

FINANCE DEPARTMENT

***ACCOUNTING/FINANCIAL
STATEMENTS***

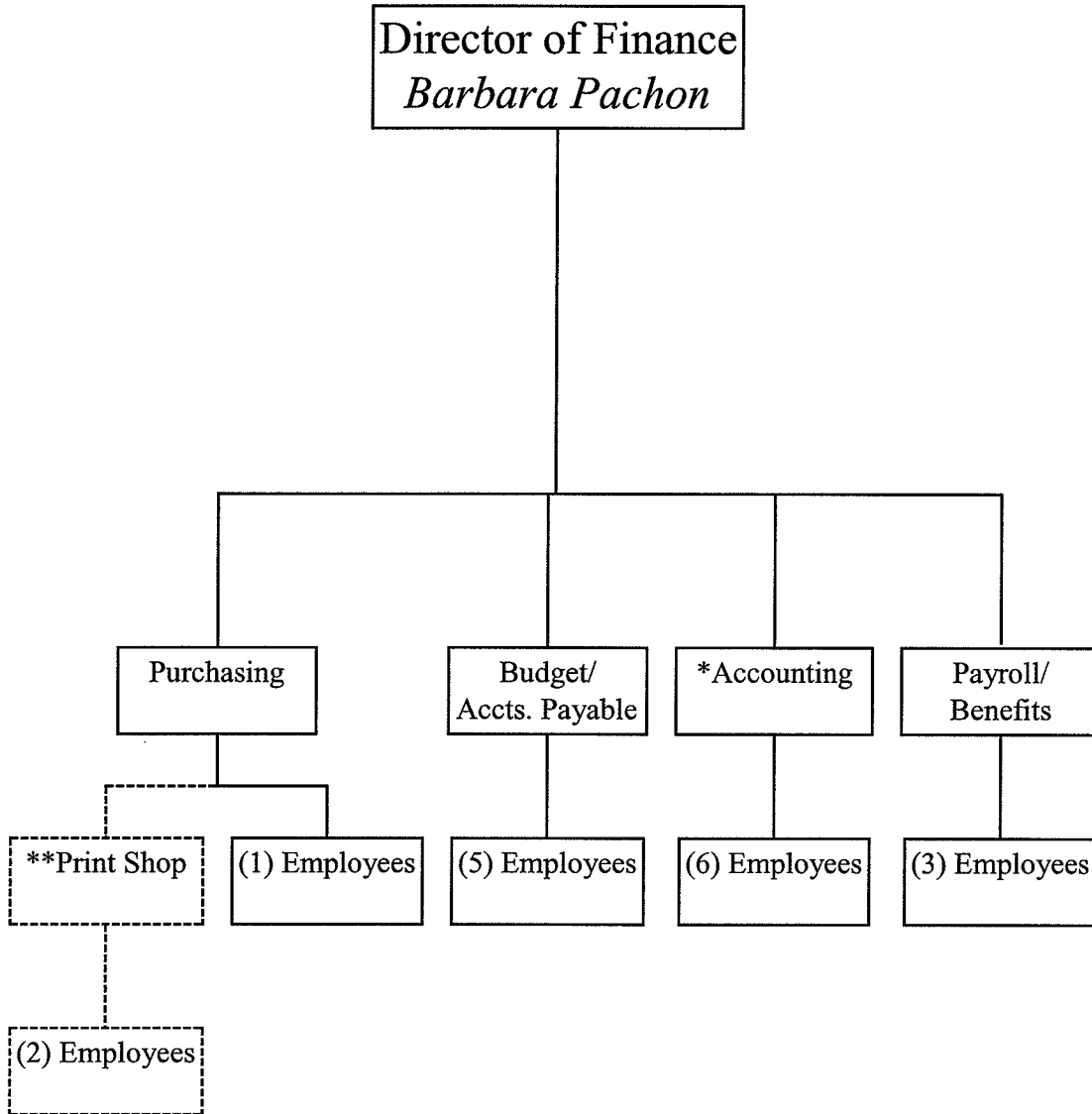
BUDGET

PAYROLL/BENEFITS

PURCHASING

ACCOUNTS PAYABLE

FINANCE DEPARTMENT



*One Accounting position is reimbursed by SBETA.

