

# Financial Services Department



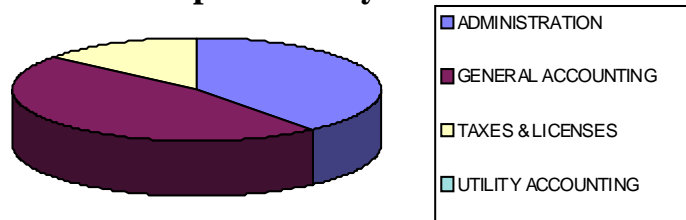
## MISSION STATEMENT

The mission of the Financial Services Department is to manage the City/District's financial resources responsibly and effectively. The Financial Services Department is also responsible for providing timely and accurate financial information and reports and providing high quality services to the community and all operating departments.

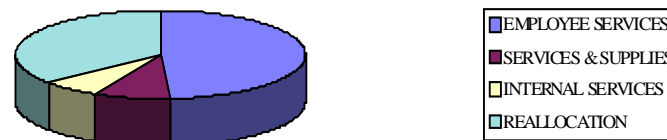
## PROPOSED BUDGET EXPENDITURE DISTRIBUTION

Total Department Budget: \$531,154

### Expenditure by Division



### Expenditure by Type



## DEPARTMENT PERSONNEL SUMMARY

Position	06-07	07-08	08-09	09-10	10-11	11-12	12-13
FINANCE DIRECTOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ASSISTANT FINANCE DIRECTOR	1.0	1.0	1.0	1.0	1.0	1.0	1.0
ACCOUNTANT	1.0	1.0	1.0	1.0	1.0	1.0	1.0
EXECUTIVE ASSISTANT	1.0	0.0	0.0	0.0	0.0	0.0	0.0
MANAGEMENT ASSISTANT	0.0	1.0	1.0	1.0	1.0	1.0	1.0
SR ACCT SPEC/ACCT SPEC	4.0	4.0	4.0	4.0	4.0	4.0	4.0
METER READER *	1.0	1.0	0.0	0.0	0.0	0.0	0.0
<b>TOTAL EMPLOYEES</b>	<b>9.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

\* Note: The Meter Reader position was eliminated in FY 2007-2008 and was replaced with a Public Works Maintenance Worker II position in the Water Division of the Public Works Department.

The Financial Services Department is responsible for the control of all financial activities of the City/District and Community Development Agency, including the disbursement of financial resources and ensuring that adequate resources are available.

- The Administration program is in charge of cash management, investment, budgeting, financial reporting, debt services administration, internal control, and formulation of financial policy for the City/District and Community Development Agency.
- The General Accounting program is responsible for accounts payable, accounts receivable, payroll, cash receipts, bad debts collection and maintenance of general ledger, preparation of bank reconciliation, controller's report, and generating monthly financial reports. The General Accounting program is in charge of the year end closing, accounting for capital improvement projects, and recording of the City/District owned capital assets.
- The Utility Accounting program is responsible for utility services and utility billing.
- The Taxes and Licenses program is responsible for processing business license applications, collecting business license fees, monitoring business license enforcement and accounting of general obligation bonds.

## ***CURRENT ACCOMPLISHMENTS***

- Continued compliance on GASB 34 reporting requirements for City/District's Comprehensive Annual Financial Report (CAFR).
- Prepared the CAFR statistical section in compliance with the GASB 44 new standards.
- Completed presentations on Comprehensive Annual Financial Report and Mid-Year Financial Review.
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the thirteenth consecutive year.
- Completed the preparation of State controller's report for the City of Foster City, Estero Municipal Improvement District, Community Development Agency, and the Street Report for the City.
- Completed the selection of independent auditing services for fiscal year ending June 30, 2007, 2008 and 2009.
- Maintained all financial records in compliance with Federal, State, Government Accounting Standards Board (GASB) regulations, and Generally Accepted Accounting Principles (GAAP).
- Administered Debt Services for Metro Center Assessment District bonds, Vintage Park Assessment District bonds, Estero Municipal Improvement District

general obligation bonds and Community Development Agency 2001 Tax Allocation Refunding Bonds.

