

Financial Services

DEPARTMENT DESCRIPTION

The Financial Services Department is responsible to provide timely and accurate financial information and reports and provide high quality services to the community and all operating departments. The 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 Division oversees cash and investment management, budgeting, financial reporting, internal control, and formulation of financial policy for the City/District and Community Development Agency.
- The General Accounting Division is responsible for all aspects of general ledger maintenance, capital asset accounting including capital improvement projects, accounts payable, accounts receivable, cash receipts, payroll, bank reconciliation, preparation of the Comprehensive Annual Financial Report (CAFR) and external reporting, and internal financial reporting. The Division also works closely with the City's independent auditors in ensuring the CAFR is completed on a timely basis.

- The Utility Accounting Division is responsible for utility billing, and works in conjunction with Public Works Maintenance for integration of meter reading data.
- The Taxes and Licenses Division is responsible for processing business license applications, collecting business license fees, monitoring business license enforcement, and enforcing collection of other miscellaneous receivables.

DEPARTMENT PERSONNEL SUMMARY

Position	09-10	10-11	11-12
FINANCE DIRECTOR	1.0	1.0	1.0
ASSISTANT FINANCE DIRECTOR	1.0	1.0	1.0
ACCOUNTANT	1.0	1.0	1.0
MANAGEMENT ASSISTANT	1.0	1.0	1.0
SR ACCT SPEC/ACCT SPEC	4.0	4.0	4.0
TOTAL EMPLOYEES	8.0	8.0	8.0

MISSION STATEMENT

The mission of the Financial Services Department is to manage the City/District's financial resources responsibly, responsively and effectively.

VALUES

The Department's values are:

Excellence/Quality. We value innovative, timely, efficient, solution-oriented, and cost-effective services and systems. We are committed to achieving the highest levels of customer satisfaction. We provide leadership to the City in delivering proactive financial solutions and services in support of the City strategic plan.

Integrity. We provide services in an honest, ethical, open, courteous, caring, and concerned manner, respecting all people and the free exchange of ideas.

Communication. We communicate with our internal and external customers to manage expectations and assure the highest levels of satisfaction. We actively seek partnership opportunities and solicit employee and customer input and respond to their concerns.

Employee Focus. We are committed to the success of our employees as they are our most valuable resources.

Teamwork. We value the contribution our staff makes in achieving our mission. We support and encourage teamwork and personal development to ensure a high level of competence, expertise, and satisfaction.

Stewardship. We practice sound financial management and are committed to exercising the careful and

responsible management of the City's financial resources entrusted to our care as though it were our own.

FIVE-YEAR STRATEGIC PLAN

The Department has prepared a comprehensive five-year strategic plan with the following components:

➤ Goals and Objectives

1. Utility Billing (2011-2012 and ongoing)

- Monitor the implementation of the conservation-based water rate model to reach the City's goal of reducing waster consumption by 20% by 2020.
- Achieve an online utility billing conversion rate of 25% of customers paying and receiving their bills online by June 30, 2012, and 50% by June 30, 2014.
- Implement a monthly utility billing cycle for residential and commercial customers to allow more real-time information on water consumption
- Collaborate with Public Works and City Manager's Office staff to implement expanded rebate programs that lead towards water conservation.

2. Business Continuity Planning (2011-2012 to 2012-2013)

- Perform periodic business continuity testing to ensure uninterrupted fiscal services to

- the community and employees in the case of a disaster or business interruption
- Assist other departments in developing and implementing their business continuity plans, with particular attention to internal business systems
- 3. **Capital Asset Management (2011-2012 to 2012-2013)**
 - Implement an integrated Capital Assets Management and Equipment Replacement management system to improve the efficiency, accuracy and cost effectiveness of City / District asset management practices
- 4. **Payroll (2011-2012 to 2012-2013)**
 - Lead an interdepartmental and cross-sectional team to improve the accuracy, efficiency and cost-effectiveness of payroll practices
 - Develop a detailed and more understandable payroll statement and benefits information report
- 5. **Accounts Payable / Purchasing (2011-2012 to 2012-2013)**
 - Lead an interdepartmental and cross-sectional team to improve the accuracy, efficiency and cost-effectiveness of accounts payable and procurement practices
- 6. **Budgeting, Financial Management and Reporting (2011-2012 to 2013-2014)**

