

# 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 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 and investment management, 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 all aspects of general ledger maintenance, capital asset accounting including capital improvement projects, accounts payable, accounts receivable, cash receipts, payroll, bank reconciliation, preparation of special reports such as the State Controller's report, and internal financial reporting.

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

## **DEPARTMENT PERSONNEL SUMMARY**

Position	08-09	09-10	10-11	11-12	12-13	13-14	14-15
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
MANAGEMENT ASSISTANT	1.0	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
<b>TOTAL EMPLOYEES</b>	8.0	8.0	8.0	8.0	8.0	8.0	8.0

## **MISSION STATEMENT**

The mission of the Financial Services Department is to manage the City/District's financial resources 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 ensuring the efficient and effective use of City resources.

## **FIVE-YEAR STRATEGIC PLAN**

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

### ➤ Goals and Objectives

#### **1. Utility Billing (2010-2011)**

- Implement the conservation-based water rate model, including tiered rate and water budget rate structures
- Enhance utility bills to a more user-friendly and conservation-minded format
- Streamline utility billing invoicing by investigating outsourced bill printing and mailing systems
- Implement an online utility billing system so that the community can review and pay their utility bills without the need to come to City Hall
- Implement a monthly utility billing cycle to allow customers more real-time information on water usage
- Collaborate with Public Works and City Manager's Office staff to implement expanded rebate programs that lead towards water conservation.

- Identify and implement billing alternatives and efficiencies for fixed-rate wastewater revenues (e.g., including wastewater availability charges on property tax bills)
- 2. Business Continuity Planning (2010-2011 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 (2010-2011 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 (2010-2011 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 (2010-2011 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. Financial Management and Reporting (2010-2011 and 2011-2012)**

- Develop and implement Executive-Level Quarterly Financial Reporting for City Council and Department Head consumption
- Develop a citizen's financial reporting publication that makes city financial issues relevant and understandable for the general public

***KEY INITIATIVES COMPLETED***

The Financial Services Department continued to provide high quality services during FY 2009-2010.

- 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.
- Implemented GASB 45 Other Post Employment Benefits (OPEB) disclosure.

- 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 fourteenth 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.
- Maintained all financial records in compliance with Federal, State, Government Accounting Standards Board (GASB) regulations, and Generally Accepted Accounting Principles (GAAP).
- Administered and paid off Debt Services for Vintage Park Assessment District Bonds and Community Development Agency 2001 Tax Allocation Refunding Bonds.
- 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 refinement of the financial accounting system for greater accountability and internal controls.
- Updated Comprehensive Annual Financial Report (CAFR) on the City's website.
- Continued monitoring of the business license program for local businesses.
- Continued analyzing the monthly percentage rent versus minimum rent from the financial reports received from VB Golf.
- Continued audit of Peninsula Jewish Community Center's (PJCC) annual membership and program discount reports.
- Performed internal audit for departmental petty cash funds.
- Completed the laser check printing project.
- Took over the accounting processing for CDA rental properties.
- Participated in the reorganization and consolidation of administrative support departments.

***INITIATIVES & SERVICE LEVEL  
EXPECTATIONS FOR FY 2010-2011***

Key initiatives and service levels planned for FY 2010-2011 include the following.

