

# FINANCE

## STATEMENT OF OBJECTIVES

### GENERAL OBJECTIVES

Provide sound fiscal management for the City and to support citizens, City officials and departmental operations with quality financial information and superior customer service.

### FY 2009-2010 PROGRAM OBJECTIVES

Refer to individual organization programs objectives for details.

### FINANCIAL SUMMARY RECAP

<u>ORGANIZATION-TITLE</u>	<u>2006/07 ACTUALS</u>	<u>2007/08 ACTUALS</u>	<u>2008/09 ADOPTED</u>	<u>2008/09 CURR MOD</u>	<u>2009/10 PROPOSED</u>
2510-ADMINISTRATIVE SUPPORT	302,071	549,231	618,254	644,645	584,692
2515-BUDGET	321,256	368,558	367,185	383,191	399,314
2522-REVENUE MANAGEMENT	463,759	554,989	561,353	599,054	605,909
2523-CUSTOMER SERVICE- CASHIER	178,170	175,886	205,926	213,577	213,894
2524-CUSTOMER SERVICE-WATER	574,081	583,820	556,122	576,571	640,712
2531-PURCHASING & STORES	449,298	510,163	510,558	529,999	551,170
2541-FINANCIAL REPORTING	189,018	167,849	1,167,880	1,210,304	1,283,890
2543-PAYROLL	275,691	287,246	308,964	322,113	331,462
2544-ACCOUNTS PAYABLE	363,761	339,722	326,865	332,453	363,809
<b>AGENCY 025 TOTALS</b>	<b>3,117,106</b>	<b>3,537,464</b>	<b>4,623,107</b>	<b>4,811,907</b>	<b>4,974,851</b>

### POSITION SUMMARY RECAP

<u>CLASS - TITLE</u>	<u>FY 08/09</u>			<u>FY 09/10</u>			<u>DIFFERENCE</u>		
	<u>POS</u>	<u>FTE</u>	<u>OT</u>	<u>POS</u>	<u>FTE</u>	<u>OT</u>	<u>POS</u>	<u>FTE</u>	<u>OT</u>
2510-ADMINISTRATIVE SUPPORT	5.00	0.00	0	4.00	0.00	0	-1.00	0.00	0
2515-BUDGET	3.00	0.00	0.00	3.00	0.00	0.00	0.00	0.00	0
2522-REVENUE MANAGEMENT	6.00	1.50	50	6.00	1.50	50	0.00	0.00	0
2523-CUSTOMER SERVICE- CASHIER	3.00	0.00	60	3.00	0.00	60	0.00	0.00	0
2524-CUSTOMER SERVICE-WATER	6.00	0.00	100	6.00	0.00	100	0.00	0.00	0
2531-PURCHASING & STORES	5.00	0.00	0.00	5.00	0.00	0.00	0.00	0.00	0
2541-FINANCIAL REPORTING	12.00	0.00	0	11.00	0.00	0	-1.00	0.00	0
2543-PAYROLL	4.00	0.00	0	4.00	0.00	0	0.00	0.00	0
2544-ACCOUNTS PAYABLE	4.00	0.00	150	4.00	0.00	150	0.00	0.00	0
<b>AGENCY 025 TOTALS</b>	<b>48.00</b>	<b>1.50</b>	<b>360</b>	<b>46.00</b>	<b>1.50</b>	<b>360</b>	<b>-2.00</b>	<b>0.00</b>	<b>0</b>

(POS=FULL TIME POSITIONS / FTE=FULL TIME EQUIVALENT/ OT=OVERTIME HOURS)