- Assist the City Manager, City Council, and Departments in identifying budgetary strategies for solving the City General Fund's budgetary structural deficit by FY 2013-2014.
- Develop a process and recommendations relative to a potential ballot measure that would raise the transient occupancy tax rate from 8% to 10% on the November 2011 ballot.
- Take back ownership of the compilation and preparation of the CAFR from our auditing firm.
- Develop a citizen's financial reporting publication that makes city financial issues relevant and understandable for the general public
- Conduct an RFP process with the Audit Committee for the selection of an auditing firm to succeed the existing contract which expires with the audit of the FY 2010-2011 CAFR.
- Implement the provisions of GASB 54 related to the disclosure and accounting of fund balances for the FY 2011-2012 CAFR.

KEY INITIATIVES COMPLETED

The Financial Services Department continued to provide high quality services during FY 2010-2011.

Utility Billing

- Implemented the conservation-based water rate model for residential and irrigation customers, which has led to a 4% reduction in water consumption to date.
- Implemented outsourced utility bill printing and mailing.
- Implemented online utility bill presentment and payment for all customers.
- Converted all irrigation customers to monthly billing to allow them to more closely monitor their water consumption on a more frequent basis.

Community Development Agency

- Handled the winding down of the Agency's Project Area One, which reached its tax increment cap. This included the formulation of a Public Improvements Reimbursement Agreement, an Affordable Housing Reimbursement Agreement (AHRA), and a Cooperative Services Agreement between the City and the Agency for purposes of carrying out the financial obligations and objectives of the Project Area.
- Assisted in the conveyance of affordable housing units owned by the Agency to the City under the terms of the AHRA.

Financial Management and Reporting

- Implemented Executive-Level quarterly financial reporting that provides more proactive information on the City's financial performance in an easy-to-

read format suitable for residents, department heads, and City Councilmembers alike.

- Continued compliance on all GASB reporting requirements for City/District's Comprehensive Annual Financial Report (CAFR)
- Received Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the fifteenth consecutive year.
- Completed the preparation of all required external and regulatory financial reporting with the State Controller's Office, including reporting on financial transactions, street reports, and personnel compensation.
- Maintained all financial records in compliance with Federal, State, Government Accounting Standards Board (GASB) regulations, and Generally Accepted Accounting Principles (GAAP).
- Performed internal audit for departmental petty cash funds.

Investment Management and Reporting

- 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.
- Revised the City's Investment Policy with the assistance of the Audit Committee.

- Managed the City's \$88 million investment portfolio in a prudent fashion. Current yield is 1.53%.

Receivables Collection

- Monitored business license applications and local businesses in Foster City to ensure compliance with the Business License Ordinance.
- Analyzed the monthly percentage rent versus minimum rent from the financial reports received from VB Golf.
- Audited the Peninsula Jewish Community Center's (PJCC) annual membership and program discount reports to ensure proper payment of rents under the terms of the existing lease.

Other Citywide Initiatives

- Participated in the reorganization and consolidation of administrative support departments.
- Provided support to the City Manager and Community Development Department in terms of land lease deals concerning such issues as the NPJC Campus, the 15-acre site, and local school district.

INITIATIVES & SERVICE LEVEL

EXPECTATIONS FOR FY 2011-2012

The key initiatives planned for FY 2011-2012 include the following.

