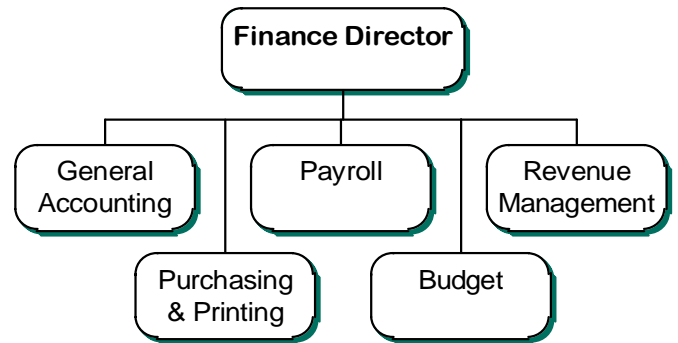


Finance Department

- Mission Statement -

It is the mission of the Finance Department to manage and maintain financial records in conformity with generally accepted accounting principles and in compliance with State and Federal laws. The Department develops and maintains effective and efficient financial planning, reporting and central support systems in order to support the operating departments in achieving their program objectives. The Department also provides the City Council, City Manager, and other City staff with financial information; provides quality service to the City's customers, and safeguards the City's assets.

- Department Organizational Chart -



- Department Function -

By City Charter, the Finance Department manages and maintains financial records in conformity with generally accepted accounting principles and in conformance with State and Federal laws. The Department develops and maintains effective financial planning, reporting, and central support systems in order to assist operating departments in achieving their program objectives. The department consists of six divisions comprised of Finance Administration, Accounting, Payroll, Budget, Purchasing & Printing Services, and Revenue Management.

- Expenditure Summary -

Division / Program	2005-06 Actual	2006-07 Budget	2007-08 Adopted
Finance Admin	8,782	84,176	122,876
Accounting	202,942	202,551	204,812
Payroll	102,399	106,714	129,672
Budget	37,879	50,453	57,876
Printing Services	127,876	125,316	135,821
Mail	10,677	29,992	36,331
Charges to Other Depts.	(138,554)	(155,308)	(171,500)
Purchasing Svcs	74,804	106,970	117,121
Revenue Mgmt	167,521	269,902	279,053
	594,326	820,766	911,410

Department: Finance	Division: Administration	Fund: General
Department #: 1100	Division #: 1101	Fund #: 101

Division Description:
 The Finance Administration program consists of the Finance Director who provides direction and support to all Finance Department functions. Those functions include accounting services for all City operations, payroll processing, City budget preparation, central purchasing, mail services and revenue management including the business license function.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	250,598	2,150	248,448	1.37
Recovered Cost	(127,722)		(127,722)	
Total	122,876	2,150	120,726	1.37

Supplemental Requests

Item	Justification	Amount
Cost Allocation Study	A study will be conducted to review the associated administrative costs that are allocated by the support departments in the City.	20,000

Service level changes based on proposed spending level:

Service	Change
	No service level change

Programs and Service Indicators

Program	Indicator
General administration of all divisions	
Budget administration	
Debt administration	
Training	
Council report review	

Status of Department Goals

Goal Year	Goal	Status
05-06	Develop a Finance Department Policies and Procedures manual.	60% completed
05-06	Continue steps towards implementation of e-government.	On-going
05-06	Review effectiveness of financial processes to ensure services are provided in ways the organization values. (Council Goal 2-5)	On-going
05-06	Review current deferred comp plans for effectiveness. (Council Goal 2-5)	Completed
05-06	Update and disseminate Finance training manual and powerpoint presentation.	Annually occurs
05-06	Assist in development of a new police facility. (Council Goal 1-10)	On-going
05-06	Provide on-going customer service and other work related training to staff. (Council Goal 4-1)	On-going

City Council Strategic Goal

Goal No:	Goal Description	Cost
1-10	Build Police Department Building.	-
2-1	Develop sustainable housing development strategy and tie to a fee structure, which relates to parks, police, and surrounding communities. Work with PUSD if fees to change (CC).	-
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
2-12	Investigate private and city services to eliminate duplication. Identify potential services that may be contracted.	-
3-8	Investigate money making opportunities relating to existing city services, ie., library police, parks.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Accounting	Fund: General
Department #: 1100	Division #: 1110	Fund #: 101