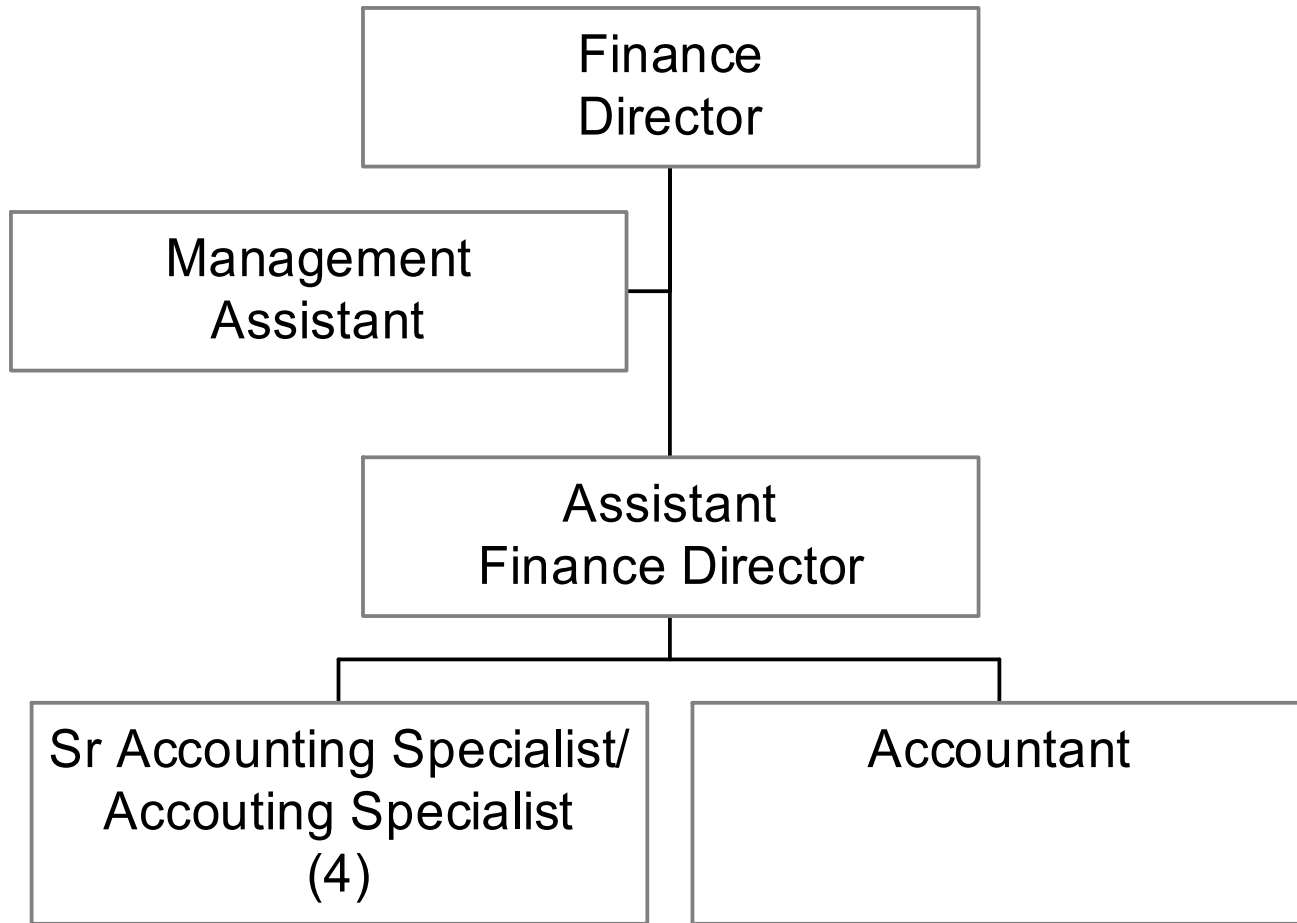
- Implementation of new conservation-based water rates
- Implementation of utility online billings and payments

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

None of the initiatives in the Strategic Plan for FY 2010-2011 require additional financial resources other than the following:

- Utility Billing Credit Card Transaction Fees – anticipated increase in credit card transaction fees of \$117,500 for transition towards online utility billing services, incorporated into the rate models as a “cost of doing business” per District Board policy direction.