- Fully paid off the Estero Municipal Improvement District general obligations bond: Reclamation 1967.
- Fully paid off the Special Assessment District Bond: Metro Center 86-1.
- Completed arbitrage and rebate calculation for Metro Center Assessment District No. 86-1.
- Continued a prudent cash investment program in accordance with the City/District's Investment Policy and State Law. All investments are made with the safety of principal and liquidity as top priorities.
- Continued monitoring of the business license program for local businesses.
- Continued refinement of the financial accounting system for greater accountability and internal controls.
- Updated financial information on the departmental webpage.
- Updated Comprehensive Annual Financial Report (CAFR) on the City's website.
- Continued analyzing the monthly percentage rent versus minimum rent from the financial reports received from VB Golf.

- Continued audit of PJCC's annual membership and program discount reports.
- Completed annual disaster recovery testing on H T E system.
- Performed internal audit for departmental petty cash funds.

### ***PROPOSED SERVICE LEVELS***

The Financial Services Department, with eight (8) staff members, provides services to both internal and external customers. The services include administration, general accounting, utility billing, taxes and licenses.

#### Administration

- Department Administration
- Formulate Financial Policies
- Monitor Budget
- Treasury/Investment/Cash Management
- Debt Service Administration
- Monitor City/District/CDA Revenues & Expenditures
- Staff Training
- Coordinate Audit Committee Meetings

#### General Accounting

- Accounting
- Auditing
- Financial Reporting
- Accounts Payable

- Accounts Receivable
- Payroll
- Capital Assets
- Cashiering
- Customer Services
- Maintain and Update Finance Web Pages
- H T E Finance Application Maintenance
- Finance Office Equipment Maintenance

