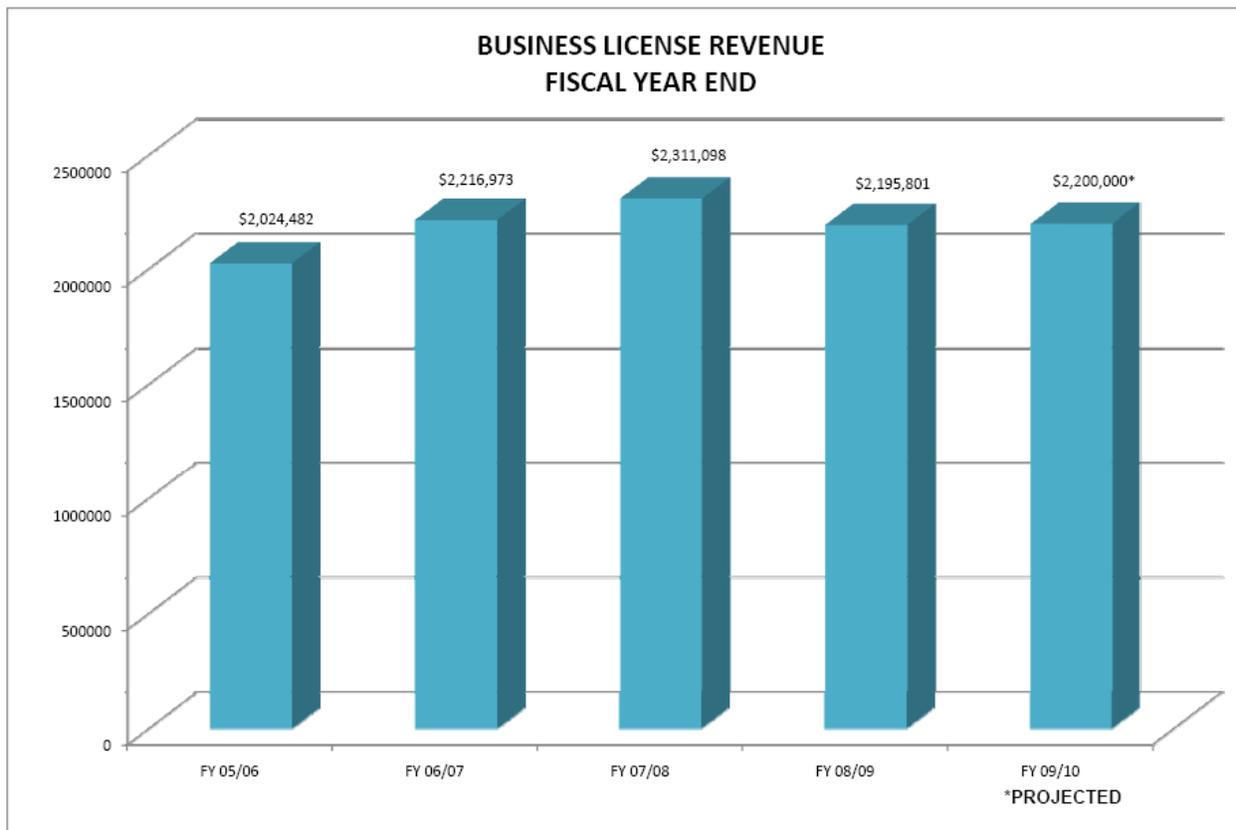
Budget, Payroll, and Analysis Division

- 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
- Process 41,084 payroll advices and checks annually
- Produce and distribute approximately 1,821 W-2s annually
- Provide updates and training to departmental timekeepers
- Maintain and troubleshoot database calculations for time, attendance, and payroll



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
- 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



The City's performance measure program is in its fifth year. Results for the past two fiscal years in addition to goals and objectives for FY 2010/11 are presented below.