# Financial Services Department



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

	2009-2010		2010-2011
	APPROVED	REVISED	REQUESTED
ADMINISTRATION	\$ 207,163	\$ 207,163	\$ 224,916
GENERAL ACCOUNTING	242,815	242,815	253,125
TAXES & LICENSES	77,748	77,748	80,261
UTILITY ACCOUNTING	-	-	-
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 527,726</b>	<b>\$ 527,726</b>	<b>\$ 558,302</b>

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

	2009-2010		2010-2011
	APPROVED	REVISED	REQUESTED
EMPLOYEE SERVICES	\$ 939,550	\$ 939,550	\$ 983,550
SERVICES AND SUPPLIES	168,551	168,551	283,501
CAPITAL OUTLAY	-	-	-
Subtotal (Total Department-Controlled Expenses)	1,108,101	1,108,101	1,267,051
INTERNAL SERVICES	122,489	122,489	136,688
Subtotal (Total Department Expenses before Reallocations)	1,230,590	1,230,590	1,403,739
REALLOCATIONS	(702,864)	(702,864)	(845,437)
<b>TOTAL FOR FINANCIAL SERVICES</b>	<b>\$ 527,726</b>	<b>\$ 527,726</b>	<b>\$ 558,302</b>

## DETAIL LINE ITEM REPORT

FINANCIAL SERVICES - ADMINISTRATION

Account: 001-1110-415

GENERAL FUND

<b><i>Employee Services</i></b>		Approved 2009-2010	Requested 2010-2011
001-1110-415-4110	PERMANENT SALARIES	\$237,800.00	\$252,700.00
Subtotal		<b>\$237,800.00</b>	<b>\$252,700.00</b>
001-1110-415-4120	FRINGE BENEFITS	\$69,300.00	\$71,400.00
Subtotal		<b>\$69,300.00</b>	<b>\$71,400.00</b>
<b>Employee Services Total</b>		<b>\$307,100.00</b>	<b>\$324,100.00</b>
<b><i>Internal Services</i></b>		Approved 2009-2010	Requested 2010-2011
001-1110-415-4544	VEHICLE REPLACEMENT	\$8,697.00	\$14,596.00
Subtotal		<b>\$8,697.00</b>	<b>\$14,596.00</b>
001-1110-415-4557	INFORMATION TECHNOLOGY SERVICES	\$10,030.00	\$18,079.00
Subtotal		<b>\$10,030.00</b>	<b>\$18,079.00</b>
001-1110-415-4558	LONGEVITY RECOGNITION BENEFITS FUND	\$2,548.00	\$0.00
Subtotal		<b>\$2,548.00</b>	<b>\$0.00</b>
001-1110-415-4569	BUILDING MAINTENANCE	\$5,532.00	\$6,341.00
Subtotal		<b>\$5,532.00</b>	<b>\$6,341.00</b>
<b>Internal Services Total</b>		<b>\$26,807.00</b>	<b>\$39,016.00</b>
<b><i>Services and Supplies</i></b>		Approved 2009-2010	Requested 2010-2011
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	\$4,000.00
Subtotal		<b>\$6,950.00</b>	<b>\$4,950.00</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	\$56,676.00	\$56,676.00
001-1110-415-4251	CABLE FRANCHISE CONSULTING (from Admin Svcs)	\$0.00	\$1,500.00
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>\$63,526.00</b>	<b>\$65,026.00</b>
001-1110-415-4253	CALIFORNIA MUNICIPAL TREASURER ASSN	\$300.00	\$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)	\$0.00	\$1,000.00
001-1110-415-4253	GASB SUBSCRIPTIONS	\$200.00	\$205.00
001-1110-415-4253	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$220.00	\$225.00
	Subtotal	<b>\$840.00</b>	<b>\$1,650.00</b>
001-1110-415-4254	CALIFORNIA MUNICIPAL TREASURER ASSN	\$750.00	\$0.00
001-1110-415-4254	CALIFORNIA SOCIETY OF MUNICIPAL FINANCE OFFICERS	\$750.00	\$750.00
001-1110-415-4254	LEAGUE OF CALIFORNIA CITIES	\$750.00	\$750.00
001-1110-415-4254	MISCELLANEOUS MEETINGS	\$300.00	\$300.00
	Subtotal	<b>\$2,550.00</b>	<b>\$1,800.00</b>
001-1110-415-4255	GOVERNMENT FINANCE OFFICERS ASSOCIATION	\$2,000.00	\$2,500.00
	Subtotal	<b>\$2,000.00</b>	<b>\$2,500.00</b>
<b>Services and Supplies Total</b>		<b>\$79,016.00</b>	<b>\$79,076.00</b>
<b>Reallocation</b>		Approved 2009-2010	Requested 2010-2011
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$13,647.00)	(\$14,103.00)