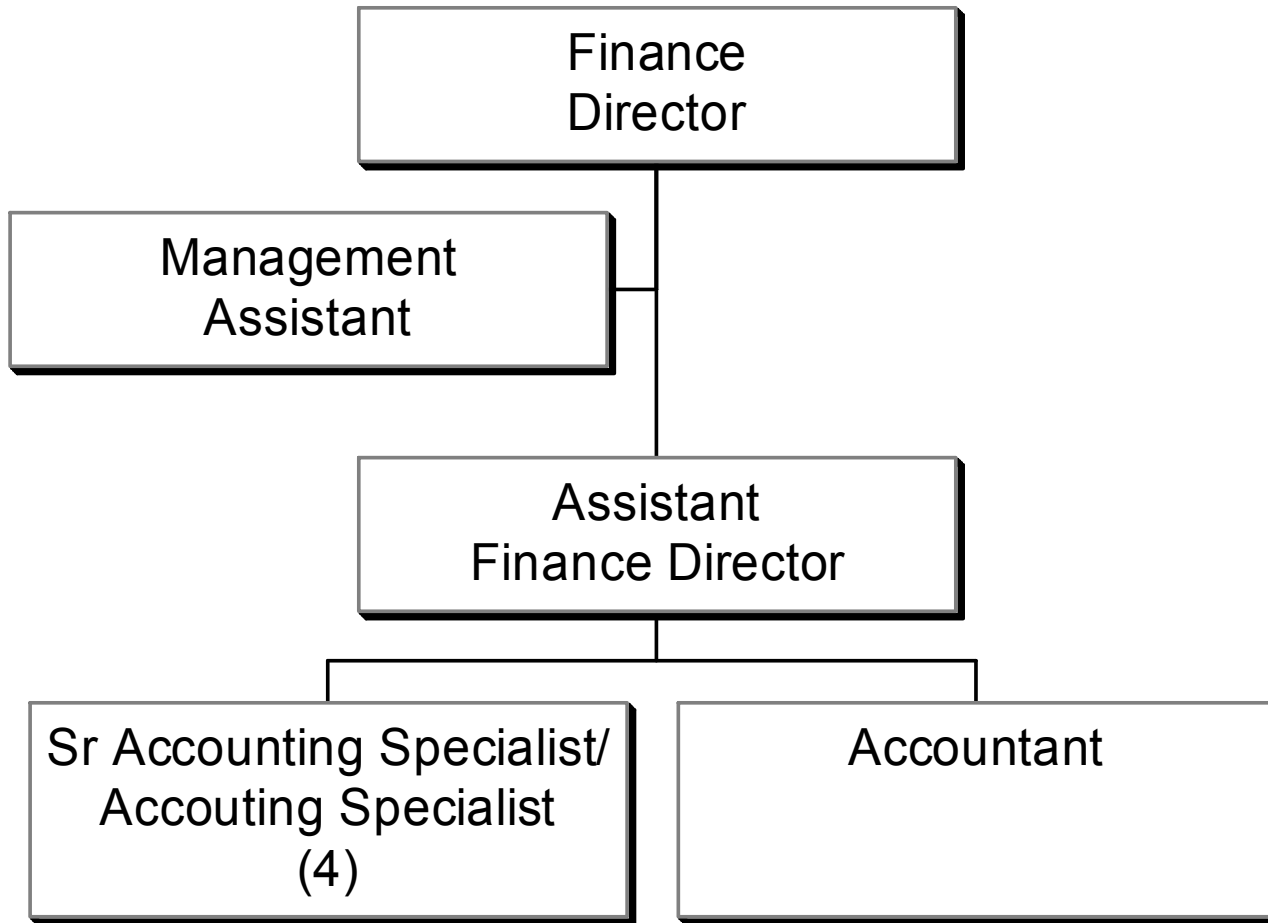
- Achieve a 25% "take rate" for online utility billing customers
- Expanded water rebate programs
- RFP process and selection of a successor auditing firm
- Implementation of GASB 54
- Determine opportunities for streamlined financial processes citywide in recognition of the reduction in staffing across operating departments

There are no anticipated service level changes for FY 2011-2012.

CHANGES IN FINANCIAL RESOURCES REQUIRED

The most significant change to the Financial Services budget for FY 2011-2012 is that personnel costs will no longer be allocated to the Community Development Agency out of the department budget, an impact that is being implemented in several other departments. Other minor reductions in copying costs and memberships have also been made.