Division Description:
 Accounting Services provides accounting for all City Departments and functions, including enterprise activities and the Redevelopment Agency. These services include accounts payable, accounts receivable, fixed asset tracking, budgetary reports, grants accounting/reporting and annual and other financial reporting as required.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	448,324	-	448,324	3.95
Recovered Cost	(243,512)	-	(243,512)	
Total	204,812	-	204,812	3.95

Supplemental Requests

Item	Justification	Amount

Service level changes based on proposed spending level:

Service	Change
	No service level change for General Fund operations

Programs and Service Indicators

Program	Indicator
Accounts payable	32,000 checks per year
Accounts receivable	650 invoices per year
General accounting	123 funds
Fixed Asset tracking	
RDA & Grant accounting	
Housing program accounting services	
Audit coordination	
Lease & debt tracking	

Status of Department Goals		
Goal Year	Goal	Status
05-06	Complete annual audit by December 31, 2006 in order to submit financial report for a GFOA financial award.	Audit completed and has been submitted for GFOA award.
05-06	Implement new fixed asset system.	Scheduled to be implemented in September 2007.
05-06	Streamline audit process to have all closing entries and schedules prepared prior to audit team arrival.	Binders created for all funds to document all account balances for 04-05 audit. Will continue to work to improve.
05-06	Implement new Accounts Receivable system (Council goal 2-5).	Full implementation estimated for April 2007.
05-06	Create and maintain an RDA financial tracking and reporting system.	Estimated completion in June 2007.
05-06	Coordinate financial interface with new Utility Billing system.	Completed
06-07	Review and update depreciation/replacement calculator based on water and sewer rate studies (Council goal 1-4).	On-going
06-07	Crosstrain staff to ensure coverage in all functions.	Currently underway.

Goal Year	Goal	Status
05-06	Complete annual audit by December 31, 2006 in order to submit financial report for a GFOA financial award.	Audit completed and has been submitted for GFOA award.
05-06	Implement new fixed asset system.	Scheduled to be implemented in September 2007.
05-06	Streamline audit process to have all closing entries and schedules prepared prior to audit team arrival.	Binders created for all funds to document all account balances for 04-05 audit. Will continue to work to improve.
05-06	Implement new Accounts Receivable system (Council goal 2-5).	Full implementation estimated for April 2007.
05-06	Create and maintain an RDA financial tracking and reporting system.	Estimated completion in June 2007.
05-06	Coordinate financial interface with new Utility Billing system.	Completed
06-07	Review and update depreciation/replacement calculator based on water and sewer rate studies (Council goal 1-4).	On-going
06-07	Crosstrain staff to ensure coverage in all functions.	Currently underway.

City Council Strategic Goal		
Goal No:	Goal Description	Cost
1-4	Budget for systematic replacement, including realistic depreciation amount, for utilities of water and sewer lines.	-
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Goal No:	Goal Description	Cost
1-4	Budget for systematic replacement, including realistic depreciation amount, for utilities of water and sewer lines.	-
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Payroll	Fund: General
Department #: 1100	Division #: 1115	Fund #: 101

Division Description:
 The Payroll program is responsible for timely issuance of the bi-weekly payroll and other special payrolls as required. In addition, all health, dental, vision, life, LTD and 125 Flex Plan monthly billings are reconciled for payment by Payroll personnel. Payroll also balances and prepares reports for all Deferred Compensation (457) plans, PERS retirement reports, and all required tax reporting. This division also verifies employment for home loan applications.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	289,236	-	289,236	3.00
Recovered Cost	(159,564)		(159,564)	
Total	129,672	-	129,672	3.00

Supplemental Requests

Item	Justification	Amount
None		

Service level changes based on proposed spending level:

Service	Change
	No service level change

Programs and Service Indicators

Program	Indicator
Compensation administration & processing	857 avg # of employees & 26 pay periods
Benefit administration	21 benefit plans
Retirement reporting & processing	
Annual reporting of payroll information	
Post employment benefit administration	
Payroll system maintenance	
Record retention of payroll information	
Employment verification	