001.025.2510

## GENERAL FUND- FINANCE - FINANCE DIRECTOR

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	203,253	349,705	396,682	416,073	381,420	-3.85%
11003	SUPPLEMENTAL PAY	0	1,527	0	0	0	0.00%
11100	REGULAR OVERTIME	0	4,450	0	0	0	0.00%
11501	RETIREMENT	22,097	48,660	57,103	57,103	56,661	-0.77%
11503	EMPL/CITY P.E.R.S.	12,939	27,552	33,583	33,583	32,859	-2.15%
11611	FICA MEDICARE	2,990	5,165	5,897	5,897	5,655	-4.10%
11701	HEALTH INSURANCE	19,667	29,028	39,861	39,861	34,287	-13.98%
11702	LIFE INSURANCE	1,968	1,168	1,519	1,519	1,477	-2.78%
11703	WORKERS COMPENSATION	2,202	3,657	5,055	5,055	4,861	-3.84%
11704	DENTAL/VISION INSURANCE	2,021	4,475	7,168	7,168	6,201	-13.49%
11715	DISABILITY INSURANCE	1,142	6,057	4,230	4,230	3,882	-8.23%
11805	UNEMPLOYMENT INSURANCE RESERVE	525	700	875	875	700	-20.00%
11807	SICK LEAVE RESERVE	1,668	3,237	4,116	4,116	3,958	-3.85%
11808	VACATION RESERVE	4,698	9,555	11,797	11,797	11,172	-5.29%
11902	CAR ALLOWANCE	2,799	7,636	7,536	7,536	7,536	0.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>277,970</b>	<b>502,573</b>	<b>575,422</b>	<b>594,813</b>	<b>550,669</b>	<b>-4.30%</b>
43600	OFFICE SUPPLIES	2,045	1,351	1,000	1,000	1,000	0.00%
44050	MILEAGE EXPENSE	12	0	0	0	0	0.00%
44300	TRAVEL & SUBSISTENCE	0	8,772	0	0	0	0.00%
44400	TRAINING	0	0	0	7,000	0	0.00%
45998	ITC CHARGES	22,044	36,534	41,832	41,832	33,023	-21.06%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>24,101</b>	<b>46,658</b>	<b>42,832</b>	<b>49,832</b>	<b>34,023</b>	<b>-20.57%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>302,071</b>	<b>549,231</b>	<b>618,254</b>	<b>644,645</b>	<b>584,692</b>	<b>-5.43%</b>

001.025.2515

## GENERAL FUND- FINANCE - BUDGET

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	206,282	234,256	233,922	249,928	254,280	8.70%
11003	SUPPLEMENTAL PAY	5,621	6,085	0	0	0	0.00%
11501	RETIREMENT	29,843	32,750	33,673	33,673	37,774	12.18%
11503	EMPL/CITY P.E.R.S.	17,031	19,315	19,860	19,860	21,848	10.01%
11611	FICA MEDICARE	3,112	3,452	3,411	3,411	3,687	8.09%
11701	HEALTH INSURANCE	21,513	25,697	28,918	28,918	36,638	26.70%
11702	LIFE INSURANCE	2,609	984	989	989	1,265	27.91%
11703	WORKERS COMPENSATION	2,274	2,457	2,981	2,981	3,241	8.71%
11704	DENTAL/VISION INSURANCE	2,362	2,890	3,281	3,281	4,156	26.66%
11715	DISABILITY INSURANCE	1,824	4,796	3,222	3,222	2,694	-16.39%
11805	UNEMPLOYMENT INSURANCE RESERVE	525	525	525	525	525	0.00%
11807	SICK LEAVE RESERVE	2,185	2,361	2,427	2,427	2,639	8.75%
11808	VACATION RESERVE	5,543	6,328	6,761	6,761	5,617	-16.93%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>300,724</b>	<b>341,896</b>	<b>339,970</b>	<b>355,976</b>	<b>374,364</b>	<b>10.12%</b>
43600	OFFICE SUPPLIES	2,247	962	1,000	1,000	1,000	0.00%
45025	SPECIAL EXPENSE-FINANCE DEPT	896	1,251	1,500	1,500	1,500	0.00%
45998	ITC CHARGES	17,388	24,449	24,715	24,715	22,450	-9.16%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>20,531</b>	<b>26,662</b>	<b>27,215</b>	<b>27,215</b>	<b>24,950</b>	<b>-8.32%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>321,255</b>	<b>368,558</b>	<b>367,185</b>	<b>383,191</b>	<b>399,314</b>	<b>8.75%</b>