001-1110-415-4495	ALLOCATION OF CDA EXPENSES 312		(\$13,647.00)	(\$14,103.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 317		(\$5,459.00)	(\$5,641.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 318		(\$21,836.00)	(\$22,565.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 319		(\$5,459.00)	(\$5,641.00)
001-1110-415-4495	ALLOCATION OF CDA EXPENSES 320		(\$21,836.00)	(\$22,565.00)
		Subtotal	<b>(\$81,884.00)</b>	<b>(\$84,618.00)</b>
001-1110-415-4496	ALLOCATION OF EXPENSES TO WATER		(\$61,938.00)	(\$66,329.00)
		Subtotal	<b>(\$61,938.00)</b>	<b>(\$66,329.00)</b>
001-1110-415-4497	ALLOCATION OF EXPENSE TO SEWER		(\$61,938.00)	(\$66,329.00)
		Subtotal	<b>(\$61,938.00)</b>	<b>(\$66,329.00)</b>
		<b>Reallocation Total</b>	<b>(\$205,760.00)</b>	<b>(\$217,276.00)</b>
		<b>ADMINISTRATION Total</b>	<b>\$207,163.00</b>	<b>\$224,916.00</b>

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FINANCIAL SERVICES - GENERAL ACCOUNTING      Account: 001-1120-415      GENERAL FUND

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<b>Employee Services</b>		Approved 2009-2010	Requested 2010-2011
001-1120-415-4110	PERMANENT SALARIES	\$345,000.00	\$362,900.00
	Subtotal	<b>\$345,000.00</b>	<b>\$362,900.00</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	\$100,600.00	\$103,600.00
	Subtotal	<b>\$100,600.00</b>	<b>\$103,600.00</b>
	<b>Employee Services Total</b>	<b>\$450,600.00</b>	<b>\$471,500.00</b>
<b>Internal Services</b>		Approved	Requested

		2009-2010	2010-2011
001-1120-415-4557	INFORMATION TECHNOLOGY SERVICES	\$37,612.00	\$36,157.00
	Subtotal	<b>\$37,612.00</b>	<b>\$36,157.00</b>
001-1120-415-4569	BUILDING MAINTENANCE	\$11,064.00	\$12,679.00
	Subtotal	<b>\$11,064.00</b>	<b>\$12,679.00</b>
	<b>Internal Services Total</b>	<b>\$48,676.00</b>	<b>\$48,836.00</b>

<b>Services and Supplies</b>		Approved 2009-2010	Requested 2010-2011
001-1120-415-4241	COPIES FOR CORRESPONDENCE, COMPUTER REPORTS, ETC.	\$4,500.00	\$3,000.00
	Subtotal	<b>\$4,500.00</b>	<b>\$3,000.00</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	AP SIG CARD & WINDOW ENVELOPES	\$600.00	\$800.00
001-1120-415-4243	AR INVOICES & WINDOW ENVELOPES	\$685.00	\$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 & 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	PR SIG CARD & WINDOW ENVELOPES	\$250.00	\$600.00
	Subtotal	<b>\$6,185.00</b>	<b>\$6,700.00</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>
001-1120-415-4253	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	\$225.00
	Subtotal	<b>\$400.00</b>	<b>\$425.00</b>
001-1120-415-4254	CALIFORNIA MUNICIPAL TREASURER'S ASSOCIATION	\$750.00	\$0.00

001-1120-415-4254	CSMFO/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>\$1,050.00</b>
001-1120-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING	\$0.00	\$1,000.00
	Subtotal	<b>\$0.00</b>	<b>\$1,000.00</b>
	<b>Services and Supplies Total</b>	<b>\$15,935.00</b>	<b>\$15,225.00</b>