Status of Department Goals

Goal Year	Goal	Status
05-06	Document policies and procedures for inclusion in department Policies and Procedures manual.	All current policies and procedures are current to date.
05-06	Assist City Departments in learning how to utilize the information available through the Payroll system.	Upon request by departments.
06-07	Participate in the implementation of GASB 45 regarding post employment benefits.	Plans are underway for the implementation of GASB 45.
06-07	Assist in the implementation of the new Police Dept Time Management/Self-Service payroll module, which will streamline the depts. paperwork and provide more accurate and timely information.	Projected to be completed by end of Fiscal Year 2006-07.
06-07	Assist in the audit review of the City's Deferred Compensation Plans to ensure compliance with legislation and the maximum benefit to employees.	Completed

City Council Strategic Goal

Goal No:	Goal Description	Cost
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Budget	Fund: General
Department #: 1100	Division #: 1120	Fund #: 101

Division Description:

The Budget Program is responsible for the preparation and production of the City's annual operating budget as well as the ongoing administration of the budget throughout the year. Requests for budget adjustments are reviewed for compliance with City Municipal Code provisions, and budget amendments, as authorized by the City Council, are processed. Citywide expenditures are monitored throughout the year, and direction and assistance is provided to all City Departments in the preparation and execution of the City's adopted fiscal plan. In addition, special financial reports and surveys are also prepared, as is the calculation of the annual Gann Appropriations Limit.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	129,588	-	129,588	1.00
Recovered Cost	(71,712)	-	(71,712)	
Total	57,876	-	57,876	1.00

Supplemental Requests

Item	Justification	Amount
None		

Service level changes based on proposed spending level:

Service	Change
	No Service Level Change

Programs and Service Indicators

Program	Indicator
Budget development	
Budget monitoring and tracking	
Training and interdepartmental assistance	
Document preparation	
Special projects	
Performance Base Budgeting	
Service Efforts and Accomplishments Document	

Status of Department Goals

Goal Year	Goal	Status
06-07	Establish inter-departmental task force to explore new methods in the budget development process.	Initial feedback session was held in September 2006. Task force development will occur during FY 2007-08. Completed; Service departments have concrete performance measures published.
05-06	Move towards implementation of modified performance based budgeting.	Awarded GFOA and CSMFO for the FY 2006-07 Budget Documents.
06-07	The City will receive the annual GFOA & CSMFO Budget Document Awards.	Plans are underway for the implementation of GASB 45.
06-07	Participate in the implementation of GASB 45 regarding post employment benefits.	First FY 2007-08 submission will be due in October 2007.
07-08	To develop a current year monitoring expenditure and revenue exercise for departments to complete each quarter (4 times a year) to more accurately account for current year budgets.	

City Council Strategic Goal

Goal No:	Goal Description	Cost
1-4	Budget for systematic replacement, including realistic depreciation amount, for utilities of water and sewer lines.	-
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
2-12	Investigate private and city services to eliminate duplication. Identify potential services that may be contracted.	-
3-8	Investigate money making opportunities relating to existing city services, ie., library police, parks.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Printing Services	Fund: General
Department #: 1100	Division #: 1140	Fund #: 101

Division Description:
 The Printing Services division provides printing services to all City departments. The majority of printing services requested by City departments is provided by an outside company under an agreement with the Pomona Unified School District. Additionally, the City Clerk has assumed printing of Council agenda items.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	135,821		135,821	0.82
Recovered Cost	(135,821)		(135,821)	
Total	-	-	-	0.82

Supplemental Requests

Item	Justification	Amount

Service level changes based on proposed spending level:

Service	Change
	No Service level change

Programs and Service Indicators

Program	Indicator
Printing services - minimal services	
School district photocopy printing program	
Offset - outside printing coordination	

Status of Department Goals

Goal Year	Goal	Status
05-06	Work with Departments to ensure effective delivery of service.	Ongoing
06-07	Continue exploration of Alternative printing service methods (Council goals 2-5 & 2-12).	Equipment Received. Implementation to begin in July 2008.
07-08	Develop new space plan for printshop to allow for efficient entry and exit for departments needing to make emergency photocopies.	New plan for FY 2007-08

City Council Strategic Goal

Goal No:	Goal Description	Cost
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
2-12	Investigate private and city services to eliminate duplication. Identify potential services that may be contracted.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Mail Services	Fund: General
Department #: 1100	Division #: 1145	Fund #: 101

Division Description:
 The Mail Services Program provides effective and efficient mail room service for all City departments.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	36,331		36,331	0.33
Recovered Cost	(36,331)		(36,331)	
Total	-	-	-	0.33

Supplemental Requests

Item	Justification	Amount
None		

Service level changes based on proposed spending level:

Service	Change
	None.