** See Internal Service Funds Operating Budgets

FINANCE

ACCOUNT NUMBER: 001-120

FUND: GENERAL FUND

ABOUT THE DEPARTMENT

The Finance Department is responsible for the City's financial planning (budgeting); accounting of the City's resources; fair and accurate reporting of the City's financial position; and management and control of all of the City's financial activities. Additionally, the Finance Department provides data and analysis to assist the City Manager, Mayor, and Common Council in formulating policies.

The Finance Department provides the following support services to City Departments: accounting, accounts payable, payroll, purchasing, budgeting, and cash management. The Finance Department also administers the Printshop.

EXPENDITURES BY DIVISION

DIVISION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 PROJECTED	2009-10 ADOPTED
ADMINISTRATION	1,318,813	1,534,644	1,540,800	1,509,800
PURCHASING	127,760	104,748	113,800	111,600
TOTAL	1,446,573	1,639,392	1,654,600	1,621,400

EXPENDITURES BY CATEGORY

CATEGORY	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 PROJECTED	2009-10 ADOPTED
PERSONNEL	1,162,591	1,328,131	1,476,100	1,415,000
MAINTENANCE & OPERATION	35,022	39,776	46,200	48,200
CONTRACTUAL SERVICES	13,397	1,462	3,400	3,400
INTERNAL SERVICE CHARGES	233,489	270,024	183,700	209,600
CAPITAL OUTLAY	2,073	0	0	0
DEBT SERVICE	0	0	0	0
CREDIT/BILLABLES	0	0	(54,800)	(54,800)
TOTAL	1,446,573	1,639,392	1,654,600	1,621,400

FINANCE DEPARTMENT

2008-09 KEY ACCOMPLISHMENTS

- ✓ Produced Fiscal Year 2008-2009 Final Budget and posted on the City's website.
- ✓ Produced Fiscal Year 2007-2008 CAFR, Financial Statements.
- ✓ Enhanced CAFR's statistical section to be in full compliance with GFOA recommendations.
- ✓ Successfully leased-purchased \$5 million dollars of capital equipment.
- ✓ Updated financial system to be in compliance with new GASB 45 reporting requirements.
- ✓ Implemented negotiated budget and work-week reductions.

2009-10 KEY GOALS

- Research cost and feasibility of new financial software to replace outdated systems.
- Review and begin implementation of feasible management audit recommendation.
- Outreach to local business community to encourage greater participation in the City bidding process.
- Integrate with County vendor database for bidding lists and coordinate a more cooperative Purchasing with other Inland Empire Agencies.
- Develop an on-going user friendly purchasing training program for internal customers.
- Explore alternative procurement options to enhance current levels of service.
- Update existing and create new accounting policies.
- Change capitalization thresholds for fixed assets and infrastructure acquisition as recommended by GFOA.

DID YOU KNOW?

- The Finance Department processes approximately \$120 million dollars annually in disbursements and \$120 million dollars annually in receipts.
- 20,000 accounts payable checks are processed annually (52 check registers annually)
- 40,000 payroll checks are processed annually (two separate payroll cycles).
- Purchasing processes approximately 1,700 purchase orders annually.
- Accounting processes approximately 700 journal entries annually.