001.025.2522

## GENERAL FUND- FINANCE - REVENUE MANAGEMENT

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	247,061	316,482	320,981	341,182	346,382	7.91%
11003	SUPPLEMENTAL PAY	2,005	7,765	3,120	3,120	1,040	-66.67%
11100	REGULAR OVERTIME	10	343	1,425	1,425	1,630	14.39%
11300	PART-TIME	10,631	684	0	0	0	0.00%
11501	RETIREMENT	33,519	42,181	44,091	44,091	48,965	11.05%
11503	EMPL/CITY P.E.R.S.	18,903	19,906	20,477	20,477	24,413	19.22%
11611	FICA MEDICARE	3,766	4,594	4,791	4,791	5,055	5.51%
11701	HEALTH INSURANCE	48,306	55,040	48,887	48,887	66,381	35.78%
11702	LIFE INSURANCE	3,432	1,191	1,235	1,235	1,345	8.92%
11703	WORKERS COMPENSATION	4,828	4,586	5,755	5,755	6,181	7.41%
11704	DENTAL/VISION INSURANCE	4,907	6,558	7,934	7,934	8,902	12.19%
11715	DISABILITY INSURANCE	476	3,585	2,814	2,814	2,670	-5.12%
11805	UNEMPLOYMENT INSURANCE RESERVE	1,225	1,590	1,400	1,400	1,400	0.00%
11807	SICK LEAVE RESERVE	2,473	2,835	2,993	2,993	3,231	7.94%
11808	VACATION RESERVE	7,567	9,555	9,867	9,867	9,317	-5.58%
11902	CAR ALLOWANCE	0	2,514	2,886	2,886	0	-100.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>389,109</b>	<b>479,411</b>	<b>478,656</b>	<b>498,857</b>	<b>526,911</b>	<b>10.08%</b>
43600	OFFICE SUPPLIES	5,303	1,420	7,500	7,500	7,500	0.00%
43700	POSTAGE	16,997	12,003	17,000	17,000	17,000	0.00%
44000	EQUIPMENT EXPENSE	19,518	17,400	13,900	13,900	13,400	-3.60%
44825	CONTRACT SERVICES-FINANCE DEPT	0	33	2,500	20,000	2,500	0.00%
45025	SPECIAL EXPENSE-FINANCE DEPT	422	0	0	0	0	0.00%
45501	LEASE/RENTAL-XEROX	4,990	5,914	7,000	7,000	7,000	0.00%
45998	ITC CHARGES	27,420	38,809	34,797	34,797	31,598	-9.19%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>74,650</b>	<b>75,578</b>	<b>82,697</b>	<b>100,197</b>	<b>78,998</b>	<b>-4.47%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>463,759</b>	<b>554,989</b>	<b>561,353</b>	<b>599,054</b>	<b>605,909</b>	<b>7.94%</b>

001.025.2523

## GENERAL FUND- FINANCE - CUSTOMER SERVICE - CASHIERING

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	109,398	103,153	113,582	121,233	120,596	6.18%
11003	SUPPLEMENTAL PAY	1,395	1,602	1,040	1,040	1,040	0.00%
11100	REGULAR OVERTIME	2,105	435	1,593	1,593	1,650	3.58%
11501	RETIREMENT	14,187	7,837	16,500	16,500	18,069	9.51%
11503	EMPL/CITY P.E.R.S.	8,401	5,616	9,170	9,170	9,731	6.12%
11611	FICA MEDICARE	1,660	1,480	1,685	1,685	1,764	4.67%
11701	HEALTH INSURANCE	17,610	31,304	33,799	33,799	34,032	0.69%
11702	LIFE INSURANCE	1,423	404	682	682	730	6.97%
11703	WORKERS COMPENSATION	1,207	1,082	1,447	1,447	1,537	6.21%
11704	DENTAL/VISION INSURANCE	2,873	2,411	3,835	3,835	3,711	-3.23%
11715	DISABILITY INSURANCE	83	758	756	756	756	0.00%
11805	UNEMPLOYMENT INSURANCE RESERVE	525	700	525	525	525	0.00%
11807	SICK LEAVE RESERVE	1,075	866	1,179	1,179	1,251	6.14%
11808	VACATION RESERVE	2,565	1,932	2,448	2,448	2,628	7.34%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>164,507</b>	<b>159,579</b>	<b>188,241</b>	<b>195,892</b>	<b>198,019</b>	<b>5.19%</b>
43600	OFFICE SUPPLIES	3,403	1,183	3,000	3,000	3,000	0.00%
44825	CONTRACT SERVICES-FINANCE DEPT	0	775	1,000	1,000	1,000	0.00%
45998	ITC CHARGES	10,260	14,349	13,685	13,685	11,875	-13.23%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>13,663</b>	<b>16,307</b>	<b>17,685</b>	<b>17,685</b>	<b>15,875</b>	<b>-10.23%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>178,170</b>	<b>175,886</b>	<b>205,926</b>	<b>213,577</b>	<b>213,894</b>	<b>3.87%</b>

