

Non-Departmental

Department Description

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.

Over the past few years, Non-Departmental has supported the funding of the City's Equipment Replacement Reserve. The 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. Given the current economic climate, the City does not have funds available to support this reserve in FY 2010/11.





**Non-Departmental
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 | 71,648 | 57,326 | 11,174 | (547,735) | (547,735) | (700,000) | 27.80% |
| Salaries, Overtime | 50 | 155 | | | | | |
| Leave Payouts | 2,372,485 | 3,333,636 | 1,298,439 | 3,150,000 | 3,050,595 | 2,055,000 | -34.76% |
| Benefits | 178,913 | 249,230 | 57,489 | (254,285) | (254,285) | | -100.00% |
| PERSONAL SERVICES | 2,623,096 | 3,640,347 | 1,367,102 | 2,347,980 | 2,248,575 | 1,355,000 | -42.29% |
| OPERATING EXPENSES | | | | | | | |
| Utilities | 5,288,215 | 5,305,707 | 4,867,999 | 4,776,453 | 4,704,053 | 4,751,516 | -0.52% |
| Equipment and Supplies | 1,840,862 | 2,104,406 | 1,654,176 | 1,765,000 | 1,540,000 | 1,675,667 | -5.06% |
| Repairs and Maintenance | 333,897 | 175,737 | 265,168 | | 126,499 | | |
| Professional Services | 95,258 | 191,573 | 152,814 | 116,300 | 383,250 | 797,800 | 585.98% |
| Other Contract Services | 457,313 | 573,927 | 568,835 | 460,000 | 460,000 | 520,000 | 13.04% |
| Rental Expense | 18,114 | 508,056 | (264,558) | 135,000 | 135,474 | 187,248 | 38.70% |
| Claims Expense | | | 137,758 | | | | |
| Payments to Other Governments | 2,105,957 | 1,866,556 | 2,145,589 | 648,667 | 1,945,999 | 2,322,590 | 258.06% |
| Expense Allowances | 2,611 | 5,017 | 1,167 | | | | |
| Other Expenses | 259,766 | 345,127 | 1,519,376 | | | | |
| OPERATING EXPENSES | 10,401,993 | 11,076,106 | 11,048,324 | 7,901,420 | 9,295,275 | 10,254,821 | 29.78% |
| CAPITAL EXPENDITURES | | | | | | | |
| Improvements | 1,116,122 | 1,566,171 | 276,330 | | 1,149,218 | | |
| Equipment | 1,898,044 | 3,269,881 | 1,763,740 | 1,000,000 | 823,887 | 2,000,000 | 100.00% |
| Vehicles | 1,970,902 | 2,267,337 | 2,187,299 | | 377,400 | | |
| Software - Capital | 395,826 | 215,293 | | | | | |
| Capitalized PP&E Offset | (5,876,747) | (4,627,464) | (3,928,860) | | | | |
| CAPITAL EXPENDITURES | (495,853) | 2,691,218 | 298,509 | 1,000,000 | 2,350,505 | 2,000,000 | 100.00% |
| NON-OPERATING EXPENSES | | | | | | | |
| Debt Service Expenses | 16,770,779 | 13,699,014 | 14,384,300 | 11,301,000 | 27,817,725 | 10,764,100 | -4.75% |
| Transfers to Other Funds | 443,000 | 616,190 | 529,150 | | 565,870 | 6,030,000 | |
| Depreciation | 14,011,115 | 18,917,532 | 13,004,360 | | | | |
| Loans Made | | | 200,000 | | | | |
| NON-OPERATING EXPENSES | 31,224,894 | 33,232,736 | 28,117,810 | 11,301,000 | 28,383,595 | 16,794,100 | 48.61% |
| Grand Total(s) | 43,754,130 | 50,640,407 | 40,831,745 | 22,550,400 | 42,277,950 | 30,403,921 | 34.83% |
| General Fund | 18,929,767 | 21,888,302 | 17,583,726 | 11,533,100 | 14,156,405 | 19,922,021 | 72.74% |
| Other Funds | 24,824,363 | 28,752,105 | 23,248,019 | 11,017,300 | 28,121,545 | 10,481,900 | -4.86% |
| Grand Total(s) | 43,754,130 | 50,640,407 | 40,831,745 | 22,550,400 | 42,277,950 | 30,403,921 | 34.83% |
| Personnel Summary | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |



Non-Departmental
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 |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| Capital Improvement Projects | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| Salaries, Permanent | 34,507 | 22,714 | 6,622 | | | | |
| Salaries, Overtime | 50 | 155 | | | | | |
| Benefits | 11,766 | 8,353 | 9,251 | | | | |
| PERSONAL SERVICES | 46,323 | 31,222 | 15,873 | | | | |
| OPERATING EXPENSES | | | | | | | |
| Equipment and Supplies | 19,760 | | | | | | |
| Repairs and Maintenance | 333,897 | 34,747 | | | | | |
| Professional Services | 86,787 | 150,533 | 131,488 | | 50,000 | | |
| Expense Allowances | 39 | 15 | 102 | | | | |
| OPERATING EXPENSES | 440,483 | 185,295 | 131,590 | | 50,000 | | |
| CAPITAL EXPENDITURES | | | | | | | |
| Improvements | 1,016,122 | 1,487,659 | 210,420 | | 1,149,218 | | |
| Equipment | 228,944 | | | | | | |
| Software - Capital | 3,862 | | | | | | |
| CAPITAL EXPENDITURES | 1,248,928 | 1,487,659 | 210,420 | | 1,149,218 | | |
| Total | 1,735,734 | 1,704,176 | 357,883 | | 1,199,218 | | |

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 2010/11 there are no projects funded by the CIR due to a lack of available funding.



**Non-Departmental
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 |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| Citywide Expenses | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| Salaries, Permanent | 35,952 | 34,612 | 4,552 | -547,735 | -547,735 | -700,000 | 27.80% |
| Leave Payouts | 2,372,485 | 3,333,636 | 1,298,439 | 3,150,000 | 3,050,595 | 2,055,000 | -34.76% |
| Benefits | 166,666 | 240,877 | 48,238 | -254,285 | -254,285 | | -100.00% |
| PERSONAL SERVICES | 2,575,103 | 3,609,125 | 1,351,229 | 2,347,980 | 2,248,575 | 1,355,000 | -42.29% |
| OPERATING EXPENSES | | | | | | | |
| Utilities | 5,288,215 | 5,305,707 | 4,867,999 | 4,776,453 | 4,704,053 | 4,751,516 | -0.52% |
| Equipment and Supplies | 1,820,779 | 2,102,186 | 1,654,176 | 1,765,000 | 1,540,000 | 1,675,667 | -5.06% |
| Repairs and Maintenance | | 65,990 | 265,168 | | 126,499 | | |
| Professional Services | | 36,400 | 5,950 | 100,000 | 295,300 | 780,000 | 680.00% |
| Other Contract Services | 359,267 | 453,441 | 567,810 | 460,000 | 460,000 | 520,000 | 13.04% |
| Rental Expense | -70,917 | 298,526 | | | 474 | 82,248 | |
| Claims Expense | | | 137,758 | | | | |
| Payments to Other Governments | 2,105,957 | 1,866,556 | 2,145,589 | 648,667 | 1,945,999 | 2,322,590 | 258.06% |
| Expense Allowances | 2,572 | 5,002 | 1,065 | | | | |
| Other Expenses | 102,242 | 323,419 | 1,399,405 | | | | |
| OPERATING EXPENSES | 9,608,115 | 10,457,227 | 11,044,920 | 7,750,120 | 9,072,325 | 10,132,021 | 30.73% |
| CAPITAL EXPENDITURES | | | | | | | |
| Improvements | 100,000 | | 65,910 | | | | |
| Equipment | 10,818 | | | 1,000,000 | 63,910 | | -100.00% |
| Vehicles | 246,763 | 256,394 | | | | | |
| CAPITAL EXPENDITURES | 357,581 | 256,394 | 65,910 | 1,000,000 | 63,910 | | -100.00% |
| NON-OPERATING EXPENSES | | | | | | | |
| Debt Service Expenses | | | 298,526 | 300,000 | 300,000 | 300,000 | 0.00% |
| Transfers to Other Funds | | | | | | 6,030,000 | |
| Loans Made | | | 200,000 | | | | |
| NON-OPERATING EXPENSES | | | 498,526 | 300,000 | 300,000 | 6,330,000 | 2010.00% |
| Total | 12,540,799 | 14,322,746 | 12,960,585 | 11,398,100 | 11,684,810 | 17,817,021 | 56.32% |