#### Utility Billing

- Utility Billing
- Collection
- Customer Services

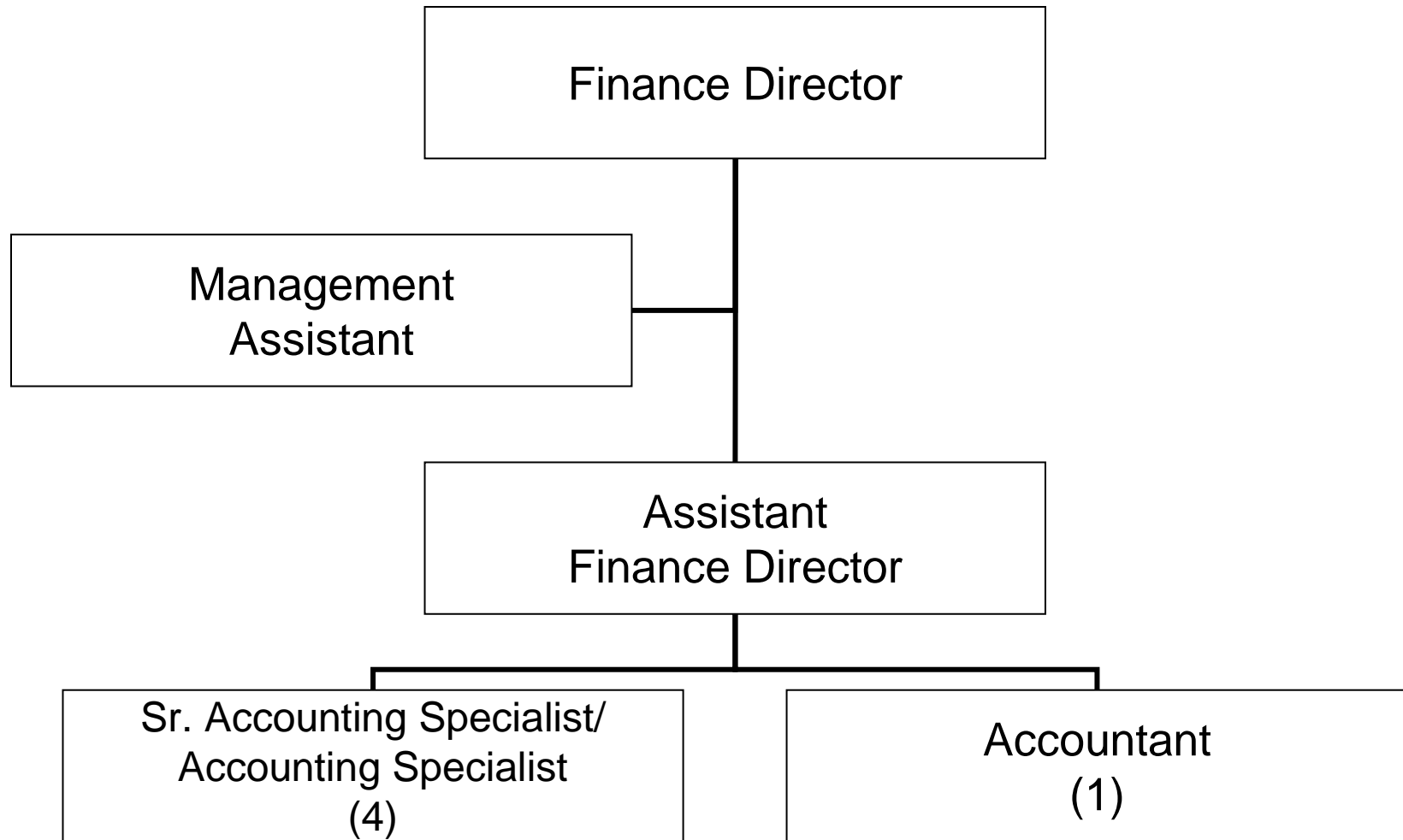
#### Taxes and Licenses

- Business Licensing
- Tax Reporting
- Customer Services

### ***CHANGES IN RESOURCES REQUIRED***

- None

# Financial Services Department



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**DEPARTMENT SUMMARY BY DIVISION**  
**City of Foster City, California**  
**FINANCIAL SERVICES**  
**GENERAL FUND**  
Annual Budget Appropriation for Fiscal Year

	2007-2008		2008-2009
	APPROVED	REVISED	REQUESTED
ADMINISTRATION	\$ 199,899	\$ 199,899	\$ 207,630
GENERAL ACCOUNTING	238,411	238,411	246,156
TAXES & LICENSES	76,948	76,948	77,368
UTILITY ACCOUNTING	-	-	-
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 515,258</b>	<b>\$ 515,258</b>	<b>\$ 531,154</b>

**DEPARTMENT SUMMARY BY DIVISION**  
**City of Foster City, California**  
**FINANCIAL SERVICES**  
**GENERAL FUND**  
Annual Budget Appropriation for Fiscal Year

	2007-2008		2008-2009
	APPROVED	REVISED	REQUESTED
EMPLOYEES SERVICES	\$ 962,638	\$ 962,638	\$ 935,750
SERVICES AND SUPPLIES	153,625	153,625	163,576
CAPITAL OUTLAY	-	-	-
Subtotal (Total Department-Controlled Expenses)	1,116,263	1,116,263	1,099,326
INTERNAL SERVICES	154,291	154,291	123,746
Subtotal (Total Department Expenses before Reallocations)	1,270,554	1,270,554	1,223,072
REALLOCATIONS	(755,296)	(755,296)	(691,918)
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 515,258</b>	<b>\$ 515,258</b>	<b>\$ 531,154</b>