Financial Services Department



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

	2010-2011		2011-2012
	APPROVED	REVISED	REQUESTED
ADMINISTRATION	\$ 227,094	\$ 227,094	\$ 308,059
GENERAL ACCOUNTING	253,373	253,373	380,461
TAXES & LICENSES	79,881	79,881	77,408
UTILITY ACCOUNTING	-	-	-
TOTAL FOR FINANCIAL SERVICES	\$ 560,348	\$ 560,348	\$ 765,928

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

	2010-2011		2011-2012
	APPROVED	REVISED	REQUESTED
EMPLOYEE SERVICES	\$ 989,950	\$ 989,950	\$ 1,002,300
SERVICES AND SUPPLIES	283,501	283,501	204,326
CAPITAL OUTLAY	-	-	-
Subtotal (Total Department-Controlled Expenses)	1,273,451	1,273,451	1,206,626
INTERNAL SERVICES	137,737	137,737	124,152
Subtotal (Total Department Expenses before Reallocations)	1,411,188	1,411,188	1,330,778
REALLOCATIONS	(850,840)	(850,840)	(564,850)
TOTAL FOR FINANCIAL SERVICES	\$ 560,348	\$ 560,348	\$ 765,928

DETAIL LINE ITEM REPORT

FINANCIAL SERVICES - ADMINISTRATION

Account: 001-1110-415

GENERAL FUND

<i>Employee Services</i>		Approved 2010-2011	Requested 2011-2012
001-1110-415-4110	PERMANENT SALARIES	\$249,000.00	\$249,000.00
Subtotal		\$249,000.00	\$249,000.00
001-1110-415-4120	FRINGE BENEFITS	\$79,600.00	\$85,400.00
Subtotal		\$79,600.00	\$85,400.00
Employee Services Total		\$328,600.00	\$334,400.00
<i>Internal Services</i>		Approved 2010-2011	Requested 2011-2012
001-1110-415-4544	VEHICLE REPLACEMENT	\$15,088.00	\$4,833.00
Subtotal		\$15,088.00	\$4,833.00
001-1110-415-4557	INFORMATION TECHNOLOGY SERVICES	\$18,141.00	\$17,766.00
Subtotal		\$18,141.00	\$17,766.00
001-1110-415-4569	BUILDING MAINTENANCE	\$6,391.00	\$6,098.00
Subtotal		\$6,391.00	\$6,098.00
Internal Services Total		\$39,620.00	\$28,697.00
<i>Services and Supplies</i>		Approved 2010-2011	Requested 2011-2012
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	\$4,000.00	\$2,000.00
Subtotal		\$4,950.00	\$2,950.00
001-1110-415-4242	POSTAGE FOR LETTERS, PACKAGES, ETC.	\$1,200.00	\$1,200.00
Subtotal		\$1,200.00	\$1,200.00

001-1110-415-4243	OFFICE SUPPLIES	\$1,650.00	\$1,650.00
	Subtotal	\$1,650.00	\$1,650.00
001-1110-415-4249	NEWSPAPER NOTICES	\$300.00	\$300.00
	Subtotal	\$300.00	\$300.00
001-1110-415-4251	ANNUAL MAINTENANCE INVESTMENT SOFTWARE	\$2,450.00	\$0.00
001-1110-415-4251	AUDIT FEES	\$56,676.00	\$56,676.00
001-1110-415-4251	CABLE FRANCHISE CONSULTING (from Admin Svcs)	\$1,500.00	\$1,500.00
001-1110-415-4251	CDA PROJECT I AUDIT FEES-GENERAL FUND	\$0.00	\$1,400.00
001-1110-415-4251	CDA PROJECT I AUDIT FEES-HOUSING FUND	\$0.00	\$1,400.00
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	\$65,026.00	\$65,376.00
001-1110-415-4253	CALIFORNIA MUNICIPAL TREASURER ASSN	\$100.00	\$100.00
001-1110-415-4253	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	\$120.00	\$120.00
001-1110-415-4253	COMCAST DIGITAL RECEIVER BOXES (from Admin Svcs)	\$1,000.00	\$1,000.00
001-1110-415-4253	GASB SUBSCRIPTIONS	\$205.00	\$215.00
001-1110-415-4253	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$225.00	\$225.00
	Subtotal	\$1,650.00	\$1,660.00
001-1110-415-4254	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	\$750.00	\$600.00
001-1110-415-4254	LEAGUE OF CALIFORNIA CITIES	\$750.00	\$600.00
001-1110-415-4254	MISCELLANEOUS MEETINGS	\$300.00	\$150.00
	Subtotal	\$1,800.00	\$1,350.00
001-1110-415-4255	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$2,500.00	\$2,500.00
	Subtotal	\$2,500.00	\$2,500.00
	Services and Supplies Total	\$79,076.00	\$76,986.00