Programs and Service Indicators

Program	Indicator
Sort and distribute all incoming mail	
Process all outgoing general mail	
Process all outgoing utility mail (funded by Utility Services)	
Process all Council mailings	
Maintain related supplies and knowledge of postal regulations	
Process and receive overnight and other special delivery mail/package services	

Status of Department Goals

Goal Year	Goal	Status
05-06	Work with post office personnel so that most cost-effective means of mail distribution can be accomplished.	Ongoing
05-06	Fully implement new mail merge system to ensure the most cost effective means of mail delivery.	Equipment received. Implementation in process.

City Council Strategic Goal

Goal No:	Goal Description	Cost
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Purchasing	Fund: General
Department #: 1100	Division #: 1150	Fund #: 101

Division Description:

The Purchasing Services Program provides for the procurement of supplies, services and equipment for various City departments as the lowest available cost. The duties performed include the operation of a warehouse which maintains a perpetual inventory of supplies and equipment based on common usage items. This service provides a flow of supplies and materials needed in the day-to-day operation of the operating departments. In addition, auctions are conducted and/or other approved procedures to dispose of surplus City property.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	261,602	-	261,602	2.85
Recovered Cost	(144,481)		(144,481)	
Total	117,121	-	117,121	2.85

Supplemental Requests

Item	Justification	Amount

Service level changes based on proposed spending level:

Service	Change
	No service level change

Programs and Service Indicators

Program	Indicator
Central purchasing	4,200 purchase orders annually
RFP bid packet development and processing	
Warehouse operations	
Pickup and delivery services	
Inventory control	
Printing and mail service oversight	

Status of Department Goals

Goal Year	Goal	Status
05-06	Establish annual contracts which will provide discount pricing on volume purchases of supplies, services and equipment for City departments.	Ongoing
05-06	Maintain the lowest warehouse inventory possible while meeting customer needs.	75% Completed
05-06	Dispose of/or recycle surplus, excess, scrap, or obsolete materials and equipment no longer required by the City's departments as the best possible price.	Ongoing
05-06	Prepare and implement a Warehouse Policy and Procedures manual.	100% prepared; Implementation expected to be completed by May 2008.

City Council Strategic Goal

Goal No:	Goal Description	Cost
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
2-12	Investigate private and city services to eliminate duplication. Identify potential services that may be contracted.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Department: Finance	Division: Revenue Management	Fund: General
Department #: 1100	Division #: 1160	Fund #: 101

Division Description:
 The Revenue Management Division performs cashiering services for the City's water utility and accepts a variety of other payments; while tracking and processing all revenues from the Utility User Tax, Transient Occupancy Taxes, and Vehicle Parking District receipts. This Division also administers the City's Business Licensing program, including the collection and audit of associated fees. Finally, the Division also has responsibility to maintain the City's primary banking relationship, and processes returned checks Citywide.

2007-08 Adopted Budget Numbers

Fund	Expense	Revenue	Exp less Rev	Allocated Staff
General	623,280	3,152,550	(2,529,270)	8.45
Recovered Cost	(344,227)		(344,227)	
Total	279,053	3,152,550	(2,873,497)	8.45

Supplemental Requests

Item	Justification	Amount
None		

Service level changes based on proposed spending level:

Service	Change
	No service level change.

Programs and Service Indicators

Program	Indicator
General revenue collection and data review	\$184,000,000 Annually
Cashiering customer services	200+ customers per day
Utility bill collection processing	15,000/month
UUT & TOT administration	\$20,000,000 + per year
Business licensing	9,500/year
Field inspections and licensing compliance operations	5,000/year
Banking services	
VPD coin processing	+/- \$55,000 per year