## DETAIL LINE ITEM REPORT

FINANCIAL SERVICES - ADMINISTRATION

Account: 001-1110-415

GENERAL FUND

<b><i>Employee Services</i></b>		Approved 2007-2008	Requested 2008-2009
001-1110-415-4110*	PERMANENT SALARIES	\$229,700.00	\$237,100.00
	Subtotal	<b>\$229,700.00</b>	<b>\$237,100.00</b>
001-1110-415-4120	FRINGE BENEFITS	\$56,300.00	\$68,800.00
	Subtotal	<b>\$56,300.00</b>	<b>\$68,800.00</b>
	<b>Employee Services Total</b>	<b>\$286,000.00</b>	<b>\$305,900.00</b>
<b><i>Internal Services</i></b>		Approved 2007-2008	Requested 2008-2009
001-1110-415-4544	VEHICLE REPLACEMENT	\$10,847.00	\$11,359.00
	Subtotal	<b>\$10,847.00</b>	<b>\$11,359.00</b>
001-1110-415-4557	INFORMATION TECHNOLOGY SERVICES	\$10,680.00	\$10,070.00
	Subtotal	<b>\$10,680.00</b>	<b>\$10,070.00</b>
001-1110-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$5,200.00	\$1,335.00
	Subtotal	<b>\$5,200.00</b>	<b>\$1,335.00</b>
001-1110-415-4569	BUILDING MAINTENANCE	\$5,268.00	\$5,363.00
	Subtotal	<b>\$5,268.00</b>	<b>\$5,363.00</b>
	<b>Internal Services Total</b>	<b>\$31,995.00</b>	<b>\$28,127.00</b>
<b><i>Services and Supplies</i></b>		Approved 2007-2008	Requested 2008-2009
001-1110-415-4241	COPIES FOR CORRESPONDENCE. AGENDAS, ETC.	\$500.00	\$500.00
001-1110-415-4241	POPULAR REPORT	\$450.00	\$450.00
001-1110-415-4241	PRINTING OF PRELIMINARY AND FINAL BUDGET	\$6,000.00	\$6,000.00
	Subtotal	<b>\$6,950.00</b>	<b>\$6,950.00</b>

001-1110-415-4242	POSTAGE FOR LETTERS, PACKAGES, ETC.	\$1,200.00	\$1,200.00
	Subtotal	<b>\$1,200.00</b>	<b>\$1,200.00</b>
001-1110-415-4243	OFFICE SUPPLIES	\$1,650.00	\$1,650.00
	Subtotal	<b>\$1,650.00</b>	<b>\$1,650.00</b>
001-1110-415-4249	NEWSPAPER NOTICES	\$300.00	\$300.00
	Subtotal	<b>\$300.00</b>	<b>\$300.00</b>
001-1110-415-4251	ANNUAL MAINTENANCE INVESTMENT SOFTWARE	\$2,450.00	\$2,450.00
001-1110-415-4251	AUDIT FEES	\$56,100.00	\$56,701.00
001-1110-415-4251	PRINTING OF CAFR REPORT	\$1,800.00	\$1,800.00
001-1110-415-4251	TEMPORARY HELP	\$2,600.00	\$2,600.00
	Subtotal	<b>\$62,950.00</b>	<b>\$63,551.00</b>
001-1110-415-4253	CALIFORNIA MUNICIPAL TREASURER ASSN	\$300.00	\$300.00
001-1110-415-4253	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	\$120.00	\$120.00
001-1110-415-4253	GASB SUBSCRIPTIONS	\$200.00	\$200.00
001-1110-415-4253*	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$220.00	\$220.00
	Subtotal	<b>\$840.00</b>	<b>\$840.00</b>
001-1110-415-4254	CALIFORNIA MUNICIPAL TREASURER ASSN	\$750.00	\$750.00
001-1110-415-4254	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	\$750.00	\$750.00
001-1110-415-4254	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$2,000.00	\$2,000.00
001-1110-415-4254	LEAGUE OF CALIFORNIA CITIES	\$750.00	\$750.00
001-1110-415-4254	MISCELLANEOUS MEETINGS	\$300.00	\$300.00
	Subtotal	<b>\$4,550.00</b>	<b>\$4,550.00</b>
	<b>Services and Supplies Total</b>	<b>\$78,440.00</b>	<b>\$79,041.00</b>

<b>Reallocation</b>		Approved 2007-2008	Requested 2008-2009
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$12,934.00)	(\$13,586.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$12,934.00)	(\$13,586.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$5,174.00)	(\$5,435.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$20,695.00)	(\$21,737.00)