Reallocation

	Approved 2010-2011	Requested 2011-2012	
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$14,336.00)	\$0.00
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$14,336.00)	\$0.00

001-1110-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$5,734.00)	\$0.00
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$22,937.00)	\$0.00
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 319	(\$5,734.00)	\$0.00
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 320	(\$22,937.00)	\$0.00
	Subtotal	(\$86,014.00)	\$0.00
001-1110-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$67,094.00)	(\$66,012.00)
	Subtotal	(\$67,094.00)	(\$66,012.00)
001-1110-415-4497	ALLOCATION OF EXPENSE TO SEWER	(\$67,094.00)	(\$66,012.00)
	Subtotal	(\$67,094.00)	(\$66,012.00)
	Reallocation Total	(\$220,202.00)	(\$132,024.00)
	ADMINISTRATION Total	\$227,094.00	\$308,059.00

FINANCIAL SERVICES - GENERAL ACCOUNTING

Account: 001-1120-415

GENERAL FUND

		Approved 2010-2011	Requested 2011-2012
Employee Services			
001-1120-415-4110	PERMANENT SALARIES	\$355,000.00	\$358,300.00
	Subtotal	\$355,000.00	\$358,300.00
001-1120-415-4112	OVERTIME-ACCOUNTS PAYABLE	\$2,500.00	\$0.00
001-1120-415-4112	OVERTIME-PAYROLL	\$2,500.00	\$0.00
	Subtotal	\$5,000.00	\$0.00
001-1120-415-4120	FRINGE BENEFITS	\$114,500.00	\$124,100.00
	Subtotal	\$114,500.00	\$124,100.00
	Employee Services Total	\$474,500.00	\$482,400.00
Internal Services			
001-1120-415-4557	INFORMATION TECHNOLOGY SERVICES	\$36,277.00	\$35,531.00

		Subtotal	\$36,277.00	\$35,531.00
001-1120-415-4569	BUILDING MAINTENANCE		\$12,781.00	\$12,196.00
		Subtotal	\$12,781.00	\$12,196.00
		Internal Services Total	\$49,058.00	\$47,727.00

Services and Supplies

		Approved 2010-2011	Requested 2011-2012
001-1120-415-4241	COPIES FOR CORRESPONDENCE, COMPUTER REPORTS, ETC.	\$3,000.00	\$3,000.00
		Subtotal	\$3,000.00
001-1120-415-4242	POSTAGE FOR CORRESPONDENCE	\$2,000.00	\$2,000.00
		Subtotal	\$2,000.00
001-1120-415-4243	AP SIG CARD & WINDOW ENVELOPES	\$800.00	\$500.00
001-1120-415-4243	AR INVOICES & WINDOW ENVELOPES	\$650.00	\$650.00
001-1120-415-4243	CALCULATORS (2)	\$200.00	\$200.00
001-1120-415-4243	MISC OFFICE SUPPLIES (BINDERS, BOXES, PAPER, ETC.)	\$800.00	\$800.00
001-1120-415-4243	P.O.'S, ACCOUNTS PAYABLE CHECKS & W2	\$2,250.00	\$2,250.00
001-1120-415-4243	PAYROLL CHECKS, DIRECT DEPOSIT & W2	\$1,400.00	\$1,000.00
001-1120-415-4243	PR SIG CARD & WINDOW ENVELOPES	\$600.00	\$300.00
		Subtotal	\$6,700.00
001-1120-415-4246	BURSTING MACHINE & LETTER OPENER	\$650.00	\$650.00
001-1120-415-4246	CHECK SIGNER	\$250.00	\$0.00
001-1120-415-4246	WHEELWRITER	\$150.00	\$150.00
		Subtotal	\$1,050.00
001-1120-415-4253	MEMBERSHIP FOR CMTA	\$100.00	\$0.00
001-1120-415-4253	MEMBERSHIP FOR CSMFO	\$100.00	\$110.00
001-1120-415-4253	MEMBERSHIP FOR GFOA	\$225.00	\$0.00
		Subtotal	\$425.00
001-1120-415-4254	CSMFO/LEAGUE OF CALIFORNIA CITIES	\$750.00	\$600.00
001-1120-415-4254	MISCELLANEOUS MEETING	\$300.00	\$180.00
		Subtotal	\$1,050.00