Status of Department Goals

Goal Year	Goal	Status
<u>05-06</u>	<u>Automation of a large portion of water mail processing and general depository functions through purchase of check receipt and proofing system, reducing staff time and repetitive activity .</u>	<u>Completed</u>
<u>05-06</u>	<u>Integration of Citywide returned items into the Department's accounts receivable system.</u>	<u>On-going</u>
<u>05-06</u>	<u>Reorganization of Business License operations to expand compliance activities, increase revenues, and provide enhanced efficiencies.</u>	<u>Anticipated completion in September 2007</u>
<u>05-06</u>	<u>Facilitate City's Participation in the state CSCDA TRANS program - Completed, Implementation of a program to facilitate acceptance of credit/debit cards for the payment of selected citizen obligation.</u>	<u>Facilitate the City's Participation in the statewide CSCDA 2006-07 TRANS program; Completed</u>
<u>05-06</u>	<u>Modify business license system to provide additional reporting capability, and to facilitate estimated annual reporting.</u>	<u>Anticipated completion in April 2007</u>
<u>06-07</u>	<u>Complete a physical renovation and remodeling of the division with goals of enhanced customer service, improved aesthetics for the public areas of City Hall, and more ergonomic staff working areas.</u>	<u>Remodel has been delayed. Anticipated completion in January 2008.</u>
<u>06-07</u>	<u>Perform analysis to evaluate the possibility of the City's participation in a TRANS during Fiscal Year 2007-08, and assume the lead role in the ultimate facilitation of any selected program.</u>	<u>Analysis completed, TRANS will close in July 2007</u>
<u>06-07</u>	<u>Continue the expansion of the City's credit/debit card acceptance, with possible expansion into offsite (non-City Hall) locations, and the implementation of both IVR and web-based payment methods for a wider variety of payment types.</u>	<u>Phased rollout throughout the Fiscal Year 2006-07 and Fiscal Year 2007-08.</u>



06-07	Examine the prospects of working in concert with other agencies as part of the division's ongoing efforts to enhance revenue collection. Accelerate and expand co-operation with other departments and divisions, especially in those areas with the potential to result in revenue growth and/or retention.	On-going
07-08	Assume a lead role, by working with other government agencies and associations, in order to pro-actively reposed to anticipated statewide legal challenges to the Utility Users Tax collected with respect to telecommunications services.	On-going

City Council Strategic Goal

Goal No:	Goal Description	Cost
2-5	Identify and assess all current programs for effectiveness. Modify existing programs as needed and develop new programs.	-
3-3	Research moves and business plans of our local businesses. Prepare yearly recap report of businesses gained and lost, square footage, jobs, and revenue generation. Report to be presented to Council yearly.	-
3-8	Investigate money making opportunities relating to existing city services, ie. library, police, parks.	-
4-1	Promote staff participation in maintaining positive city appearance, stressing personal accountability.	-