Significant Changes

Permanent Salaries and Benefits are included in the FY 2010/11 fiscal year to account for anticipated vacancies citywide. Due to the difficulty in identifying where savings will occur, this account will be used to account for vacancies as they occur during the fiscal year, with adjustments made to the various departments. Leave Payouts are decreasing due to the anticipated retirement of long-term employees in FY 2009/10, reducing the need for funding for leave payouts in the proposed FY 2010/11 budget. Utility expenses are projected to decrease due to recently completed energy efficiency upgrades. Equipment and Supplies is decreasing due to the sustained depression of gasoline prices. 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) and triple-flip monies into the administrative fee calculations. Transfers to Other Funds is increasing due to the shifting of debt service related expenses from the Finance Department budget to Non-Departmental. There is no net increase to the General Fund relating to this shift.



**Non-Departmental
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 |
|------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| Equipment Replacement | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| Equipment and Supplies | 323 | 2,221 | | | | | |
| Repairs and Maintenance | | 75,000 | | | | | |
| OPERATING EXPENSES | 323 | 77,221 | | | | | |
| CAPITAL EXPENDITURES | | | | | | | |
| Improvements | | 78,512 | | | | | |
| Equipment | 1,658,283 | 3,269,881 | 1,763,738 | | 759,977 | 2,000,000 | |
| Vehicles | 1,724,139 | 2,010,944 | 2,187,298 | | 377,400 | | |
| Software - Capital | 130,608 | | | | | | |
| CAPITAL EXPENDITURES | 3,513,030 | 5,359,337 | 3,951,036 | | 1,137,377 | 2,000,000 | |
| Total | 3,513,353 | 5,436,558 | 3,951,036 | | 1,137,377 | 2,000,000 | |

Significant Changes

All General Fund equipment replacement purchases are funded in this division. The Proposed FY 2010/11 budget includes an appropriation of \$2,000,000 for capital and equipment purchases. Funding for equipment replacement was accounted for under the Citywide Expenses Division in FY 2009/10. Despite doubling the investment in equipment replacement from FY 2009/10, citywide funding for equipment in FY 2010/11 remains significantly lower than previous years due to the recent economic recession.



Non-Departmental
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 |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| Leases | | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| Rental Expense | 89,031 | 209,530 | (264,558) | 135,000 | 135,000 | 105,000 | -22.22% |
| OPERATING EXPENSES | 89,031 | 209,530 | (264,558) | 135,000 | 135,000 | 105,000 | -22.22% |
| CAPITAL EXPENDITURES | | | | | | | |
| Software - Capital | 261,356 | 215,293 | | | | | |
| CAPITAL EXPENDITURES | 261,356 | 215,293 | | | | | |
| NON-OPERATING EXPENSES | | | | | | | |
| Debt Service Expenses | 789,494 | | 578,777 | | | | |
| NON-OPERATING EXPENSES | 789,494 | | 578,777 | | | | |
| Total | 1,139,881 | 424,823 | 314,219 | 135,000 | 135,000 | 105,000 | -22.22% |

Significant Changes

Rental Expense includes citywide copier leases, including those in the print shop. The decrease in this account is due to the delay in replacement of copiers whose leases are over and are now fully paid for, as well as the planned closure of the City's print shop in FY 2010/11.