**EXPENDITURE BUDGET LINE ITEM DETAIL
FISCAL YEAR 2009-2010**

FUND 001 GENERAL FUND

DIVISION 121 FINANCE-ADMINISTRATION

ACCOUNT OBJECT & TITLE	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED 2008-09	ADOPTED 2009-10
5011 SALARIES PERM/FULLTIME	793,473	909,243	891,778	929,000
5012 SPECIAL SALARIES	1,800	1,550	1,800	1,800
5013 AUTOMOBILE ALLOWANCE	7,800	9,600	10,200	10,800
5014 SALARIES TEMP/PARTTIME	0	8,980	29,170	34,000
5015 OVERTIME	73	693	294	500
5018 VACATION PAY	714	1,506	2,150	0
5026 PERS RETIREMENT	124,801	173,570	191,707	191,200
5027 HEALTH & LIFE INSURANCE	101,438	111,575	124,184	129,900
5028 UNEMPLOYMENT INSURANCE	2,010	2,329	2,338	2,400
5029 MEDICARE	10,098	11,817	11,923	13,700
TOTAL PERSONNEL SERVICES	1,042,207	1,230,864	1,265,545	1,313,300
5111 MATERIALS & SUPPLIES	7,859	9,462	10,527	11,000
5112 SMALL TOOLS & EQUIPMENT	67	416	176	2,000
5121 ADVERTISING	2,408	0	0	200
5122 DUES & SUBSCRIPTIONS	1,754	2,210	1,992	2,100
5132 MEETINGS & CONFERENCES	2,893	1,569	1,527	4,500
5172 EQUIPMENT MAINTENANCE	287	294	592	500
5174 PRINTING CHARGES	6,651	8,951	10,630	8,400
5175 POSTAGE	6,257	7,269	6,016	7,000
5176 COPY MACHINE CHARGES	1,120	2,694	2,713	3,100
TOTAL MAINTENANCE & OPERATION	29,295	32,864	34,172	38,800
5502 PROFESSIONAL/CONTRACTUAL SVCS	10,615	82	0	2,400
5505 OTHER PROFESSIONAL SERVICES	2,783	1,380	690	1,000
TOTAL CONTRACTUAL SERVICES	13,397	1,462	690	3,400
5604 IT CHARGES IN-HOUSE	227,800	266,100	181,900	208,100
5605 TELEPHONE SUPPORT	4,041	3,355	1,000	1,000
TOTAL INTERNAL SERVICE CHARGES	231,840	269,455	182,900	209,100
5704 MISCELLANEOUS EQUIPMENT	2,073	0	0	0
TOTAL CAPITAL OUTLAY	2,073	0	0	0
5910 CREDIT-FED & STATE PROG FUND	0	0	0	-54,800
TOTAL LESS: CREDITS/BILLABLES	0	0	0	-54,800
TOTAL	1,318,813	1,534,644	1,483,306	1,509,800

BUDGET - JUSTIFICATION

121 FINANCE-ADMINISTRATION

001 GENERAL FUND

OBJ JUSTIFICATION

- 5111 GENERAL OFFICE SUPPLIES, MATERIALS FOR DEPARTMENT, CALCULATORS, TYPEWRITERS
- 5112 SMALL OFFICE EQUIPMENT, PAYROLL PRINTER
- 5121 ADDITIONAL ADVERTISING FOR VACANT POSITIONS IN DEPARTMENT
- 5122 DUES FOR CSMFO, GFOA & NAGDCA
- 5132 CSMFO, NAGDCA, GFOA, CAL-PERS ANNUAL SEMINARS. LIEBERT CASSIDY SEMINARS.
- 5172 MAINTENANCE AND REPAIR OF TYPEWRITERS, ADDING MACHINES, AND VARIOUS EQUIPMENT
- 5174 CASH RECEIPTS, INVOICES, SPECIAL PROJECT HANDOUTS, BUDGET MATERIALS, ACCOUNTS PAYABLE AND PAYROLL CHECKS
- 5175 ACCOUNTS PAYABLE CHECKS, INVOICES, CORRESPONDENCE, ETC.
- 5176 COPY MACHINE PAYMENT AND PER COPY CHARGE
- 5502 PROFESSIONAL AND CONTRACTUAL SERVICES/TEMPORARY STAFFING FOR SPECIAL PROJECTS.
- 5505 DOCUMENT SHREDDING CONTRACT
- 5604 THE PORTION OF THE CITY'S TOTAL INFORMATION TECHNOLOGY SERVICES COSTS (INCLUDING STAFF TIME) RELATED TO THIS DEPARTMENT. CHARGES ARE BASED ON TYPE OF EQUIPMNT, SOFTWARE AND SUPPORT UTILIZED BY DEPARTMENT.
- 5605 CHARGES FROM THE CITY'S TELECOMMUNICATIONS DIVISION (INCLUDING STAFF TIME AND OVERHEAD) RELATED TO THIS DIVISION'S TELECOMMUNICATIONS COSTS (CHARGE-BACKS BASED ON ACTUAL COSTS INCURRED).
- 5910 CREDIT TO REFLECT STAFF TIME CHARGED TO SBETA