Adopted Expenditures for Fiscal Year Ending 06/30/2008

FUND 101 General Fund

		2005-2006	2006-2007	2006-2007	%	2007-2008	%
		YEAR-END	ADOPTED	YEAR-END	BUD VS	ADOPTED	BUDGET
		ACTUALS	BUDGET	ESTIMATE	EST	BUDGET	CHANGE
DEPT 1100	All Finance						
101-1100-51001	Salaries-Mgmt/Confidential	571,642.61	664,146	659,747	99%	746,920	12%
101-1100-51003	Salaries-General Service	448,411.79	510,952	429,452	84%	524,319	3%
101-1100-51037	Overtime - Hourly	0.17	0	0	N/A	0	N/A
101-1100-51040	Hourly	20,716.02	28,372	15,450	54%	15,600	45-%
101-1100-51041	Overtime - Gen Svc	339.51	500	500	100%	500	0%
101-1100-51055	Temporary Agency Svcs	5,930.16	19,000	19,600	103%	0	100-%
101-1100-51059	Retirement/Termination Payout	7,923.13	0	366	N/A	12,500	N/A
101-1100-51060	Bilingual Pay	1,145.31	2,000	800	40%	800	60-%
101-1100-51075	Sick Leave/Vac Buyback	12,814.47	15,419	12,835	83%	14,180	8-%
101-1100-51076	Comp Time/Exec Leave Buyback	686.73	0	0	N/A	0	N/A
101-1100-51800	Benefits-Non Sworn	374,137.84	443,457	395,330	89%	453,516	2%
101-1100-51860	Benefits-Hourly	302.17	687	182	26%	226	67-%
	Total Personnel	1,444,049.91	1,684,533	1,534,262	91%	1,768,561	5%
101-1100-52060	Office Supplies	17,983.24	17,125	17,300	101%	17,350	1%
101-1100-52063	Postage	19,755.50	21,290	20,530	96%	21,565	1%
101-1100-52064	Printing & Copying	10,987.55	11,225	13,150	117%	13,600	21%
101-1100-52080	Other Expense	4,502.91	21,000	25,000	119%	25,000	19%
101-1100-52090	Mileage Reimbursement	689.45	500	300	60%	350	30-%
101-1100-52130	Prof Development - Training	2,859.61	5,350	5,034	94%	5,150	4-%
101-1100-52140	Dues & Subscriptions	2,209.47	2,985	2,912	98%	4,025	35%
101-1100-52191	Advertising	0.00	0	12	N/A	0	N/A
101-1100-52285	Controllable Contract Services	15,182.80	3,450	31,650	917%	25,650	643%
101-1100-52286	Auction Expenses	571.20	370	510	138%	370	0%
101-1100-52402	Small Tools & Equipment	16,301.09	1,200	2,056	171%	1,200	0%
101-1100-52403	Computer Related Acquisitions	2,137.75	5,833	2,810	48%	4,500	23-%
101-1100-52430	Other Supplies/Materials	9,920.48	12,000	11,000	92%	11,500	4-%
101-1100-52581	Office Equip Maint/Repair	2,959.64	9,832	4,900	50%	7,852	20-%
	Total Controllable Exp	106,060.69	112,160	137,164	122%	138,112	23%
101-1100-52081	Off-Site Storage	3,493.68	3,500	4,500	129%	4,500	29%
101-1100-52160	Pub, Print Ord/Res/Legals	0.00	200	100	50%	200	0%
101-1100-52180	Audit Services	34,547.38	33,000	32,500	98%	33,000	0%
101-1100-52274	Required Contract Services	19,980.43	24,350	24,350	100%	24,350	0%
101-1100-52390	Uniform Service	300.78	500	600	120%	520	4%
101-1100-52572	Contracts-Lease Equip	26,329.00	21,541	21,541	100%	26,444	23%
	Total Required Exp	84,651.27	83,091	83,591	101%	89,014	7%
101-1100-52121	Telephone Service Expense	15,560.07	16,755	14,923	89%	6,423	62-%
101-1100-52126	Tel Moves/Changes/Equip	252.73	0	125	N/A	0	N/A
101-1100-52128	Cellular/Pagers	1,892.41	2,100	1,850	88%	1,860	11-%
	Total Utilities	17,705.21	18,855	16,898	90%	8,283	56-%

Adopted Expenditures for Fiscal Year Ending 06/30/2008

FUND 101 General Fund

	2005-2006 YEAR-END ACTUALS	2006-2007 ADOPTED BUDGET	2006-2007 YEAR-END ESTIMATE	% BUD VS EST	2007-2008 ADOPTED BUDGET	% BUDGET CHANGE
101-1100-52185 Info Systems Allocation	72,453.24	73,585	73,585	100%	69,336	6-%
101-1100-52236 Claims Exp - Unemployment	0.00	0	0	N/A	550	N/A
101-1100-52237 Claims Exp - WC	0.00	0	0	N/A	31,501	N/A
101-1100-52245 Ins - Liability	11,833.00	13,618	13,618	100%	34,729	155%
101-1100-52246 Ins - Unemployment	7,807.00	2,432	2,432	100%	2,452	1%
101-1100-52247 Ins - Workers' Compensation	7,228.00	34,210	34,210	100%	25,375	26-%
101-1100-52420 Fleet Operation	6,530.00	7,556	7,556	100%	6,867	9-%
Total Alloc Costs & Self Ins	105,851.24	131,401	131,401	100%	170,810	30%
101-1100-59950 Recovered Costs	(138,554.13)	(155,308)	(140,047)	90%	(172,152)	11%
101-1100-59970 Recovered Costs-Admin Svc Chg	(1,025,438.02)	(1,053,966)	(1,031,662)	98%	(1,091,218)	4%
Total Recovered Cost	(1,163,992.15)	(1,209,274)	(1,171,709)	97%	(1,263,370)	4%
TOTAL All Finance	594,326.17	820,766	731,607	89%	911,410	11%