**Non-Departmental
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 |
|-------------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| Debt Service & Transfers | | | | | | | |
| PERSONAL SERVICES | | | | | | | |
| Salaries, Permanent | 1,189 | | | | | | |
| Benefits | 481 | | | | | | |
| PERSONAL SERVICES | 1,670 | | | | | | |
| OPERATING EXPENSES | | | | | | | |
| Professional Services | 8,471 | 4,640 | 15,376 | 16,300 | 37,950 | 17,800 | 9.20% |
| Other Contract Services | 98,045 | 120,486 | 1,025 | | | | |
| Other Expenses | 157,525 | 21,708 | 119,971 | | | | |
| OPERATING EXPENSES | 264,041 | 146,834 | 136,372 | 16,300 | 37,950 | 17,800 | 9.20% |
| CAPITAL EXPENDITURES | | | | | | | |
| Capitalized PP&E Offset | (5,876,747) | (4,627,464) | (3,928,860) | | | | |
| CAPITAL EXPENDITURES | (5,876,747) | (4,627,464) | (3,928,860) | | | | |
| NON-OPERATING EXPENSES | | | | | | | |
| Debt Service Expenses | 15,981,285 | 13,699,013 | 13,506,997 | 11,001,000 | 27,517,725 | 10,464,100 | -4.88% |
| Transfers to Other Funds | 443,000 | 616,190 | 529,150 | | 565,870 | | |
| Depreciation | 14,011,114 | 18,917,532 | 13,004,360 | | | | |
| NON-OPERATING EXPENSES | 30,435,399 | 33,232,735 | 27,040,507 | 11,001,000 | 28,083,595 | 10,464,100 | -4.88% |
| Total | 24,824,363 | 28,752,105 | 23,248,019 | 11,017,300 | 28,121,545 | 10,481,900 | -4.86% |

Significant Changes

Professional Services allows for auditing services related to the Huntington Beach Public Financing Authority (HBPFA.) Debt Service Expenses support debt payments from capital projects completed in previous fiscal years.