001-1120-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING	\$1,000.00	\$1,000.00
	Subtotal	\$1,000.00	\$1,000.00
	Services and Supplies Total	\$15,225.00	\$13,390.00

Reallocation

		Approved 2010-2011	Requested 2011-2012
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$20,629.00)	\$0.00
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$20,629.00)	\$0.00
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$8,252.00)	\$0.00
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$33,007.00)	\$0.00
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 319	(\$8,252.00)	\$0.00
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 320	(\$33,007.00)	\$0.00
	Subtotal	(\$123,776.00)	\$0.00
001-1120-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$80,817.00)	(\$81,528.00)
	Subtotal	(\$80,817.00)	(\$81,528.00)
001-1120-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$80,817.00)	(\$81,528.00)
	Subtotal	(\$80,817.00)	(\$81,528.00)
	Reallocation Total	(\$285,410.00)	(\$163,056.00)
	GENERAL ACCOUNTING Total	\$253,373.00	\$380,461.00

FINANCIAL SERVICES - UTILITY ACCOUNTING

Account: 001-1130-415

GENERAL FUND

Employee Services

		Approved 2010-2011	Requested 2011-2012
001-1130-415-4110	PERMANENT SALARIES	\$67,500.00	\$67,500.00
	Subtotal	\$67,500.00	\$67,500.00
001-1130-415-4112	OVERTIME-UT BILLINGS	\$3,000.00	\$3,000.00

		Subtotal	\$3,000.00	\$3,000.00
001-1130-415-4120	FRINGE BENEFITS		\$22,100.00	\$23,800.00
		Subtotal	\$22,100.00	\$23,800.00
		Employee Services Total	\$92,600.00	\$94,300.00

Internal Services

			Approved 2010-2011	Requested 2011-2012
001-1130-415-4557	INFORMATION TECHNOLOGY SERVICES		\$27,208.00	\$26,649.00
		Subtotal	\$27,208.00	\$26,649.00
001-1130-415-4569	BUILDING MAINTENANCE		\$9,586.00	\$9,147.00
		Subtotal	\$9,586.00	\$9,147.00
		Internal Services Total	\$36,794.00	\$35,796.00

Services and Supplies

			Approved 2010-2011	Requested 2011-2012
001-1130-415-4241	COPIES FOR UTILITY BILLS, LETTERS & ETC.		\$100.00	\$250.00
		Subtotal	\$100.00	\$250.00
001-1130-415-4242	POSTAGE FOR UTILITY BILLS, LETTERS & ETC.		\$24,750.00	\$3,000.00
		Subtotal	\$24,750.00	\$3,000.00
001-1130-415-4243	DELINQUENT, FINAL, & MISC DOOR HANGING NOTICES		\$1,000.00	\$1,000.00
001-1130-415-4243	MAILING ENVELOPES		\$2,300.00	\$1,000.00
001-1130-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, BOXES, ETC)		\$800.00	\$800.00
001-1130-415-4243	PRINTER RIBBONS		\$2,700.00	\$0.00
001-1130-415-4243	RETURN ENVELOPES		\$2,000.00	\$1,000.00
001-1130-415-4243	UTILITY SERVICES & AUTO PAY APPLICATION FORMS		\$750.00	\$750.00
001-1130-415-4243	UTILITY STATEMENT BILLS		\$2,500.00	\$0.00
		Subtotal	\$12,050.00	\$4,550.00
001-1130-415-4246	ENDORSE/ENCODE MACHINE, LTR OPENER MAINT		\$1,200.00	\$1,200.00
		Subtotal	\$1,200.00	\$1,200.00
001-1130-415-4251	BANK DRAFT FEES		\$3,500.00	\$3,500.00