001-1110-415-4495	ALLOCATION OF CDA EXPENSES 319	(\$5,174.00)	(\$5,435.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 320	(\$20,695.00)	(\$21,737.00)
	Subtotal	<b>(\$77,606.00)</b>	<b>(\$81,516.00)</b>
001-1110-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$59,465.00)	(\$61,961.00)
	Subtotal	<b>(\$59,465.00)</b>	<b>(\$61,961.00)</b>
001-1110-415-4497	ALLOCATION OF EXPENSE TO SEWER	(\$59,465.00)	(\$61,961.00)
	Subtotal	<b>(\$59,465.00)</b>	<b>(\$61,961.00)</b>
	<b>Reallocation Total</b>	<b>(\$196,536.00)</b>	<b>(\$205,438.00)</b>
	<b>ADMINISTRATION Total</b>	<b>\$199,899.00</b>	<b>\$207,630.00</b>

FINANCIAL SERVICES - GENERAL ACCOUNTING

Account: 001-1120-415

GENERAL FUND

<b>Employee Services</b>		Approved 2007-2008	Requested 2008-2009
001-1120-415-4110	PERMANENT SALARIES	\$333,300.00	\$344,000.00
	Subtotal	<b>\$333,300.00</b>	<b>\$344,000.00</b>
001-1120-415-4112	OVERTIME-ACCOUNTS PAYABLE	\$2,500.00	\$2,500.00
001-1120-415-4112	OVERTIME-PAYROLL	\$2,500.00	\$2,500.00
	Subtotal	<b>\$5,000.00</b>	<b>\$5,000.00</b>
001-1120-415-4120	FRINGE BENEFITS	\$81,700.00	\$99,800.00
	Subtotal	<b>\$81,700.00</b>	<b>\$99,800.00</b>
	<b>Employee Services Total</b>	<b>\$420,000.00</b>	<b>\$448,800.00</b>

<b>Internal Services</b>		Approved 2007-2008	Requested 2008-2009
001-1120-415-4556	EQUIPMENT REPLACEMENT	\$106.00	\$0.00
	Subtotal	<b>\$106.00</b>	<b>\$0.00</b>

001-1120-415-4557	INFORMATION TECHNOLOGY SERVICES	\$40,051.00	\$37,763.00
	Subtotal	<b>\$40,051.00</b>	<b>\$37,763.00</b>
001-1120-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$7,500.00	\$0.00
	Subtotal	<b>\$7,500.00</b>	<b>\$0.00</b>
001-1120-415-4569	BUILDING MAINTENANCE	\$10,535.00	\$10,726.00
	Subtotal	<b>\$10,535.00</b>	<b>\$10,726.00</b>
	<b>Internal Services Total</b>	<b>\$58,192.00</b>	<b>\$48,489.00</b>

### ***Services and Supplies***

		Approved 2007-2008	Requested 2008-2009
001-1120-415-4241	COPIES FOR CORRESPONDENCE, COMPUTER REPORTS, ETC.	\$4,500.00	\$4,500.00
	Subtotal	<b>\$4,500.00</b>	<b>\$4,500.00</b>
001-1120-415-4242	POSTAGE FOR CORRESPONDENCE	\$2,000.00	\$2,000.00
	Subtotal	<b>\$2,000.00</b>	<b>\$2,000.00</b>
001-1120-415-4243	CALCULATORS (2)	\$200.00	\$200.00
001-1120-415-4243	FIXED ASSETS FORMS	\$250.00	\$250.00
001-1120-415-4243	INVOICES & BILLING ADVICES	\$685.00	\$685.00
001-1120-415-4243	MISC. OFFICE SUPPLIES(BINDERS, BOXES, PAPER, ETC.)	\$800.00	\$800.00
001-1120-415-4243	P.O.'S, SPD'S, ACCOUNTS PAYABLE CHECKS & 1099	\$2,250.00	\$2,250.00
001-1120-415-4243	PAYROLL CHECKS, DIRECT DEPOSIT & W2	\$1,400.00	\$1,400.00
001-1120-415-4243	SIGNATURE PLATE AND AP WINDOW ENVELOPES	\$600.00	\$600.00
	Subtotal	<b>\$6,185.00</b>	<b>\$6,185.00</b>
001-1120-415-4246	BURSTING MACHINE & LETTER OPENER	\$650.00	\$650.00
001-1120-415-4246	CHECK SIGNER	\$250.00	\$250.00
001-1120-415-4246	WHEELWRITER	\$150.00	\$150.00
	Subtotal	<b>\$1,050.00</b>	<b>\$1,050.00</b>
001-1120-415-4251	ACCOUNTING FOR ARBITRAGE	\$6,000.00	\$6,000.00
	Subtotal	<b>\$6,000.00</b>	<b>\$6,000.00</b>
001-1120-415-4253	MEMBERSHIP FOR CMTA	\$100.00	\$100.00
001-1120-415-4253	MEMBERSHIP FOR CSMFO	\$100.00	\$100.00