110.025.2524

## WATER UTILITY FUND- FINANCE - CUSTOMER SERVICE - WATER

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	289,606	304,500	288,146	308,595	336,596	16.81%
11003	SUPPLEMENTAL PAY	7,153	8,109	1,040	1,040	3,120	200.00%
11100	REGULAR OVERTIME	165	380	2,677	2,677	2,730	1.98%
11300	PART-TIME	12,269	0	0	0	0	0.00%
11501	RETIREMENT	37,641	41,551	41,629	41,629	50,466	21.23%
11503	EMPL/CITY P.E.R.S.	21,144	23,500	23,819	23,819	28,213	18.45%
11611	FICA MEDICARE	4,510	4,547	4,252	4,252	4,964	16.75%
11701	HEALTH INSURANCE	46,270	49,260	55,726	55,726	69,817	25.29%
11702	LIFE INSURANCE	3,718	1,102	1,216	1,216	1,401	15.22%
11703	WORKERS COMPENSATION	3,602	3,280	3,672	3,672	4,289	16.81%
11704	DENTAL/VISION INSURANCE	5,114	5,715	6,922	6,922	7,552	9.10%
11715	DISABILITY INSURANCE	1,413	4,540	3,396	3,396	3,276	-3.53%
11805	UNEMPLOYMENT INSURANCE RESERVE	1,525	1,138	1,050	1,050	1,050	0.00%
11807	SICK LEAVE RESERVE	2,807	2,974	2,989	2,989	3,492	16.84%
11808	VACATION RESERVE	7,572	8,108	8,024	8,024	10,069	25.49%
11902	CAR ALLOWANCE	0	0	0	0	2,664	0.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>444,510</b>	<b>458,704</b>	<b>444,558</b>	<b>465,007</b>	<b>529,700</b>	<b>19.15%</b>
43600	OFFICE SUPPLIES	14,165	2,047	15,000	15,000	15,000	0.00%
44825	CONTRACT SERVICES-FINANCE DEPT	75	0	0	0	0	0.00%
45998	ITC CHARGES	27,756	35,107	32,318	32,318	31,766	-1.71%
45999	OVERHEAD	87,575	87,962	64,246	64,246	64,246	0.00%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>129,571</b>	<b>125,116</b>	<b>111,564</b>	<b>111,564</b>	<b>111,012</b>	<b>-0.50%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>574,081</b>	<b>583,820</b>	<b>556,122</b>	<b>576,571</b>	<b>640,712</b>	<b>15.21%</b>

001.025.2531

## GENERAL FUND- FINANCE - PURCHASING AND STORES

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	246,827	286,748	281,554	300,995	304,408	8.12%
11003	SUPPLEMENTAL PAY	1,034	1,052	1,040	1,040	1,040	0.00%
11501	RETIREMENT	35,858	40,200	40,680	40,680	45,376	11.54%
11503	EMPL/CITY P.E.R.S.	20,244	23,283	23,570	23,570	25,805	9.48%
11611	FICA MEDICARE	3,182	3,615	3,531	3,531	3,825	8.33%
11701	HEALTH INSURANCE	34,915	41,344	48,332	48,332	50,066	3.59%
11702	LIFE INSURANCE	3,445	1,202	1,204	1,204	1,340	11.26%
11703	WORKERS COMPENSATION	9,022	9,326	11,163	11,163	12,186	9.17%
11704	DENTAL/VISION INSURANCE	3,726	5,216	5,941	5,941	6,558	10.39%
11715	DISABILITY INSURANCE	1,547	4,815	3,918	3,918	3,918	0.00%
11805	UNEMPLOYMENT INSURANCE RESERVE	875	875	875	875	875	0.00%
11807	SICK LEAVE RESERVE	2,598	2,864	2,921	2,921	3,158	8.13%
11808	VACATION RESERVE	8,698	9,294	9,690	9,690	10,652	9.93%
11902	CAR ALLOWANCE	2,634	2,685	2,664	2,664	2,664	0.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>374,604</b>	<b>432,520</b>	<b>437,083</b>	<b>456,524</b>	<b>471,872</b>	<b>7.96%</b>
43500	ADVERTISING & PUBLICATIONS	735	1,490	2,000	2,000	2,000	0.00%
43600	OFFICE SUPPLIES	8,596	3,450	12,000	12,000	12,000	0.00%
43700	POSTAGE	0	0	500	500	500	0.00%
44000	EQUIPMENT EXPENSE	34,296	34,800	19,700	19,700	29,000	47.21%
44100	UNIFORMS	793	1,061	500	500	500	0.00%
44825	CONTRACT SERVICES-FINANCE DEPT	248	240	3,000	3,000	3,000	0.00%
45025	SPECIAL EXPENSE-FINANCE DEPT	1,243	510	0	0	0	0.00%
45501	LEASE/RENTAL-XEROX	2,587	3,555	4,000	4,000	4,000	0.00%
45998	ITC CHARGES	26,196	32,538	31,775	31,775	28,298	-10.94%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>74,695</b>	<b>77,643</b>	<b>73,475</b>	<b>73,475</b>	<b>79,298</b>	<b>7.92%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>449,298</b>	<b>510,163</b>	<b>510,558</b>	<b>529,999</b>	<b>551,170</b>	<b>7.95%</b>