<b>Reallocation</b>		Approved 2009-2010	Requested 2010-2011
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 311	(\$19,639.00)	(\$20,295.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 312	(\$19,639.00)	(\$20,295.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 317	(\$7,855.00)	(\$8,118.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 318	(\$31,422.00)	(\$32,471.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 319	(\$7,855.00)	(\$8,118.00)
001-1120-415-4495	ALLOCATION OF CDA EXPENSES 320	(\$31,422.00)	(\$32,471.00)
	Subtotal	<b>(\$117,832.00)</b>	<b>(\$121,768.00)</b>
001-1120-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$77,282.00)	(\$80,334.00)
	Subtotal	<b>(\$77,282.00)</b>	<b>(\$80,334.00)</b>
001-1120-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$77,282.00)	(\$80,334.00)
	Subtotal	<b>(\$77,282.00)</b>	<b>(\$80,334.00)</b>
	<b>Reallocation Total</b>	<b>(\$272,396.00)</b>	<b>(\$282,436.00)</b>
	<b>GENERAL ACCOUNTING Total</b>	<b>\$242,815.00</b>	<b>\$253,125.00</b>

FINANCIAL SERVICES - UTILITY ACCOUNTING

Account: 001-1130-415

GENERAL FUND

**Employee Services**

Approved 2009-2010	Requested 2010-2011
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001-1130-415-4110	PERMANENT SALARIES	\$67,400.00	\$69,800.00
	Subtotal	<b>\$67,400.00</b>	<b>\$69,800.00</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	\$19,700.00	\$20,300.00
	Subtotal	<b>\$19,700.00</b>	<b>\$20,300.00</b>
	<b>Employee Services Total</b>	<b>\$90,100.00</b>	<b>\$93,100.00</b>

### ***Internal Services***

		Approved 2009-2010	Requested 2010-2011
001-1130-415-4557	INFORMATION TECHNOLOGY SERVICES	\$29,254.00	\$27,118.00
	Subtotal	<b>\$29,254.00</b>	<b>\$27,118.00</b>
001-1130-415-4569	BUILDING MAINTENANCE	\$5,532.00	\$9,509.00
	Subtotal	<b>\$5,532.00</b>	<b>\$9,509.00</b>
	<b>Internal Services Total</b>	<b>\$34,786.00</b>	<b>\$36,627.00</b>

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

		Approved 2009-2010	Requested 2010-2011
001-1130-415-4241	COPIES FOR UTILITY BILLS, LETTERS & ETC.	\$1,000.00	\$100.00
	Subtotal	<b>\$1,000.00</b>	<b>\$100.00</b>
001-1130-415-4242	POSTAGE FOR UTILITY BILLS, LETTERS & ETC.	\$24,750.00	\$24,750.00
	Subtotal	<b>\$24,750.00</b>	<b>\$24,750.00</b>
001-1130-415-4243	DELINQUENT, FINAL, & MISC DOOR HANGING NOTICES	\$1,500.00	\$1,000.00
001-1130-415-4243	MAILING ENVELOPES	\$1,800.00	\$2,300.00
001-1130-415-4243	OFFICE SUPPLIES (PAPER, PENS, BINDERS, BOXES, ETC)	\$800.00	\$800.00
001-1130-415-4243	PRINTER RIBBONS	\$2,300.00	\$2,700.00
001-1130-415-4243	RETURN ENVELOPES	\$1,700.00	\$2,000.00
001-1130-415-4243	UTILITY SERVICES & AUTO PAY APPLICATION FORMS	\$750.00	\$750.00
001-1130-415-4243	UTILITY STATEMENT BILLS	\$1,500.00	\$2,500.00
	Subtotal	<b>\$10,350.00</b>	<b>\$12,050.00</b>