001-1120-415-4253	MEMBERSHIP FOR GFOA	\$200.00	\$200.00
	Subtotal	<b>\$400.00</b>	<b>\$400.00</b>
001-1120-415-4254	CALIFORNIA MUNICIPAL TREASURER'S ASSOCIATION	\$750.00	\$750.00
001-1120-415-4254	LEAGUE OF CALIFORNIA CITIES	\$750.00	\$750.00
001-1120-415-4254	MISCELLANEOUS MEETING	\$300.00	\$300.00
	Subtotal	<b>\$1,800.00</b>	<b>\$1,800.00</b>
	<b>Services and Supplies Total</b>	<b>\$21,935.00</b>	<b>\$21,935.00</b>

**Reallocation**

		Approved 2007-2008	Requested 2008-2009
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$18,613.00)	(\$19,550.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$18,613.00)	(\$19,550.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$7,445.00)	(\$7,820.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$29,781.00)	(\$31,280.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 319	(\$7,445.00)	(\$7,820.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 320	(\$29,781.00)	(\$31,280.00)
	Subtotal	<b>(\$111,678.00)</b>	<b>(\$117,300.00)</b>
001-1120-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$75,019.00)	(\$77,884.00)
	Subtotal	<b>(\$75,019.00)</b>	<b>(\$77,884.00)</b>
001-1120-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$75,019.00)	(\$77,884.00)
	Subtotal	<b>(\$75,019.00)</b>	<b>(\$77,884.00)</b>
	<b>Reallocation Total</b>	<b>(\$261,716.00)</b>	<b>(\$273,068.00)</b>
	<b>GENERAL ACCOUNTING Total</b>	<b>\$238,411.00</b>	<b>\$246,156.00</b>

FINANCIAL SERVICES - UTILITY ACCOUNTING

Account: 001-1130-415

GENERAL FUND

**Employee Services**

Approved Requested

		2007-2008	2008-2009
001-1130-415-4110	PERMANENT SALARIES	\$127,700.00	\$67,200.00
001-1130-415-4110	SPECIAL ASSIGNMENT PAY	\$5,700.00	\$0.00
	Subtotal	<b>\$133,400.00</b>	<b>\$67,200.00</b>
001-1130-415-4112	OVERTIME-UT BILLINGS	\$3,000.00	\$3,000.00
	Subtotal	<b>\$3,000.00</b>	<b>\$3,000.00</b>
001-1130-415-4120	FRINGE BENEFITS	\$31,300.00	\$19,500.00
	Subtotal	<b>\$31,300.00</b>	<b>\$19,500.00</b>
	<b>Employee Services Total</b>	<b>\$167,700.00</b>	<b>\$89,700.00</b>

<b>Internal Services</b>		Approved 2007-2008	Requested 2008-2009
001-1130-415-4544	VEHICLE REPLACEMENT	\$10,334.00	\$0.00
	Subtotal	<b>\$10,334.00</b>	<b>\$0.00</b>
001-1130-415-4556	EQUIPMENT REPLACEMENT	\$563.00	\$320.00
	Subtotal	<b>\$563.00</b>	<b>\$320.00</b>
001-1130-415-4557	INFORMATION TECHNOLOGY SERVICES	\$31,151.00	\$29,371.00
	Subtotal	<b>\$31,151.00</b>	<b>\$29,371.00</b>
001-1130-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$2,900.00	\$0.00
	Subtotal	<b>\$2,900.00</b>	<b>\$0.00</b>
001-1130-415-4569	BUILDING MAINTENANCE	\$5,268.00	\$5,363.00
	Subtotal	<b>\$5,268.00</b>	<b>\$5,363.00</b>
	<b>Internal Services Total</b>	<b>\$50,216.00</b>	<b>\$35,054.00</b>