001.025.2541

## GENERAL FUND- FINANCE - FINANCIAL REPORTING

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	115,914	99,968	782,704	825,128	769,106	-1.74%
11003	SUPPLEMENTAL PAY	0	0	1,040	1,040	0	-100.00%
11100	REGULAR OVERTIME	0	0	0	0	0	0.00%
11300	PART-TIME	0	0	0	0	0	0.00%
11501	RETIREMENT	12,455	14,171	112,820	112,820	114,254	1.27%
11503	EMPL/CITY P.E.R.S.	7,166	8,358	66,329	66,329	66,091	-0.36%
11611	FICA MEDICARE	1,681	1,437	9,910	9,910	9,585	-3.28%
11701	HEALTH INSURANCE	19,218	12,068	119,596	119,596	163,396	36.62%
11702	LIFE INSURANCE	1,104	377	3,368	3,368	2,954	-12.28%
11703	WORKERS COMPENSATION	1,252	1,063	9,975	9,975	9,802	-1.73%
11704	DENTAL/VISION INSURANCE	1,509	1,875	17,475	17,475	14,980	-14.28%
11715	DISABILITY INSURANCE	675	2,112	10,842	10,842	10,824	-0.17%
11805	UNEMPLOYMENT INSURANCE RESERVE	350	525	2,100	2,100	1,925	-8.33%
11807	SICK LEAVE RESERVE	946	1,009	8,123	8,123	7,979	-1.77%
11808	VACATION RESERVE	2,434	2,261	21,268	21,268	24,012	12.90%
11902	CAR ALLOWANCE	0	0	2,664	2,664	2,664	0.00%
19001	SALARY SAVINGS	0	0	-93,000	-93,000	0	-100.00%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>164,705</b>	<b>145,225</b>	<b>1,075,214</b>	<b>1,117,638</b>	<b>1,197,573</b>	<b>11.38%</b>
43600	OFFICE SUPPLIES	9,090	4,159	13,000	13,000	13,000	0.00%
45025	SPECIAL EXPENSE-FINANCE DEPT	1,100	601	1,500	1,500	1,500	0.00%
45998	ITC CHARGES	14,124	17,864	78,166	78,166	71,817	-8.12%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>24,314</b>	<b>22,624</b>	<b>92,666</b>	<b>92,666</b>	<b>86,317</b>	<b>-6.85%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>189,018</b>	<b>167,849</b>	<b>1,167,880</b>	<b>1,210,304</b>	<b>1,283,890</b>	<b>9.93%</b>