001-1130-415-4246	ENDORSE & ENCODE MACHINE, LETTER OPENER	\$2,200.00	\$1,200.00
	Subtotal	<b>\$2,200.00</b>	<b>\$1,200.00</b>
001-1130-415-4251	BANK DRAFT FEES	\$11,000.00	\$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	\$0.00	\$50,000.00
001-1130-415-4251	ONLINE CREDIT CARD TRANSACTION FEES - WATER	\$0.00	\$67,500.00
001-1130-415-4251	ONLINE UTILITY BILLING - SETUP FEES	\$0.00	\$5,500.00
001-1130-415-4251	UTILITY BILL STUFFING AND MAILING SERVICES	\$11,000.00	\$10,000.00
	Subtotal	<b>\$28,000.00</b>	<b>\$142,500.00</b>
001-1130-415-4253	REVERSE TELEPHONE DIRECTORY	\$200.00	\$0.00
	Subtotal	<b>\$200.00</b>	<b>\$0.00</b>
001-1130-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING	\$0.00	\$1,000.00
	Subtotal	<b>\$0.00</b>	<b>\$1,000.00</b>
<b>Services and Supplies Total</b>		<b>\$66,500.00</b>	<b>\$181,600.00</b>
<b>Reallocation</b>		Approved 2009-2010	Requested 2010-2011
001-1130-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$133,970.00)	(\$135,679.00)
001-1130-415-4496	REALLOCATION OF CC TRANSACTION FEES - WATER	\$0.00	(\$67,500.00)
	Subtotal	<b>(\$133,970.00)</b>	<b>(\$203,179.00)</b>
001-1130-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$57,416.00)	(\$58,148.00)
001-1130-415-4497	REALLOCATION OF CC TRANSACTION FEES - SEWER	\$0.00	(\$50,000.00)
	Subtotal	<b>(\$57,416.00)</b>	<b>(\$108,148.00)</b>
<b>Reallocation Total</b>		<b>(\$191,386.00)</b>	<b>(\$311,327.00)</b>
<b>UTILITY ACCOUNTING Total</b>		<b>\$0.00</b>	<b>\$0.00</b>

<b>Employee Services</b>		Approved 2009-2010	Requested 2010-2011
001-1140-415-4110	PERMANENT SALARIES	\$70,800.00	\$73,300.00
	Subtotal	<b>\$70,800.00</b>	<b>\$73,300.00</b>
001-1140-415-4112	OVERTIME	\$250.00	\$250.00
	Subtotal	<b>\$250.00</b>	<b>\$250.00</b>
001-1140-415-4120	FRINGE	\$20,700.00	\$21,300.00
	Subtotal	<b>\$20,700.00</b>	<b>\$21,300.00</b>
	<b>Employee Services Total</b>	<b>\$91,750.00</b>	<b>\$94,850.00</b>

<b>Internal Services</b>		Approved 2009-2010	Requested 2010-2011
001-1140-415-4557	INFORMATION TECHNOLOGY SERVICES	\$6,687.00	\$9,039.00
	Subtotal	<b>\$6,687.00</b>	<b>\$9,039.00</b>
001-1140-415-4569	BUILDING MAINTENANCE	\$5,533.00	\$3,170.00
	Subtotal	<b>\$5,533.00</b>	<b>\$3,170.00</b>
	<b>Internal Services Total</b>	<b>\$12,220.00</b>	<b>\$12,209.00</b>

<b>Services and Supplies</b>		Approved 2009-2010	Requested 2010-2011
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>
001-1140-415-4255	TECHNICAL ACCOUNTING / FINANCE TRAINING	\$0.00	\$500.00
	Subtotal	<b>\$0.00</b>	<b>\$500.00</b>
<b>Services and Supplies Total</b>		<b>\$7,100.00</b>	<b>\$7,600.00</b>
<b>Reallocation</b>			
		Approved 2009-2010	Requested 2010-2011
001-1140-415-4496	ALLOCATION OF EXPENSES TO WATER	(\$16,661.00)	(\$17,199.00)
	Subtotal	<b>(\$16,661.00)</b>	<b>(\$17,199.00)</b>
001-1140-415-4497	ALLOCATION OF EXPENSES TO SEWER	(\$16,661.00)	(\$17,199.00)
	Subtotal	<b>(\$16,661.00)</b>	<b>(\$17,199.00)</b>
	<b>Reallocation Total</b>	<b>(\$33,322.00)</b>	<b>(\$34,398.00)</b>
<b>TAXES &amp; LICENSES Total</b>			
		<b>\$77,748.00</b>	<b>\$80,261.00</b>

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