<b>Services and Supplies</b>		Approved 2007-2008	Requested 2008-2009
001-1130-415-4241	COPIES FOR UTILITY BILLS, LETTERS & ETC.	\$1,000.00	\$1,000.00
	Subtotal	<b>\$1,000.00</b>	<b>\$1,000.00</b>
001-1130-415-4242	POSTAGE FOR UTILITY BILLS, LETTERS & ETC.	\$18,500.00	\$24,750.00
	Subtotal	<b>\$18,500.00</b>	<b>\$24,750.00</b>

001-1130-415-4243	DELINQUENT, FINAL, & MISC DOOR HANGING NOTICES	\$1,500.00	\$1,500.00
001-1130-415-4243	MAILING ENVELOPES	\$1,800.00	\$1,800.00
001-1130-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, BOXES, ETC)	\$800.00	\$800.00
001-1130-415-4243	PRINTER RIBBONS	\$2,300.00	\$2,300.00
001-1130-415-4243	RETURN ENVELOPES	\$1,700.00	\$1,700.00
001-1130-415-4243	UTILITY SERVICES & AUTO PAY APPLICATION FORMS	\$750.00	\$750.00
001-1130-415-4243	UTILITY STATEMENT BILLS	\$1,500.00	\$1,500.00
	Subtotal	<b>\$10,350.00</b>	<b>\$10,350.00</b>
001-1130-415-4246	ENDORSE & ENCODE MACHINE, LETTER OPENER	\$2,200.00	\$2,200.00
001-1130-415-4246	PAGER & BATTERY	\$200.00	\$0.00
001-1130-415-4246	TOUCH READ HANDHELD INTERROGATOR (2)	\$1,200.00	\$0.00
	Subtotal	<b>\$3,600.00</b>	<b>\$2,200.00</b>
001-1130-415-4251	BANK DRAFT FEES	\$6,000.00	\$9,000.00
001-1130-415-4251	UTILITY BILL STUFFING AND MAILING SERVICES	\$6,500.00	\$8,000.00
	Subtotal	<b>\$12,500.00</b>	<b>\$17,000.00</b>
001-1130-415-4253	REVERSE TELEPHONE DIRECTORY	\$200.00	\$200.00
	Subtotal	<b>\$200.00</b>	<b>\$200.00</b>
	<b>Services and Supplies Total</b>	<b>\$46,150.00</b>	<b>\$55,500.00</b>
<b>Reallocation</b>		Approved 2007-2008	Requested 2008-2009
001-1130-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$184,846.00)	(\$126,177.00)
	Subtotal	<b>(\$184,846.00)</b>	<b>(\$126,177.00)</b>
001-1130-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$79,220.00)	(\$54,077.00)
	Subtotal	<b>(\$79,220.00)</b>	<b>(\$54,077.00)</b>
	<b>Reallocation Total</b>	<b>(\$264,066.00)</b>	<b>(\$180,254.00)</b>
	<b>UTILITY ACCOUNTING Total</b>	<b>\$0.00</b>	<b>\$0.00</b>