	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 BUDGET	Strategic Plan Goal
Goal:				
1. Prepare the Comprehensive Annual Financial Report (CAFR) and the Popular Annual Financial Report (PAFR) within six months of fiscal year-end.				Maintain Financial Viability and Our Reserves
Measure:				
CAFR prepared within six months of fiscal year-end	Yes	Yes	Yes	
PAFR prepared within six months of fiscal year-end	Yes	Yes	Yes	
Goal:				
2. Process 100% of purchase requisitions received within a nine-day turnaround.				Maintain Financial Viability and Our Reserves
Measure:				
% of purchase requisitions processed within a nine-day period	100%	100%	100%	
Goal:				
3. Achieve Government Finance Officers Association (GFOA) budget excellence rating.				Maintain Financial Viability and Our Reserves
Measure:				
GFOA budget excellent rating achieved	Yes	Yes	Yes	
Goal:				
4. Respond to 90% of citizen inquiries within 24 hours and resolve issues 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 2010/11
Department Budget Summary
All Funds by Object Account

DEPARTMENT

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
PERSONAL SERVICES							
Salaries, Permanent	2,296,084	2,327,940	2,222,479	2,206,228	2,206,228	2,225,677	0.88%
Salaries, Temporary	18,954	25,132	18,259	55,337	37,337		-100.00%
Salaries, Overtime	1,210	1,289	117				
Leave Payouts		718	52,614				
Benefits	1,589,012	1,579,992	1,460,320	1,606,786	1,524,319	1,658,068	3.19%
PERSONAL SERVICES	3,905,260	3,935,071	3,753,789	3,868,351	3,767,884	3,883,745	0.40%
OPERATING EXPENSES							
Utilities	225						
Equipment and Supplies	628,477	730,850	721,785	635,345	626,913	635,345	0.00%
Repairs and Maintenance	16,445		464	135,677	135,677	135,677	0.00%
Conferences and Training	27,503	32,388	8,941	17,178	11,000	17,178	0.00%
Professional Services	295,682	427,612	311,752	257,026	329,900	257,025	0.00%
Other Contract Services	182,441	278,731	206,913	280,018	264,593	280,018	0.00%
Rental Expense	56,007	122,781	119,589				
Pension Payments	1,845,381	1,969,924	2,271,438	2,742,000	2,742,000	2,950,000	7.59%
Interdepartmental Charges					40,000	189,300	
Expense Allowances	5,816	4,124	2,723	6,000	6,000	6,000	0.00%
Other Expenses			5,567				
OPERATING EXPENSES	3,057,977	3,566,410	3,649,172	4,073,244	4,156,083	4,470,543	9.75%
CAPITAL EXPENDITURES							
Equipment		11,937					
Capital - Software			23,254		9,746		
CAPITAL EXPENDITURES		11,937	23,254		9,746		
NON-OPERATING EXPENSES							
Debt Service Expenses							
Transfers to Other Funds	7,011,695	7,064,519	6,277,512	6,543,428	8,243,428	48,428	-99.26%
NON-OPERATING EXPENSES	7,011,695	7,064,519	6,277,512	6,543,428	8,243,428	48,428	-99.26%
Grand Total(s)	13,974,932	14,577,937	13,703,727	14,485,023	16,177,141	8,402,716	-41.99%
General Fund	11,362,741	11,808,096	10,685,107	10,857,095	10,849,213	4,320,488	-60.21%
Other Funds	2,612,191	2,769,841	3,018,620	3,627,928	5,327,928	4,082,228	12.52%
Grand Total(s)	13,974,932	14,577,937	13,703,727	14,485,023	16,177,141	8,402,716	-41.99%
Personnel Summary	31.00	33.00	34.00	33.00	33.00	29.00	(4.00)



Finance
Proposed Budget - FY 2010/11
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Administration							
PERSONAL SERVICES							
Salaries, Permanent	301,553	271,028	140,502	240,081	240,080	242,770	1.12%
Salaries, Temporary			117				
Salaries, Overtime		15					
Leave Payouts			4,498				
Benefits	100,952	90,793	36,359	52,828	52,828	76,897	45.56%
PERSONAL SERVICES	402,505	361,836	181,476	292,909	292,908	319,667	9.14%
OPERATING EXPENSES							
Equipment and Supplies	8,853	33,289	6,071	6,571	6,894	27,163	313.38%
Repairs and Maintenance				1,000	1,000	1,000	0.00%
Conferences and Training	1,665	1,996	660	3,000	3,000	17,178	472.60%
Professional Services		157,137	104,500				
Expense Allowances	5,816	4,124	2,723	6,000	6,000	6,000	0.00%
OPERATING EXPENSES	16,334	196,546	113,954	16,571	16,894	51,341	209.82%
NON-OPERATING EXPENSES							
Transfers to Other Funds	6,963,267	7,016,091	6,229,084	6,495,000	6,495,000		-100.00%
NON-OPERATING EXPENSES	6,963,267	7,016,091	6,229,084	6,495,000	6,495,000		-100.00%
Total	7,382,106	7,574,473	6,524,514	6,804,480	6,804,802	371,008	-94.55%