001.025.2543

## GENERAL FUND- FINANCE - PAYROLL

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	168,232	171,090	191,822	204,971	207,428	8.14%
11003	SUPPLEMENTAL PAY	16,225	13,349	2,080	2,080	2,080	0.00%
11100	REGULAR OVERTIME	855	1,356	0	0	0	0.00%
11501	RETIREMENT	24,288	23,079	27,912	27,912	31,123	11.50%
11503	EMPL/CITY P.E.R.S.	13,548	13,179	15,763	15,763	17,126	8.65%
11611	FICA MEDICARE	2,718	2,632	2,831	2,831	3,073	8.55%
11701	HEALTH INSURANCE	16,866	24,748	28,182	28,182	30,664	8.81%
11702	LIFE INSURANCE	2,825	847	908	908	1,010	11.22%
11703	WORKERS COMPENSATION	1,916	1,789	2,444	2,444	2,643	8.14%
11704	DENTAL/VISION INSURANCE	3,509	4,215	5,308	5,308	5,860	10.40%
11715	DISABILITY INSURANCE	313	1,620	2,118	2,118	2,118	0.00%
11805	UNEMPLOYMENT INSURANCE RESERVE	700	700	700	700	700	0.00%
11807	SICK LEAVE RESERVE	1,778	1,713	1,991	1,991	2,152	8.09%
11808	VACATION RESERVE	4,385	4,085	5,034	5,034	5,790	15.01%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>258,158</b>	<b>264,403</b>	<b>287,093</b>	<b>300,242</b>	<b>311,766</b>	<b>8.59%</b>
43700	POSTAGE	720	590	1,000	1,000	1,000	0.00%
45998	ITC CHARGES	16,812	22,254	20,871	20,871	18,696	-10.42%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>17,532</b>	<b>22,844</b>	<b>21,871</b>	<b>21,871</b>	<b>19,696</b>	<b>-9.94%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>275,691</b>	<b>287,246</b>	<b>308,964</b>	<b>322,113</b>	<b>331,462</b>	<b>7.28%</b>

001.025.2544

## GENERAL FUND- FINANCE - ACCOUNTS PAYABLE

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
11001	SALARIES	217,923	208,839	181,870	194,458	197,704	8.71%
11003	SUPPLEMENTAL PAY	2,062	2,774	1,040	1,040	1,040	0.00%
11100	REGULAR OVERTIME	317	93	4,655	4,655	4,770	2.47%
11300	PART-TIME	4,986	0	0	0	0	0.00%
11501	RETIREMENT	30,503	29,309	26,330	26,330	29,524	12.13%
11503	EMPL/CITY P.E.R.S.	16,986	16,642	14,892	14,892	16,288	9.37%
11611	FICA MEDICARE	2,347	2,085	2,073	2,073	2,220	7.07%
11701	HEALTH INSURANCE	41,581	32,383	34,821	34,821	49,373	41.79%
11702	LIFE INSURANCE	2,781	871	882	882	1,121	27.09%
11703	WORKERS COMPENSATION	2,403	2,199	2,318	2,318	2,520	8.73%
11704	DENTAL/VISION INSURANCE	3,730	3,797	4,275	4,275	5,754	34.60%
11715	DISABILITY INSURANCE	401	2,105	2,118	2,118	2,118	0.00%
11805	UNEMPLOYMENT INSURANCE RESERVE	843	775	700	700	700	0.00%
11807	SICK LEAVE RESERVE	2,006	1,880	1,887	1,887	2,051	8.71%
11808	VACATION RESERVE	5,166	5,101	5,411	5,411	6,344	17.24%
	<b>TOTAL PERSONNEL SERVICES</b>	<b>334,035</b>	<b>308,855</b>	<b>283,272</b>	<b>295,860</b>	<b>321,527</b>	<b>13.50%</b>
43600	OFFICE SUPPLIES	0	1,055	0	0	0	0.00%
43700	POSTAGE	3,614	2,638	6,000	6,000	6,000	0.00%
44825	CONTRACT SERVICES-FINANCE DEPT	0	0	10,000	3,000	10,000	0.00%
45501	LEASE/RENTAL-XEROX	4,380	6,378	7,000	7,000	7,000	0.00%
45998	ITC CHARGES	21,732	20,796	20,593	20,593	19,282	-6.37%
	<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>29,726</b>	<b>30,867</b>	<b>43,593</b>	<b>36,593</b>	<b>42,282</b>	<b>-3.01%</b>
	<b>TOTAL FOR ORGANIZATION</b>	<b>363,761</b>	<b>339,722</b>	<b>326,865</b>	<b>332,453</b>	<b>363,809</b>	<b>11.30%</b>

270.025.2510

GENERAL FIXED ASSETS- FINANCE - FINANCE DIRECTOR

<u>OBJECT CODE</u>	<u>EXPENSE OBJECT DESCRIPTION</u>	<u>ACTUALS FY2006/07</u>	<u>ACTUALS FY2007/08</u>	<u>ADOPTED FY2008/09</u>	<u>CURR MOD FY2008/09</u>	<u>PROPOSED FY2009/10</u>	<u>PERCENTAGE CHANGE</u>
		7,121,265	3,537,464	4,623,107	4,811,907	4,974,851	7.61%