## FINANCIAL SERVICES - TAXES &amp; LICENSES

Account: 001-1140-415

GENERAL FUND

<b>Employee Services</b>		Approved 2007-2008	Requested 2008-2009
001-1140-415-4110	ACCTG SPEC RECLASS TO SR ACCTG SPECIALIST	\$5,928.00	\$0.00
001-1140-415-4110	PERMANENT SALARIES	\$65,200.00	\$70,600.00
	Subtotal	<b>\$71,128.00</b>	<b>\$70,600.00</b>
001-1140-415-4112	OVERTIME	\$250.00	\$250.00
	Subtotal	<b>\$250.00</b>	<b>\$250.00</b>
001-1140-415-4120	ACCTG SPEC RECLASS TO SR ACCTG SPECIALIST	\$1,424.00	\$0.00
001-1140-415-4120	FRINGE	\$16,000.00	\$20,500.00
	Subtotal	<b>\$17,424.00</b>	<b>\$20,500.00</b>
	<b>Employee Services Total</b>	<b>\$88,802.00</b>	<b>\$91,350.00</b>
<b>Internal Services</b>		Approved 2007-2008	Requested 2008-2009
001-1140-415-4557	INFORMATION TECHNOLOGY SERVICES	\$7,120.00	\$6,713.00
	Subtotal	<b>\$7,120.00</b>	<b>\$6,713.00</b>
001-1140-415-4558	ACCTG SPEC RECLASS TO SR ACCTG SPECIALIST	\$136.00	\$0.00
001-1140-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$1,500.00	\$0.00
	Subtotal	<b>\$1,636.00</b>	<b>\$0.00</b>
001-1140-415-4569	BUILDING MAINTENANCE	\$5,268.00	\$5,363.00
	Subtotal	<b>\$5,268.00</b>	<b>\$5,363.00</b>
	<b>Internal Services Total</b>	<b>\$14,024.00</b>	<b>\$12,076.00</b>
<b>Services and Supplies</b>		Approved 2007-2008	Requested 2008-2009
001-1140-415-4241	COPIES FOR LETTERS, BUSINESS LICENSES, ETC.	\$300.00	\$300.00
	Subtotal	<b>\$300.00</b>	<b>\$300.00</b>
001-1140-415-4242	POSTAGE FOR LETTERS, BUSINESS LICENSES, ETC.	\$2,300.00	\$2,300.00

		Subtotal	<b>\$2,300.00</b>	<b>\$2,300.00</b>
001-1140-415-4243	BUSINESS LICENSE APPLICATION FORMS, ENVELOPES		\$700.00	\$700.00
001-1140-415-4243	BUSINESS LICENSE CERTIFICATES		\$500.00	\$500.00
001-1140-415-4243	BUSINESS LICENSE RELATED INFORMATION		\$300.00	\$300.00
001-1140-415-4243	BUSINESS LICENSE RENEWAL & DELINQUENT NOTICES		\$1,000.00	\$1,000.00
001-1140-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, ETC.)		\$200.00	\$200.00
		Subtotal	<b>\$2,700.00</b>	<b>\$2,700.00</b>
001-1140-415-4251	MRC SALES TAX AUDIT		\$1,500.00	\$1,500.00
		Subtotal	<b>\$1,500.00</b>	<b>\$1,500.00</b>
001-1140-415-4253	CALIFORNIA MUNICIPAL BUSINESS LICENSE ASSOCIATION		\$100.00	\$100.00
		Subtotal	<b>\$100.00</b>	<b>\$100.00</b>
001-1140-415-4254	MISCELLANEOUS MEETINGS		\$200.00	\$200.00
		Subtotal	<b>\$200.00</b>	<b>\$200.00</b>
		<b>Services and Supplies Total</b>	<b>\$7,100.00</b>	<b>\$7,100.00</b>
<b>Reallocation</b>			Approved 2007-2008	Requested 2008-2009
001-1140-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$16,489.00)	(\$16,579.00)
		Subtotal	<b>(\$16,489.00)</b>	<b>(\$16,579.00)</b>
001-1140-415-4497	ALLOCATION OF EXPENSES TO SEWER		(\$16,489.00)	(\$16,579.00)
		Subtotal	<b>(\$16,489.00)</b>	<b>(\$16,579.00)</b>
		<b>Reallocation Total</b>	<b>(\$32,978.00)</b>	<b>(\$33,158.00)</b>
		<b>TAXES &amp; LICENSES Total</b>	<b>\$76,948.00</b>	<b>\$77,368.00</b>

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