Significant Changes

Equipment and Supplies and Conferences and Training have increased as the budget for these expenditures have been consolidated under the Administration Division. Transfers to Other Funds was for citywide debt service and has been moved to Non-Departmental. No net change to the has occurred as a result of moving the budget for debt service to Non-Departmental.

Permanent Personnel	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 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 2010/11
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Accounting Services							
PERSONAL SERVICES							
Salaries, Permanent	945,007	979,064	861,475	608,599	608,599	849,286	39.55%
Salaries, Temporary	18,954	8,977	9,699	45,087	33,087		-100.00%
Salaries, Overtime	281	643					
Leave Payouts		369	32,598				
Benefits	355,466	349,251	305,374	222,706	222,706	301,891	35.56%
PERSONAL SERVICES	1,319,708	1,338,304	1,209,146	876,392	864,392	1,151,177	31.35%
OPERATING EXPENSES							
Equipment and Supplies	13,752	68,116	7,806	18,212	6,748	280,850	1442.12%
Equipment and Supplies						134,677	
Conferences and Training	17,742	17,390	4,271	5,000	500		-100.00%
Professional Services	220,584	246,351	207,306	239,524	261,507	239,525	0.00%
Other Contract Services	10,261	1,227	850	7,000		130,018	1757.40%
OPERATING EXPENSES	262,339	333,084	220,233	269,736	268,755	785,070	191.05%
Total	1,582,047	1,671,388	1,429,379	1,146,128	1,133,147	1,936,247	68.94%

Significant Changes

The increase in Personal Services and Operating expenditures is the result of a departmental reorganization which will fold the Central Services Division. The appropriations for continuing Central Services activities have been moved to Accounting Services and Fiscal Services. This reorganization has resulted in the elimination of five Finance Department positions overall. Temporary Salaries have been eliminated due to cost cutting measures taken by the City to align on-going expenditures with revenue.

Permanent Personnel	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 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	0.00	0.00	0.00	0.00	0.00
Administrative Analyst Senior	0.00	0.00	1.00	1.00	1.00	2.00	1.00
Senior Accountant	5.00	5.00	1.00	1.00	1.00	1.00	0.00
Accountant	0.00	0.00	3.00	3.00	3.00	1.00	(2.00)
Accounting Technician Supervisor	0.00	1.00	1.00	1.00	1.00	1.00	0.00
Senior Accounting Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounting Technician II	3.00	3.00	3.00	3.00	3.00	2.00	(1.00)
Accounting Technician I	0.00	0.00	1.00	1.00	1.00	1.00	0.00
Senior Payroll Analyst	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Payroll Technician	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Payroll Technician	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Printing Services Tech	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Total	14.00	14.00	14.00	11.00	11.00	11.00	0.00



Finance
Proposed Budget - FY 2010/11
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Budget, Payroll, & Analysis							
PERSONAL SERVICES							
Salaries, Permanent	169,634	138,707	276,152	451,353	451,353	445,316	-1.34%
Benefits	52,869	40,542	83,440	147,128	147,128	134,500	-8.58%
PERSONAL SERVICES	222,503	179,249	359,592	598,481	598,481	579,816	-3.12%
OPERATING EXPENSES							
Equipment and Supplies	2,675	2,912	3,029	2,380	7,845		-100.00%
Repairs and Maintenance	13,500						
Conferences and Training		4,107	1,167	2,500	5,000		-100.00%
Other Contract Services	2,151	500					
OPERATING EXPENSES	18,326	7,519	4,196	4,880	12,845		-100.00%
Total	240,829	186,768	363,788	603,361	611,326	579,816	-3.90%

Significant Changes

Equipment and Supplies and Conferences and Training have been moved under the Administration Division of the Finance Department to centralize the management of these two expenditures.