001-1130-415-4251	BANK FEES & CREDIT CARD FEES	\$6,000.00	\$6,000.00
001-1130-415-4251	ONLINE CREDIT CARD TRANSACTION FEES - SEWER	\$50,000.00	\$25,000.00
001-1130-415-4251	ONLINE CREDIT CARD TRANSACTION FEES - WATER	\$67,500.00	\$30,000.00
001-1130-415-4251	ONLINE UTILITY BILL AND EBPP PRINT SERVICES	\$0.00	\$32,000.00
001-1130-415-4251	ONLINE UTILITY BILLING - SETUP FEES	\$5,500.00	\$0.00
001-1130-415-4251	UTILITY BILL STUFFING AND MAILING SERVICES	\$10,000.00	\$0.00
	Subtotal	\$142,500.00	\$96,500.00
001-1130-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING	\$1,000.00	\$1,000.00
	Subtotal	\$1,000.00	\$1,000.00
	Services and Supplies Total	\$181,600.00	\$106,500.00

Reallocation

		Approved 2010-2011	Requested 2011-2012
001-1130-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$135,446.00)	(\$127,117.00)
001-1130-415-4496	REALLOCATION OF CC TRANSACTION FEES - WATER	(\$67,500.00)	(\$30,000.00)
	Subtotal	(\$202,946.00)	(\$157,117.00)
001-1130-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$58,048.00)	(\$54,479.00)
001-1130-415-4497	REALLOCATION OF CC TRANSACTION FEES - SEWER	(\$50,000.00)	(\$25,000.00)
	Subtotal	(\$108,048.00)	(\$79,479.00)
	Reallocation Total	(\$310,994.00)	(\$236,596.00)
	UTILITY ACCOUNTING Total	\$0.00	\$0.00

FINANCIAL SERVICES - TAXES & LICENSES

Account: 001-1140-415

GENERAL FUND

Employee Services

		Approved 2010-2011	Requested 2011-2012
001-1140-415-4110	PERMANENT SALARIES	\$70,800.00	\$67,400.00

		Subtotal	\$70,800.00	\$67,400.00
001-1140-415-4112	OVERTIME		\$250.00	\$0.00
		Subtotal	\$250.00	\$0.00
001-1140-415-4120	FRINGE		\$23,200.00	\$23,800.00
		Subtotal	\$23,200.00	\$23,800.00
		Employee Services Total	\$94,250.00	\$91,200.00

Internal Services		Approved 2010-2011	Requested 2011-2012
001-1140-415-4557	INFORMATION TECHNOLOGY SERVICES	\$9,069.00	\$8,883.00
		Subtotal	\$9,069.00
001-1140-415-4569	BUILDING MAINTENANCE	\$3,196.00	\$3,049.00
		Subtotal	\$3,196.00
		Internal Services Total	\$12,265.00

Services and Supplies		Approved 2010-2011	Requested 2011-2012
001-1140-415-4241	COPIES FOR LETTERS, BUSINESS LICENSES, ETC.	\$300.00	\$300.00
		Subtotal	\$300.00
001-1140-415-4242	POSTAGE FOR LETTERS, BUSINESS LICENSES, ETC.	\$2,300.00	\$2,300.00
		Subtotal	\$2,300.00
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	\$2,700.00
001-1140-415-4251	MRC SALES TAX AUDIT	\$1,500.00	\$1,500.00
		Subtotal	\$1,500.00
001-1140-415-4253	CALIFORNIA MUNICIPAL BUSINESS LICENSE ASSOCIATION	\$100.00	\$0.00

		Subtotal	\$100.00	\$0.00
001-1140-415-4254	MISCELLANEOUS MEETINGS		\$200.00	\$150.00
		Subtotal	\$200.00	\$150.00
001-1140-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING		\$500.00	\$500.00
		Subtotal	\$500.00	\$500.00
		Services and Supplies Total	\$7,600.00	\$7,450.00
Reallocation				
			Approved 2010-2011	Requested 2011-2012
001-1140-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$17,117.00)	(\$16,587.00)
		Subtotal	(\$17,117.00)	(\$16,587.00)
001-1140-415-4497	ALLOCATION OF EXPENSES TO SEWER		(\$17,117.00)	(\$16,587.00)
		Subtotal	(\$17,117.00)	(\$16,587.00)
		Reallocation Total	(\$34,234.00)	(\$33,174.00)
		TAXES & LICENSES Total	\$79,881.00	\$77,408.00

This page intentionally left blank.