**Non-Departmental
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 |
|---|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| NON Non-Departmental | | | | | | | |
| CIP Capital Improvement Projects | | | | | | | |
| 10040304 Cap. Purch. - Bldg & Safety | 344,482 | 20,073 | | | | | |
| 10040306 Cap. Purch. - City Clerk | 25,590 | | | | | | |
| 10040308 Cap. Purch. - Econ Dev | 4,326 | 325,001 | 11,000 | | | | |
| 10040309 Cap. Purch. - Fire | 12,320 | 114,593 | 38,278 | | | | |
| 10040310 Cap. Purch. - Library Svcs | 451,839 | 66,640 | 73,843 | | | | |
| 10040311 Cap. Purch. - Info Svcs | | 261,477 | | | | | |
| 10040313 Cap. Purch. - Police | | 50,669 | | | | | |
| 10040314 Cap. Purch. - Public Works | 893,314 | 865,723 | 234,762 | | 1,199,218 | | |
| 10040315 Cap. Purch. - City Treasurer | 3,862 | | | | | | |
| CIP Capital Improvement Projects | 1,735,733 | 1,704,176 | 357,883 | | 1,199,218 | | |
| CW Citywide Expenses | | | | | | | |
| 10040101 Non-Departmental | 12,540,800 | 14,322,744 | 12,960,587 | 11,398,100 | 11,684,810 | 13,787,021 | 20.96% |
| 10040999 General Fund- Non Dept Tfrs | | | | | | 6,030,000 | |
| CW Citywide Expenses | 12,540,800 | 14,322,744 | 12,960,587 | 11,398,100 | 11,684,810 | 19,817,021 | 73.86% |
| EQ Equipment Replacement | | | | | | | |
| 10040201 Equip Purchase-Admin. | 323 | (323) | | | | | |
| 10040207 Equip Replacement-CMS | 294,078 | 308,146 | 470,215 | | 1,904 | | |
| 10040209 Equip Replacement -Fire | 578,353 | 631,568 | 1,617,779 | | 53,175 | | |
| 10040210 Equip Replacement-Library | 55,319 | 290,725 | 90,165 | | 3,378 | | |
| 10040211 Equip Replacement-IS | 62,538 | 593,676 | 22,951 | | 14,118 | | |
| 10040213 Equip Replacement Police | 616,004 | 638,193 | 718,799 | | 634,661 | | |
| 10040214 Equip Replacement-Pwks | 1,906,738 | 2,974,573 | 1,027,105 | | 430,141 | | |
| 10040215 Equip Replacement-City Treas | | | 4,022 | | | | |
| EQ Equipment Replacement | 3,513,353 | 5,436,558 | 3,951,036 | | 1,137,377 | | |
| LS Leases | | | | | | | |
| 10040102 Citywide Leases | 1,139,881 | 424,824 | 314,220 | 135,000 | 135,000 | 105,000 | -22.22% |
| LS Leases | 1,139,881 | 424,824 | 314,220 | 135,000 | 135,000 | 105,000 | -22.22% |
| Other Funds | | | | | | | |
| 10340101 Donations Non-Departmental | | 51,681 | | | | | |
| 20640101 Non-Departmental | | | 11,900 | | | | |
| 20740101 Non-Departmental | | | 1,558 | | | | |
| 20940101 Administration | | 10,515 | | | | | |
| 30640101 Administration | 1,670 | | | | | | |
| 40140101 HBPFA 1997 | 853,815 | 249,028 | 247,821 | 250,000 | 15,685,081 | | -100.00% |
| 40140102 HBPFA 2000A | 1,446,753 | 1,447,190 | 1,446,565 | 1,446,000 | 1,446,000 | | -100.00% |
| 40140103 HBPFA 2001A | 1,985,873 | 1,988,935 | 1,989,892 | 1,993,000 | 1,993,000 | 1,990,000 | -0.15% |
| 40140104 HBPFA 2001B | 2,618,409 | 2,621,747 | 2,620,034 | 2,623,000 | 2,623,000 | 2,623,000 | 0.00% |
| 40140105 HBPFA 2010A | | | | | 1,088,494 | 1,242,600 | |
| 40540101 Dbt Svc Grand Coast CFD | 1,247,841 | 1,242,724 | 1,239,725 | 1,241,100 | 1,245,900 | 1,244,100 | 0.24% |
| 40640101 Non-Departmental | 183,921 | 188,836 | 187,222 | 179,500 | 184,200 | 189,200 | 5.40% |
| 40740101 Non-Departmental | 4,482,430 | 2,812,439 | | | | | |
| 40840101 Debt Svc McDonnell CFD | 320,397 | 326,574 | 332,658 | 339,100 | 342,600 | 350,600 | 3.39% |
| 40940101 Non-Departmental | 1,674 | | | | | | |
| 41040101 Debt Svc Bella Terra | 2,254,204 | 2,375,172 | 2,342,805 | 1,808,600 | 2,376,270 | 1,809,400 | 0.04% |
| 50240101 Non-Departmental | (651,060) | 375,897 | | | | | |
| 50440101 Non-Departmental | 2,039 | | | | | | |
| 50640101 Non-Departmental | (4,771,009) | (1,313,981) | (1,485,677) | | | | |
| 50740101 Non-Departmental | (10,028) | (3,276,432) | (2,336,670) | | | | |



**Non-Departmental
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 |
|-----------------------------------|----------------------|----------------------|----------------------|-----------------------|-----------------------|------------------------|--------------------------------------|
| 65040101 Non-Departmental | 13,683,197 | 18,479,875 | 12,969,543 | | | | |
| 65340101 Non-Departmental | 38,751 | 35,901 | 34,817 | | | | |
| 70740101 2004 Judgment Oblig Bond | 1,135,486 | 1,136,004 | 3,645,826 | 1,137,000 | 1,137,000 | 1,033,000 | -9.15% |
| Other Funds | 24,824,363 | 28,752,105 | 23,248,019 | 11,017,300 | 28,121,545 | 10,481,900 | -4.86% |
| General Fund | 18,929,767 | 21,888,302 | 17,583,726 | 11,533,100 | 14,156,405 | 19,922,021 | 72.74% |
| Other Funds | 24,824,363 | 28,752,105 | 23,248,019 | 11,017,300 | 28,121,545 | 10,481,900 | -4.86% |
| Grand Total(s) | 43,754,130 | 50,640,407 | 40,831,745 | 22,550,400 | 42,277,950 | 30,403,921 | 34.83% |

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