Permanent Personnel	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Change from Prior Year
Budget Manager	0.00	0.00	1.00	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
Senior Payroll Analyst	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Senior Payroll Technician	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Payroll Technician	0.00	0.00	0.00	1.00	1.00	1.00	0.00
<i>* 0.25 FTE funded by Economic Development but reflected here</i>							
Total	2.00	2.00	3.00	6.00	6.00	6.00	0.00



Finance
Proposed Budget - FY 2010/11
Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Central Services							
PERSONAL SERVICES							
Salaries, Permanent	410,641	439,991	456,351	392,788	392,788		-100.00%
Leave Payouts		174	4,127				
Benefits	144,352	149,872	147,126	135,506	135,505		-100.00%
PERSONAL SERVICES	554,993	590,037	607,604	528,294	528,293		-100.00%
OPERATING EXPENSES							
Equipment and Supplies	378,486	429,053	501,271	401,231	398,476		-100.00%
Repairs and Maintenance	2,945		464	134,677	134,677		-100.00%
Conferences and Training	4,689	4,998	1,747	3,500	1,500		-100.00%
Professional Services	75,096	2,824					
Other Contract Services	44,241	133,185	67,975	123,018	123,018		-100.00%
Rental Expense	56,007	122,781	119,535				
OPERATING EXPENSES	561,464	692,841	690,992	662,426	657,671		-100.00%
CAPITAL EXPENDITURES							
Equipment		11,937					
CAPITAL EXPENDITURES		11,937					
Total	1,116,457	1,294,815	1,298,596	1,190,720	1,185,964		-100.00%

Significant Changes

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

Permanent Personnel	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Change from Prior Year
Purchasing & Central Services Mgr	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Administrative Analyst Senior	1.00	1.00	1.00	1.00	1.00	0.00	(1.00)
Buyer	2.00	2.00	2.00	2.00	2.00	0.00	(2.00)
Senior Printing Services Tech	1.00	2.00	2.00	2.00	2.00	0.00	(2.00)
Printing Services Technician	1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	6.00	6.00	6.00	6.00	6.00	0.00	(6.00)



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Department Budget Summary
General Fund Division by Object Account

DIVISION

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Fiscal Services							
PERSONAL SERVICES							
Salaries, Permanent	469,251	499,149	487,998	513,407	513,407	688,306	34.07%
Salaries, Temporary		16,155	8,559	10,250	4,250		-100.00%
Salaries, Overtime	930	631					
Leave Payouts		175	11,391				
Benefits	218,554	224,543	200,249	228,621	228,621	267,780	17.13%
PERSONAL SERVICES	688,735	740,653	708,197	752,278	746,278	956,086	27.09%
OPERATING EXPENSES							
Utilities	225						
Equipment and Supplies	224,363	197,481	203,610	206,950	206,950	327,331	58.17%
Conferences and Training	2,191	3,897	977	3,178	1,000		-100.00%
Other Contract Services	125,788	138,621	132,792	150,000	150,000	150,000	0.00%
OPERATING EXPENSES	352,567	339,999	337,379	360,128	357,950	477,331	32.54%
CAPITAL EXPENDITURES							
Software - Capital			23,254		9,746		
CAPITAL EXPENDITURES			23,254		9,746		
Total	1,041,302	1,080,652	1,068,830	1,112,406	1,113,974	1,433,417	28.86%

Significant Changes

The increase in Personal Services and Operating expenditures is the result of a departmental reorganization, which will close the Central Services Division. The appropriations for continuing Central Services activities have been moved to Accounting and Fiscal Services. This reorganization has resulted in the elimination of five Finance Department positions overall. Temporary Salaries have been eliminated due to cost cutting measures taken by the City to align on-going expenditures with revenue.

Permanent Personnel	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 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
Buyer	0.00	0.00	0.00	0.00	0.00	2.00	2.00
Total	8.00	8.00	8.00	8.00	8.00	10.00	0.00



Finance
Proposed Budget - FY 2010/11
Department Budget Summary
Other Funds by Object Account