**EXPENDITURE BUDGET LINE ITEM DETAIL
FISCAL YEAR 2009-2010**

FUND 001 GENERAL FUND

DIVISION 122 FINANCE-PURCHASING

ACCOUNT OBJECT & TITLE	ACTUAL 2006-07	ACTUAL 2007-08	PROJECTED 2008-09	ADOPTED 2009-10
5011 SALARIES PERM/FULLTIME	92,056	74,112	73,756	74,300
5026 PERS RETIREMENT	14,680	14,617	15,804	15,300
5027 HEALTH & LIFE INSURANCE	13,063	8,353	7,721	10,800
5028 UNEMPLOYMENT INSURANCE	230	185	184	200
5029 MEDICARE	355	0	0	1,100
TOTAL PERSONNEL SERVICES	120,384	97,267	97,465	101,700
5111 MATERIALS & SUPPLIES	1,744	1,355	1,019	1,300
5121 ADVERTISING	1,975	1,668	2,286	2,600
5122 DUES & SUBSCRIPTIONS	130	205	130	300
5132 MEETINGS & CONFERENCES	0	1,341	1,636	1,300
5133 EDUCATION & TRAINING	0	0	0	200
5172 EQUIPMENT MAINTENANCE	236	236	236	100
5174 PRINTING CHARGES	822	337	682	1,000
5175 POSTAGE	819	602	504	1,200
5176 COPY MACHINE CHARGES	0	1,168	750	1,400
TOTAL MAINTENANCE & OPERATION	5,727	6,912	7,243	9,400
5601 GARAGE CHARGES	543	0	0	0
5605 TELEPHONE SUPPORT	1,022	569	800	500
5612 FLEET CHGS - FUEL	84	0	0	0
TOTAL INTERNAL SERVICE CHARGES	1,649	569	800	500
TOTAL	127,760	104,748	105,508	111,600

BUDGET - JUSTIFICATION

122 FINANCE - PURCHASING

001 GENERAL FUND

OBJ JUSTIFICATION

- 5111 MATERIALS AND SUPPLIES SUCH AS PENS, PENCILS, ADDING MACHINE TAPE, VARIOUS SIZE ENVELOPES, STAPLES, FORMS, ETC.
- 5121 BID ADVERTISING IN NEWSPAPER
- 5122 CALIFORNIA ASSOCIATION OF PUBLIC PURCHASING OFFICERS.
- 5132 CAPPO CONFERENCE
- 5133 LOCAL TRAINING PUT ON BY THE PROFESSIONAL PURCHASING ORGANIZATIONS.
- 5172 TEK TIME PUNCH CLOCK MAINTENANCE
- 5174 COPYING, BINDING, PRINTING BID SPECIFICATIONS
- 5175 MAIL PURCHASE ORDERS, BIDS, CORRESPONDENCE, ETC.
- 5176 COPY MACHINE PAYMENT AND PER COPY CHARGE
- 5605 CHARGES FROM THE CITY'S TELECOMMUNICATIONS DIVISION (INCLUDING STAFF TIME AND OVERHEAD) RELATED TO THIS DIVISION'S TELECOMMUNICATIONS COSTS (CHARGE-BACKS BASED ON ACTUAL COSTS INCURRED).