OTHER FUNDS

Expenditure Object Account	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
Retiree Insurance Fund (702), Retirement Supplement (703), Mello Roos (406)							
PERSONAL SERVICES							
Benefits	716,819	724,990	687,772	820,000	737,532	877,000	6.95%
PERSONAL SERVICES	716,819	724,990	687,772	820,000	737,532	877,000	6.95%
OPERATING EXPENSES							
Equipment and Supplies	348						
Conferences and Training	1,215		119				
Professional Services		21,300		17,500	59,968	17,500	0.00%
Other Contract Services		5,199	5,203				
Pension Payments	1,845,381	1,969,924	2,271,438	2,742,000	2,742,000	2,950,000	7.59%
Interdepartmental Charges					40,000	189,300	
Other Expenses			5,660				
OPERATING EXPENSES	1,846,944	1,996,423	2,282,420	2,759,500	2,841,968	3,156,800	14.40%
NON-OPERATING EXPENSES							
Transfers to Other Funds	48,428	48,428	48,428	48,428	1,748,428	48,428	0.00%
NON-OPERATING EXPENSES	48,428	48,428	48,428	48,428	1,748,428	48,428	0.00%
Total	2,612,191	2,769,841	3,018,620	3,627,928	5,327,928	4,082,228	12.52%

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 the 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 2010/11 Proposed	Change from Prior Year
Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Revenue Summary	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Change from Prior Year
00702 Retiree Insurance Fund	2,960,892	1,201,423	770,330	839,000	839,000	1,052,000	213,000
00703 Retirement Supplement	7,243,014	4,992,471	4,176,805	4,568,000	4,568,000	3,957,085	(610,915)
Total	10,203,906	6,193,894	4,947,135	5,407,000	5,407,000	5,009,085	(397,915)



Finance
Proposed Budget - FY 2010/11
Department Budget Summary
All Funds by Business Unit

BUSINESS UNITS

Division / Business Unit	FY 2006/07 Actual	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Adopted	FY 2009/10 Revised	FY 2010/11 Proposed	Percent Change From Prior Year
FIN Finance							
ADM Administration							
10035201 Finance Administration	418,837	558,382	295,428	309,479	309,802	371,008	19.88%
10035999 General Fund - FIN Trfs	6,963,267	7,016,091	6,229,084	6,495,000	6,495,000		-100.00%
ADM Administration	7,382,104	7,574,473	6,524,512	6,804,479	6,804,802	371,008	-94.55%
ATG Accounting Services							
10035202 General Accounting	25						
10035205 Accounting Svcs	1,582,025	1,619,289	1,429,381	1,146,129	1,133,147	1,764,400	53.94%
10035208 Audits		52,100					
ATG Accounting Services	1,582,050	1,671,389	1,429,381	1,146,129	1,133,147	1,764,400	53.94%
BGT Budget, Payroll, & Analysis							
10035204 Budget, Payroll, & A	240,829	186,769	363,788	603,362	611,326	579,816	-3.90%
BGT Budget, Payroll, & Analysis	240,829	186,769	363,788	603,362	611,326	579,816	-3.90%
CRS Central Services							
10035207 Central Services	1,108,364	1,294,216	1,298,595	1,190,719	1,185,964		-100.00%
10035401 Procurement	4,125	(48)					
10035402 Reprographics	3,967	645					
CRS Central Services	1,116,456	1,294,813	1,298,595	1,190,719	1,185,964		-100.00%
FS Fiscal Services							
10035206 Fiscal Services	1,041,302	1,080,652	1,068,831	1,112,406	1,113,974	1,605,264	44.31%
FS Fiscal Services	1,041,302	1,080,652	1,068,831	1,112,406	1,113,974	1,605,264	44.31%
Other Funds							
40680999 Mello Roos - ECD Trfs	48,428	48,428	48,428	48,428	48,428	48,428	0.00%
70235202 Retirement Med Suppl	717,484	747,489	698,754	832,500	832,500	928,500	11.53%
70335203 Retirement Supplement	1,846,279	1,973,924	2,271,438	2,747,000	2,747,000	3,105,300	13.04%
70735999 Judgment Oblig Trans					1,700,000		
Other Funds	2,612,191	2,769,841	3,018,620	3,627,928	5,327,928	4,082,228	12.52%
General Fund	11,362,741	11,808,096	10,685,107	10,857,095	10,849,213	4,320,488	-60.21%
Other Funds	2,612,191	2,769,841	3,018,620	3,627,928	5,327,928	4,082,228	12.52%
Grand Total(s)	13,974,932	14,577,937	13,703,727	14,485,023	16,177,141	8,402,716	-41.99%

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